

REPORTS ON THE FINANCIAL OPERATIONS OF THE SAINT PAUL REGIONAL WATER SERVICES

FOR THE MONTH OF

**JUNE**

TO THE BOARD OF WATER COMMISSIONERS

## FINANCING INFORMATION CUMULATIVE YEAR TO DATE

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This report indicates the annual amount budgeted and the accumulated revenues billed plus amounts received in cash (if the item was not billed and thereby already included in revenue) for each fully qualified account code.

The variance indicated is the amount over or (short) of the annual budgeted revenues amount.

Saint Paul Regional Water Services  
 Financing Information By Account  
 For Periods January 1 - June 30, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	1,000	0.00%
WATER SERVICE BASE FEE	10,576,800	5,322,494	5,254,306	50.32%
WATER MAIN SURCHARGE	2,775,000	1,193,155	1,581,845	43.00%
AUTO FIRE ANNUAL CHARGE	260,000	268,781	(8,781)	103.38%
ST PAUL WATER	30,033,566	13,209,027	16,824,539	43.98%
FALCON HEIGHTS WATER	1,001,503	388,062	613,441	38.75%
LAUDERDALE WATER	180,791	78,777	102,014	43.57%
MAPLEWOOD WATER	4,922,421	2,052,781	2,869,640	41.70%
MENDOTA HEIGHTS WATER	2,170,072	693,365	1,476,707	31.95%
ROSEVILLE WATER	3,892,069	1,769,599	2,122,470	45.47%
SOUTH ST PAUL WATER	6,636	2,744	3,892	41.35%
WEST ST PAUL WATER	2,149,198	907,544	1,241,654	42.23%
NEWPORT WATER	5,024	3,832	1,192	76.28%
LITTLE CANADA WATER	828,468	362,118	466,350	43.71%
SUNFISH LAKE WATER	705	292	413	41.35%
LILYDALE WATER	126,367	37,672	88,695	29.81%
CITY OF MENDOTA WATER	9,827	2,970	6,857	30.23%
TOTAL WATER SALES	<u>58,939,447</u>	<u>26,293,213</u>	<u>32,646,234</u>	<u>44.61%</u>
SLUDGE PROCESSING	80,000	30,960	49,040	38.70%
METER TESTING FEE	-	-	-	0.00%
METER READING CHARGE	10,240	4,200	6,040	41.02%
CUT OFFS	40,000	9,220	30,780	23.05%
THAWING SERVICES AND MAINS	-	10,161	(10,161)	0.00%
WATER SAMPLE TESTING	-	(100)	100	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,500	(500)	102.94%

Saint Paul Regional Water Services  
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Account Description	Budget	Actual	Variance	Act/Budg %
RPZ BACKFLOW PREVENTER FEE	165,000	89,600	75,400	54.30%
ANTENNA SITE RENTAL FEE	987,549	809,694	177,855	81.99%
ADMIN FEE LEAD REPLACEMENT	30,000	(15)	30,015	-0.05%
HYDRANT METER RENTAL	30,000	7,890	22,110	26.30%
INSP FEE WINTER HYD PERMIT	15,000	17,215	(2,215)	114.77%
REPAIRS	85,000	120,588	(35,588)	141.87%
TURN ON AND OFF	250,000	123,975	126,025	49.59%
SPRWS COLLECTION FEE	1,260,000	392,171	867,829	31.12%
RECOVERED CHGS IN OUT CITY	90,000	92,588	(2,588)	102.88%
LATE CHARGES	520,000	272,775	247,225	52.46%
INSIDE PIPING RESIDENTIAL	62,000	21,362	40,638	34.45%
INSIDE PIPING COMMERCIAL	75,000	37,059	37,941	49.41%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	9,800	25,200	28.00%
OUTSIDE DITCH 3INCH AND LARGER	35,000	13,650	21,350	39.00%
CITY FIRE CONSUMPTION	12,000	-	12,000	0.00%
HYDRANT WATER USE	115,000	58,293	56,707	50.69%
METER SET AND SEAL 1 OR LESS	8,500	3,100	5,400	36.47%
METER SET AND SEAL 1.5 TO 2 IN	1,266	-	1,266	0.00%
METER SET AND SEAL 3 AND 4 IN	6,325	150	6,175	2.37%
METER SET AND SEAL 6 INCH	3,536	750	2,786	21.21%
METER SET AND SEAL 8 INCH	-	150	(150)	0.00%
DOCK PERMITS	600	775	(175)	129.17%
METER REPAIR AND REPLACEMENT	40,000	42,496	(2,496)	106.24%
LOCK BOX SERVICES	25,000	-	25,000	0.00%
TOTAL WATER FEE AND SERVICE	<u>3,999,016</u>	<u>2,186,006</u>	<u>1,813,010</u>	<u>54.66%</u>

Saint Paul Regional Water Services  
 Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
RIGHT OF WAY CHARGE	1,875,000	943,039	931,961	50.30%
TOTAL UTILITY COST RECOVERY	1,875,000	943,039	931,961	50.30%
CURRENT YEAR SPECIAL ASSESSMENTS	-	18,152	(18,152)	0.00%
ASSESSMENT PENALTY	-	1,637	(1,637)	0.00%
ASSESSMENT INTEREST	115,000	960	114,040	0.84%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	20,749	94,251	18.04%
1ST YEAR DELINQUENT	-	1,639	(1,639)	0.00%
2ND YEAR DELINQUENT	-	819	(819)	0.00%
3RD YEAR DELINQUENT	-	203	(203)	0.00%
4TH YEAR DELINQUENT	-	25	(25)	0.00%
6TH YEAR DELINQUENT	-	356	(356)	0.00%
TOTAL DELINQUENT SPECIAL ASSESSMENTS	-	3,043	(3,043)	0.00%
INTEREST INTERNAL POOL	280,000	-	280,000	0.00%
INTEREST ACCRUED REVENUE	-	(62,141)	62,141	0.00%
INCR OR DECR IN FV INVESTMENTS	-	885,105	(885,105)	0.00%
INTEREST NON POOL	360,000	264,421	95,579	73.45%
TOTAL INVESTMENT EARNINGS	640,000	1,087,385	(447,385)	169.90%
ASSET CONTRIB METER	50,000	34,545	15,455	69.09%
ASSET CONTRIB AUTOFIRE	275,000	77,925	197,075	28.34%
ASSET CONTRIB HYDRANT	100,000	26,825	73,175	26.82%
ASSET CONTRIB MAIN	50,000	23,753	26,247	47.51%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	34,129	65,871	34.13%
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	44,982	80,018	35.99%
TOTAL CONTRIBUTIONS	700,000	242,159	457,841	34.59%

Saint Paul Regional Water Services  
 Financing Information By Account  
 For Periods January 1 - June 30, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
STATE GRANT OTHER ADMIN	-	75,000	(75,000)	0.00%
PERA PENSION AID	77,960	-	77,960	0.00%
RETURNED PAYMENT FEE	8,000	3,150	4,850	39.38%
RECYCLED ITEMS PURCHASING	5,000	10	4,990	0.20%
SALE OF SCRAP SCRAP METAL	-	8,899	(8,899)	0.00%
PENALTY AND FINE	-	4,500	(4,500)	0.00%
REBATES	-	11,015	(11,015)	0.00%
WCRA REIMBURSEMENT	-	5,938	(5,938)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	772	(772)	0.00%
REFUNDS OVERPAYMENTS	-	(1,978)	1,978	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	2,403	(2,403)	0.00%
JURY DUTY PAY	-	70	(70)	0.00%
CASH OVER OR SHORT	-	(100)	100	0.00%
OTHER MISC REVENUE	-	310	(310)	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	161,350	6,468,650	2.43%
REPAYMENT OF ADVANCE	400,000	-	400,000	0.00%
USE OF FUND EQUITY	4,023,363	-	4,023,363	0.00%
TOTAL OTHER FINANCING SOURCES	<u>11,144,323</u>	<u>271,339</u>	<u>10,872,984</u>	<u>2.43%</u>
TOTAL REVENUE	<u><u>77,412,786</u></u>	<u><u>31,046,934</u></u>	<u><u>46,365,852</u></u>	<u><u>40.11%</u></u>

# SPENDING INFORMATION BY ACCOUNT SUMMARY

## CUMULATIVE YEAR TO DATE

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This report indicates the annual amount budgeted, the accumulated expenditures, and the amount available for each fully qualified account code.

The 1<sup>st</sup> column is the original adopted spending budget as amended by the General Manager.

The 2<sup>nd</sup> column contains the amount expended by the Utility. Expended means the amount actually paid or entered in the INFOR system as a bill to be paid. It does not include any amounts for planned purchases such as encumbrances. It does not include any amounts for requisitions entered into the INFOR system. Expended does not mean expense. For example, we may have received delivery, accepted and paid for 5000 feet of pipe and put it into inventory. The accounting result is to have exchanged one asset (cash) for another asset (pipe) that would be carried in our supplies inventory. When the pipe is taken out of the supplies inventory and put into the ground to repair a leak the cost of the pipe would be removed from inventory and charged to the expended amounts as a true expense. If some of the pipe is then taken out of the supplies inventory and put into a new main or a replacement main, the item is capitalized with the other costs of the project, and placed into the fixed assets inventory as a main. Thus, this particular pipe never becomes an expended amount, as it is just an asset (supplies inventory) for asset (fixed asset – mains) exchange. At the end of the year when all the accounting records are compiled and entered into the INFOR system, the expended column will finally reflect the true expenses of the utility.

The 3<sup>rd</sup> column is the available funds that have not yet been expended. A manager, to determine where he is financially at this point, must subtract from available the amounts that he has requisitioned and not received and entered a bill into INFOR for, the amounts on P.O.'s for which a bill has not been entered into INFOR and the amounts he has ordered from other city departments but has not yet received an interdepartmental invoice.

Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - June 30, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	7,652,983	6,989,531	52.27%
Total EMPLOYEE BENEFITS	8,003,965	3,964,835	4,039,130	49.54%
Total EMPLOYEE EXPENSE	<u>22,646,479</u>	<u>11,617,818</u>	<u>11,028,661</u>	<u>51.30%</u>
Total PROFESSIONAL SERVICES	1,546,624	232,873	1,313,751	15.06%
Total SKILLED SERVICES	1,735,888	586,254	1,149,634	33.77%
Total FINANCIAL SERVICES	395,500	135,242	260,258	34.20%
Total BUILDING REPAIR MAINT SERVICES	130,500	86,553	43,947	66.32%
Total MACHINERY AND EQUIPMENT	703,284	270,320	432,964	38.44%
Total INFRASTRUCTURE REPAIR	115,000	-	115,000	0.00%
Total OTHER REPAIR	196,400	174,222	22,178	88.71%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	92,803	257,697	26.48%
Total COMMUNICATIONS SERVICES	176,450	44,827	131,623	25.41%
Total WATER SEWER SERVICES	17,300	2,669	14,631	15.42%
Total REAL ESTATE SERVICE CHGS	122,000	24,519	97,481	20.10%
Total DELIVERY SERVICES	258,350	108,645	149,705	42.05%
Total DATA PRINT SERVICES	272,850	30,099	242,751	11.03%
Total TRAVEL AND TRAINING	223,050	55,038	168,012	24.68%
Total MILEAGE AND PARKING	12,250	2,461	9,789	20.09%
Total INTERNAL CHARGES	4,860,476	1,300,847	3,559,629	26.76%
Total OTHER SERVICE EXPENSE	<u>3,046,624</u>	<u>368,586</u>	<u>2,678,038</u>	<u>12.10%</u>
Total SERVICES	<u>14,175,546</u>	<u>3,527,448</u>	<u>10,648,098</u>	<u>24.88%</u>
Total COMM MATERIAL AND SUPPLIES	14,200	3,001	11,199	21.13%
Total COMPUTER MATERIAL AND SUPPLIES	203,650	28,509	175,141	14.00%
Total PAPER AND FORMS	70,500	-	70,500	0.00%



Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - June 30, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	28,700	8,624	20,076	30.05%
Total GENERAL OFFICE SUPPLIES	40,760	7,737	33,023	18.98%
Total VEHICLE COMMODITIES	496,200	150,468	345,732	30.32%
Total BUILDING UTILITIES	2,312,300	688,388	1,623,912	29.77%
Total BUILDING REPAIR SUPPLIES	374,250	49,374	324,876	13.19%
Total STREET MAINTENANCE MATERIALS	28,000	955	27,045	3.41%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	27,516	95,984	22.28%
Total EQUIPMENT PARTS	349,000	201,832	147,168	57.83%
Total EMPLOYEE CLOTHING	71,000	54,589	16,411	76.89%
Total PUBLIC SAFETY SUPPLIES	215,800	66,853	148,947	30.98%
Total FIELD AND SHOP SUPPLIES	214,000	70,302	143,698	32.85%
Total RECREATION SUPPLIES	13,000	2,545	10,455	19.57%
Total RAW MATERIAL	350,700	76,098	274,602	21.70%
Total INFRASTRUCTURE SUPPLIES	3,124,100	1,711,516	1,412,584	54.78%
Total GEN MATERIALS AND SUPPLIES	<u>323,400</u>	<u>233,786</u>	<u>89,614</u>	<u>72.29%</u>
Total MATERIALS AND SUPPLIES	<u>8,353,060</u>	<u>3,382,091</u>	<u>4,970,969</u>	<u>40.49%</u>
Total LOAN EXPENSE	400,000	136,445	263,555	34.11%
Total TORT LIABILITY	140,000	19,926	120,074	14.23%
Total MISCELLANEOUS EXPENSE	<u>10,000</u>	<u>17,145</u>	<u>(7,145)</u>	<u>171.45%</u>
Total OTHER MISCELLANEOUS	<u>550,000</u>	<u>173,516</u>	<u>376,484</u>	<u>31.55%</u>
Total CAPITAL EXPENSE	26,644,500	3,045,900	23,598,600	11.43%
Total DEPRECIATION EXPENSE	<u>(570,000)</u>	<u>-</u>	<u>(570,000)</u>	<u>0.00%</u>
Total CAPITAL OUTLAY	<u>26,074,500</u>	<u>3,045,900</u>	<u>23,028,600</u>	<u>11.68%</u>
Total NOTE PRINICIPAL	2,499,000	-	2,499,000	0.00%

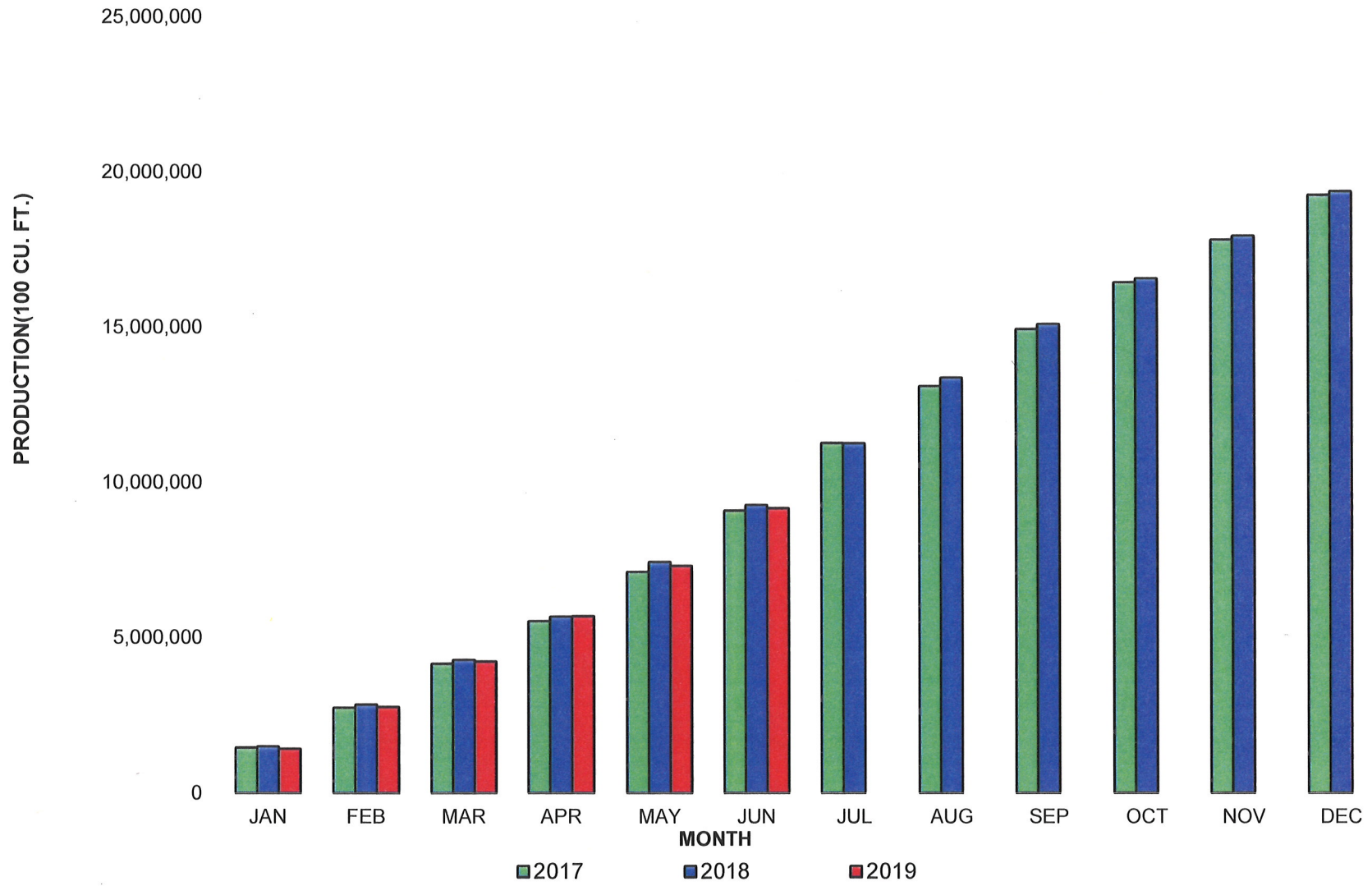
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - June 30, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total REVENUE BOND PRINCIPAL	2,205,000	-	2,205,000	0.00%
Total GO BOND INTEREST	196,900	98,450	98,450	50.00%
Total OTHER DEBT INTEREST	669,901	240,880	429,021	35.96%
Total DEBT ISSUANCE COST	42,400	-	42,400	0.00%
Total DEBT SERVICE	<u>5,613,201</u>	<u>339,330</u>	<u>5,273,871</u>	<u>6.05%</u>
 Total EXPENDITURE EXPENSE	 <u><u>77,412,787</u></u>	 <u><u>22,086,104</u></u>	 <u><u>55,326,683</u></u>	 <u><u>28.53%</u></u>

# Graphs

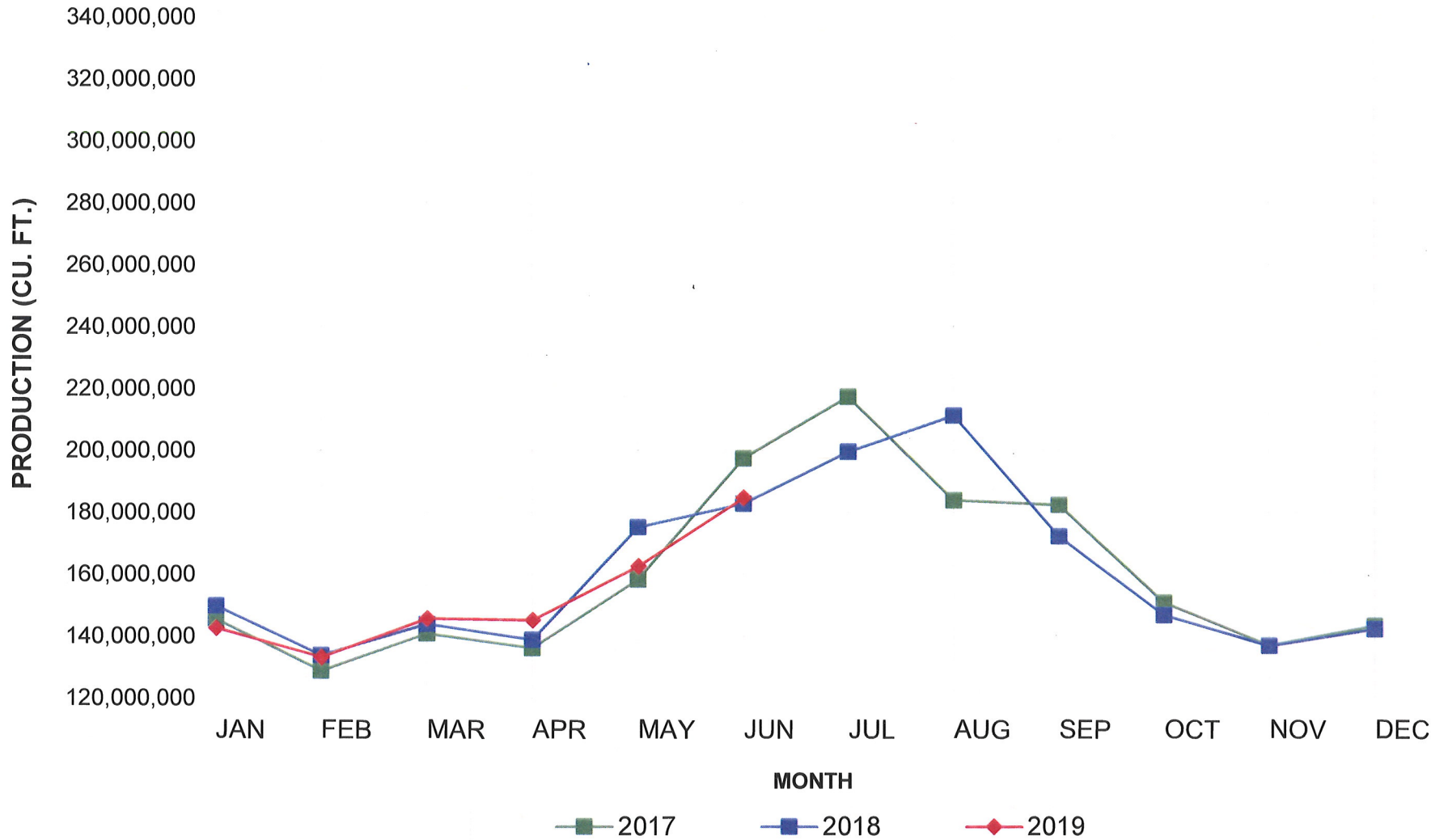
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



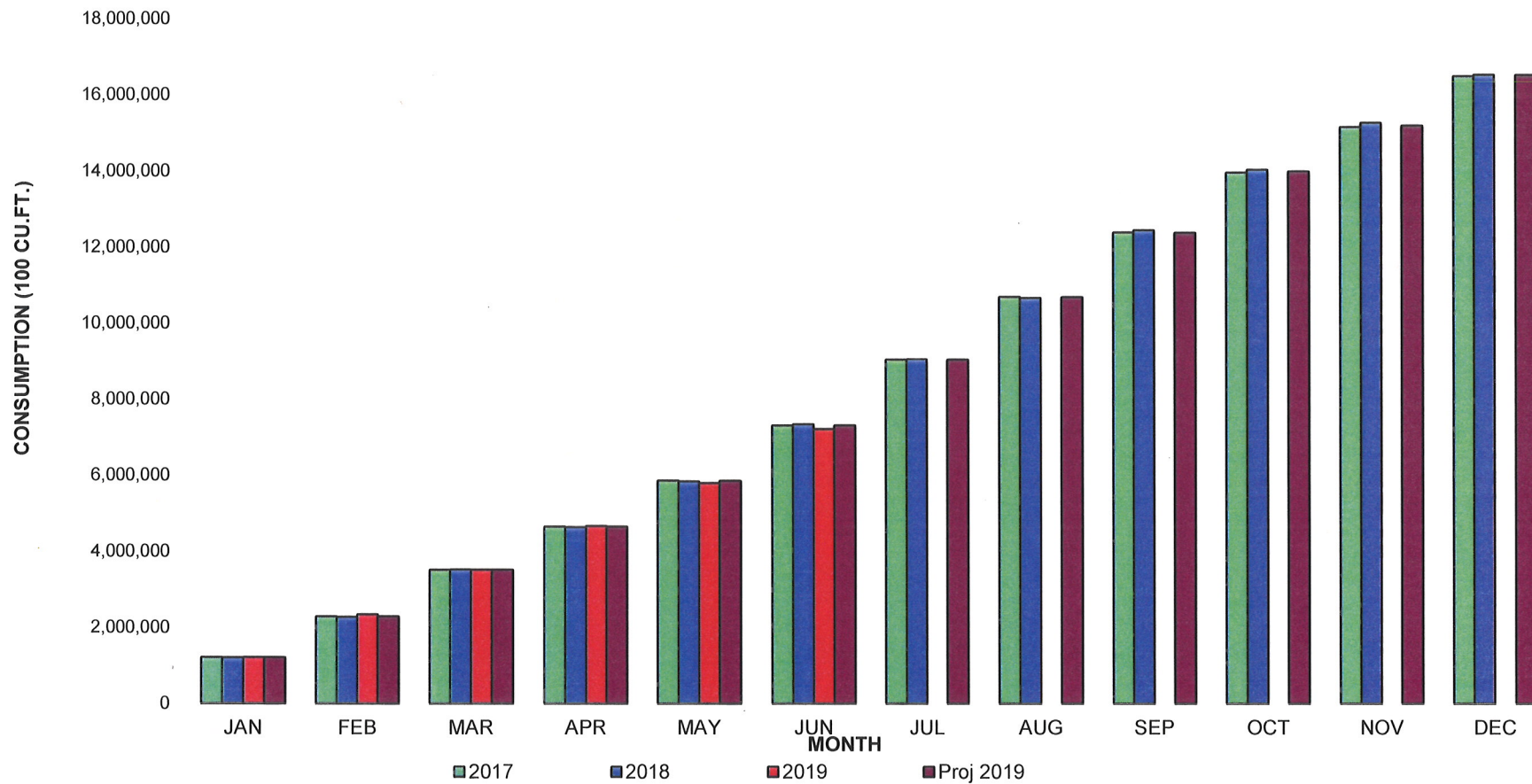
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



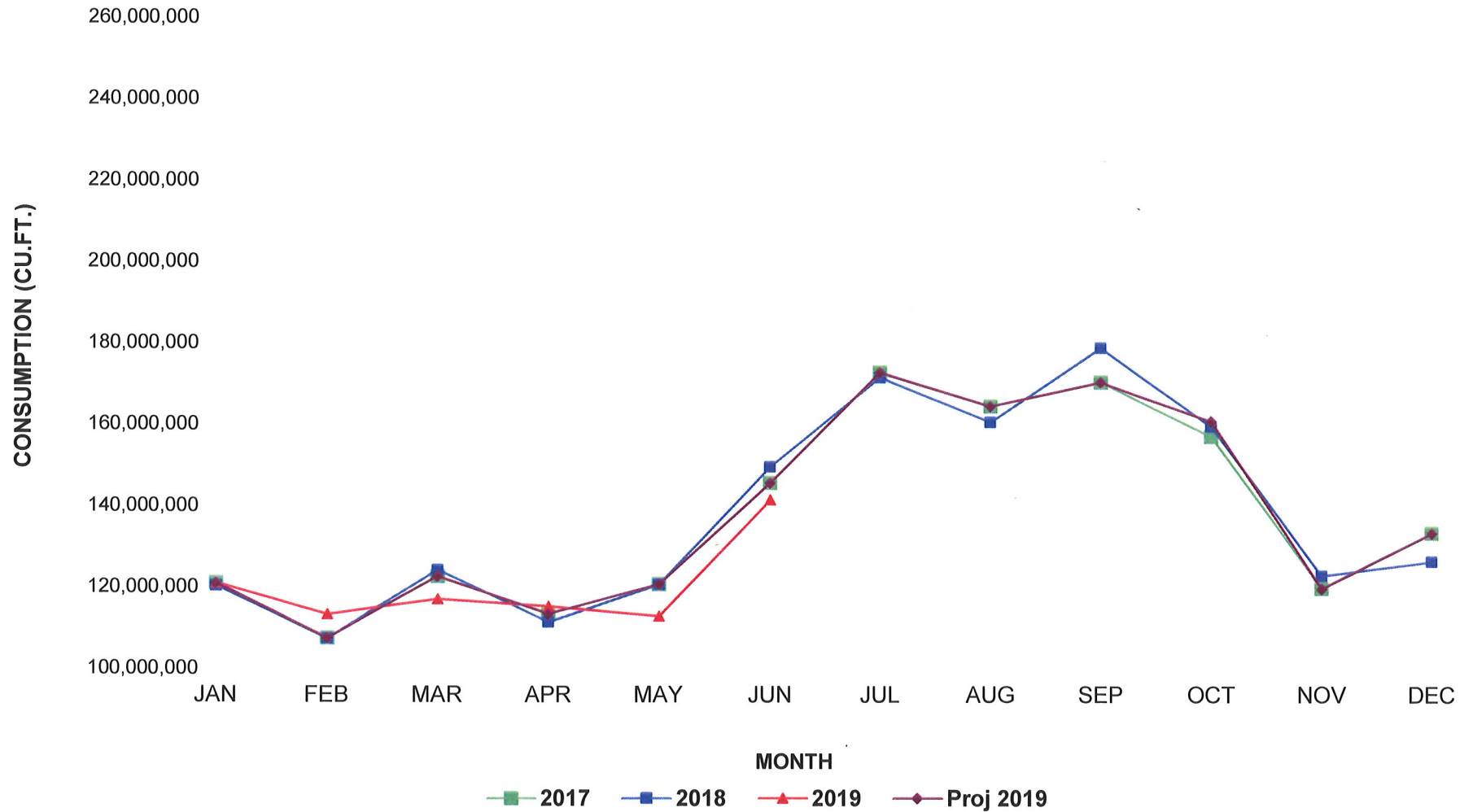
This graph represents total pumping through the McCarron's pumping station.

### SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



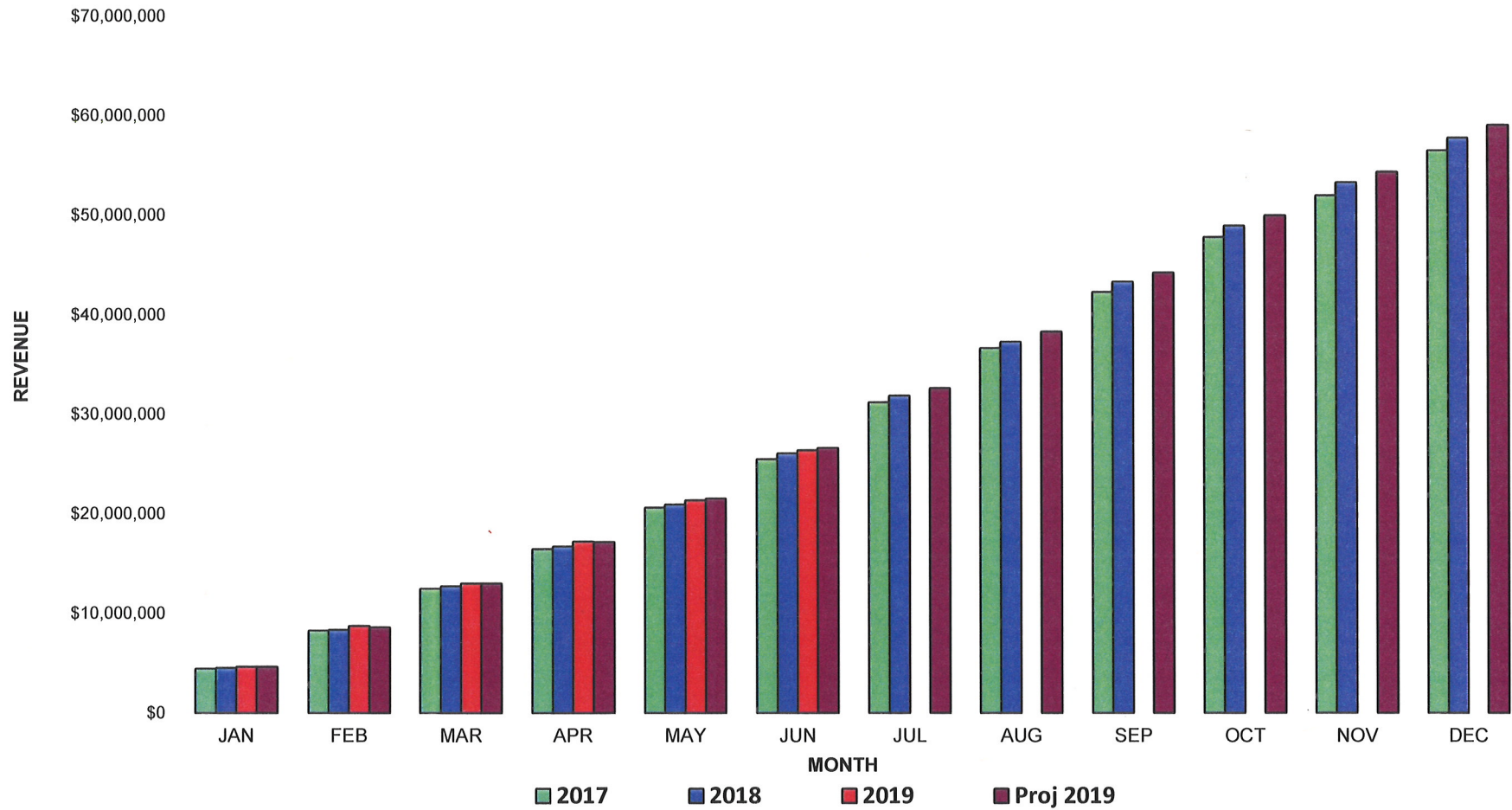
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

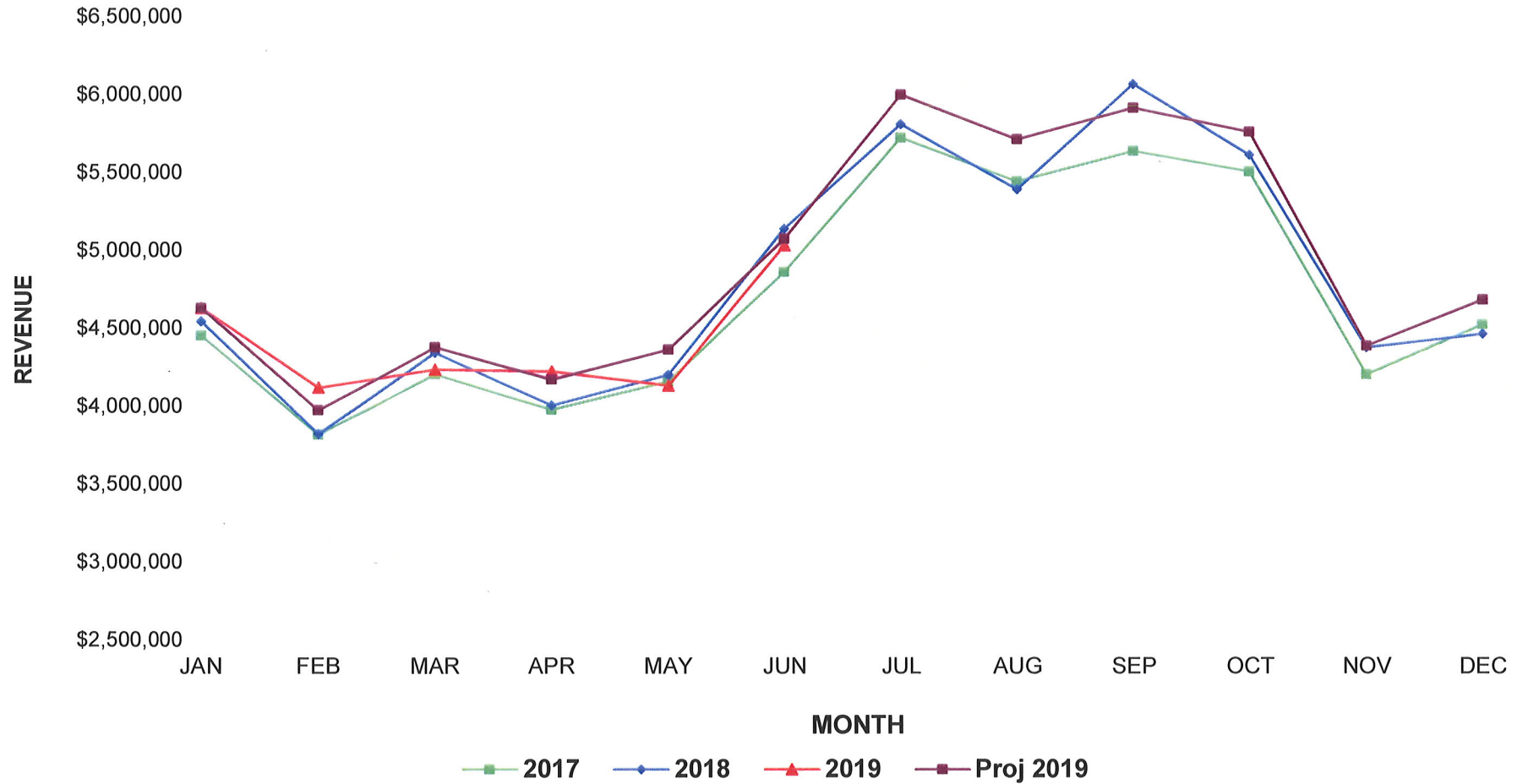
### SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



This graph represents the accumulation to date of all fixed meter and minimum billings issued.



## SAINT PAUL REGIONAL WATER SERVICES REVENUE BY MONTH



This graph represents all fixed meter and minimum billings issued.