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

FOR THE MONTH OF

APRIL

TO THE BOARD OF WATER COMMISSIONERS

Financing Information Tool – Probe
Cumulative Year to Date

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 Infomation Probe By Account
For Periods January 1 - April 30, 2017

Account Description	Budget	Actual	Variance	Act/Budg %
PERA PENSION AID	(77,960.00)	-	(77,960.00)	0.00%
Total STATE	(77,960.00)	-	(77,960.00)	0.00%
Total Use OF NET ASSETS	(4.00)	-	(4.00)	0.00%
Total Use OF NET ASSETS	(4.00)	-	(4.00)	0.00%
RETURNED PAYMENT FEE	(9,000.00)	(2,700.00)	(6,300.00)	30.00%
RECYCLED ITEMS PURCHASING	(20,000.00)	(1,851.09)	(18,148.91)	9.26%
SALE OF SCRAP SCRAP METAL	-	(1,084.68)	1,084.68	#DIV/0!
Total GENERAL GOVERNMENT CHARG	(29,000.00)	(5,635.77)	(23,364.23)	19.43%
UTILITY COST RECOVERY	(1,875,000.00)	(610,805.10)	(1,264,194.90)	32.58%
Total HIGHWAYS AND STREETS CHA	(1,875,000.00)	(610,805.10)	(1,264,194.90)	32.58%
BUILDING RENTALS	-	(4,800.00)	4,800.00	0.00%
Total RENTAL	-	(4,800.00)	4,800.00	0.00%
ADMINISTRATION FEE	(1,200.00)	(1,000.00)	(200.00)	83.33%
Total INTERNAL SERVICE REVENUE	(1,200.00)	(1,000.00)	(200.00)	83.33%
MINIMUM CHARGE WATER	(2,775,000.00)	-	(2,775,000.00)	0.00%
WATER SERVICE BASE FEE	(10,923,600.00)	(3,598,742.31)	(7,324,857.69)	32.94%
WATER MAIN SURCHARGE	-	(782,927.60)	782,927.60	0.00%
AUTO FIRE ANNUAL CHARGE	(250,000.00)	(256,393.35)	6,393.35	102.56%
ST PAUL WATER	(27,801,680.00)	(7,809,387.19)	(19,992,292.81)	28.09%
FALCON HEIGHTS WATER	(952,184.00)	(205,120.08)	(747,063.92)	21.54%
LAUDERDALE WATER	(177,063.00)	(43,171.92)	(133,891.08)	24.38%
MAPLEWOOD WATER	(4,515,051.00)	(1,123,385.80)	(3,391,665.20)	24.88%

Saint Paul Regional Water Services
Financing Infomation Probe By Account
For Periods January 1 - April 30, 2017

Account Description	Budget	Actual	Variance	Act/Budg %
MENDOTA HEIGHTS WATER	(2,055,369.00)	(542,234.84)	(1,513,134.16)	26.38%
ROSEVILLE WATER	(4,173,434.00)	(1,099,072.92)	(3,074,361.08)	26.33%
SOUTH ST PAUL WATER	(5,612.00)	(2,323.61)	(3,288.39)	41.40%
WEST ST PAUL WATER	(2,041,301.00)	(705,486.62)	(1,335,814.38)	34.56%
NEWPORT WATER	(2,881.00)	(938.32)	(1,942.68)	32.57%
LITTLE CANADA WATER	(807,216.00)	(213,508.76)	(593,707.24)	26.45%
SUNFISH LAKE WATER	(1,991.00)	(310.66)	(1,680.34)	15.60%
LILYDALE WATER	(117,680.00)	(28,999.16)	(88,680.84)	24.64%
CITY OF MENDOTA WATER	(10,923.00)	(3,135.13)	(7,787.87)	28.70%
Total WATER SALES	(56,610,985.00)	(16,415,138.27)	(40,195,846.73)	29.00%
SLUDGE PROCESSING	(100,000.00)	(13,330.00)	(86,670.00)	13.33%
METER READING CHARGE	(15,300.00)	(3,192.00)	(12,108.00)	20.86%
CUT OFFS	(10,000.00)	(4,198.00)	(5,802.00)	41.98%
PRIVATE HYDRANT STANDBY CHARGE	(17,000.00)	(17,425.00)	425.00	102.50%
RPZ BACKFLOW PREVENTER FEE	(154,000.00)	(50,650.00)	(103,350.00)	32.89%
ANTENNA SITE RENTAL FEE	(700,000.00)	(760,781.71)	60,781.71	108.68%
ADMIN FEE LEAD SCV WATER AND A	(30,000.00)	-	(30,000.00)	0.00%
HYDRANT METER RENTAL	(30,000.00)	(3,920.00)	(26,080.00)	13.07%
INSP FEE WINTER HYD PERMIT	(15,000.00)	(16,465.00)	1,465.00	109.77%
REPAIRS	(85,000.00)	(18,534.73)	(66,465.27)	21.81%
TURN ON AND OFF	(250,000.00)	(91,625.00)	(158,375.00)	36.65%
SPRWS COLLECTION FEE	(1,175,000.00)	(230,307.72)	(944,692.28)	19.60%
RECOVERED CHGS IN OUT CITY	(200,000.00)	(11,316.40)	(188,683.60)	5.66%
LATE CHARGES	(440,000.00)	(183,261.04)	(256,738.96)	41.65%
UNTREATED WATER	(6,000.00)	-	(6,000.00)	0.00%
INSIDE PIPING RESIDENTIAL	(50,000.00)	(17,059.00)	(32,941.00)	34.12%
INSIDE PIPING COMMERCIAL	(80,000.00)	(17,300.00)	(62,700.00)	21.63%
OUTSIDE DITCH 2INCH AND SMALLE	(25,000.00)	(5,890.00)	(19,110.00)	23.56%

Saint Paul Regional Water Services
Financing Infomation Probe By Account
For Periods January 1 - April 30, 2017

Account Description	Budget	Actual	Variance	Act/Budg %
OUTSIDE DITCH 3INCH AND LARGER	(40,000.00)	(7,650.00)	(32,350.00)	19.13%
OUTSIDE DITCH FIRE SUPPLY	-	(210.00)	210.00	0.00%
CITY FIRE CONSUMPTION	(12,000.00)	-	(12,000.00)	0.00%
HYDRANT WATER USE	(110,000.00)	(34,221.76)	(75,778.24)	31.11%
METER SET AND SEAL 1 OR LESS	(7,000.00)	(2,122.00)	(4,878.00)	30.31%
METER SET AND SEAL 1.5 TO 2 IN	(5,000.00)	-	(5,000.00)	0.00%
METER SET AND SEAL 3 AND 4 IN	(8,000.00)	-	(8,000.00)	0.00%
METER SET AND SEAL 6 INCH	(3,500.00)	(375.00)	(3,125.00)	10.71%
METER SET AND SEAL 8 INCH	-	(75.00)	75.00	0.00%
DOCK PERMITS	(600.00)	(375.00)	(225.00)	62.50%
METER REPAIR AND REPLACEMENT	(50,000.00)	(14,282.96)	(35,717.04)	28.57%
LOCK BOX SERVICES	(25,000.00)	-	(25,000.00)	0.00%
Total WATER FEE AND SERVICE	(3,643,400.00)	(1,504,567.32)	(2,138,832.68)	41.30%
PENALTY AND FINE	-	(2,000.00)	2,000.00	0.00%
Total PENALTY FINES FORFEIT	-	(2,000.00)	2,000.00	0.00%
ASSESSMENT PENALTY	(150,000.00)	-	(150,000.00)	0.00%
ASSESSMENT INTEREST	-	(288.06)	288.06	0.00%
Total PENALTY INTEREST ASSESSM	(150,000.00)	(288.06)	(149,711.94)	0.19%
INTEREST INTERNAL POOL	(300,000.00)	-	(300,000.00)	0.00%
Total INVESTMENT EARNINGS	(300,000.00)	-	(300,000.00)	0.00%

Saint Paul Regional Water Services

Financing Infomation Probe By Account

For Periods January 1 - April 30, 2017

Account Description	Budget	Actual	Variance	Act/Budg %
CASH CONTRIB FOR CAPITAL ACQ	-	(11,129.00)	11,129.00	0.00%
ASSET CONTRIB METER	(70,000.00)	(9,928.00)	(60,072.00)	14.18%
ASSET CONTRIB AUTOFIRE	(275,000.00)	(60,777.80)	(214,222.20)	22.10%
ASSET CONTRIB HYDRANT	(50,000.00)	-	(50,000.00)	0.00%
ASSET CONTRIB MAIN	(350,000.00)	-	(350,000.00)	0.00%
ASSET CONTR SVC CONNECT 2 OR L	(125,000.00)	(18,907.56)	(106,092.44)	15.13%
ASSET CONTR SVC CONNECT 3 OR M	(150,000.00)	(16,365.01)	(133,634.99)	10.91%
Total CONTRIBUTIONS	(1,020,000.00)	(117,107.37)	(902,892.63)	11.48%
WCRA REIMBURSEMENT	-	(15,708.38)	15,708.38	0.00%
DAMAGE CLAIM FROM OTHERS	(35,000.00)	-	(35,000.00)	0.00%
REFUNDS OVERPAYMENTS	-	(1,072.19)	1,072.19	0.00%
CASH OVER OR SHORT	-	19.00	(19.00)	0.00%
OTHER MISC REVENUE	-	(4,690.45)	4,690.45	0.00%
PROCEEDS FROM NOTE ISSUANCE	(710,000.00)	(125,960.00)	(584,040.00)	17.74%
REPAYMENT OF ADVANCE	(400,000.00)	-	(400,000.00)	0.00%
SALE OF CAPITAL ASSET	-	(8,430.00)	8,430.00	0.00%
USE OF FUND EQUITY	(1,946,316.00)	-	(1,946,316.00)	0.00%
Total OTHER FINANCING SOURCES	(3,091,316.00)	(155,842.02)	(2,935,473.98)	5.04%
Total REVENUE	(66,798,865.00)	(18,817,183.91)	(47,981,681.09)	28.17%

GL Departmental Account Summary
Cumulative Year to Date

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

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

The 2nd 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 3rd 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 Infomation Probe By Account
For Periods January 1 - April 30, 2017

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,057,190.00	5,021,721.81	10,035,468.19	33.35%
Total EMPLOYEE BENEFITS	7,581,412.00	2,325,820.87	5,255,591.13	30.68%
Total EMPLOYEE EXPENSE	22,638,602.00	7,347,542.68	15,291,059.32	32.46%
Total PROFESSIONAL SERVICE	1,285,826.00	100,871.65	1,184,954.35	7.84%
Total SKILLED SERVICE	1,742,650.00	290,255.09	1,452,394.91	16.66%
Total FINANCIAL SERVICES	255,500.00	83,327.38	172,172.62	32.61%
Total BUILDING REPAIR MAINT SE	385,500.00	11,369.46	374,130.54	2.95%
Total MACHINERY AND EQUIPMENT	700,259.00	157,807.78	542,451.22	22.54%
Total INFRASTRUCTURE REPAIR	62,000.00	-	62,000.00	0.00%
Total OTHER REPAIR	216,000.00	(19,602.05)	235,602.05	-9.08%
Total LAND AND BUILDING	11,000.00	11,409.02	(409.02)	103.72%
Total EQUIPMENT RENTAL	383,100.00	37,384.95	345,715.05	9.76%
Total COMMUNICATIONS SERVICES	157,850.00	40,515.14	117,334.86	25.67%
Total WATER SEWER SERVICE	17,300.00	2,177.49	15,122.51	12.59%
Total REAL ESTATE SERVICE CHGS	123,000.00	15,532.40	107,467.60	12.63%
Total COURT SERVICES	-	2,150.00	(2,150.00)	0.00%
Total DELIVERY SERVICES	249,150.00	68,618.64	180,531.36	27.54%
Total DATA PRINT SERVICES	335,700.00	28,172.93	307,527.07	8.39%
Total TRAVEL AND TRAINING	217,270.00	44,847.05	172,422.95	20.64%
Total MILEAGE AND PARKING	13,800.00	1,392.43	12,407.57	10.09%
Total INTERNAL CHARGES	4,596,916.00	790,828.34	3,806,087.66	17.20%
Total OTHER SERVICE EXPENSE	2,855,750.00	531,082.07	2,324,667.93	18.60%
Total SERVICES	13,608,571.00	2,198,139.77	11,410,431.23	16.15%
Total COMM MATERIAL AND SUPPLI	3,700.00	4,806.36	(1,106.36)	129.90%
Total COMPUTER MATERIAL AND SU	214,900.00	38,279.65	176,620.35	17.81%
Total PAPER AND FORMS	58,500.00	-	58,500.00	0.00%

Saint Paul Regional Water Services
Spending Infomation Probe By Account
For Periods January 1 - April 30, 2017

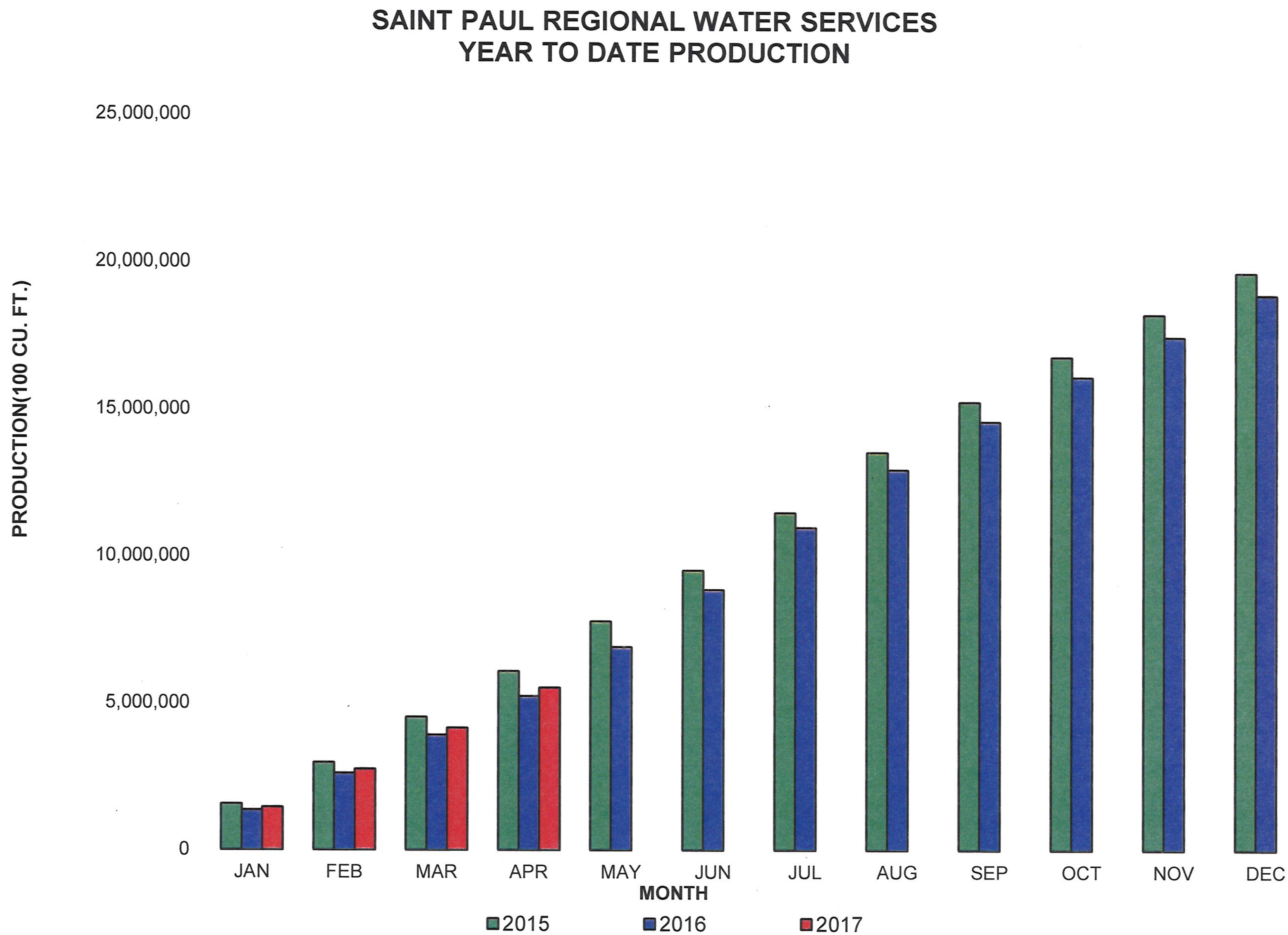
Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FUR	26,900.00	3,710.00	23,190.00	13.79%
Total GENERAL OFFICE SUPPLIES	41,860.00	4,678.92	37,181.08	11.18%
Total VEHICLE COMMODITIES	546,800.00	59,427.25	487,372.75	10.87%
Total BUILDING UTILITIES	2,418,500.00	476,076.92	1,942,423.08	19.68%
Total BUILDING REPAIR SUPPLIES	454,950.00	47,482.07	407,467.93	10.44%
Total STREET MAINTENANCE MATER	40,000.00	-	40,000.00	0.00%
Total VEHICLE REPAIR AND MAINT	191,200.00	17,681.00	173,519.00	9.25%
Total EQUIPMENT PARTS	223,000.00	80,539.48	142,460.52	36.12%
Total EMPLOYEE CLOTHING	62,900.00	38,319.82	24,580.18	60.92%
Total PUBLIC SAFETY SUPPLIES	112,200.00	37,143.90	75,056.10	33.11%
Total FIELD AND SHOP SUPPLIES	216,400.00	66,986.46	149,413.54	30.95%
Total RECREATION SUPPLY	13,000.00	-	13,000.00	0.00%
Total RAW MATERIAL	243,500.00	24,696.34	218,803.66	10.14%
Total INFRASTRUCTURE SUPPLIES	3,522,500.00	1,010,413.10	2,512,086.90	28.68%
Total GEN MATERIALS AND SUPPLI	331,500.00	130,183.60	201,316.40	39.27%
Total MATERIALS AND SUPPLIES	8,722,310.00	2,040,424.87	6,681,885.13	23.39%
Total LOAN EXPENSE	400,000.00	31,240.00	368,760.00	7.81%
Total TORT LIABILITY	140,000.00	16,852.00	123,148.00	12.04%
Total SYSTEM EXP ACCOUNTS	-	(3.36)	3.36	0.00%
Total OTHER MISCELLANEOUS	540,000.00	48,088.64	491,911.36	8.91%
Total CAPITAL ADJUSTMENTS	16,626,000.00	855,411.84	15,770,588.16	5.15%
Total DEPRECIATION EXPENSE	(490,000.00)	-	(490,000.00)	0.00%
Total CAPITAL OUTLAY	16,136,000.00	855,411.84	15,280,588.16	5.30%
Total REVENUE BOND PRINCIPAL	2,750,000.00	-	2,750,000.00	0.00%
Total NOTE PRINICIPAL	1,472,166.00	139,166.00	1,333,000.00	9.45%

Saint Paul Regional Water Services
Spending Infomation Probe By Account
For Periods January 1 - April 30, 2017

Account Description	Budget	Expended	Available	Exp/Bud %
Total REVENUE BOND INTEREST	359,100.00	-	359,100.00	0.00%
Total OTHER DEBT INTEREST	558,558.00	2,003.99	556,554.01	0.36%
Total DEBT ISSUANCE COST	13,550.00	-	13,550.00	0.00%
Total DEBT SERVICE	5,153,374.00	141,169.99	5,012,204.01	2.74%
Total EXPENDITURE EXPENSE	66,798,857.00	12,630,777.79	12,630,777.79	18.91%

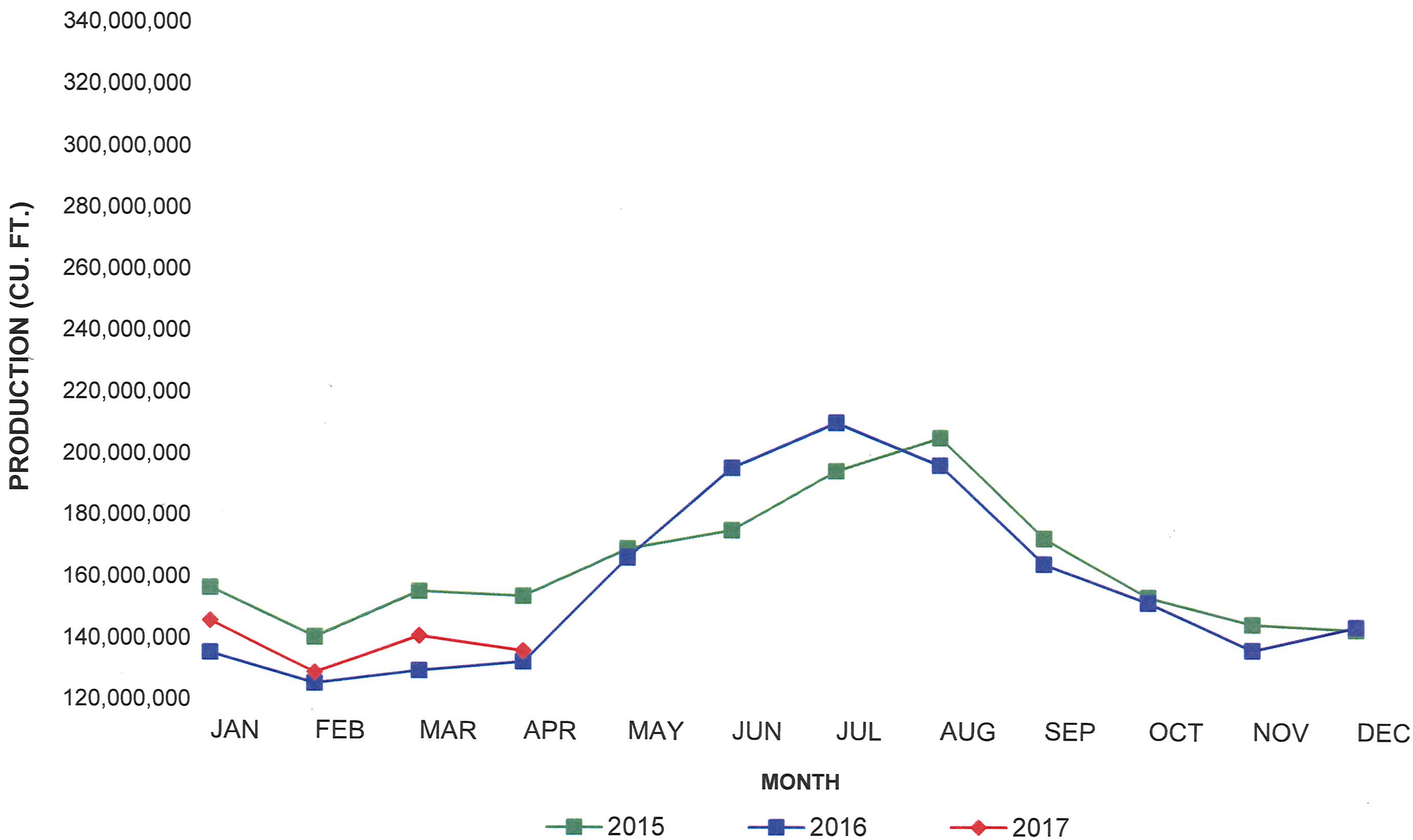
Graphs

PRODUCTION - CONSUMPTION - REVENUE

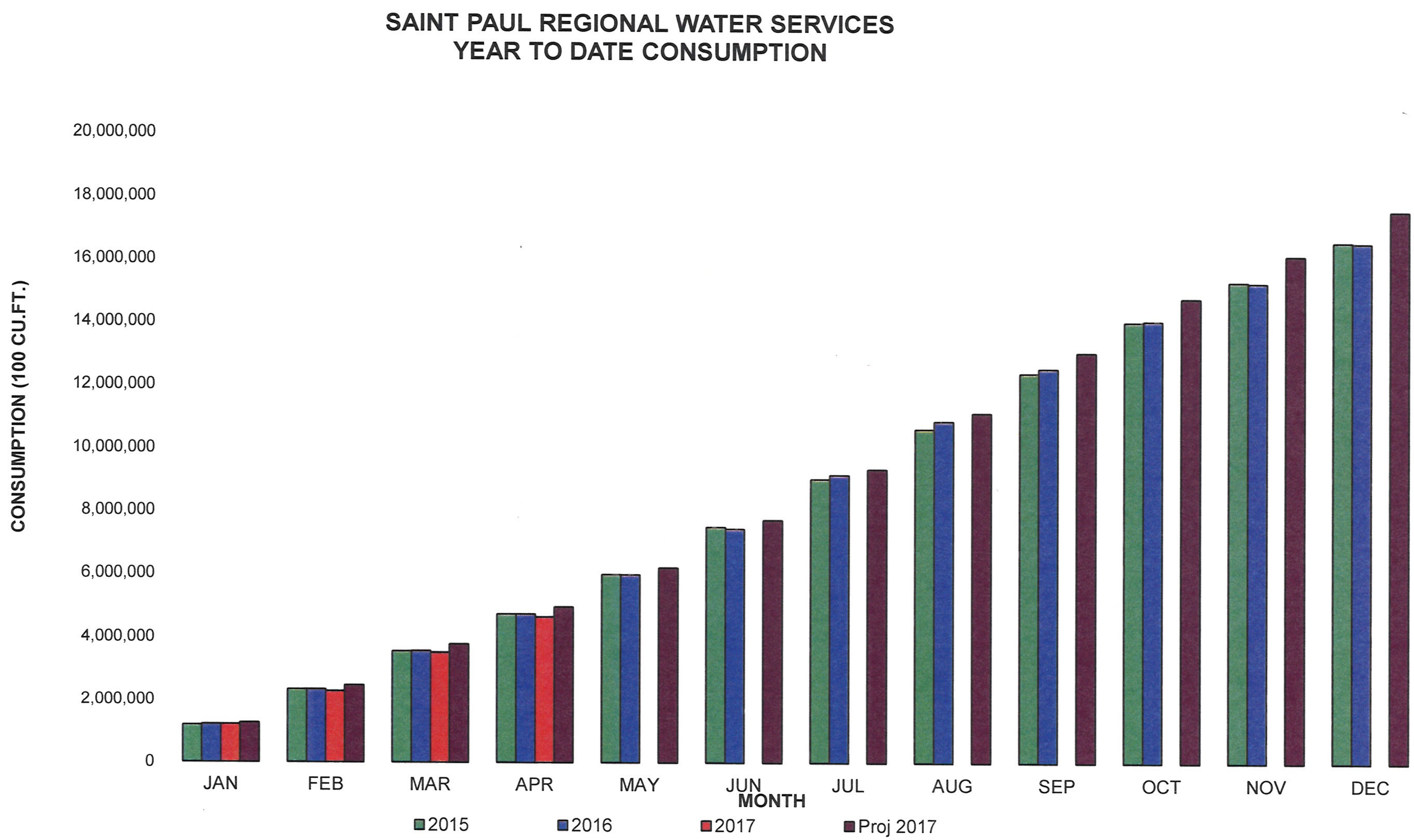


This graph represents total cumulative year to date pumping through the McCarron's pumping station.

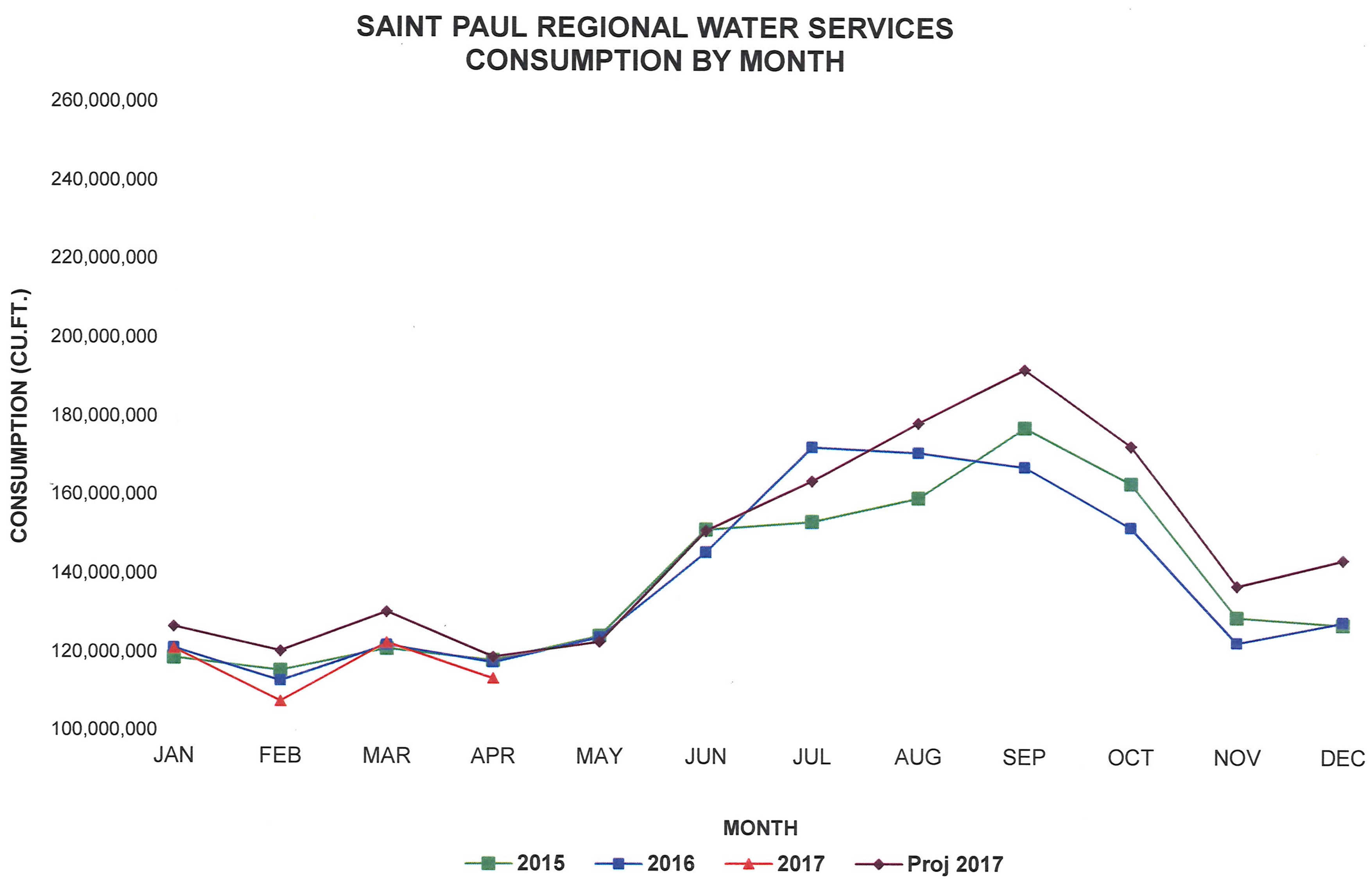
SAINT PAUL REGIONAL WATER SERVICES
PRODUCTION BY MONTH



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

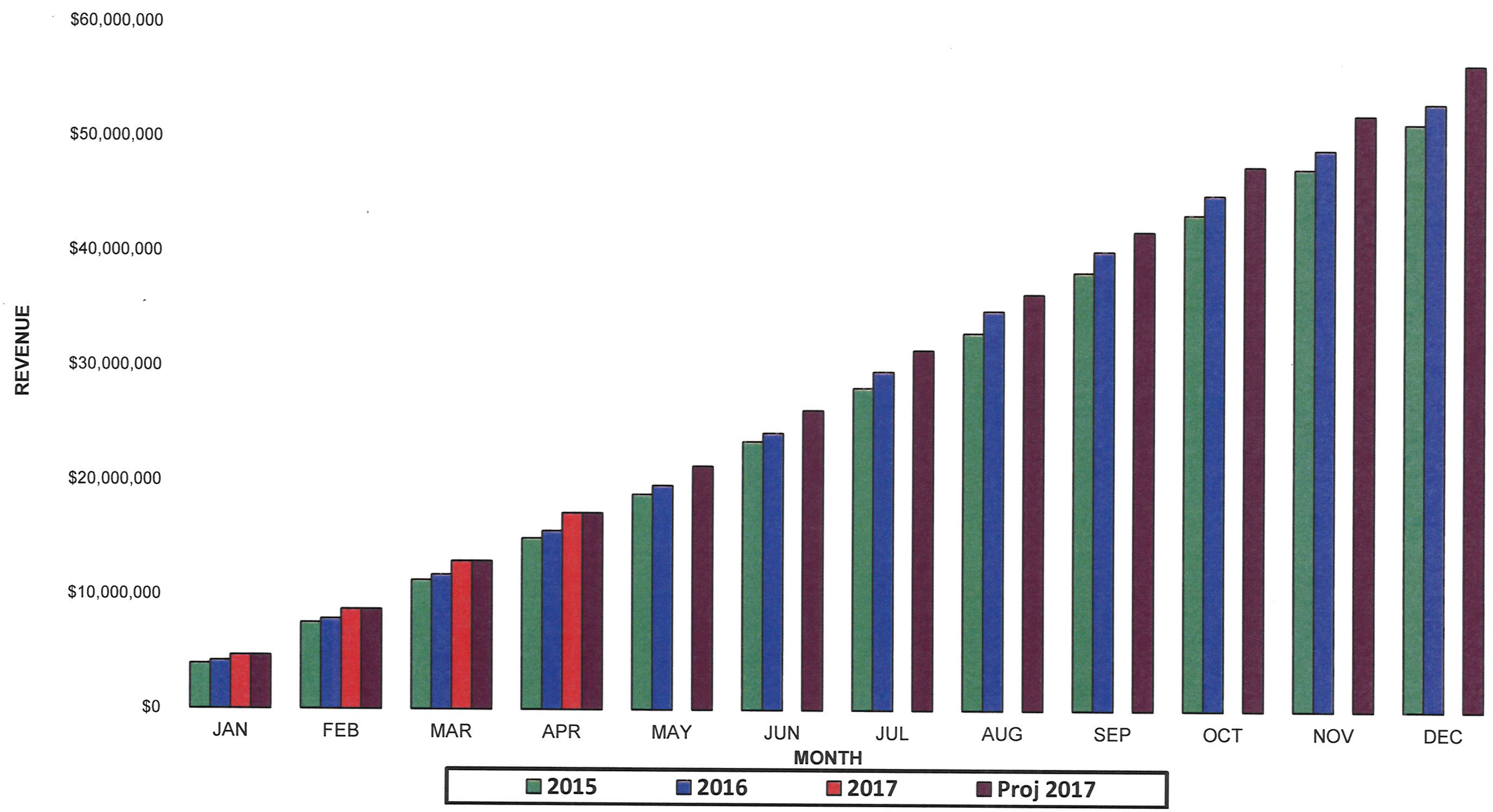


This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.



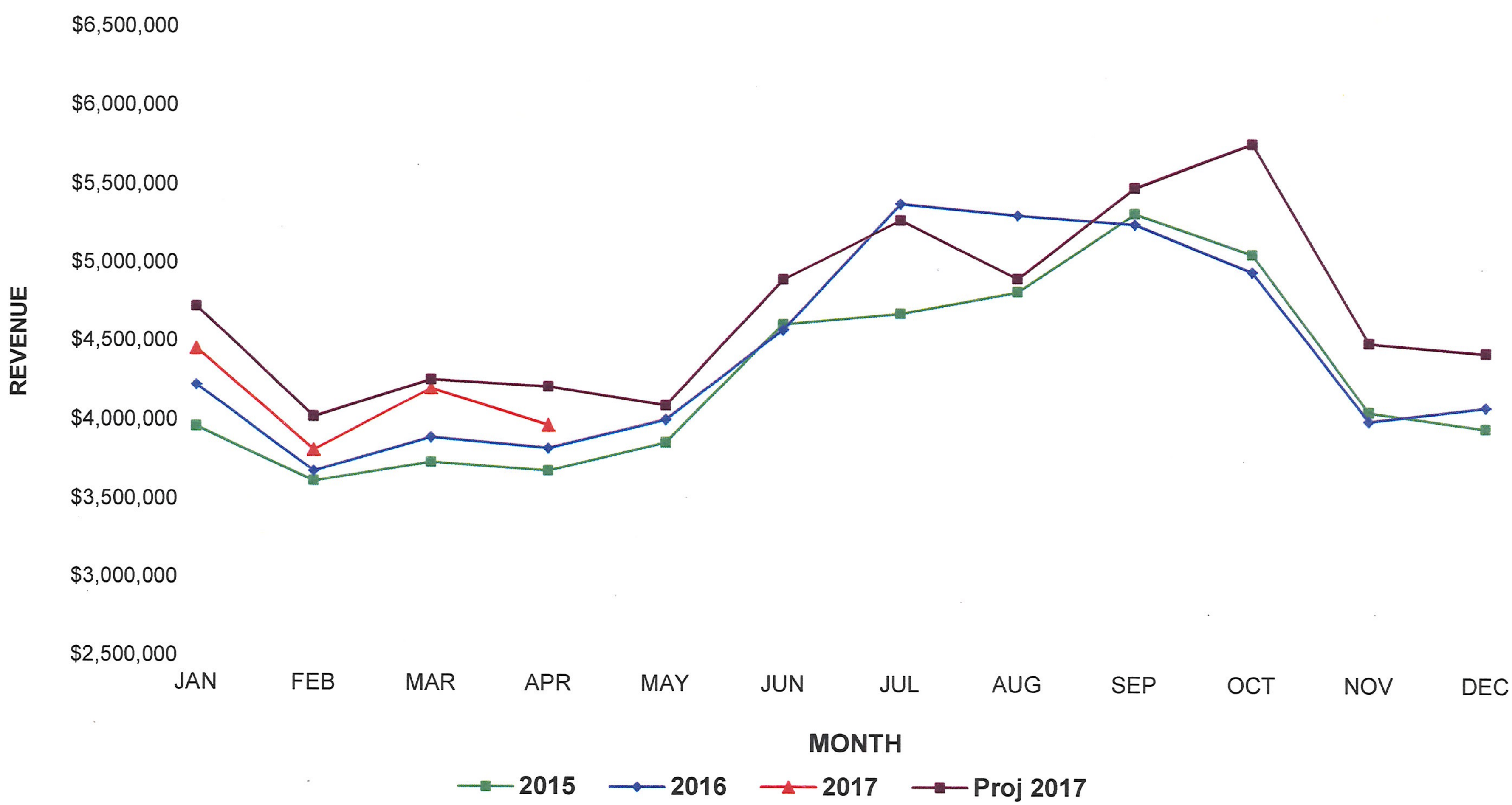
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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 billlings issued.