

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

MARCH

TO THE BOARD OF WATER COMMISSIONERS

FINANCING INFORMATION

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 Information By Account
For Periods January 1 -March 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	1,000	0.00%
WATER SERVICE BASE FEE	10,576,800	2,650,852	7,925,948	25.06%
WATER MAIN SURCHARGE	2,775,000	589,076	2,185,924	21.23%
AUTO FIRE ANNUAL CHARGE	260,000	267,142	(7,142)	102.75%
ST PAUL WATER	30,033,566	6,515,002	23,518,564	21.69%
FALCON HEIGHTS WATER	1,001,503	176,905	824,598	17.66%
LAUDERDALE WATER	180,791	37,509	143,282	20.75%
MAPLEWOOD WATER	4,922,421	956,318	3,966,103	19.43%
MENDOTA HEIGHTS WATER	2,170,072	340,595	1,829,477	15.70%
ROSEVILLE WATER	3,892,069	800,729	3,091,340	20.57%
SOUTH ST PAUL WATER	6,636	1,434	5,202	21.61%
WEST ST PAUL WATER	2,149,198	448,396	1,700,802	20.86%
NEWPORT WATER	5,024	1,471	3,553	29.29%
LITTLE CANADA WATER	828,468	163,686	664,782	19.76%
SUNFISH LAKE WATER	705	154	551	21.89%
LILYDALE WATER	126,367	18,196	108,171	14.40%
CITY OF MENDOTA WATER	9,827	1,495	8,332	15.22%
TOTAL WATER SALES	58,939,447	12,968,961	45,970,486	22.00%
SLUDGE PROCESSING	80,000	9,890	70,110	12.36%
METER TESTING FEE	-	-	-	0.00%
METER READING CHARGE	10,240	2,112	8,128	20.63%
CUT OFFS	40,000	2,750	37,250	6.88%
THAWING SERVICES AND MAINS	-	8,811	(8,811)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,500	(500)	102.94%
RPZ BACKFLOW PREVENTER FEE	165,000	33,075	131,925	20.05%

Saint Paul Regional Water Services
Financing Information By Account
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Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	987,549	186,550	800,999	18.89%
ADMIN FEE LEAD REPLACEMENT	30,000	(285)	30,285	-0.95%
HYDRANT METER RENTAL	30,000	3,360	26,640	11.20%
INSP FEE WINTER HYD PERMIT	15,000	12,695	2,305	84.63%
REPAIRS	85,000	38,793	46,207	45.64%
TURN ON AND OFF	250,000	47,950	202,050	19.18%
SPRWS COLLECTION FEE	1,260,000	224,163	1,035,837	17.79%
RECOVERED CHGS IN OUT CITY	90,000	3,308	86,692	3.68%
LATE CHARGES	520,000	135,397	384,603	26.04%
INSIDE PIPING RESIDENTIAL	62,000	6,128	55,872	9.88%
INSIDE PIPING COMMERCIAL	75,000	6,266	68,734	8.35%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	1,530	33,470	4.37%
OUTSIDE DITCH 3INCH AND LARGER	35,000	2,520	32,480	7.20%
CITY FIRE CONSUMPTION	12,000	-	12,000	0.00%
HYDRANT WATER USE	115,000	15,278	99,722	13.29%
METER SET AND SEAL 1 OR LESS	8,500	550	7,950	6.47%
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	-	6,325	0.00%
METER SET AND SEAL 6 INCH	3,536	150	3,386	4.24%
DOCK PERMITS	600	-	600	0.00%
METER REPAIR AND REPLACEMENT	40,000	26,511	13,489	66.28%
LOCK BOX SERVICES	25,000	-	25,000	0.00%
TOTAL WATER FEE AND SERVICE	3,999,016	785,001	3,214,015	19.63%
RIGHT OF WAY CHARGE	1,875,000	470,110	1,404,890	25.07%
TOTAL UTILITY COST RECOVERY	1,875,000	470,110	1,404,890	25.07%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 -March 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
CURRENT YEAR SPECIAL ASSESSMENTS	-	18,152	(18,152)	0.00%
ASSESSMENT PENALTY	-	1,637	(1,637)	0.00%
ASSESSMENT INTEREST	115,000	604	114,396	0.53%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	20,393	94,607	17.73%
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%
INTEREST NON POOL	360,000	53,030	306,970	14.73%
TOTAL INVESTMENT EARNINGS	640,000	(9,111)	649,111	-1.42%
ASSET CONTRIB METER	50,000	10,410	39,590	20.82%
ASSET CONTRIB AUTO/FIRE	275,000	10,456	264,544	3.80%
ASSET CONTRIB HYDRANT	100,000	-	100,000	0.00%
ASSET CONTRIB MAIN	50,000	-	50,000	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	2,100	97,900	2.10%
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	5,228	119,772	4.18%
TOTAL CONTRIBUTIONS	700,000	28,193	671,807	4.03%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 -March 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
PERA PENSION AID	77,960	-	77,960	0.00%
RETURNED PAYMENT FEE	8,000	1,740	6,260	21.75%
RECYCLED ITEMS PURCHASING	5,000	-	5,000	0.00%
SALE OF SCRAP SCRAP METAL	-	3,733	(3,733)	0.00%
PENALTY AND FINE	-	500	(500)	0.00%
WCRA REIMBURSEMENT	-	5,938	(5,938)	0.00%
REFUNDS OVERPAYMENTS	-	3,470	(3,470)	0.00%
JURY DUTY PAY	-	70	(70)	0.00%
OTHER MISC REVENUE	-	124	(124)	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	18,120	6,611,880	0.27%
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	11,144,323	33,696	11,110,627	0.30%
TOTAL REVENUE	77,412,786	14,300,286	63,112,500	18.47%

SPENDING INFORMATION BY 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 Information By Account
For Periods January 1 - March 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	3,932,609	10,709,905	26.86%
Total EMPLOYEE BENEFITS	8,003,965	1,836,531	6,167,434	22.95%
Total EMPLOYEE EXPENSE	22,646,479	5,769,140	16,877,339	25.47%
Total PROFESSIONAL SERVICES	1,546,624	70,439	1,476,185	4.55%
Total SKILLED SERVICES	1,735,888	282,237	1,453,651	16.26%
Total FINANCIAL SERVICES	395,500	65,024	330,476	16.44%
Total BUILDING REPAIR MAINT SERVICES	130,500	55,208	75,292	42.30%
Total MACHINERY AND EQUIPMENT	703,284	106,703	596,581	15.17%
Total INFRASTRUCTURE REPAIR	115,000	-	115,000	0.00%
Total OTHER REPAIR	196,400	2,952	193,448	1.50%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	18,805	331,695	5.37%
Total COMMUNICATIONS SERVICES	176,450	17,108	159,342	9.70%
Total WATER SEWER SERVICES	17,300	987	16,313	5.71%
Total REAL ESTATE SERVICE CHGS	122,000	5,543	116,457	4.54%
Total DELIVERY SERVICES	258,350	51,948	206,402	20.11%
Total DATA PRINT SERVICES	272,850	16,856	255,994	6.18%
Total TRAVEL AND TRAINING	223,050	25,074	197,976	11.24%
Total MILEAGE AND PARKING	12,250	1,032	11,218	8.42%
Total INTERNAL CHARGES	4,860,476	458,653	4,401,823	9.44%
Total OTHER SERVICE EXPENSE	3,046,624	113,771	2,932,853	3.73%
Total SERVICES	14,175,546	1,303,829	12,871,717	9.20%
Total COMM MATERIAL AND SUPPLIES	14,200	112	14,088	0.79%
Total COMPUTER MATERIAL AND SUPPLIES	203,650	6,947	196,703	3.41%

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - March 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	70,500	-	70,500	0.00%
Total OFFICE EQUIPMENT AND FURNITURES	28,700	2,870	25,830	10.00%
Total GENERAL OFFICE SUPPLIES	40,760	340	40,420	0.83%
Total VEHICLE COMMODITIES	496,200	33,400	462,800	6.73%
Total BUILDING UTILITIES	2,312,300	368,203	1,944,097	15.92%
Total BUILDING REPAIR SUPPLIES	374,250	11,975	362,275	3.20%
Total STREET MAINTENANCE MATERIALS	28,000	-	28,000	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	7,757	115,743	6.28%
Total EQUIPMENT PARTS	349,000	73,613	275,387	21.09%
Total EMPLOYEE CLOTHING	71,000	44,957	26,043	63.32%
Total PUBLIC SAFETY SUPPLIES	215,800	25,939	189,861	12.02%
Total FIELD AND SHOP SUPPLIES	214,000	16,539	197,461	7.73%
Total RECREATION SUPPLIES	13,000	-	13,000	0.00%
Total RAW MATERIAL	350,700	1,310	349,390	0.37%
Total INFRASTRUCTURE SUPPLIES	3,124,100	818,561	2,305,539	26.20%
Total GEN MATERIALS AND SUPPLIES	323,400	49,787	273,613	15.39%
Total MATERIALS AND SUPPLIES	8,353,060	1,462,310	6,890,750	17.51%
Total LOAN EXPENSE	400,000	26,900	373,100	6.73%
Total TORT LIABILITY	140,000	12,827	127,173	9.16%
Total MISCELLANEOUS EXPENSE	10,000	16,500	(6,500)	165.00%
Total OTHER MISCELLANEOUS	550,000	56,227	493,773	10.22%
Total CAPITAL EXPENSE	26,644,500	451,096	26,193,404	1.69%
Total DEPRECIATION EXPENSE	(570,000)	-	(570,000)	0.00%
Total CAPITAL OUTLAY	26,074,500	451,096	25,623,404	1.73%

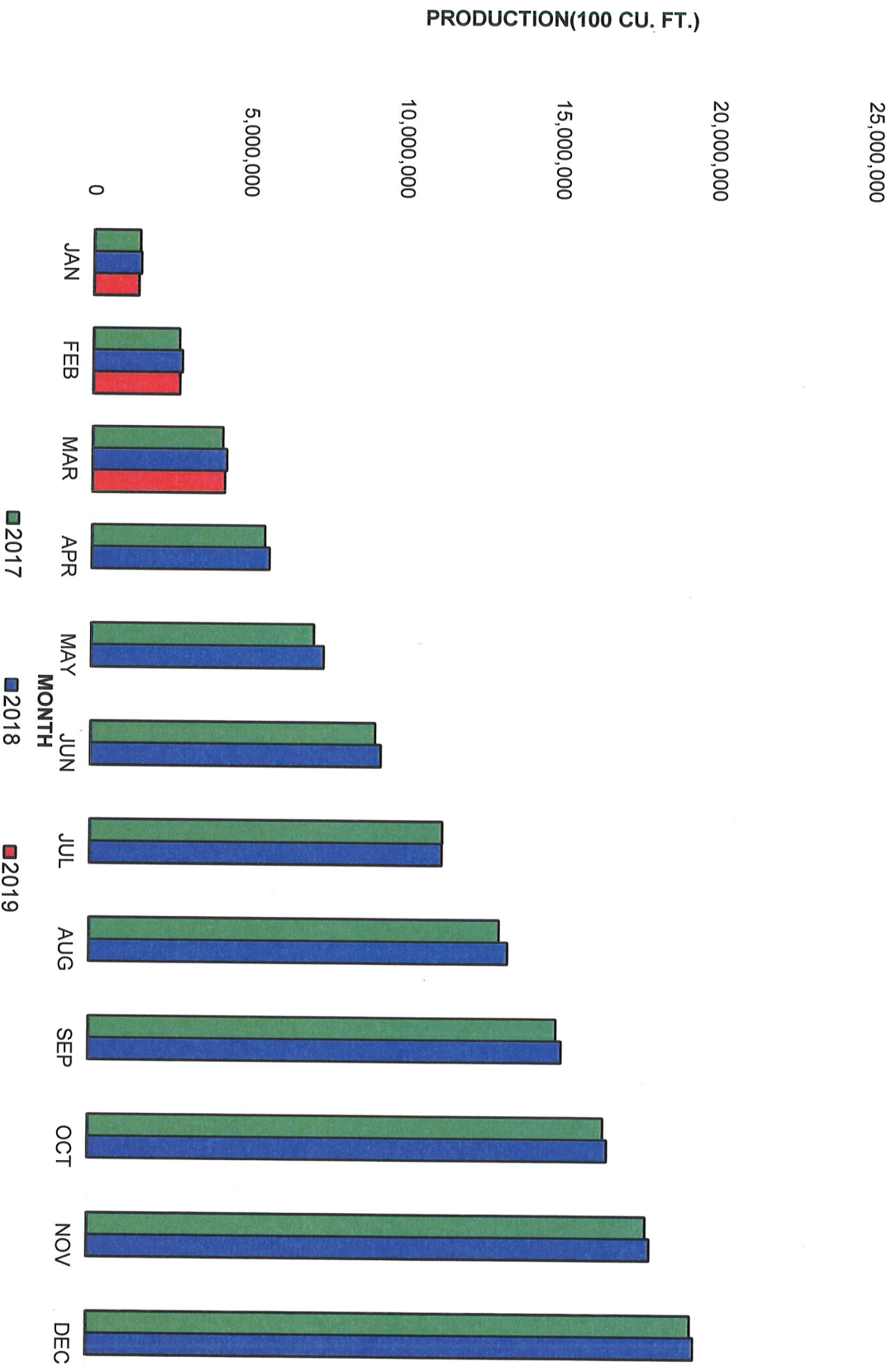
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - March 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	2,499,000	-	2,499,000	0.00%
Total REVENUE BOND PRINCIPAL	2,205,000	-	2,205,000	0.00%
Total GO BOND INTEREST	196,900	-	196,900	0.00%
Total OTHER DEBT INTEREST	669,901	-	669,901	0.00%
Total DEBT ISSUANCE COST	42,400	-	42,400	0.00%
Total DEBT SERVICE	5,613,201	-	5,613,201	0.00%
Total EXPENDITURE EXPENSE	77,412,786	9,042,602	68,370,184	11.68%

Graphs

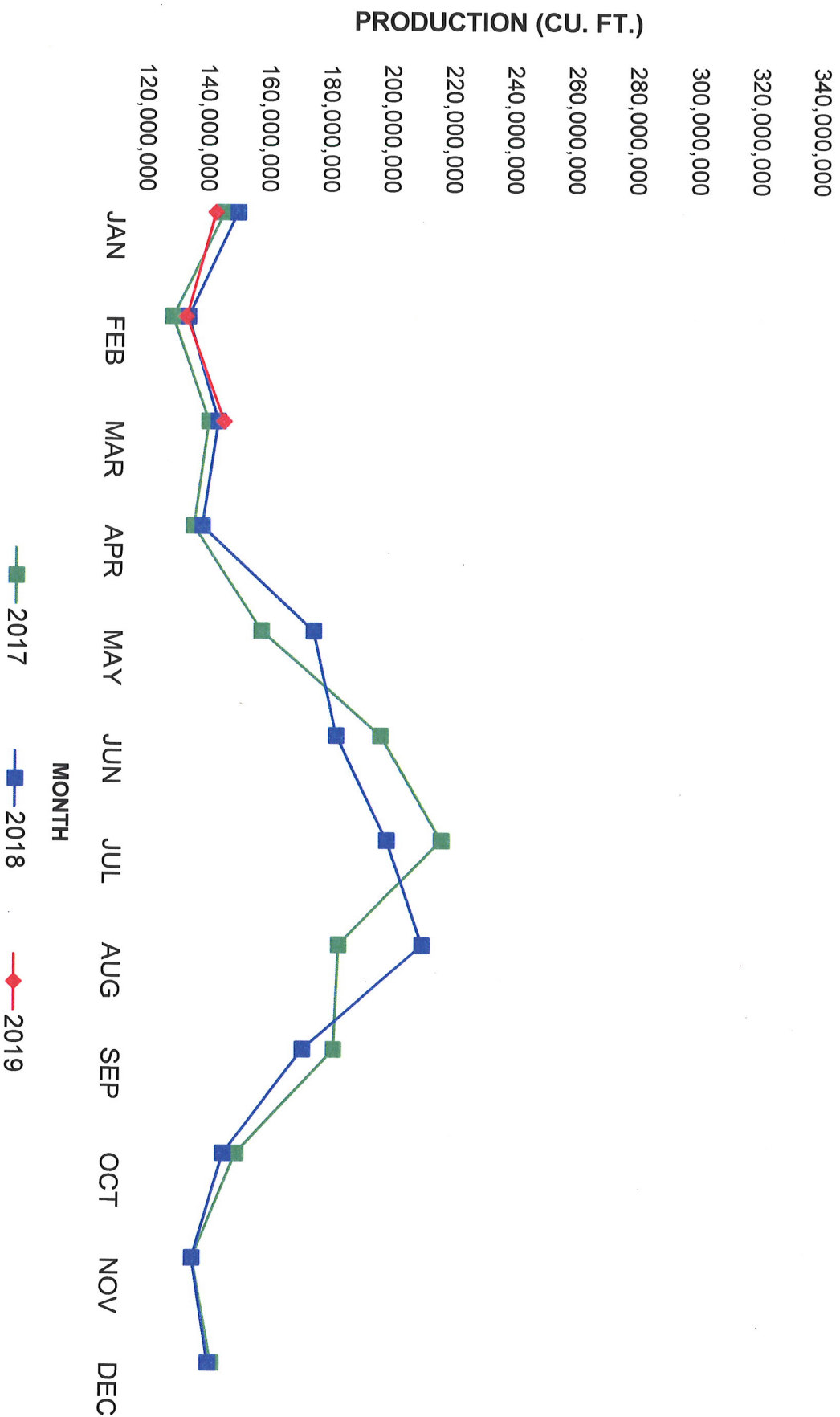
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



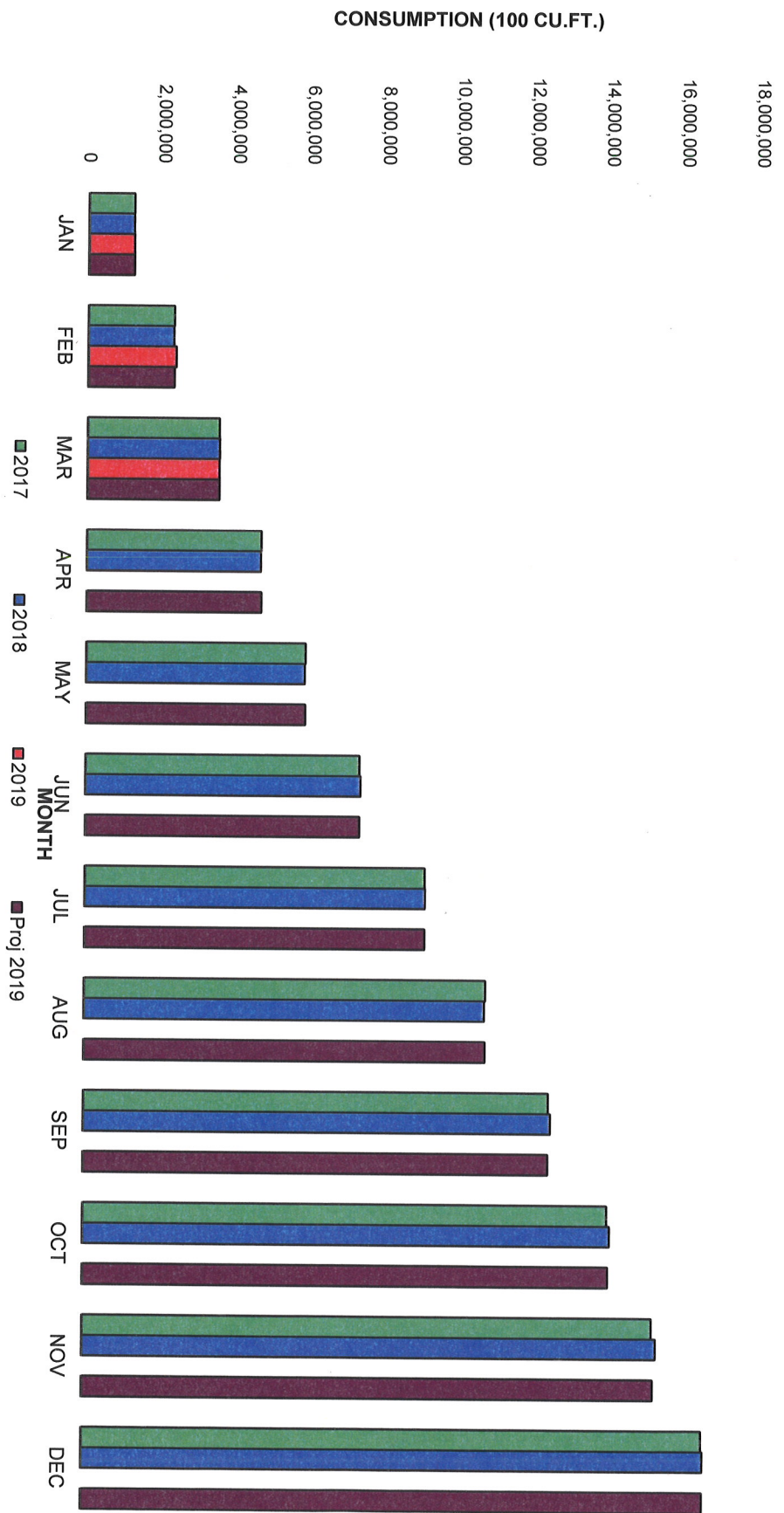
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



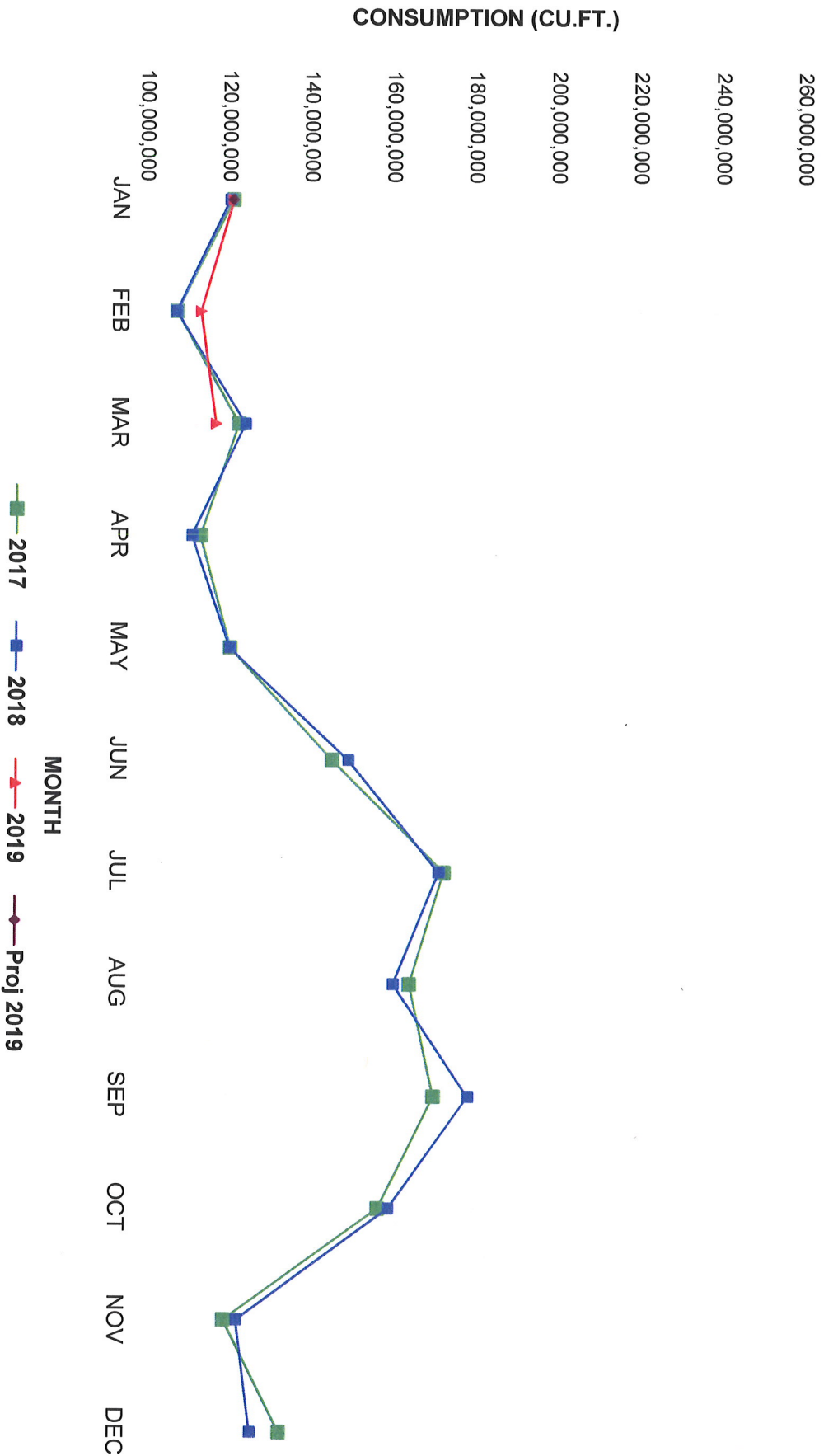
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



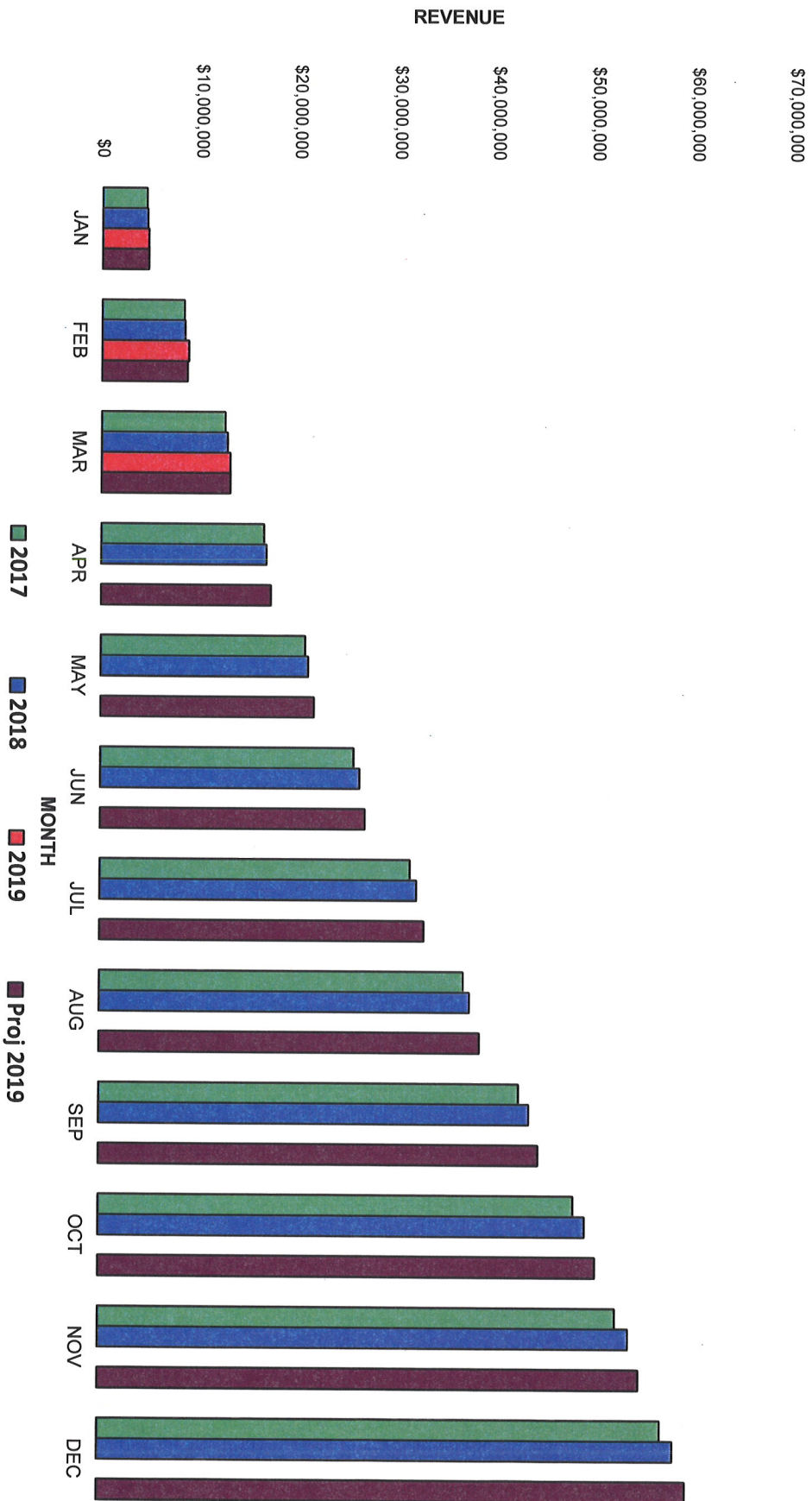
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



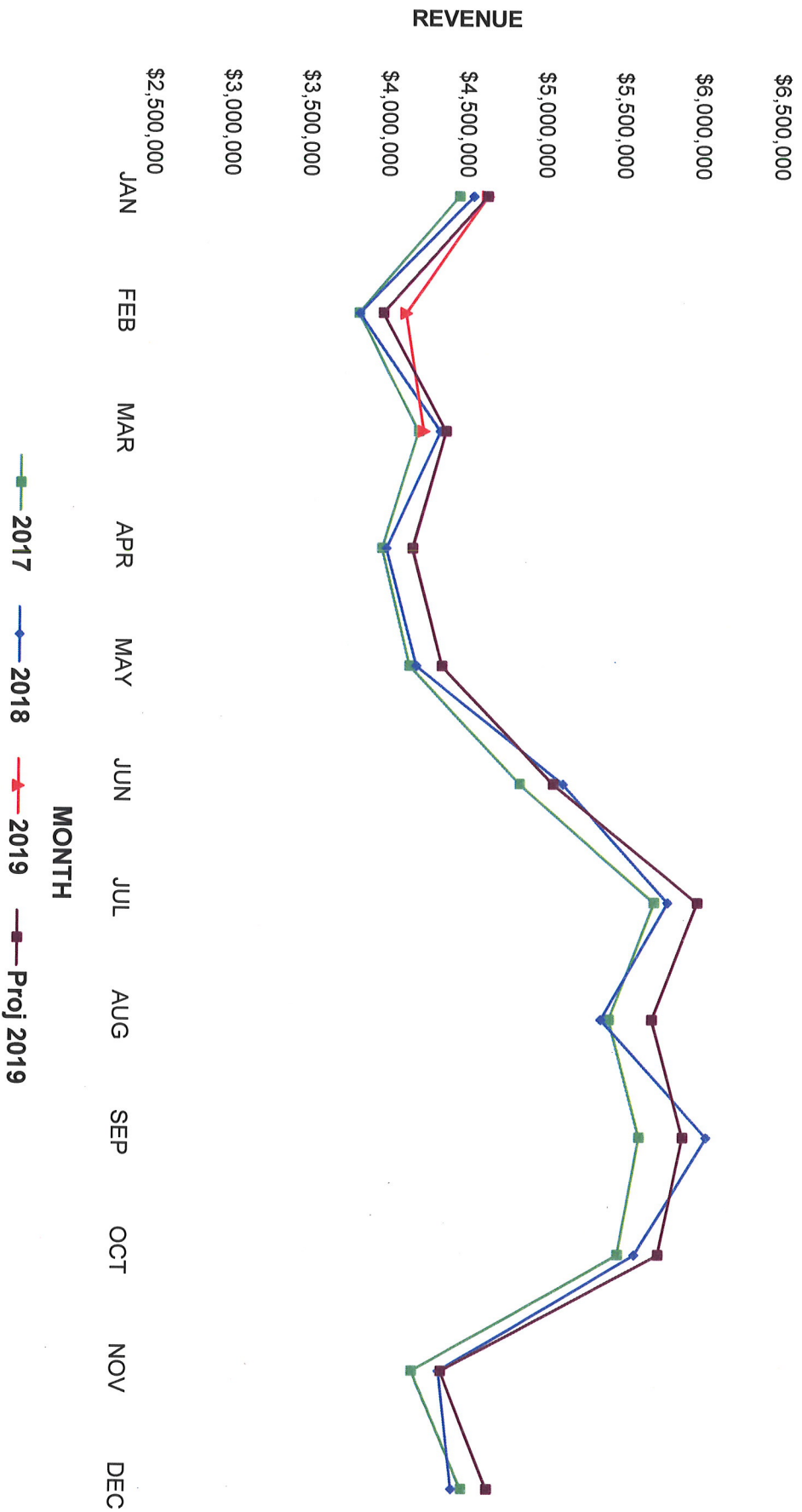
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.