

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

SEPTEMBER

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 - September 30, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	8,008,272	(2,568,528)	75.72%
WATER MAIN SURCHARGE	2,775,000	1,969,571	(805,429)	70.98%
AUTO FIRE ANNUAL CHARGE	260,000	269,325	9,325	103.59%
ST PAUL WATER	30,033,566	21,525,745	(8,507,821)	71.67%
FALCON HEIGHTS WATER	1,001,503	843,547	(157,956)	84.23%
LAUDERDALE WATER	180,791	129,473	(51,318)	71.61%
MAPLEWOOD WATER	4,922,421	3,554,562	(1,367,859)	72.21%
MENDOTA HEIGHTS WATER	2,170,072	1,360,226	(809,846)	62.68%
ROSEVILLE WATER	3,892,069	2,991,328	(900,741)	76.86%
SOUTH ST PAUL WATER	6,636	4,242	(2,394)	63.93%
WEST ST PAUL WATER	2,149,198	1,509,709	(639,489)	70.25%
NEWPORT WATER	5,024	6,147	1,123	122.35%
LITTLE CANADA WATER	828,468	611,487	(216,981)	73.81%
SUNFISH LAKE WATER	705	466	(240)	66.03%
LILYDALE WATER	126,367	78,710	(47,657)	62.29%
CITY OF MENDOTA WATER	9,827	5,296	(4,531)	53.89%
TOTAL WATER SALES	58,939,447	42,868,103	(16,071,344)	72.73%
SLUDGE PROCESSING	80,000	49,880	(30,120)	62.35%
METER TESTING FEE	10,240	6,264	(3,976)	61.17%
METER READING CHARGE	40,000	13,730	(26,270)	34.33%
CUT OFFS	-	10,161	10,161	0.00%
THAWING SERVICES AND MAINS	-	(100)	(100)	0.00%
WATER SAMPLE TESTING	17,000	17,500	500	102.94%

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

Account Description	Budget	Actual	Variance	Act/Budg %
PRIVATE HYDRANT STANDBY CHARGE	165,000	133,945	(31,055)	81.18%
RPZ BACKFLOW PREVENTER FEE	987,549	861,084	(126,465)	87.19%
ANTENNA SITE RENTAL FEE	30,000	(15)	(30,015)	-0.05%
ADMIN FEE LEAD REPLACEMENT	30,000	10,610	(19,390)	35.37%
HYDRANT METER RENTAL	15,000	18,655	3,655	124.37%
INSP FEE WINTER HYD PERMIT	85,000	165,117	80,117	194.26%
REPAIRS	250,000	184,000	(66,000)	73.60%
TURN ON AND OFF	1,260,000	874,512	(385,488)	69.41%
RECOVERED CHGS IN OUT CITY	90,000	35,847	(54,153)	39.83%
LATE CHARGES	520,000	419,336	(100,664)	80.64%
INSIDE PIPING RESIDENTIAL	62,000	31,400	(30,600)	50.65%
INSIDE PIPING COMMERCIAL	75,000	77,192	2,192	102.92%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	17,700	(17,300)	50.57%
OUTSIDE DITCH 3INCH AND LARGER	35,000	39,976	4,976	114.22%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	65,361	(49,639)	56.84%
METER SET AND SEAL 1 OR LESS	8,500	5,700	(2,800)	67.06%
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	1,200	(2,336)	33.94%
METER SET AND SEAL 8 INCH	-	450	450	0.00%
DOCK PERMITS	600	800	200	133.33%
METER REPAIR AND REPLACEMENT	40,000	49,086	9,086	122.72%
LOCK BOX SERVICES	25,000	-	(25,000)	0.00%
TOTAL WATER FEE AND SERVICE	3,999,016	3,089,542	(909,474)	77.26%

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

Account Description	Budget	Actual	Variance	Act/Budg %
RIGHT OF WAY CHARGE	1,875,000	1,416,412	(458,588)	75.54%
TOTAL UTILITY COST RECOVERY	1,875,000	1,416,412	(458,588)	75.54%
CURRENT YEAR SPECIAL ASSESSMENTS	-	265,888	265,888	0.00%
ASSESSMENT PENALTY	-	4,644	4,644	0.00%
ASSESSMENT INTEREST	115,000	4,461	(110,539)	3.88%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	274,993	159,993	239.12%
1ST YEAR DELINQUENT	-	19,043	19,043	0.00%
2ND YEAR DELINQUENT	-	6,026	6,026	0.00%
3RD YEAR DELINQUENT	-	3,053	3,053	0.00%
4TH YEAR DELINQUENT	-	156	156	0.00%
5TH YEAR DELINQUENT	-	20	20	0.00%
6TH YEAR DELINQUENT	-	2,634	2,634	0.00%
TOTAL DELINQUENT SPECIAL ASSESSMENTS	-	30,932	30,932	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	340,167	(19,833)	94.49%
TOTAL INVESTMENT EARNINGS	640,000	1,163,131	523,131	181.74%
ASSET CONTRIB METER	50,000	73,360	23,360	146.72%
ASSET CONTRIB AUTOFIRE	275,000	173,249	(101,751)	63.00%
ASSET CONTRIB HYDRANT	100,000	47,087	(52,913)	47.09%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ASSET CONTRIB MAIN	50,000	34,906	(15,094)	69.81%
ASSET CONTRIB LEADLINE	-	8,282	8,282	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	45,699	(54,301)	45.70%
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	65,808	(59,192)	52.65%
TOTAL CONTRIBUTIONS	700,000	448,391	(251,609)	64.06%
STATE GRANTS	-	12,373	12,373	0.00%
STATE GRANT OTHER ADMIN	-	150,000	150,000	0.00%
PERA PENSION AID	77,960	38,980	(38,980)	50.00%
RETURNED PAYMENT FEE	8,000	4,980	(3,020)	62.25%
RECYCLED ITEMS PURCHASING	5,000	10	(4,990)	0.20%
SALE OF SCRAP SCRAP METAL	-	11,642	11,642	0.00%
REBATES	-	11,015	11,015	0.00%
PENALTY AND FINE	-	6,500	6,500	0.00%
WCRA REIMBURSEMENT	-	10,673	10,673	0.00%
PROPERTY DAMAGE SETTLEMENT	-	772	772	0.00%
INJURY SETTLEMENT	-	43,924	43,924	0.00%
REFUNDS OVERPAYMENTS	-	(6,951)	(6,951)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	2,403	2,403	0.00%
JURY DUTY PAY	-	80	80	0.00%
CASH OVER OR SHORT	-	(100)	(100)	0.00%
OTHER MISC REVENUE	-	449	449	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	584,930	(6,045,070)	8.82%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
USE OF FUND EQUITY	4,023,363	-	(4,023,363)	0.00%
TOTAL OTHER FINANCING SOURCES	11,144,323	871,681	(10,272,642)	7.82%
REVENUE-REVENUE	77,412,786	50,163,185	(27,249,601)	64.80%

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, commitments (pending requisitions) or encumbrances (open purchase orders). 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. To determine the true available balance, management must subtract outstanding commitments and encumbrances.

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	12,086,662	2,555,852	82.54%
Total EMPLOYEE BENEFITS	8,003,965	6,182,439	1,821,526	77.24%
Total EMPLOYEE EXPENSE	22,646,479	18,269,101	4,377,378	80.67%
Total PROFESSIONAL SERVICES	1,546,624	412,825	1,133,799	26.69%
Total SKILLED SERVICES	1,735,888	1,231,057	504,831	70.92%
Total FINANCIAL SERVICES	395,500	210,554	184,946	53.24%
Total BUILDING REPAIR MAINT SERVICES	130,500	200,693	(70,193)	153.79%
Total MACHINERY AND EQUIPMENT	703,284	373,091	330,193	53.05%
Total INFRASTRUCTURE REPAIR	115,000	-	115,000	0.00%
Total OTHER REPAIR	196,400	194,341	2,059	98.95%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	147,034	203,466	41.95%
Total COMMUNICATIONS SERVICES	176,450	69,033	107,417	39.12%
Total WATER SEWER SERVICES	17,300	4,012	13,288	23.19%
Total REAL ESTATE SERVICE CHGS	122,000	56,300	65,700	46.15%
Total DELIVERY SERVICES	258,350	165,158	93,192	63.93%
Total DATA PRINT SERVICES	272,850	103,344	169,507	37.88%
Total TRAVEL AND TRAINING	223,050	85,292	137,758	38.24%
Total MILEAGE AND PARKING	12,250	4,210	8,040	34.37%
Total INSURANCE PREMIUMS	-	304	(304)	0.00%
Total INTERNAL CHARGES	4,860,476	1,674,616	3,185,860	34.45%
Total OTHER SERVICE EXPENSE	3,046,624	530,063	2,516,561	17.40%
Total SERVICES	14,175,546	5,473,419	8,702,127	38.61%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	14,200	4,808	9,392	33.86%
Total COMPUTER MATERIAL AND SUPPLIES	203,650	37,263	166,387	18.30%
Total PAPER AND FORMS	70,500	33,141	37,359	47.01%
Total OFFICE EQUIPMENT AND FURNITURES	28,700	14,714	13,986	51.27%
Total GENERAL OFFICE SUPPLIES	40,760	17,711	23,049	43.45%
Total VEHICLE COMMODITIES	496,200	259,600	236,600	52.32%
Total BUILDING UTILITIES	2,312,300	1,223,946	1,088,354	52.93%
Total BUILDING REPAIR SUPPLIES	374,250	77,451	296,799	20.70%
Total STREET MAINTENANCE MATERIALS	28,000	1,279	26,721	4.57%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	38,622	84,878	31.27%
Total EQUIPMENT PARTS	349,000	305,227	43,773	87.46%
Total EMPLOYEE CLOTHING	71,000	63,771	7,229	89.82%
Total PUBLIC SAFETY SUPPLIES	215,800	119,137	96,663	55.21%
Total FIELD AND SHOP SUPPLIES	214,000	105,075	108,925	49.10%
Total RECREATION SUPPLIES	13,000	9,941	3,059	76.47%
Total RAW MATERIAL	350,700	186,133	164,567	53.07%
Total INFRASTRUCTURE SUPPLIES	3,124,100	2,603,782	520,318	83.35%
Total GEN MATERIALS AND SUPPLIES	323,400	461,046	(137,646)	142.56%
Total MATERIALS AND SUPPLIES	8,353,060	5,562,646	2,790,414	66.59%
Total LOAN EXPENSE	400,000	202,142	197,859	50.54%
Total TORT LIABILITY	140,000	23,904	116,096	17.07%
Total MISCELLANEOUS EXPENSE	10,000	47,137	(37,137)	471.37%
Total OTHER MISCELLANEOUS	550,000	273,183	276,817	49.67%

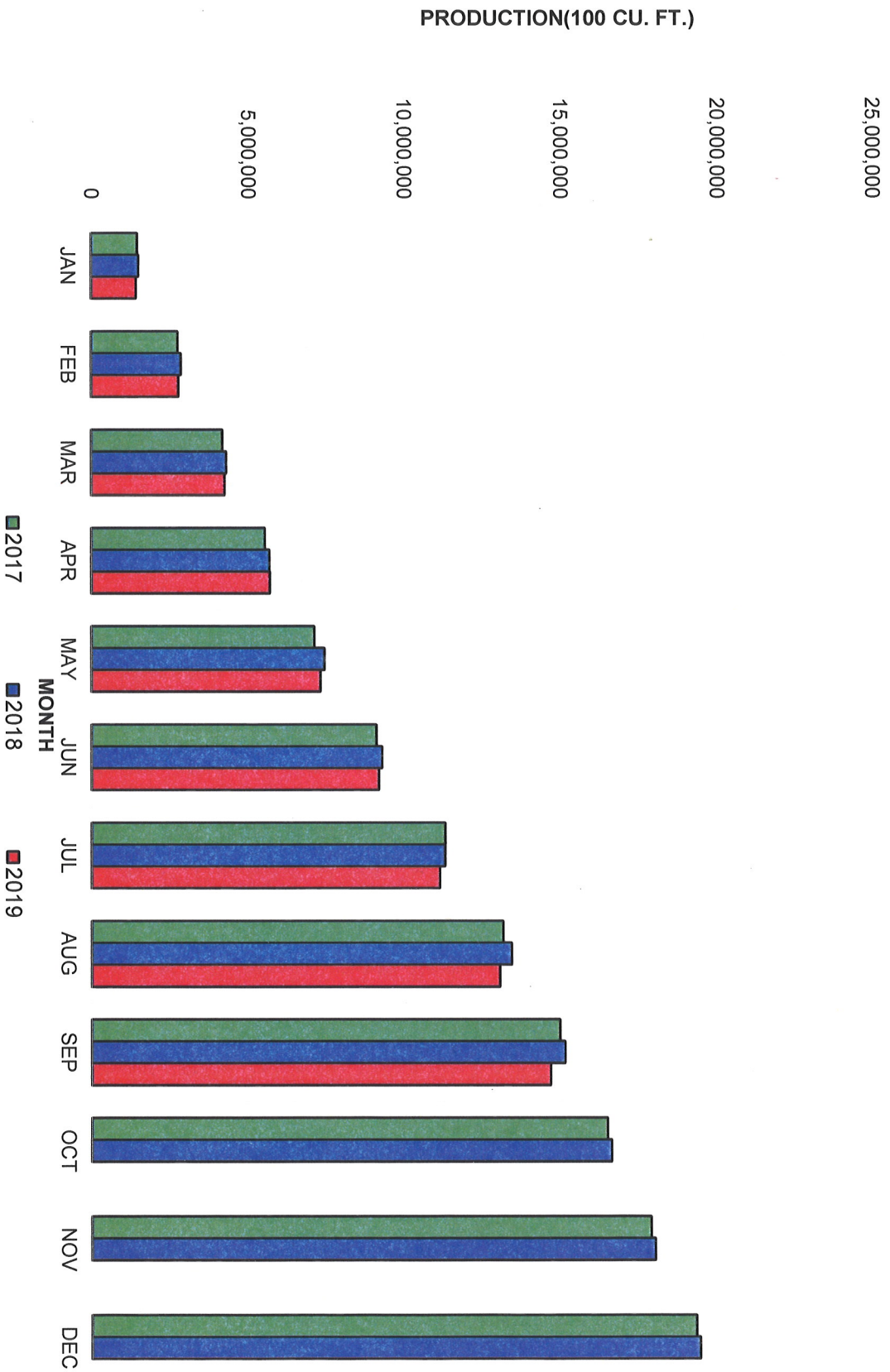
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - September 30, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	26,644,500	10,394,207	16,250,293	39.01%
Total DEPRECIATION EXPENSE	(570,000)	837	(570,837)	-0.15%
Total CAPITAL OUTLAY	26,074,500	10,395,043	15,679,457	39.87%
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	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	5,613,201	339,330	5,273,871	6.05%
Total EXPENDITURE EXPENSE	77,412,786	40,312,723	37,100,063	52.08%

Graphs

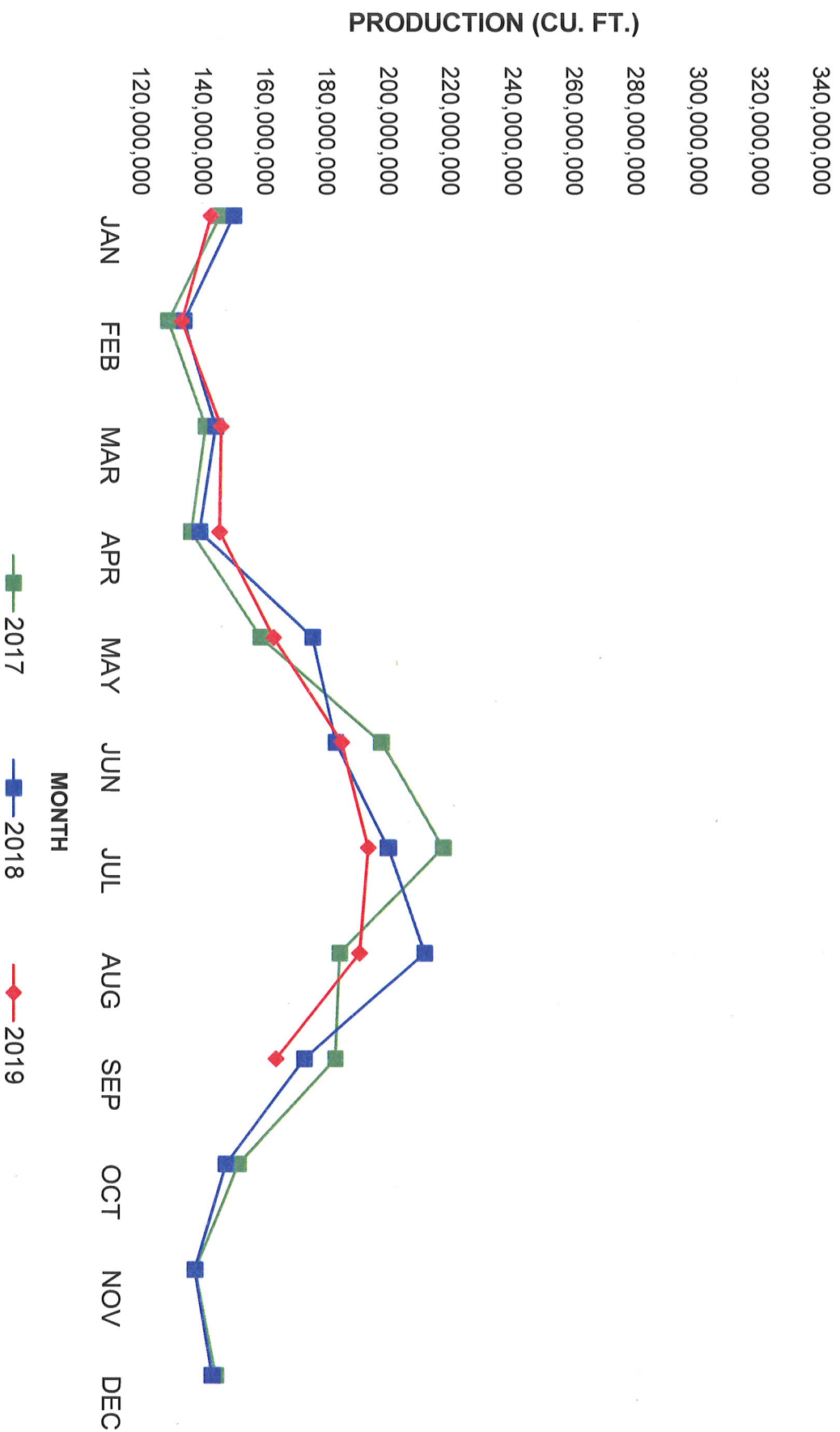
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



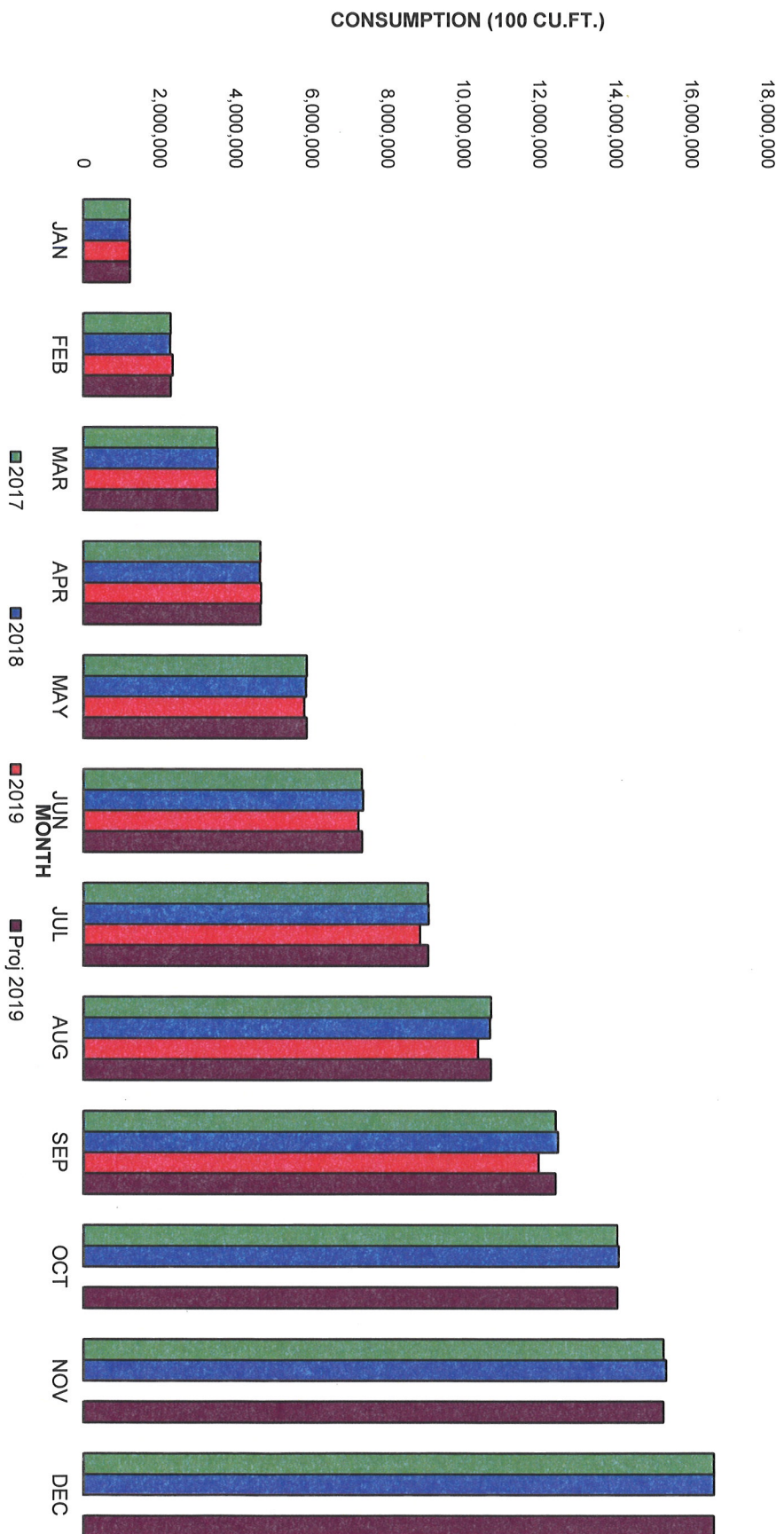
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



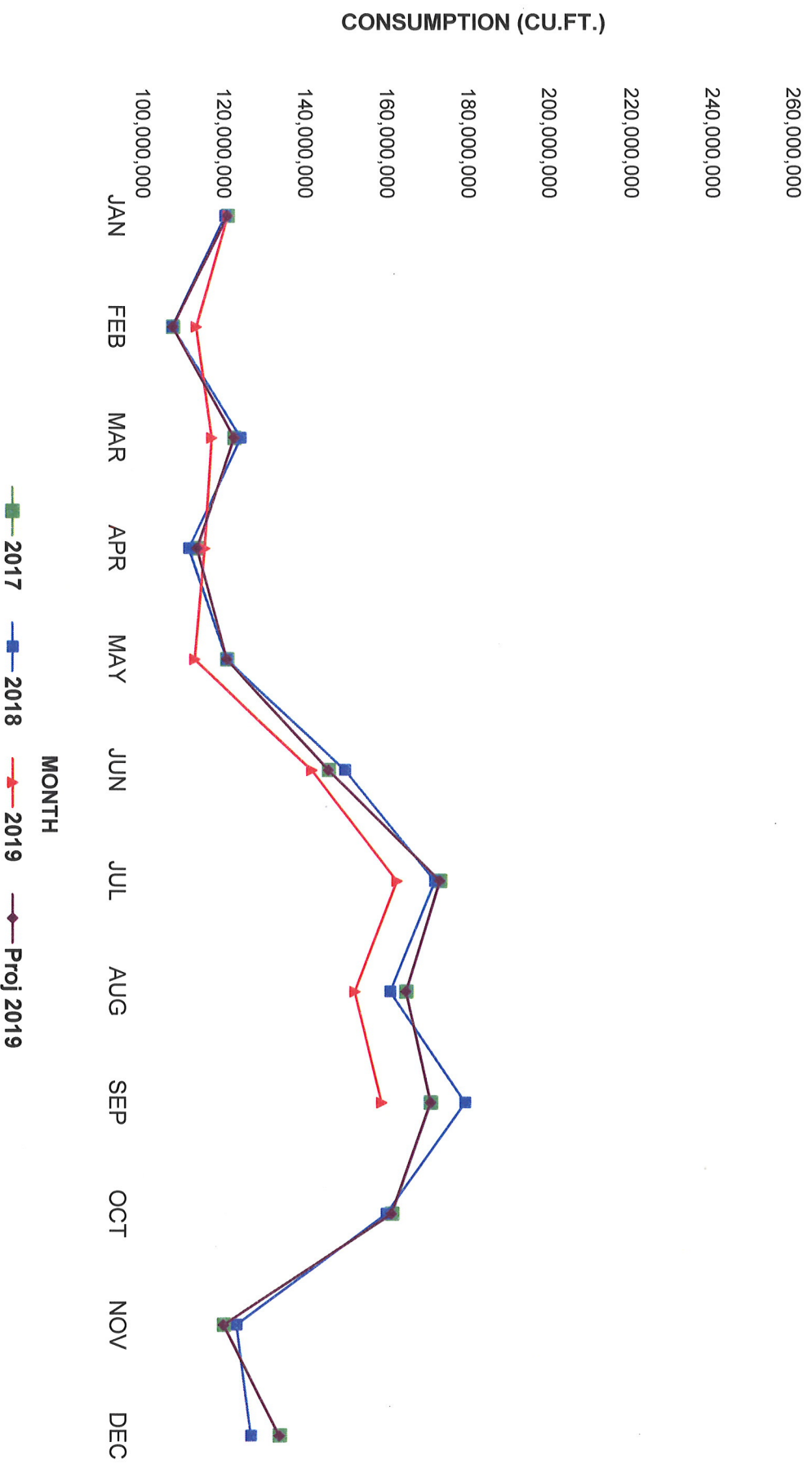
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



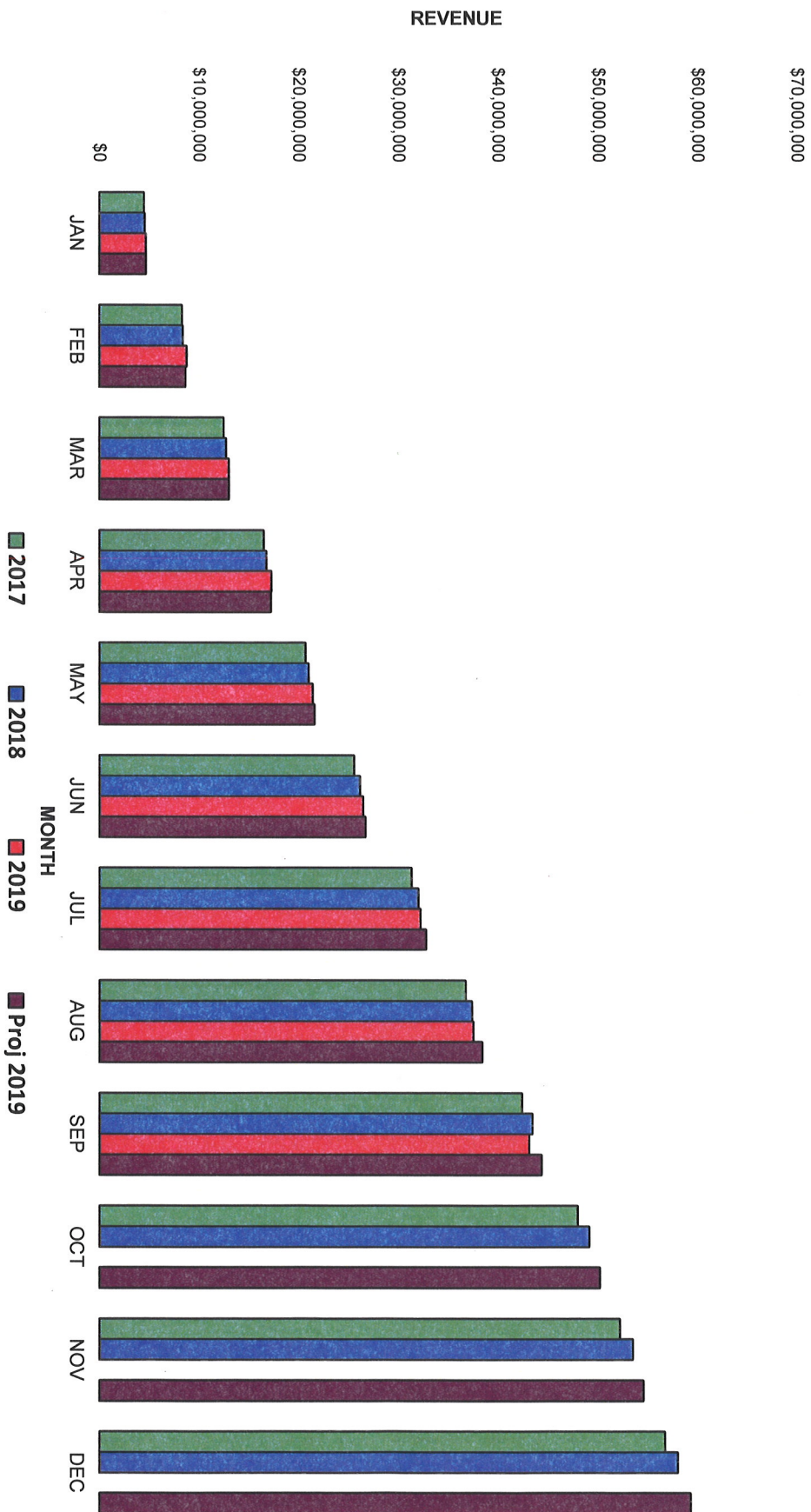
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



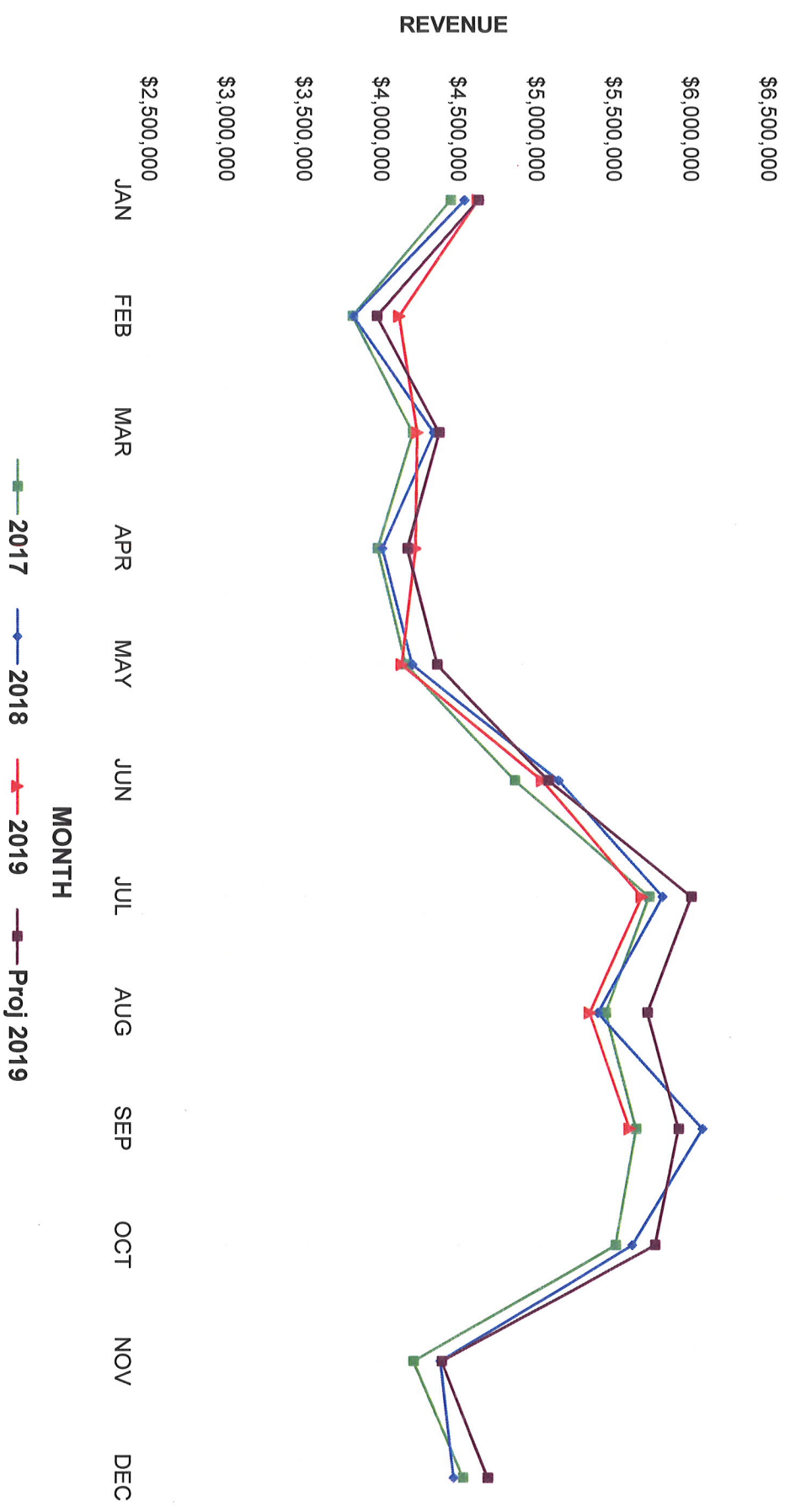
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.