

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

JANUARY

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 Information Probe By Account
For Period Ending January 31, 2014

Account Description	Budget	Actual	Variance
PERA PENSION AID	(77,960.00)	-	(77,960.00)
Total STATE	(77,960.00)	-	(77,960.00)
USE OF NET ASSETS	(3,002,443.00)	-	(3,002,443.00)
Total Use of Net Assets	(3,002,443.00)	-	(3,002,443.00)
RETURNED PAYMENT FEE	(12,200.00)	(540.00)	(11,660.00)
RECYCLED ITEMS PURCHASING	(30,000.00)	-	(30,000.00)
Total GENERAL GOVERNMENT CHARG	(42,200.00)	(540.00)	(41,660.00)
UTILITY COST RECOVERY	(1,885,000.00)	(131,750.47)	(1,753,249.53)
Total INFRASTRUCTURE SERVICES	(1,885,000.00)	(131,750.47)	(1,753,249.53)
ADMINISTRATION FEE	(2,000.00)	(1,300.00)	(700.00)
Total INTERNAL SERVICE REVENUE	(2,000.00)	(1,300.00)	(700.00)
WATER SERVICE BASE FEE	(5,769,522.00)	(471,149.22)	(5,298,372.78)
AUTO FIRE ANNUAL CHARGE	(245,000.00)	(244,975.82)	(24.18)
ST PAUL WATER	(26,654,913.00)	(1,674,509.11)	(24,980,403.89)
FALCON HEIGHTS WATER	(1,024,529.00)	(37,477.44)	(987,051.56)
LAUDERDALE WATER	(182,068.00)	(5,920.20)	(176,147.80)
MAPLEWOOD WATER	(4,634,419.00)	(234,786.39)	(4,399,632.61)
MENDOTA HEIGHTS WATER	(2,459,398.00)	(255,251.97)	(2,204,146.03)
ROSEVILLE WATER	(4,388,325.00)	(267,290.21)	(4,121,034.79)
SOUTH ST PAUL WATER	(6,165.00)	(1,177.39)	(4,987.61)
WEST ST PAUL WATER	(2,047,131.00)	(268,463.28)	(1,778,667.72)
NEWPORT WATER	(3,556.00)	(483.32)	(3,072.68)
LITTLE CANADA WATER	(759,899.00)	(64,585.05)	(695,313.95)
SUNFISH LAKE WATER	(1,035.00)	(103.97)	(931.03)
LILYDALE WATER	(118,018.00)	(9,022.91)	(108,995.09)
CITY OF MENDOTA WATER	(9,729.00)	(1,553.93)	(8,175.07)
Total WATER SALES	(48,303,707.00)	(3,536,750.21)	(44,766,956.79)
SLUDGE PROCESSING	(75,000.00)	(6,020.00)	(68,980.00)
METER TESTING FEE	(300.00)	-	(300.00)
METER READING CHARGE	-	(492.00)	492.00
CUT OFFS	(15,000.00)	(320.00)	(14,680.00)
THAWING SERVICES AND MAINS	-	(1,337.27)	1,337.27

Saint Paul Regional Water Services
Financing Information Probe By Account
For Period Ending January 31, 2014

Account Description	Budget	Actual	Variance
WATER SAMPLE TESTING	-	58.50	(58.50)
PRIVATE HYDRANT STANDBY CHARGE	(10,000.00)	(16,535.00)	6,535.00
RPZ BACKFLOW PREVENTER FEE	(150,000.00)	(12,180.00)	(137,820.00)
ANTENNA SITE RENTAL FEE	(695,000.00)	(299,220.30)	(395,779.70)
STREET AND SEWER FLUSHING	(10,800.00)	-	(10,800.00)
ADMIN FEE LEAD SCV WATER AND A	(50,000.00)	135.00	(50,135.00)
HYDRANT METER RENTAL	(25,000.00)	(320.00)	(24,680.00)
INSP FEE WINTER HYD PERMIT	(15,000.00)	(320.00)	(14,680.00)
REPAIRS	(50,000.00)	(18,385.03)	(31,614.97)
TURN ON AND OFF	(220,000.00)	(13,760.00)	(206,240.00)
SPRWS COLLECTION FEE	(1,050,000.00)	(25,242.03)	(1,024,757.97)
RECOVERED CHGS IN OUT CITY	(250,000.00)	(1,901.81)	(248,098.19)
LATE CHARGES	(400,000.00)	(37,411.90)	(362,588.10)
UNTREATED WATER	(3,000.00)	(2,636.76)	(363.24)
INSIDE PIPING RESIDENTIAL	(35,000.00)	(2,858.00)	(32,142.00)
INSIDE PIPING COMMERCIAL	(45,000.00)	(2,304.00)	(42,696.00)
OUTSIDE DITCH 2INCH AND SMALLE	(40,000.00)	(1,110.00)	(38,890.00)
OUTSIDE DITCH 3INCH AND LARGER	(30,000.00)	(420.00)	(29,580.00)
CITY FIRE CONSUMPTION	(9,500.00)	-	(9,500.00)
RINK FLOODING	(1,000.00)	-	(1,000.00)
HYDRANT WATER USE	(65,000.00)	(330.95)	(64,669.05)
METER SET AND SEAL 1 OR LESS	(12,000.00)	(50.00)	(11,950.00)
METER SET AND SEAL 3 AND 4 IN	(6,000.00)	-	(6,000.00)
METER SET AND SEAL 6 INCH	(6,600.00)	-	(6,600.00)
METER SET AND SEAL 8 INCH	(10,000.00)	-	(10,000.00)
DOCK PERMITS	(925.00)	-	(925.00)
METER REPAIR AND REPLACEMENT	-	(24,625.61)	24,625.61
LOCK BOX SERVICES	(25,000.00)	-	(25,000.00)
Total CHARGES FOR SERVICES	(3,305,125.00)	(467,587.16)	(2,837,537.84)
CURRENT YEAR	-	(26,739.20)	26,739.20
1ST YEAR DELINQUENT	-	(3,138.17)	3,138.17
2ND YEAR DELINQUENT	-	(611.20)	611.20

Saint Paul Regional Water Services
 Financing Information Probe By Account
 For Period Ending January 31, 2014

Account Description	Budget	Actual	Variance
3RD YEAR DELINQUENT	-	(547.44)	547.44
4TH YEAR DELINQUENT	-	(441.72)	441.72
6TH YEAR AND PRIOR	-	(516.06)	516.06
ASSESSMENT PENALTY	(179,000.00)	(3,417.15)	(175,582.85)
Total ASSESSMENTS	(179,000.00)	(35,410.94)	(143,589.06)
INTEREST INTERNAL POOL	(485,000.00)	-	(485,000.00)
Total INVESTMENT EARNINGS	(485,000.00)	-	(485,000.00)
CASH CONTRIB FOR CAPITAL ACQ	(690,000.00)	(2,361.00)	(687,639.00)
Total CONTRIBUTIONS	(690,000.00)	(2,361.00)	(687,639.00)
DAMAGE CLAIM FROM OTHERS	(35,000.00)	-	(35,000.00)
REFUNDS OVERPAYMENTS	-	(6,207.39)	6,207.39
OTHER MISC REVENUE	-	(245.26)	245.26
REPAYMENT OF ADVANCE	(400,000.00)	-	(400,000.00)
Total OTHER	(435,000.00)	(6,452.65)	(428,547.35)
Total FINANCING	(58,407,435.00)	(4,182,152.43)	(54,225,282.57)

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 Information Probe By Account
 For Period Ending January 31, 2014

Account Description	Budget	Expended	Available
Total SALARIES AND WAGES	13,170,038.00	1,094,413.07	12,075,624.93
Total EMPLOYEE BENEFITS	6,877,187.00	765,211.84	6,111,975.16
Total EMPLOYEE EXPENSE	20,047,225.00	1,859,624.91	18,187,600.09
Total PROFESSIONAL SERVICE	939,920.00	6,227.17	933,692.83
Total SKILLED SERVICE	1,453,914.00	59,473.54	1,394,440.46
Total FINANCIAL SERVICES	2,500.00	-	2,500.00
Total BUILDING REPAIR MAINT SE	70,800.00	-	70,800.00
Total MACHINERY AND EQUIPMENT	626,250.00	407.57	625,842.43
Total INFRASTRUCTURE REPAIR	50,000.00	-	50,000.00
Total OTHER REPAIR	239,500.00	9,364.69	230,135.31
Total LAND AND BUILDING	11,020.00	11,019.96	0.04
Total EQUIPMENT RENTAL	201,500.00	14,779.48	186,720.52
Total COMMUNICATIONS SERVICES	329,040.00	1,448.94	327,591.06
Total WATER SEWER SERVICE	13,900.00	323.04	13,576.96
Total REAL ESTATE SERVICE CHGS	111,000.00	1,854.53	109,145.47
Total DELIVERY SERVICES	261,750.00	15,620.99	246,129.01
Total DATA PRINT SERVICES	141,200.00	55.90	141,144.10
Total TRAVEL AND TRAINING	211,250.00	-	211,250.00
Total MILEAGE AND PARKING	12,600.00	495.90	12,104.10
Total INSURANCE PREMIUM	223,000.00	-	223,000.00
Total INTERNAL CHARGES	3,790,662.00	(769.35)	3,791,431.35
Total OTHER SERVICE EXPENSE	2,096,300.00	6,691.10	2,089,608.90
Total SERVICES	10,786,106.00	126,993.46	10,659,112.54
Total COMMUNICATION MATERIALS	6,100.00	-	6,100.00
Total COMPUTER MATERIAL AND SU	212,700.00	-	212,700.00
Total PAPER AND FORMS	67,800.00	-	67,800.00
Total OFFICE EQUIPMENT AND FUR	22,400.00	-	22,400.00
Total GENERAL OFFICE SUPPLIES	56,550.00	-	56,550.00
Total VEHICLE COMMODITIES	535,000.00	-	535,000.00
Total BUILDING UTILITIES	2,046,000.00	151,847.24	1,894,152.76

Saint Paul Regional Water Services
 Spending Information Probe By Account
 For Period Ending January 31, 2014

Account Description	Budget	Expended	Available
Total BUILDING REPAIR SUPPLIES	145,800.00	564.50	145,235.50
Total STREET MAINTENANCE MATER	34,900.00	-	34,900.00
Total VEHICLE REPAIR AND MAINT	202,300.00	-	202,300.00
Total EQUIPMENT PARTS	183,500.00	-	183,500.00
Total EMPLOYEE CLOTHING	48,100.00	19,747.57	28,352.43
Total PUBLIC SAFETY SUPPLIES	79,600.00	-	79,600.00
Total FIELD AND SHOP SUPPLIES	197,550.00	-	197,550.00
Total RECREATION SUPPLY	19,000.00	-	19,000.00
Total RAW MATERIAL	209,700.00	2,061.19	207,638.81
Total INFRASTRUCTURE SUPPLIES	3,328,000.00	73,686.09	3,254,313.91
Total GEN MATERIALS AND SUPPLI	387,200.00	6,023.47	381,176.53
Total MATERIALS AND SUPPLIES	7,782,200.00	253,930.06	7,528,269.94
Total OUTSIDE LOANS	400,000.00	-	400,000.00
Total TORT LIABILITY	140,000.00	-	140,000.00
Total LEAD LOANS AND TORT LIABILITY	540,000.00	-	540,000.00
Total LAND	3,040,000.00	-	3,040,000.00
Total INFRASTRUCTURE	8,830,000.00	-	8,830,000.00
Total BUILDINGS AND STRUCTURES	100,000.00	-	100,000.00
Total EQUIPMENT	2,016,000.00	-	2,016,000.00
Total INTANGIBLE ASSETS	382,000.00	-	382,000.00
Total CAPITAL OUTLAY	-	2,720,778.90	(2,720,778.90)
Total CAPITAL OUTLAY ADJUSTMEN	(475,000.00)	-	(475,000.00)
Total CAPITAL OUTLAY	13,893,000.00	2,720,778.90	11,172,221.10
Total GO BOND PRINCIPAL	2,875,000.00	-	2,875,000.00
Total NOTE PRINCIPAL	1,237,291.00	-	1,237,291.00
Total OTHER PRINCIPAL	126,000.00	-	126,000.00
Total REVENUE BOND INTEREST	553,600.00	-	553,600.00
Total OTHER DEBT INTEREST	567,016.00	-	567,016.00
Total DEBT SERVICE	5,358,907.00	-	5,358,907.00

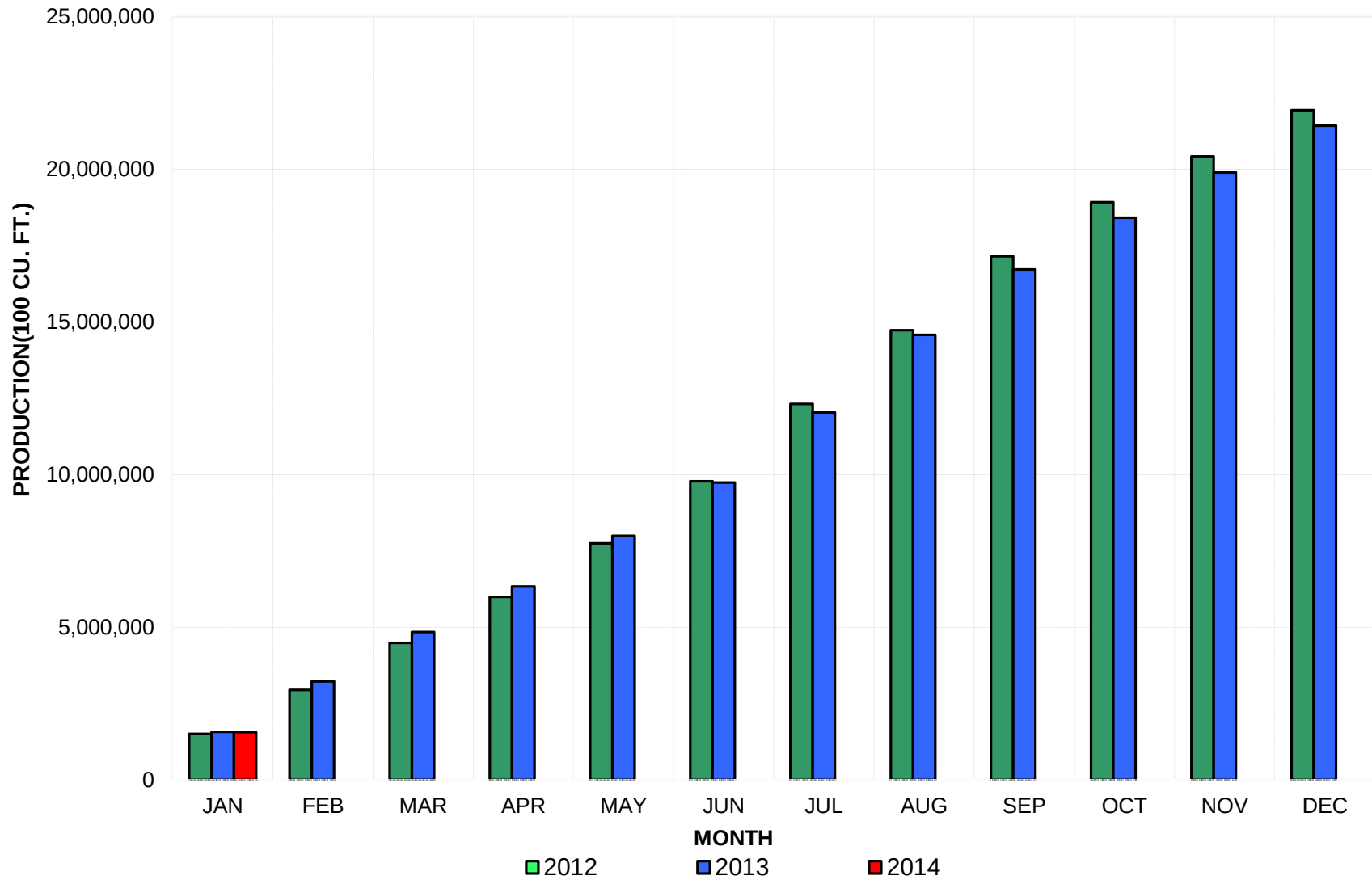
Saint Paul Regional Water Services
Spending Information Probe By Account
For Period Ending January 31, 2014

Account Description	Budget	Expended	Available
Total EXPENDITURE EXPENSE	58,407,438.00	4,961,327.33	53,446,110.67

Graphs

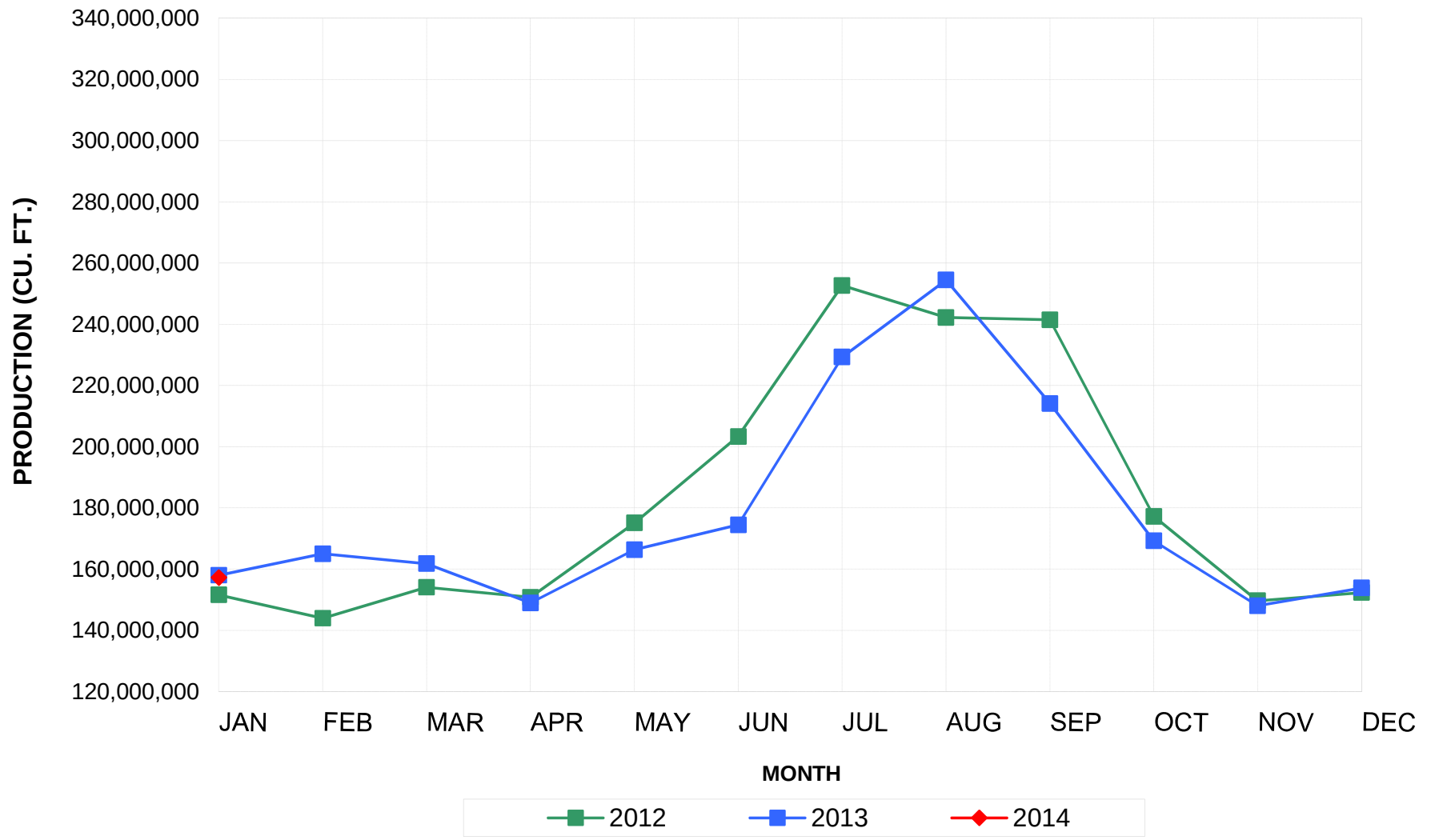
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



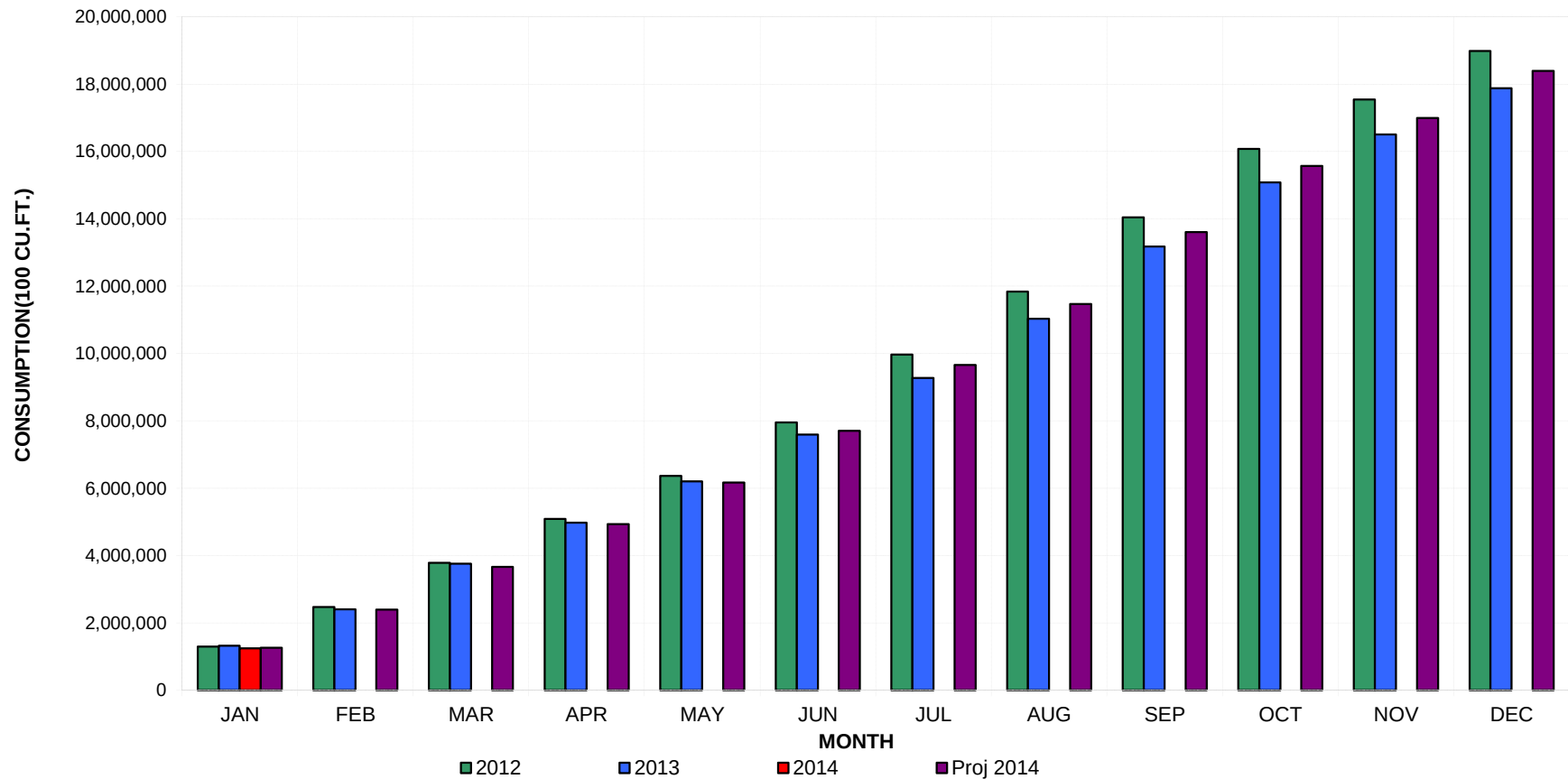
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



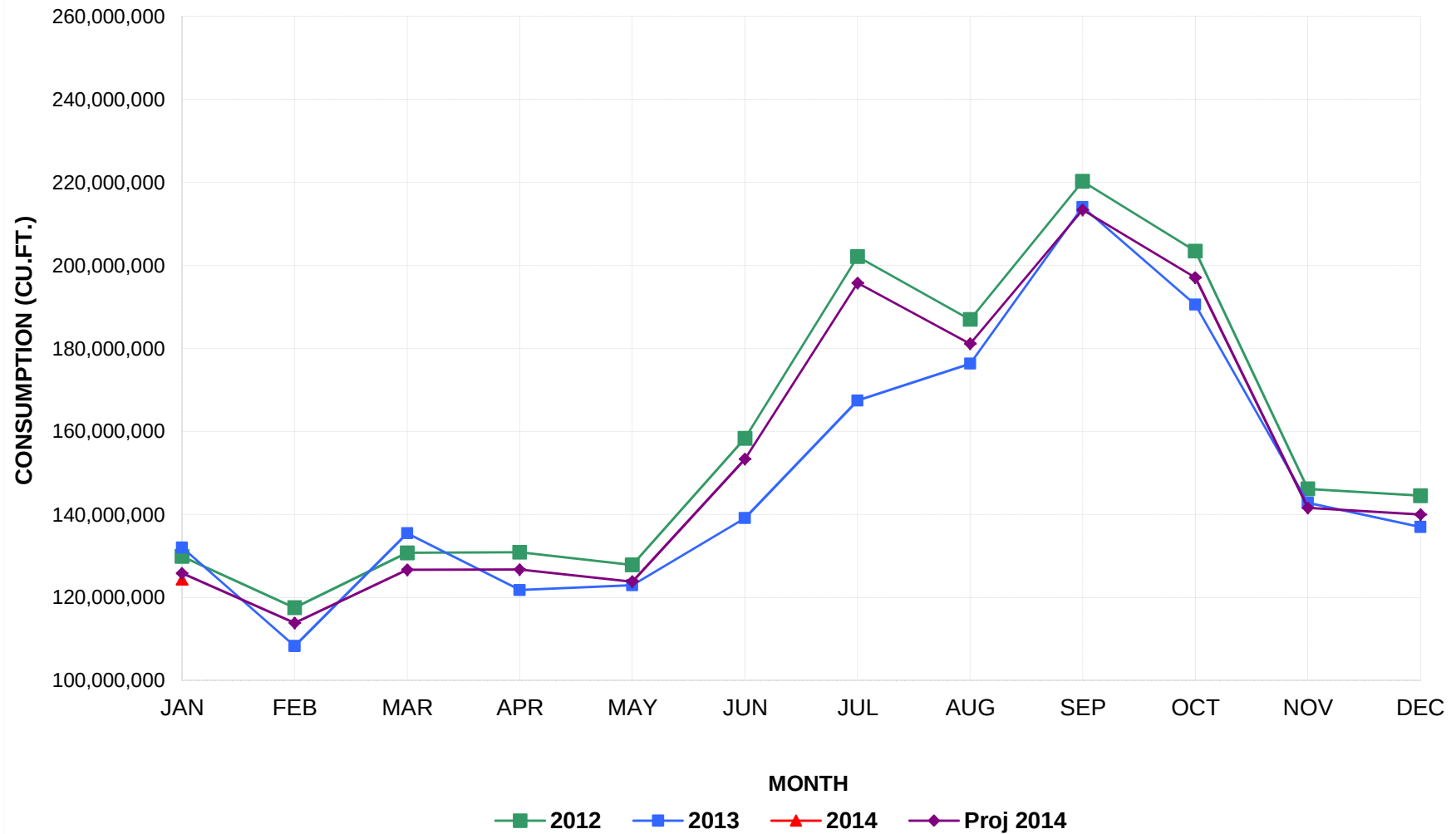
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



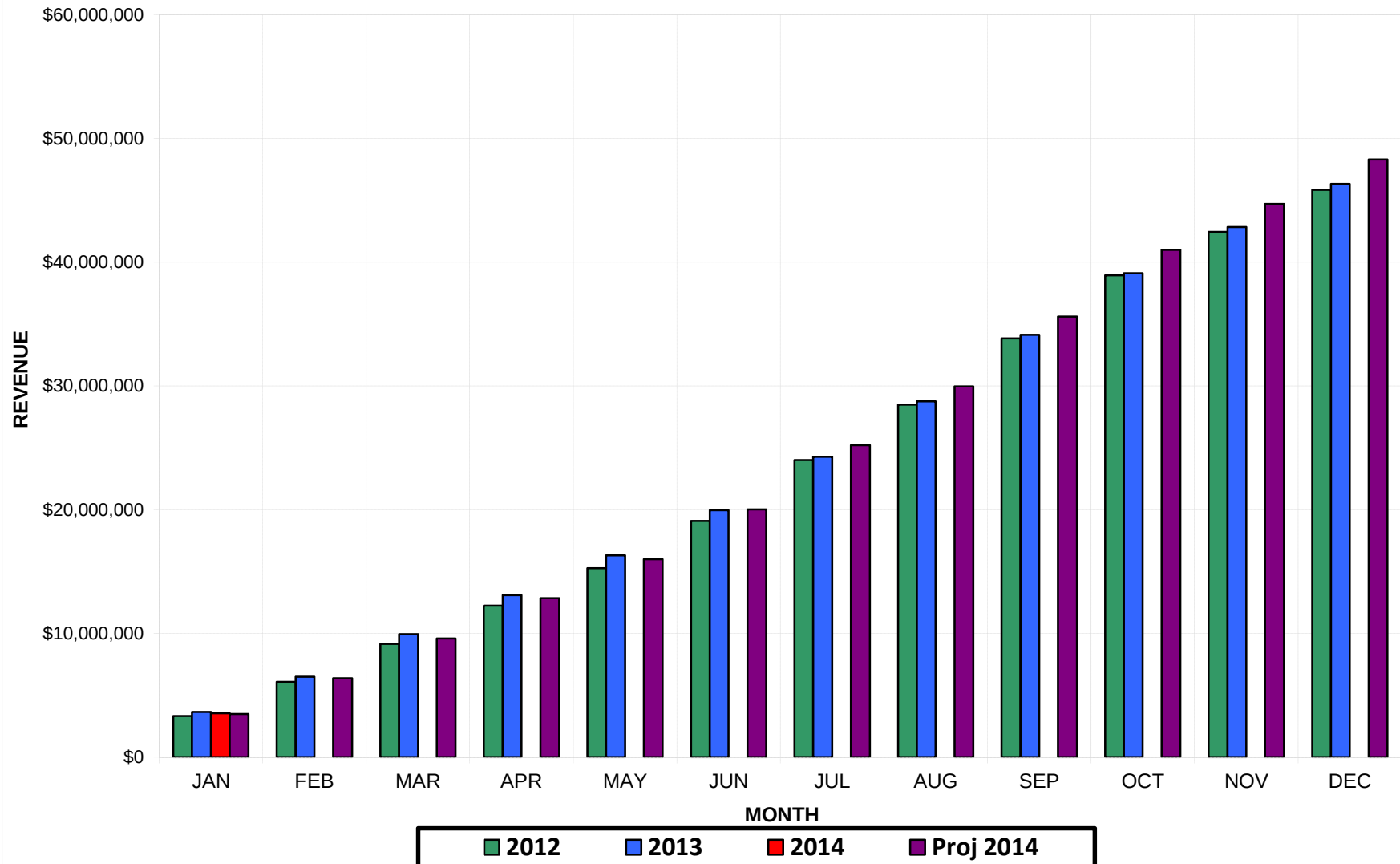
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



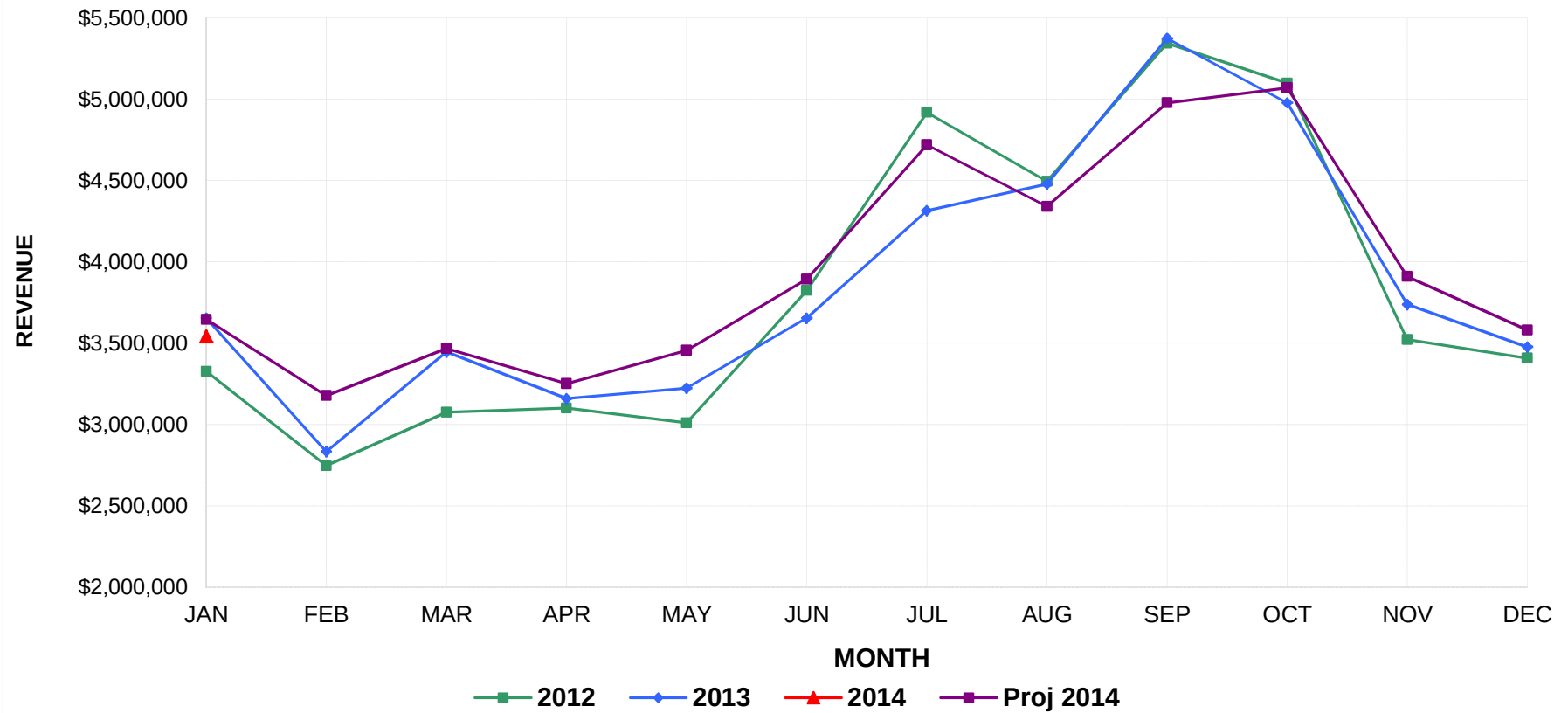
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.