

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 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 - April 30, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	1,000	0.00%
WATER SERVICE BASE FEE	10,576,800	3,537,222	7,039,578	33.44%
WATER MAIN SURCHARGE	2,775,000	778,621	1,996,379	28.06%
AUTO FIRE ANNUAL CHARGE	260,000	267,413	(7,413)	102.85%
ST PAUL WATER	30,033,566	8,430,656	21,602,910	28.07%
FALCON HEIGHTS WATER	1,001,503	216,250	785,253	21.59%
LAUDERDALE WATER	180,791	43,280	137,511	23.94%
MAPLEWOOD WATER	4,922,421	1,219,160	3,703,261	24.77%
MENDOTA HEIGHTS WATER	2,170,072	576,739	1,593,333	26.58%
ROSEVILLE WATER	3,892,069	1,085,355	2,806,714	27.89%
SOUTH ST PAUL WATER	6,636	2,744	3,892	41.35%
WEST ST PAUL WATER	2,149,198	734,494	1,414,705	34.18%
NEWPORT WATER	5,024	2,079	2,945	41.37%
LITTLE CANADA WATER	828,468	221,206	607,262	26.70%
SUNFISH LAKE WATER	705	292	413	41.35%
LILYDALE WATER	126,367	27,196	99,171	21.52%
CITY OF MENDOTA WATER	9,827	2,970	6,857	30.23%
TOTAL WATER SALES	58,939,447	17,145,676	41,793,771	29.09%
SLUDGE PROCESSING	80,000	15,480	64,520	19.35%
METER TESTING FEE	10,240	2,484	7,756	24.26%
METER READING CHARGE	40,000	3,890	36,110	9.73%
CUT OFFS	-	10,161	(10,161)	0.00%
THAWING SERVICES AND MAINS	-	(100)	100	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,500	(500)	102.94%
RPZ BACKFLOW PREVENTER FEE	165,000	49,210	115,790	29.82%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	987,549	790,976	196,573	80.09%
ADMIN FEE LEAD REPLACEMENT	30,000	(15)	30,015	-0.05%
HYDRANT METER RENTAL	30,000	5,720	24,280	19.07%
INSP FEE WINTER HYD PERMIT	15,000	15,305	(305)	102.03%
REPAIRS	85,000	102,347	(17,347)	120.41%
TURN ON AND OFF	250,000	77,825	172,175	31.13%
SPRWS COLLECTION FEE	1,260,000	372,652	887,348	29.58%
RECOVERED CHGS IN OUT CITY	90,000	22,838	67,162	25.38%
LATE CHARGES	520,000	192,418	327,582	37.00%
INSIDE PIPING RESIDENTIAL	62,000	8,482	53,518	13.68%
INSIDE PIPING COMMERCIAL	75,000	18,813	56,187	25.08%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	2,070	32,930	5.91%
OUTSIDE DITCH 3INCH AND LARGER	35,000	4,410	30,590	12.60%
CITY FIRE CONSUMPTION	12,000	-	12,000	0.00%
HYDRANT WATER USE	115,000	52,503	62,497	45.65%
METER SET AND SEAL 1 OR LESS	8,500	850	7,650	10.00%
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	375	3,161	10.61%
DOCK PERMITS	600	275	325	45.83%
METER REPAIR AND REPLACEMENT	40,000	31,953	8,047	79.88%
LOCK BOX SERVICES	25,000	-	25,000	0.00%
TOTAL WATER FEE AND SERVICE	3,999,016	1,798,422	2,200,594	44.97%
RIGHT OF WAY CHARGE	1,875,000	604,041	1,270,959	32.22%
TOTAL UTILITY COST RECOVERY	1,875,000	604,041	1,270,959	32.22%

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

Account Description	Budget	Actual	Variance	Act/Budg %
CURRENT YEAR SPECIAL ASSESSMENTS	-	18,152	(18,152)	#DIV/0!
ASSESSMENT PENALTY	-	1,637	(1,637)	#DIV/0!
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%
INCR OR DECR IN FV INVESTMENTS	-	885,105	(885,105)	0.00%
INTEREST NON POOL	360,000	125,621	234,379	34.89%
TOTAL INVESTMENT EARNINGS	640,000	948,585	(308,585)	148.22%
ASSET CONTRIB METER	50,000	12,421	37,579	24.84%
ASSET CONTRIB AUTOFIRE	275,000	31,674	243,326	11.52%
ASSET CONTRIB HYDRANT	100,000	6,199	93,801	6.20%
ASSET CONTRIB MAIN	50,000	9,284	40,716	18.57%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	5,500	94,500	5.50%
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	21,791	103,209	17.43%
TOTAL CONTRIBUTIONS	700,000	86,868	613,132	12.41%

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

Account Description	Budget	Actual	Variance	Act/Budg %
PERA PENSION AID	77,960	-	77,960	0.00%
RETURNED PAYMENT FEE	8,000	2,010	5,990	25.13%
RECYCLED ITEMS PURCHASING	5,000	-	5,000	0.00%
SALE OF SCRAP SCRAP METAL	-	4,409	(4,409)	0.00%
PENALTY AND FINE	-	2,500	(2,500)	0.00%
WCRA REIMBURSEMENT	-	5,938	(5,938)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	772	(772)	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	18,820	6,611,180	0.28%
REPAYMENT OF ADVANCE	400,000	-	400,000	0.00%
REFUNDS OVERPAYMENTS	-	1,282	(1,282)	0.00%
JURY DUTY PAY	-	70	(70)	0.00%
CASH OVER OR SHORT	-	(100)	100	0.00%
USE OF FUND EQUITY	4,023,363	-	4,023,363	0.00%
OTHER MISC REVENUE	-	143	(143)	0.00%
TOTAL OTHER FINANCING SOURCES	<u>11,144,323</u>	<u>35,844</u>	<u>11,108,479</u>	<u>0.32%</u>
TOTAL REVENUE	<u><u>77,412,786</u></u>	<u><u>20,642,872</u></u>	<u><u>56,769,914</u></u>	<u><u>26.67%</u></u>

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 - April 30, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	5,109,991	9,532,523	34.90%
Total EMPLOYEE BENEFITS	8,003,965	2,499,705	5,504,260	31.23%
Total EMPLOYEE EXPENSE	<u>22,646,479</u>	<u>7,609,696</u>	<u>15,036,783</u>	<u>33.60%</u>
Total PROFESSIONAL SERVICES	1,546,624	92,401	1,454,223	5.97%
Total SKILLED SERVICES	1,735,888	374,778	1,361,110	21.59%
Total FINANCIAL SERVICES	395,500	87,113	308,387	22.03%
Total BUILDING REPAIR MAINT SERVICES	130,500	65,660	64,840	50.31%
Total MACHINERY AND EQUIPMENT	703,284	136,086	567,198	19.35%
Total INFRASTRUCTURE REPAIR	115,000	-	115,000	0.00%
Total OTHER REPAIR	196,400	205,437	(9,037)	104.60%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	32,453	318,047	9.26%
Total COMMUNICATIONS SERVICES	176,450	24,849	151,601	14.08%
Total WATER SEWER SERVICES	17,300	1,336	15,965	7.72%
Total REAL ESTATE SERVICE CHGS	122,000	17,663	104,337	14.48%
Total DELIVERY SERVICES	258,350	55,195	203,155	21.36%
Total DATA PRINT SERVICES	272,850	16,952	255,898	6.21%
Total TRAVEL AND TRAINING	223,050	38,980	184,070	17.48%
Total MILEAGE AND PARKING	12,250	1,380	10,870	11.26%
Total INTERNAL CHARGES	4,860,476	517,270	4,343,206	10.64%
Total OTHER SERVICE EXPENSE	3,046,624	236,939	2,809,685	7.78%
Total SERVICES	<u>14,175,546</u>	<u>1,915,981</u>	<u>12,259,565</u>	<u>13.52%</u>
Total COMM MATERIAL AND SUPPLIES	14,200	512	13,688	3.60%
Total COMPUTER MATERIAL AND SUPPLIES	203,650	14,476	189,174	7.11%
Total PAPER AND FORMS	70,500	-	70,500	0.00%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	28,700	4,987	23,713	17.38%
Total GENERAL OFFICE SUPPLIES	40,760	4,192	36,568	10.29%
Total VEHICLE COMMODITIES	496,200	119,657	376,543	24.11%
Total BUILDING UTILITIES	2,312,300	498,467	1,813,833	21.56%
Total BUILDING REPAIR SUPPLIES	374,250	27,822	346,428	7.43%
Total STREET MAINTENANCE MATERIALS	28,000	549	27,451	1.96%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	11,926	111,574	9.66%
Total EQUIPMENT PARTS	349,000	148,280	200,720	42.49%
Total EMPLOYEE CLOTHING	71,000	51,820	19,180	72.99%
Total PUBLIC SAFETY SUPPLIES	215,800	40,859	174,941	18.93%
Total FIELD AND SHOP SUPPLIES	214,000	49,424	164,576	23.10%
Total RECREATION SUPPLIES	13,000	-	13,000	0.00%
Total RAW MATERIAL	350,700	13,790	336,910	3.93%
Total INFRASTRUCTURE SUPPLIES	3,124,100	1,121,826	2,002,274	35.91%
Total GEN MATERIALS AND SUPPLIES	323,400	100,684	222,716	31.13%
Total MATERIALS AND SUPPLIES	8,353,060	2,209,271	6,143,789	26.45%
Total LOAN EXPENSE	400,000	69,770	330,230	17.44%
Total TORT LIABILITY	140,000	18,783	121,217	13.42%
Total MISCELLANEOUS EXPENSE	10,000	17,145	(7,145)	171.45%
Total OTHER MISCELLANEOUS	550,000	105,698	444,302	19.22%
Total CAPITAL EXPENSE	26,644,500	1,963,924	24,680,576	7.37%
Total DEPRECIATION EXPENSE	(570,000)	-	(570,000)	0.00%
Total CAPITAL OUTLAY	26,074,500	1,963,924	24,110,576	7.53%
Total NOTE PRINCIPAL	2,499,000	-	2,499,000	0.00%

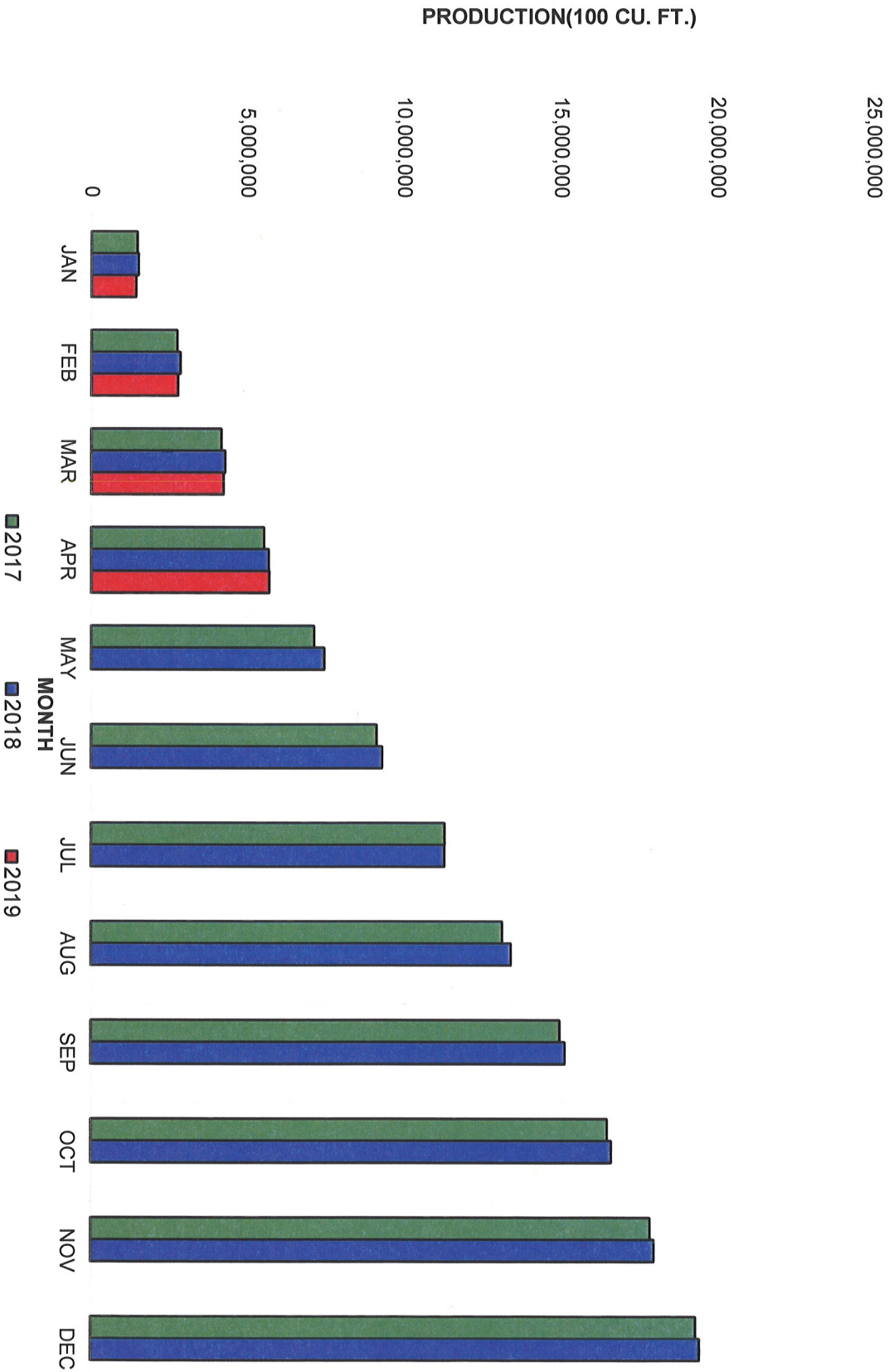
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - April 30, 2019

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	-	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	13,804,570	63,608,216	17.83%

Graphs

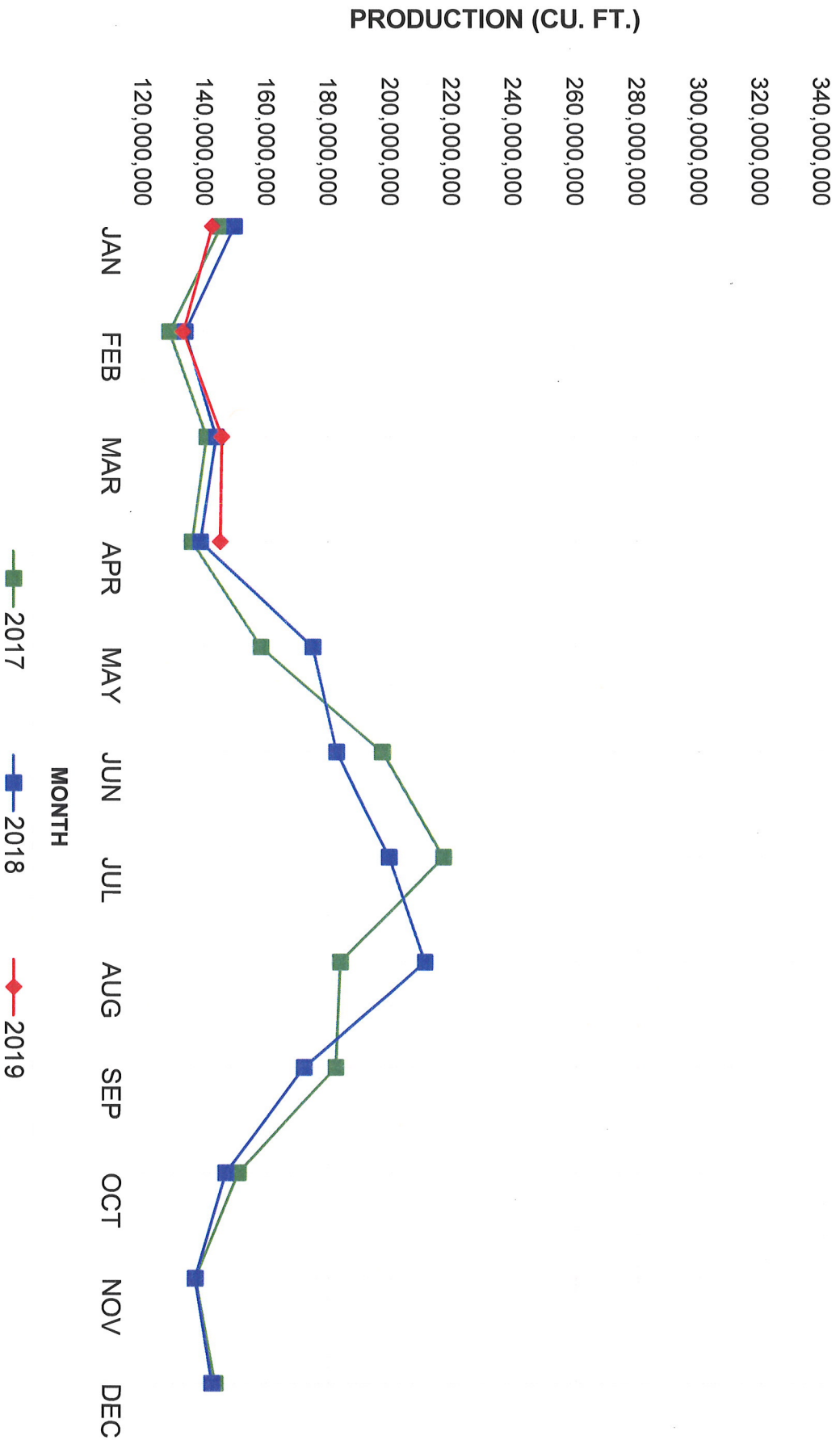
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



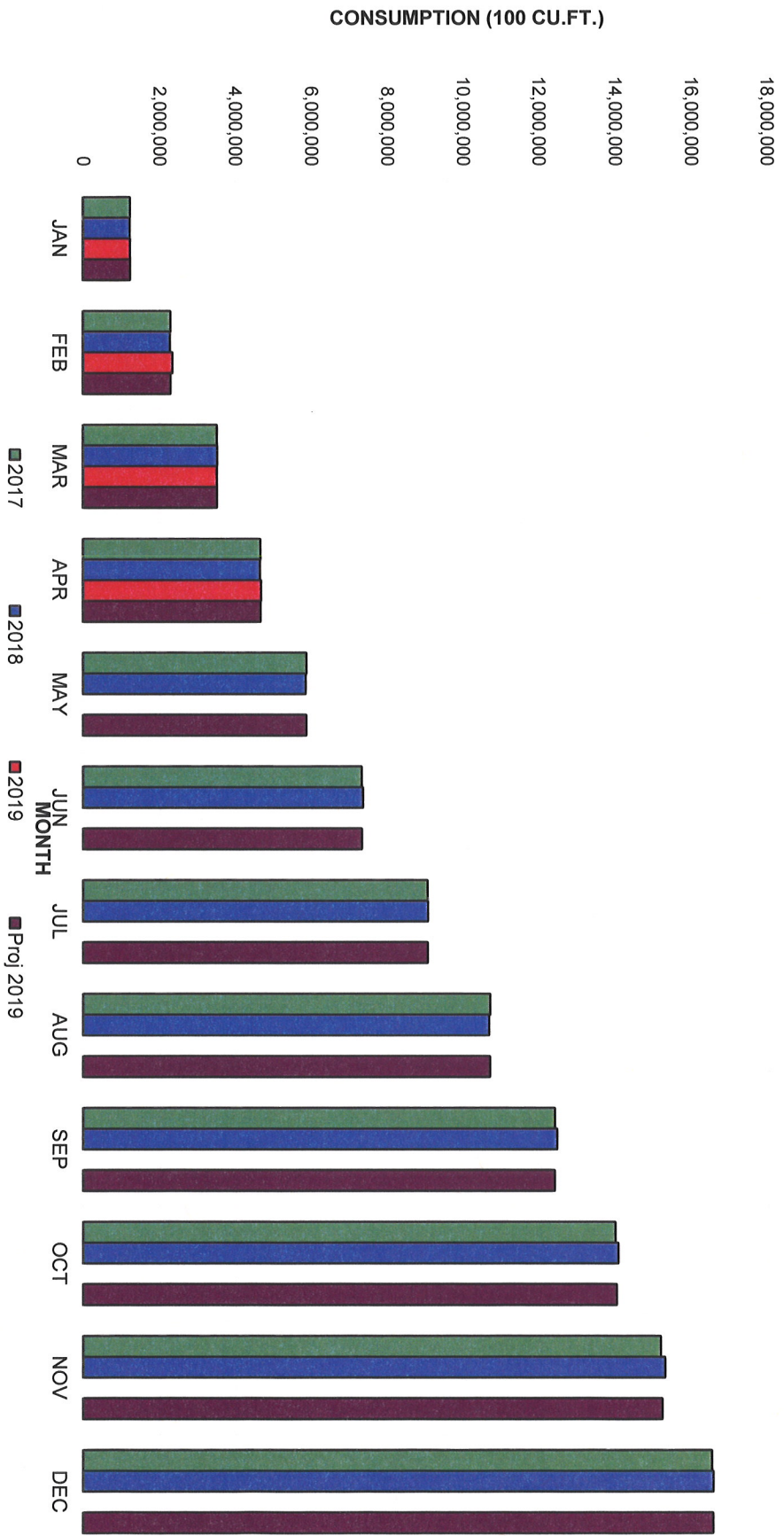
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



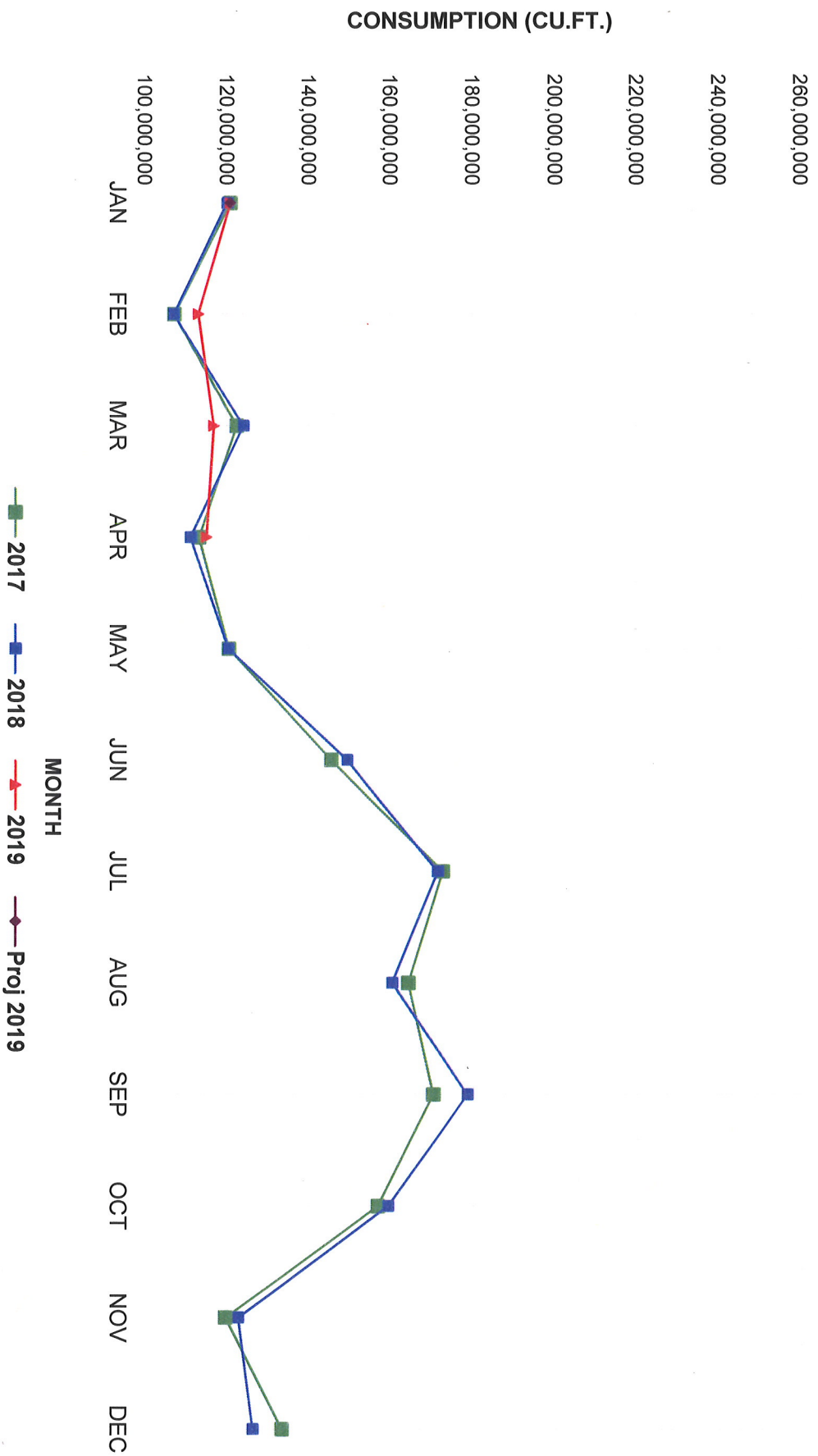
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



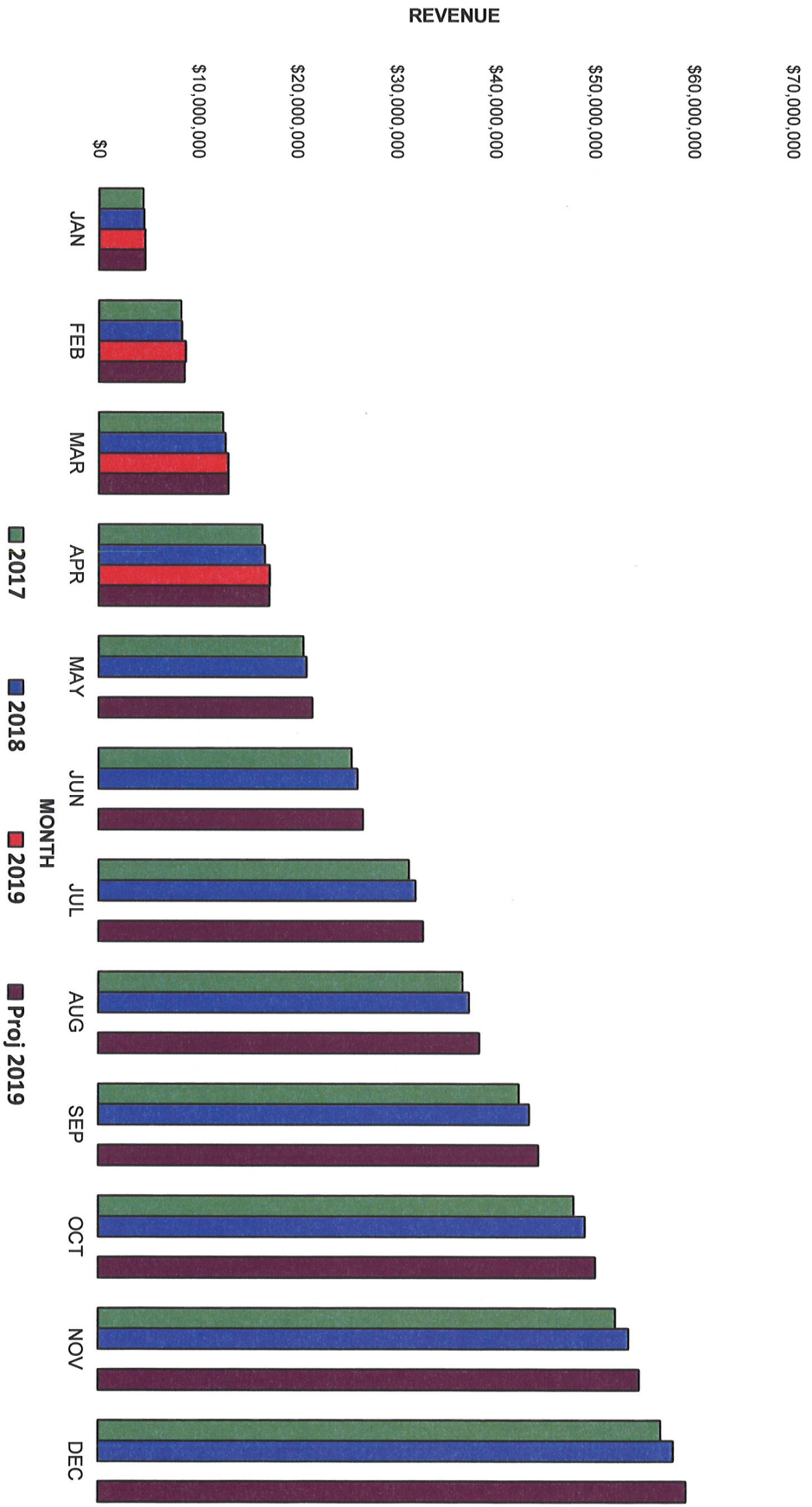
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



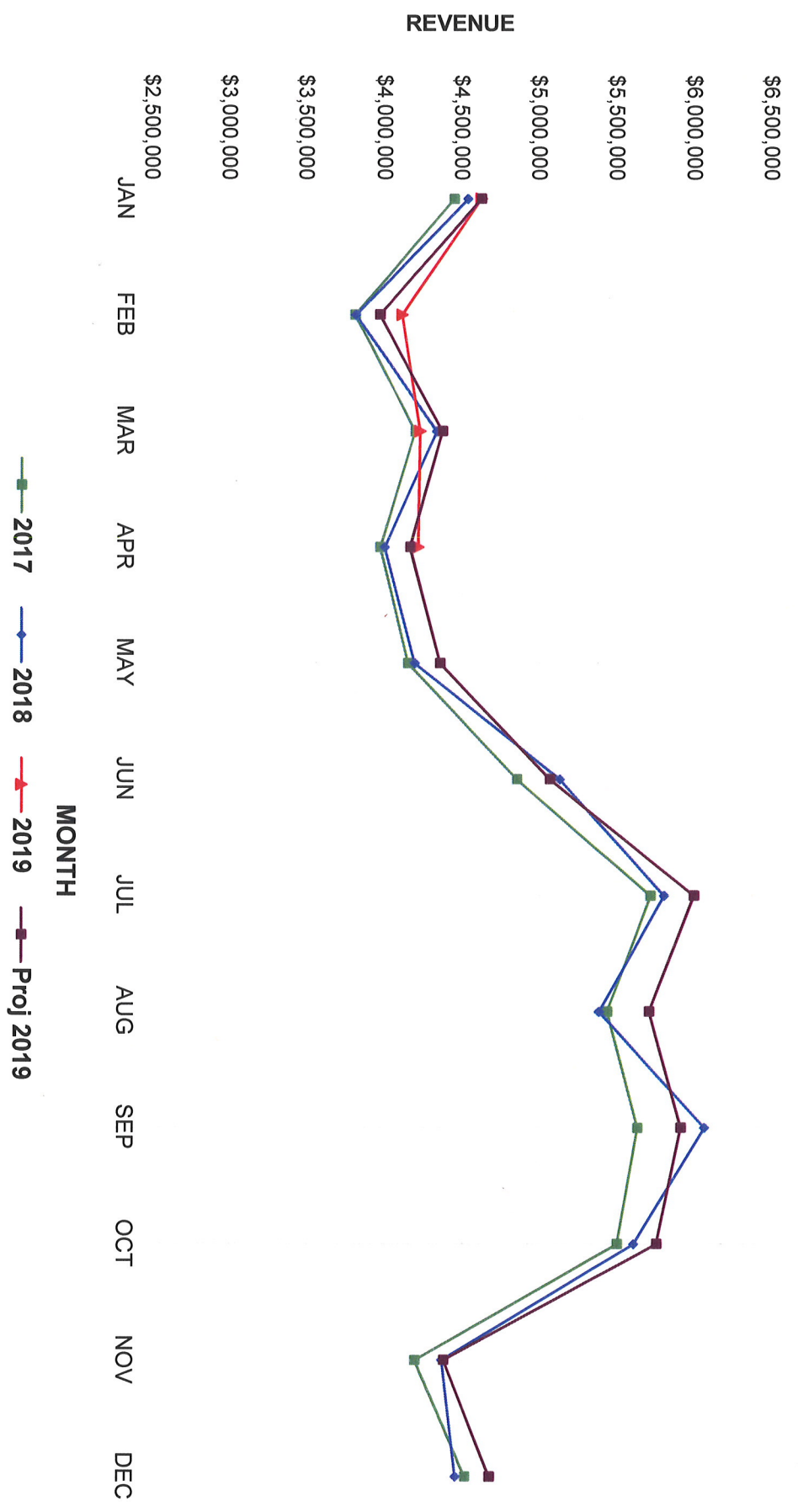
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

**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.