

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

DECEMBER

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 - December 31, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
WATER SERVICE BASE FEE	10,513,800	10,641,710	(127,910)	101.22%
WATER MAIN SURCHARGE	2,775,000	2,742,031	32,969	98.81%
AUTO FIRE ANNUAL CHARGE	250,000	265,308	(15,308)	106.12%
ST PAUL WATER	29,156,360	28,860,242	296,118	98.98%
FALCON HEIGHTS WATER	986,538	989,631	(3,093)	100.31%
LAUDERDALE WATER	176,786	169,414	7,372	95.83%
MAPLEWOOD WATER	4,690,392	4,805,349	(114,957)	102.45%
MENDOTA HEIGHTS WATER	2,135,029	2,147,844	(12,815)	100.60%
ROSEVILLE WATER	3,775,084	3,928,177	(153,093)	104.06%
SOUTH ST PAUL WATER	6,186	6,314	(128)	102.08%
WEST ST PAUL WATER	2,138,550	2,131,868	6,682	99.69%
NEWPORT WATER	3,508	5,922	(2,414)	168.82%
LITTLE CANADA WATER	791,146	769,718	21,428	97.29%
SUNFISH LAKE WATER	722	742	(20)	102.83%
LILYDALE WATER	126,094	117,141	8,953	92.90%
CITY OF MENDOTA WATER	10,074	8,852	1,222	87.87%
Total WATER SALES	57,535,269	57,590,262	(54,993)	100.10%
SLUDGE PROCESSING	80,000	84,280	(4,280)	105.35%
METER TESTING FEE	-	35	(35)	0.00%
METER READING CHARGE	12,288	9,108	3,180	74.12%
CUT OFFS	32,000	27,426	4,574	85.71%
THAWING SERVICES AND MAINS	-	2,400	(2,400)	0.00%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - December 31, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,525	(525)	103.09%
RPZ BACKFLOW PREVENTER FEE	162,000	200,375	(38,375)	123.69%
ANTENNA SITE RENTAL FEE	830,000	915,928	(85,928)	110.35%
ADMIN FEE LEAD SCV WATER AND A	30,000	23,850	6,150	79.50%
HYDRANT METER RENTAL	30,000	22,300	7,700	74.33%
INSP FEE WINTER HYD PERMIT	15,000	25,880	(10,880)	172.53%
REPAIRS	85,000	157,602	(72,602)	185.41%
TURN ON AND OFF	250,000	252,486	(2,486)	100.99%
SPRWS COLLECTION FEE	1,240,000	784,003	455,997	63.23%
RECOVERED CHGS IN OUT CITY	200,000	33,472	166,528	16.74%
LATE CHARGES	470,000	561,471	(91,471)	119.46%
INSIDE PIPING RESIDENTIAL	56,000	52,004	3,996	92.86%
INSIDE PIPING COMMERCIAL	70,000	81,954	(11,954)	117.08%
OUTSIDE DITCH 2INCH AND SMALLE	33,000	27,945	5,055	84.68%
OUTSIDE DITCH 3INCH AND LARGER	38,000	38,546	(546)	101.44%
CITY FIRE CONSUMPTION	12,000	13,195	(1,195)	109.96%
HYDRANT WATER USE	115,000	83,068	31,932	72.23%
METER SET AND SEAL 1 OR LESS	8,700	7,250	1,450	83.33%
METER SET AND SEAL 1.5 TO 2 IN	1,100	-	1,100	0.00%
METER SET AND SEAL 3 AND 4 IN	2,000	450	1,550	22.50%
METER SET AND SEAL 6 INCH	1,800	1,875	(75)	104.17%
METER SET AND SEAL 8 INCH	-	225	(225)	0.00%
DOCK PERMITS	600	775	(175)	129.17%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - December 31, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
METER REPAIR AND REPLACEMENT	40,000	53,825	(13,825)	134.56%
LOCK BOX SERVICES	24,000	-	24,000	0.00%
Total WATER FEE AND SERVICE	3,855,488	3,479,251	376,237	90.24%
UTILITY COST RECOVERY	1,875,000	1,879,040	(4,040)	100.22%
Total HIGHWAYS AND STREETS CHA	1,875,000	1,879,040	(4,040)	100.22%
CURRENT YEAR	-	488,282	(488,282)	0.00%
TAX FORFEITED PROPERTY	-	2,755	(2,755)	0.00%
ASSESSMENT PENALTY	-	7,071	(7,071)	0.00%
ASSESSMENT INTEREST	115,000	10,888	104,112	9.47%
Total CURRENT SPECIAL ASSESME	115,000	508,995	(393,995)	442.60%
1ST YEAR DELINQUENT	-	28,840	(28,840)	0.00%
2ND YEAR DELINQUENT	-	7,381	(7,381)	0.00%
3RD YEAR DELINQUENT	-	5,976	(5,976)	0.00%
4TH YEAR DELINQUENT	-	(1,664)	1,664	0.00%
5TH YEAR DELINQUENT	-	1,454	(1,454)	0.00%
6TH YEAR DELINQUENT	-	3,022	(3,022)	0.00%
Total DELINQUENT SPECIAL ASSES	-	45,009	(45,009)	0.00%
INTEREST INTERNAL POOL	343,000	198,440	144,560	57.85%
INTEREST ACCRUED REVENUE	-	(120,515)	120,515	0.00%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - December 31, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
INCR OR DECR IN FV INVESTMENTS	-	439,488	(439,488)	0.00%
INTEREST NON POOL	-	323,408	(323,408)	0.00%
INVESTMENTS-INVESTMENT EARNINGS	343,000	840,822	(497,822)	245.14%
ASSET CONTRIB METER	50,000	85,394	(35,394)	170.79%
ASSET CONTRIB AUTOFIRE	275,000	193,103	81,897	70.22%
ASSET CONTRIB HYDRANT	100,000	53,690	46,310	53.69%
ASSET CONTRIB MAIN	300,000	47,153	252,847	15.72%
ASSET CONTR SVC CONNECT 2 OR L	100,000	66,576	33,424	66.58%
ASSET CONTR SVC CONNECT 3 OR M	125,000	82,272	42,728	65.82%
Total CONTRIBUTIONS	950,000	528,187	421,813	55.60%
PERA PENSION AID	77,960	77,960	-	100.00%
RETURNED PAYMENT FEE	7,000	7,410	(410)	105.86%
RECYCLED ITEMS PURCHASING	5,000	480	4,520	9.60%
SALE OF SCRAP-SCRAP METAL	-	35,758	(35,758)	0.00%
BUILDING RENTALS	-	3,600	(3,600)	0.00%
ADMINISTRATION FEE	1,000	1,100	(100)	110.00%
PENALTY AND FINE	-	3,000	(3,000)	0.00%
REBATES	-	19,850	(19,850)	0.00%
WCRA REIMBURSEMENT	-	44,436	(44,436)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	3,991	(3,991)	0.00%
INJURY SETTLEMENT	-	4,422	(4,422)	0.00%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - December 31, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
DAMAGE CLAIM FROM OTHERS	-	2,685	(2,685)	0.00%
REFUNDS OVERPAYMENTS	-	(6,164)	6,164	0.00%
OTHER MISC REVENUE	-	3,222	(3,222)	0.00%
PROCEEDS FROM NOTE ISSUANCE	-	774,895	(774,895)	0.00%
REPAYMENT OF ADVANCE	400,000	-	400,000	0.00%
SALE OF CAPITAL ASSET	-	26,844	(26,844)	0.00%
GAIN ON SALE CAPITAL ASSETS	-	54,063	(54,063)	0.00%
USE OF FUND EQUITY	3,955,935	-	3,955,935	0.00%
Total OTHER FINANCING SOURCES	<u>4,446,895</u>	<u>1,057,553</u>	<u>3,389,342</u>	<u>23.78%</u>
Total REVENUE	<u><u>69,120,652</u></u>	<u><u>65,929,119</u></u>	<u><u>3,191,533</u></u>	<u><u>95.38%</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 -December 31, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,529,592	15,151,279	378,313	98%
Total EMPLOYEE BENEFITS	7,789,381	7,934,977	(145,596)	102%
Total EMPLOYEE EXPENSE	23,318,983	23,086,256	232,727	99%
Total PROFESSIONAL SERVICE	1,620,514	484,906	1,135,608	30%
Total SKILLED SERVICE	1,743,632	1,351,160	392,472	77%
Total FINANCIAL SERVICES	303,500	286,669	16,831	94%
Total BUILDING REPAIR MAINT SE	275,000	208,582	66,419	76%
Total MACHINERY AND EQUIPMENT	676,707	479,265	197,442	71%
Total INFRASTRUCTURE REPAIR	64,000	25,222	38,778	39%
Total OTHER REPAIR	304,400	233,205	71,195	77%
Total LAND AND BUILDING	11,000	11,448	(448)	104%
Total EQUIPMENT RENTAL	361,500	179,001	182,499	50%
Total COMMUNICATIONS SERVICES	162,682	126,184	36,498	78%
Total WATER SEWER SERVICE	17,300	14,338	2,962	83%
Total REAL ESTATE SERVICE CHGS	107,000	69,677	37,323	65%
Total DELIVERY SERVICES	249,650	243,746	5,904	98%
Total DATA PRINT SERVICES	287,450	194,714	92,736	68%
Total TRAVEL AND TRAINING	221,420	189,172	32,248	85%
Total MILEAGE AND PARKING	11,750	4,682	7,068	40%
Total INSURANCE PREMIUMS	-	1,501	(1,501)	0%
Total INTERNAL CHARGES	4,643,458	2,399,458	2,244,000	52%
Total OTHER SERVICE EXPENSE	2,856,850	2,565,852	290,998	90%
Total SERVICES	13,917,813	9,068,780	4,849,033	65%

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 -December 31, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLI	13,200	30,084	(16,884)	228%
Total COMPUTER MATERIAL AND SU	261,450	120,950	140,500	46%
Total PAPER AND FORMS	76,200	79,747	(3,547)	105%
Total OFFICE EQUIPMENT AND FUR	22,700	12,685	10,015	56%
Total GENERAL OFFICE SUPPLIES	46,900	21,640	25,260	46%
Total VEHICLE COMMODITIES	541,800	360,031	181,769	66%
Total BUILDING UTILITIES	2,416,000	2,076,114	339,886	86%
Total BUILDING REPAIR SUPPLIES	478,350	177,897	300,453	37%
Total STREET MAINTENANCE MATER	28,000	32,406	(4,406)	116%
Total VEHICLE REPAIR AND MAINT	172,900	52,571	120,329	30%
Total EQUIPMENT PARTS	287,500	356,870	(69,370)	124%
Total EMPLOYEE CLOTHING	64,370	74,527	(10,157)	116%
Total PUBLIC SAFETY SUPPLIES	112,700	156,580	(43,880)	139%
Total FIELD AND SHOP SUPPLIES	205,200	97,635	107,565	48%
Total RECREATION SUPPLY	8,000	4,390	3,610	55%
Total RAW MATERIAL	246,000	352,051	(106,051)	143%
Total INFRASTRUCTURE SUPPLIES	3,529,300	3,254,590	274,710	92%
Total GEN MATERIALS AND SUPPLI	317,500	538,660	(221,160)	170%
Total MATERIALS AND SUPPLIES	8,828,070	7,799,427	1,028,643	88%
Total LOAN EXPENSE	400,000	230,278	169,722	58%
Total TORT LIABILITY	140,000	310,229	(170,229)	222%
Total MISCELLANEOUS EXPENSE	10,000	-	10,000	0%

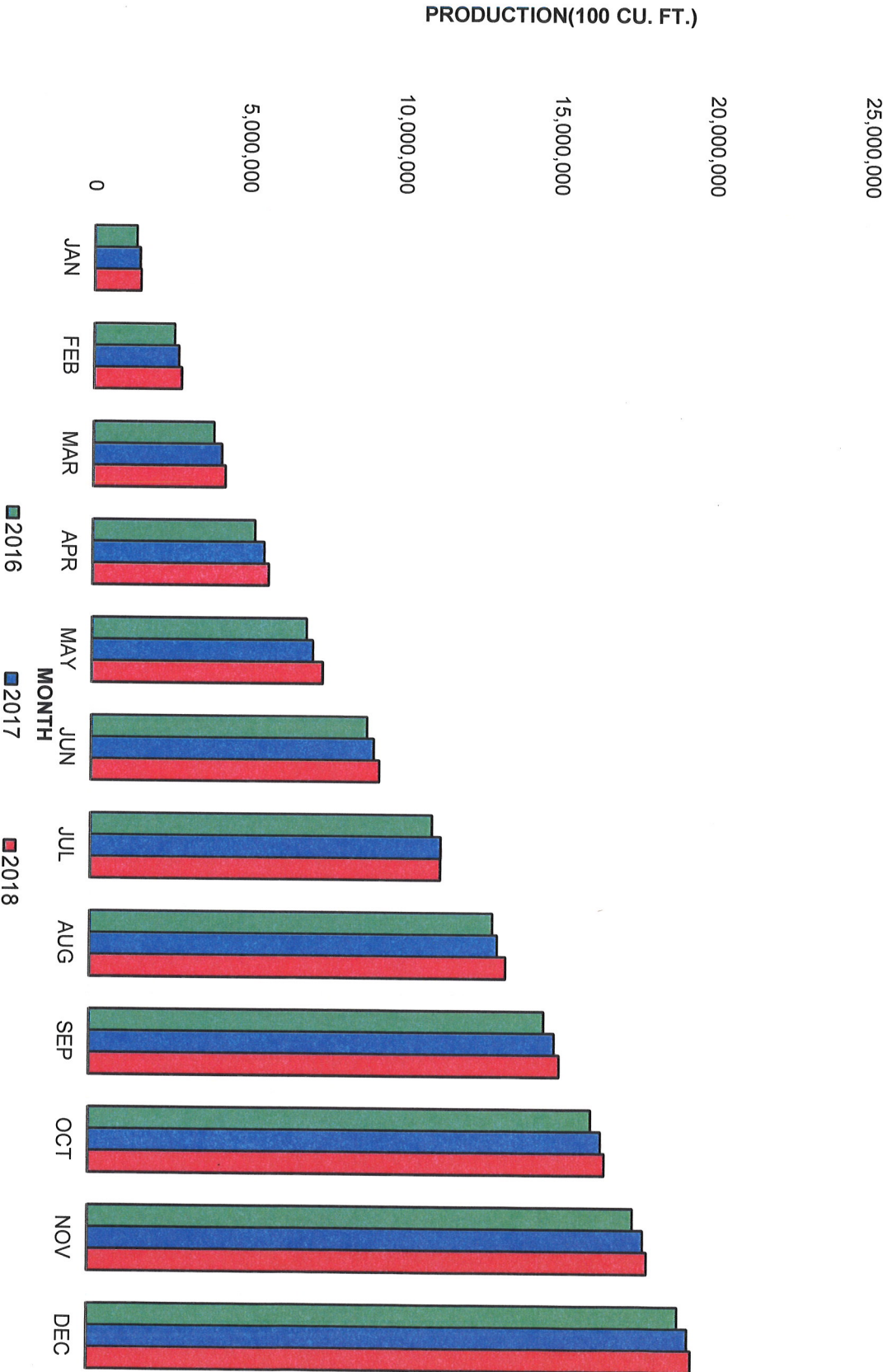
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 -December 31, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total SYSTEM EXP ACCOUNTS	-	(63)	63	0%
Total OTHER MISCELLANEOUS	550,000	540,444	9,556	98%
Total CAPITAL ADJUSTMENTS	17,940,500	8,143,883	9,796,617	45%
Total DEPRECIATION EXPENSE	(490,000)	8,882,783	(9,372,783)	0%
Total CAPITAL OUTLAY	17,450,500	17,026,667	423,833	0%
Total REVENUE BOND PRINCIPAL	2,625,000	2,625,000	-	100%
Total NOTE PRINCIPAL	1,634,000	1,634,067	(67)	100%
Total GO BOND INTEREST	-	12,380		
Total OTHER DEBT INTEREST	268,700	178,454	90,246	66%
Total DEBT SERVICE	527,596	503,536	24,060	95%
Total DEBT SERVICE	5,055,296	4,953,436	101,860	98%
EXPENDEXP-EXPENDITURE EXPENSE	69,120,657	62,475,009	6,645,648	90%

Graphs

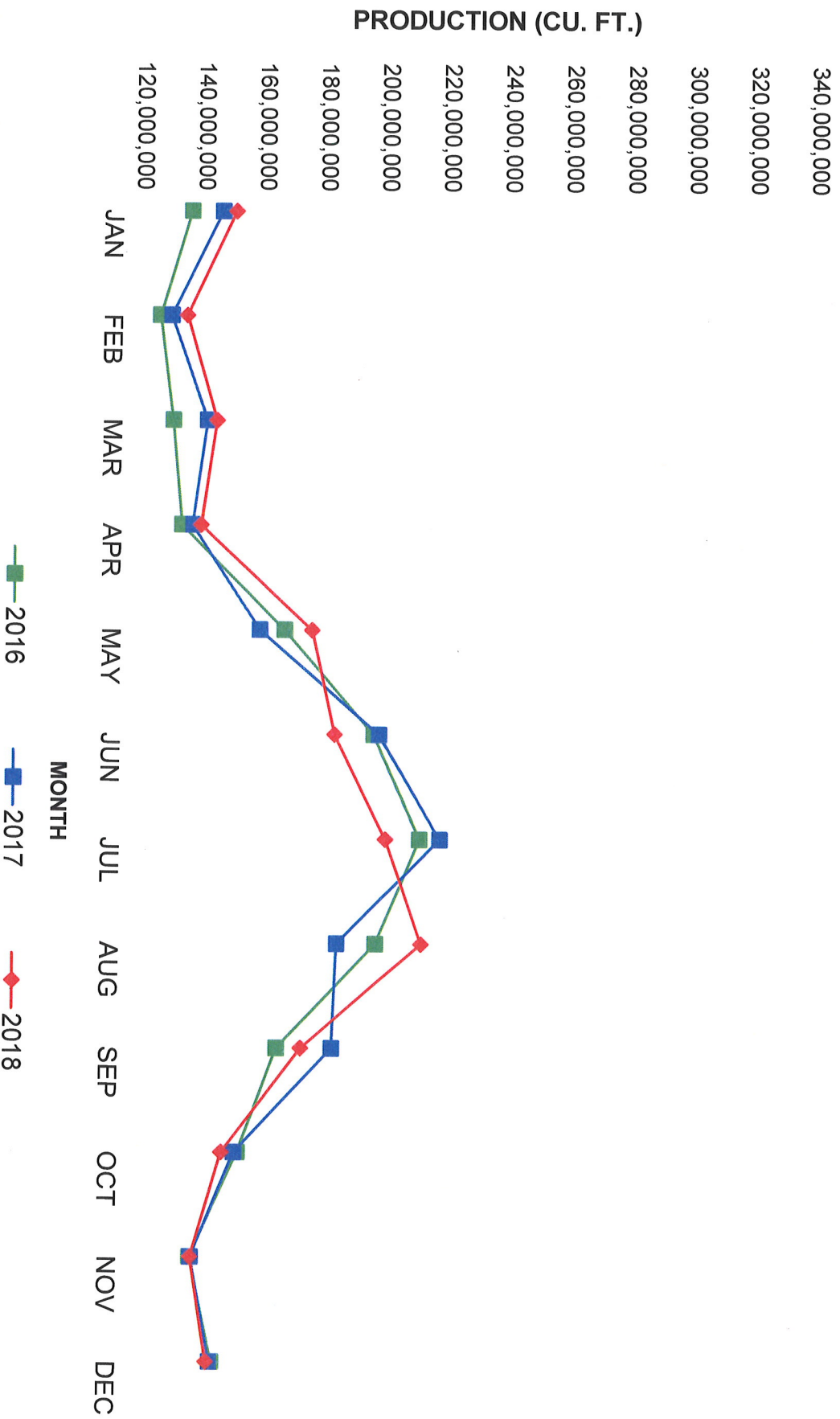
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



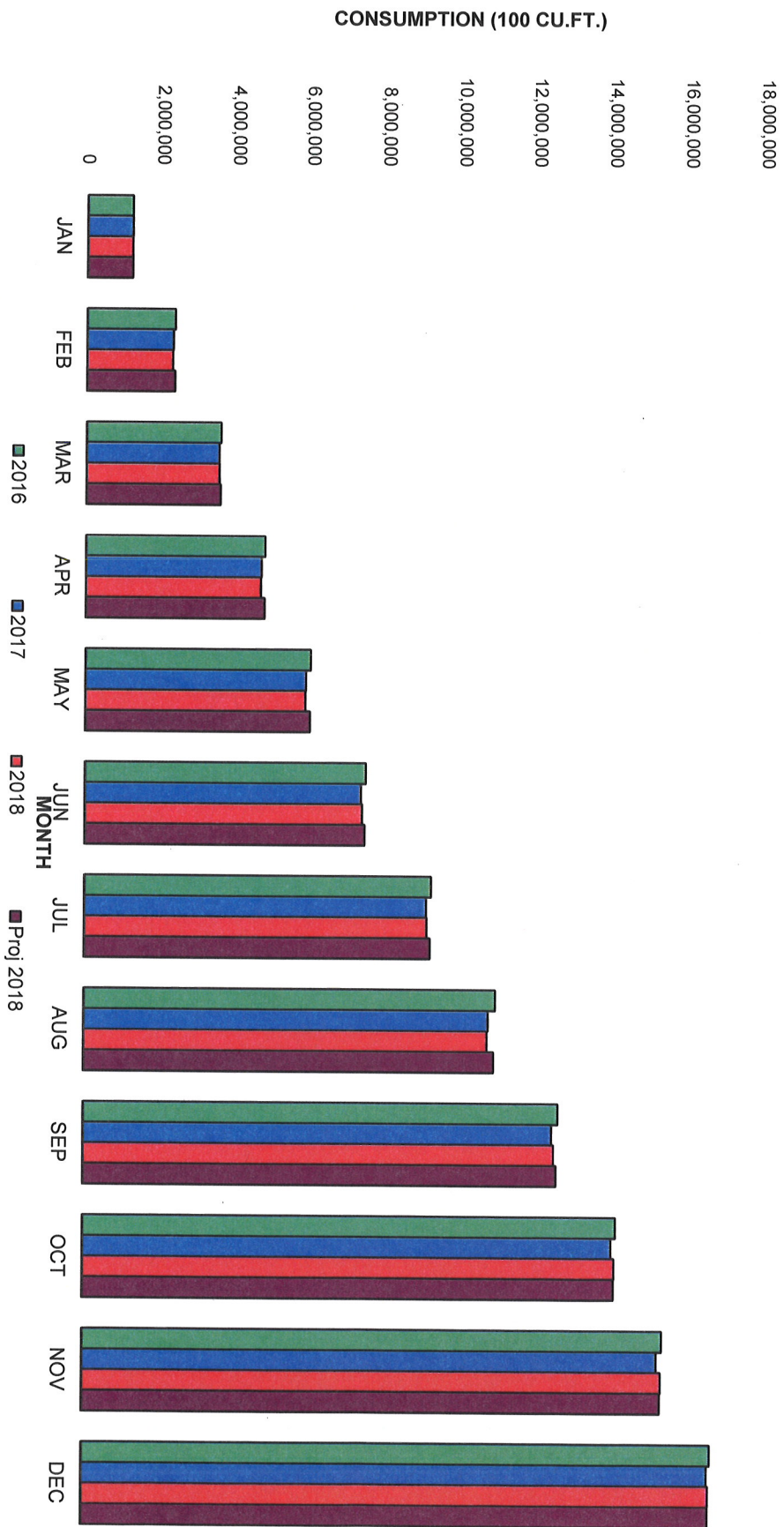
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



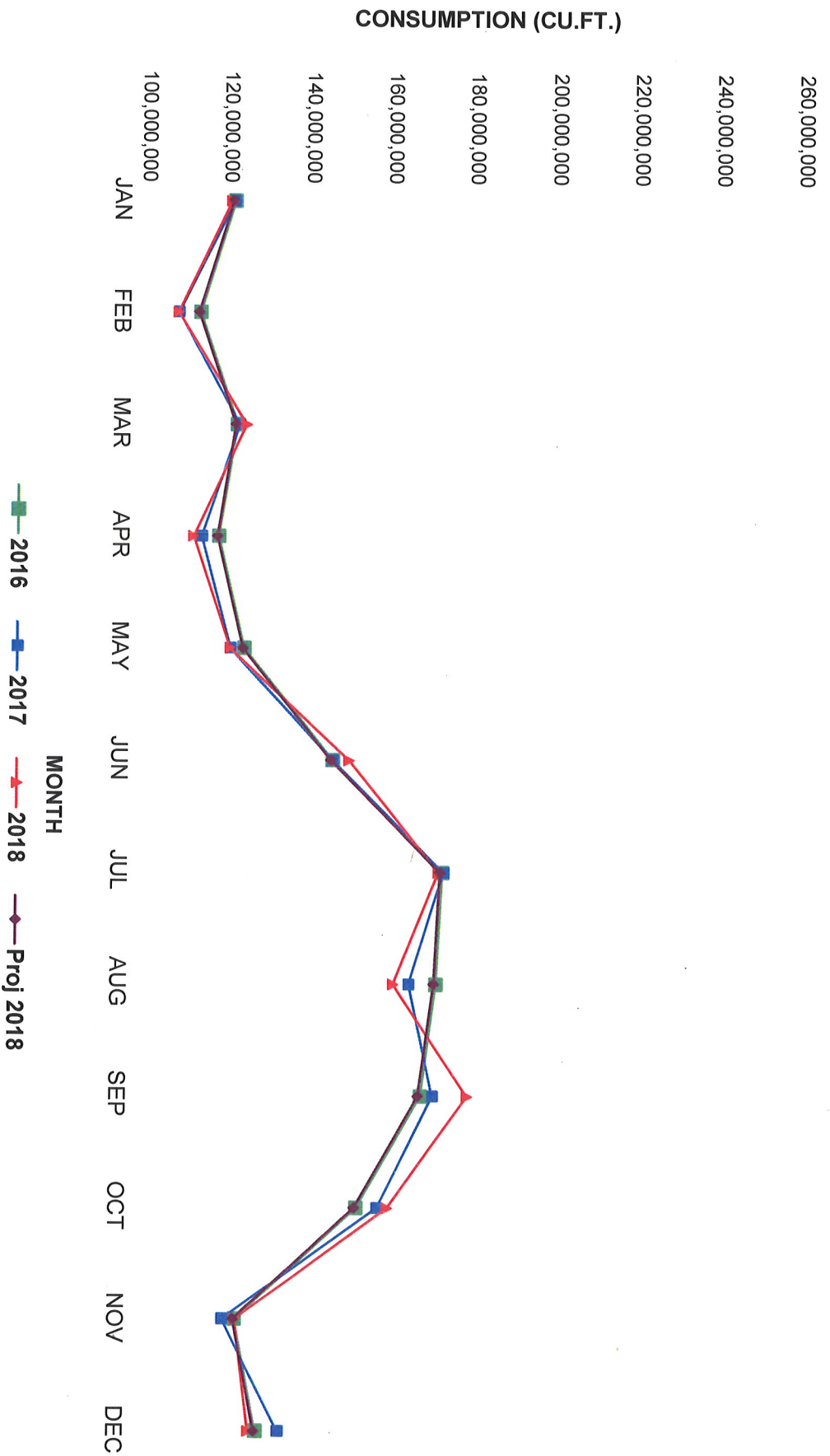
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



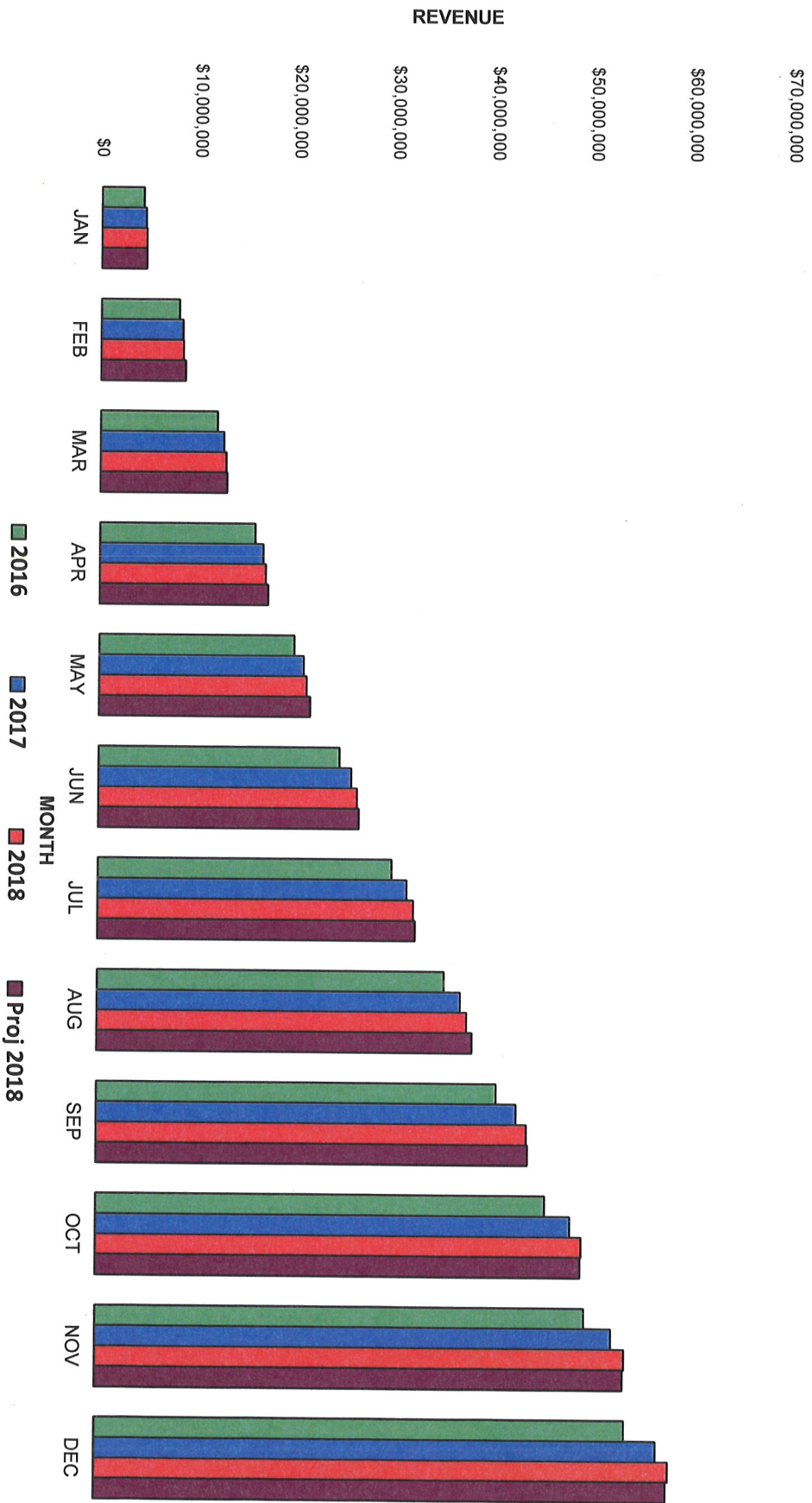
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



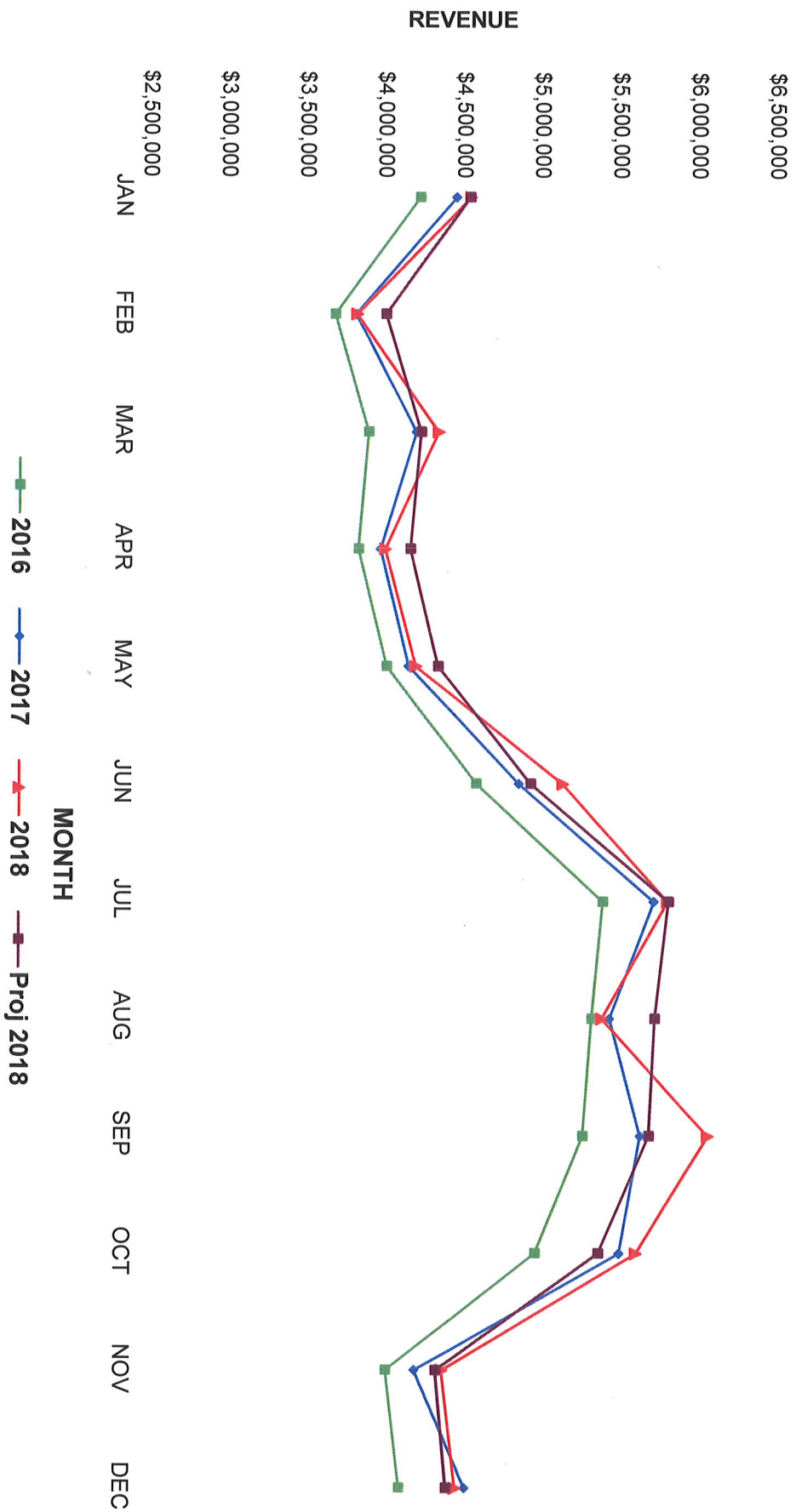
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.