

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

**NOVEMBER**

TO THE BOARD OF WATER COMMISSIONERS

## **FINANCING INFORMATION CUMULATIVE YEAR TO DATE**

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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 - November 30, 2018

Account Description	Budget	Actual	Variance	Act/Budg %
WATER SERVICE BASE FEE	(10,513,800)	(9,753,654)	(760,146)	92.77%
WATER MAIN SURCHARGE	(2,775,000)	(2,525,404)	(249,596)	91.01%
AUTO FIRE ANNUAL CHARGE	(250,000)	(265,289)	15,289	106.12%
ST PAUL WATER	(29,156,360)	(26,535,868)	(2,620,492)	91.01%
FALCON HEIGHTS WATER	(986,538)	(938,500)	(48,038)	95.13%
LAUDERDALE WATER	(176,786)	(162,754)	(14,032)	92.06%
MAPLEWOOD WATER	(4,690,392)	(4,302,070)	(388,322)	91.72%
MENDOTA HEIGHTS WATER	(2,135,029)	(2,101,207)	(33,822)	98.42%
ROSEVILLE WATER	(3,775,084)	(3,682,991)	(92,093)	97.56%
SOUTH ST PAUL WATER	(6,186)	(6,314)	128	102.08%
WEST ST PAUL WATER	(2,138,550)	(2,055,892)	(82,658)	96.13%
NEWPORT WATER	(3,508)	(5,374)	1,866	153.21%
LITTLE CANADA WATER	(791,146)	(719,213)	(71,933)	90.91%
SUNFISH LAKE WATER	(722)	(742)	20	102.83%
LILYDALE WATER	(126,094)	(112,569)	(13,525)	89.27%
CITY OF MENDOTA WATER	(10,074)	(8,852)	(1,222)	87.87%
<b>Total WATER SALES</b>	<b>(57,535,269)</b>	<b>(53,176,694)</b>	<b>(4,358,575)</b>	<b>92.42%</b>
SLUDGE PROCESSING	(80,000)	(72,670)	(7,330)	90.84%
METER TESTING FEE	-	(35)	35	0.00%
METER READING CHARGE	(12,288)	(8,244)	(4,044)	67.09%
CUT OFFS	(32,000)	(26,386)	(5,614)	82.46%

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Account Description	Budget	Actual	Variance	Act/Budg %
THAWING SERVICES AND MAINS	-	(2,400)	2,400	0.00%
PRIVATE HYDRANT STANDBY CHARGE	(17,000)	(17,525)	525	103.09%
RPZ BACKFLOW PREVENTER FEE	(162,000)	(178,745)	16,745	110.34%
ANTENNA SITE RENTAL FEE	(830,000)	(893,705)	63,705	107.68%
ADMIN FEE LEAD SCV WATER AND A	(30,000)	(1,860)	(28,140)	6.20%
HYDRANT METER RENTAL	(30,000)	(14,020)	(15,980)	46.73%
INSP FEE WINTER HYD PERMIT	(15,000)	(23,640)	8,640	157.60%
REPAIRS	(85,000)	(119,788)	34,788	140.93%
TURN ON AND OFF	(250,000)	(233,086)	(16,914)	93.23%
SPRWS COLLECTION FEE	(1,240,000)	(1,058,113)	(181,887)	85.33%
RECOVERED CHGS IN OUT CITY	(200,000)	(27,197)	(172,803)	13.60%
LATE CHARGES	(470,000)	(522,473)	52,473	111.16%
INSIDE PIPING RESIDENTIAL	(56,000)	(48,948)	(7,052)	87.41%
INSIDE PIPING COMMERCIAL	(70,000)	(74,508)	4,508	106.44%
OUTSIDE DITCH 2INCH AND SMALLE	(33,000)	(26,505)	(6,495)	80.32%
OUTSIDE DITCH 3INCH AND LARGER	(38,000)	(36,236)	(1,764)	95.36%
CITY FIRE CONSUMPTION	(12,000)	-	(12,000)	0.00%
HYDRANT WATER USE	(115,000)	(54,282)	(60,718)	47.20%
METER SET AND SEAL 1 OR LESS	(8,700)	(6,800)	(1,900)	78.16%
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%

Saint Paul Regional Water Services  
 Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
METER SET AND SEAL 8 INCH	-	(225)	225	0.00%
DOCK PERMITS	(600)	(775)	175	129.17%
METER REPAIR AND REPLACEMENT	(40,000)	(52,363)	12,363	130.91%
LOCK BOX SERVICES	(24,000)	-	(24,000)	0.00%
Total WATER FEE AND SERVICE	(3,855,488)	(3,502,852)	(352,636)	90.85%
UTILITY COST RECOVERY	(1,875,000)	(1,722,292)	(152,708)	91.86%
Total HIGHWAYS AND STREETS CHA	(1,875,000)	(1,722,292)	(152,708)	91.86%
CURRENT YEAR	-	(234,787)	234,787	0.00%
TAX FORFEITED PROPERTY	-	(2,755)	2,755	0.00%
ASSESSMENT PENALTY	-	(3,157)	3,157	0.00%
ASSESSMENT INTEREST	(115,000)	(5,231)	(109,769)	4.55%
Total CURRENT SPECIAL ASSESME	(115,000)	(245,930)	130,930	213.85%
1ST YEAR DELINQUENT	-	(19,601)	19,601	0.00%
2ND YEAR DELINQUENT	-	(1,768)	1,768	0.00%
3RD YEAR DELINQUENT	-	(1,242)	1,242	0.00%
4TH YEAR DELINQUENT	-	(750)	750	0.00%
5TH YEAR DELINQUENT	-	(535)	535	0.00%
6TH YEAR DELINQUENT	-	(1,455)	1,455	0.00%
Total DELINQUENT SPECIAL ASSES	-	(25,352)	25,352	0.00%

Saint Paul Regional Water Services  
 Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST INTERNAL POOL	(343,000)	(198,440)	(144,560)	57.85%
INTEREST NON POOL	-	(428,212)	428,212	0.00%
Total INVESTMENT EARNINGS	<u>(343,000)</u>	<u>(626,652)</u>	<u>283,652</u>	<u>182.70%</u>
ASSET CONTRIB METER	(50,000)	(79,840)	29,840	159.68%
ASSET CONTRIB AUTOFIRE	(275,000)	(193,765)	(81,235)	70.46%
ASSET CONTRIB HYDRANT	(100,000)	(22,544)	(77,456)	22.54%
ASSET CONTRIB MAIN	(300,000)	(47,153)	(252,847)	15.72%
ASSET CONTR SVC CONNECT 2 OR L	(100,000)	(62,948)	(37,052)	62.95%
ASSET CONTR SVC CONNECT 3 OR M	(125,000)	(77,175)	(47,825)	61.74%
Total CONTRIBUTIONS	<u>(950,000)</u>	<u>(483,425)</u>	<u>(466,575)</u>	<u>50.89%</u>
PERA PENSION AID	(77,960)	(38,980)	(38,980)	50.00%
RETURNED PAYMENT FEE	(7,000)	(6,600)	(400)	94.29%
RECYCLED ITEMS PURCHASING	(5,000)	(480)	(4,520)	9.60%
SALE OF SCRAP SCRAP METAL	-	(34,369)	34,369	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%

Saint Paul Regional Water Services  
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Account Description	Budget	Actual	Variance	Act/Budg %
PROPERTY DAMAGE SETTLEMENT	-	(3,197)	3,197	0.00%
INJURY SETTLEMENT	-	(4,422)	4,422	0.00%
DAMAGE CLAIM FROM OTHERS	-	(2,685)	2,685	0.00%
REFUNDS OVERPAYMENTS	-	(1,784)	1,784	0.00%
OTHER MISC REVENUE	-	(2,994)	2,994	0.00%
PROCEEDS FROM NOTE ISSUANCE	-	(715,925)	715,925	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>(964,328)</u>	<u>(3,482,567)</u>	<u>21.69%</u>
Total REVENUE	<u><u>(69,120,652)</u></u>	<u><u>(60,747,525)</u></u>	<u><u>(8,373,127)</u></u>	<u><u>87.89%</u></u>

## **SPENDING INFORMATION BY ACCOUNT SUMMARY CUMULATIVE YEAR TO DATE**

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This report indicates the annual amount budgeted, the accumulated expenditures, and the amount available for each fully qualified account code.

The 1<sup>st</sup> column is the original adopted spending budget as amended by the General Manager.

The 2<sup>nd</sup> 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 3<sup>rd</sup> 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 -November 30, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,529,592	13,923,718	1,605,874	90%
Total EMPLOYEE BENEFITS	7,789,381	7,266,379	523,002	93%
Total EMPLOYEE EXPENSE	23,318,973	21,190,097	2,128,876	91%
Total PROFESSIONAL SERVICE	1,620,514	421,147	1,199,367	26%
Total SKILLED SERVICE	1,743,632	1,108,509	635,123	64%
Total FINANCIAL SERVICES	303,500	260,132	43,368	86%
Total BUILDING REPAIR MAINT SE	275,000	201,058	73,943	73%
Total MACHINERY AND EQUIPMENT	676,707	430,534	246,173	64%
Total INFRASTRUCTURE REPAIR	64,000	25,222	38,778	39%
Total OTHER REPAIR	304,400	185,279	119,121	61%
Total LAND AND BUILDING	11,000	11,448	(448)	104%
Total EQUIPMENT RENTAL	361,500	163,135	198,365	45%
Total COMMUNICATIONS SERVICES	162,682	104,230	58,452	64%
Total WATER SEWER SERVICE	17,300	13,409	3,891	78%
Total REAL ESTATE SERVICE CHGS	107,000	66,480	40,520	62%
Total DELIVERY SERVICES	249,650	200,783	48,867	80%
Total DATA PRINT SERVICES	287,450	158,114	129,336	55%
Total TRAVEL AND TRAINING	221,420	139,404	82,016	63%
Total MILEAGE AND PARKING	11,750	4,602	7,148	39%
Total INSURANCE PREMIUMS	-	1,501	(1,501)	0%
Total INTERNAL CHARGES	4,643,458	2,133,573	2,509,885	46%
Total OTHER SERVICE EXPENSE	2,856,850	2,077,739	779,111	73%
Total SERVICES	13,917,813	7,706,298	6,211,515	55%

Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 -November 30, 2018

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLI	13,200	29,962	(16,762)	227%
Total COMPUTER MATERIAL AND SU	261,450	115,841	145,609	44%
Total PAPER AND FORMS	76,200	56,772	19,428	75%
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	1,716,263	699,737	71%
Total BUILDING REPAIR SUPPLIES	478,350	134,972	343,378	28%
Total STREET MAINTENANCE MATER	28,000	32,406	(4,406)	116%
Total VEHICLE REPAIR AND MAINT	172,900	47,071	125,829	27%
Total EQUIPMENT PARTS	287,500	343,879	(56,379)	120%
Total EMPLOYEE CLOTHING	64,370	69,733	(5,363)	108%
Total PUBLIC SAFETY SUPPLIES	112,700	143,167	(30,467)	127%
Total FIELD AND SHOP SUPPLIES	205,200	95,984	109,216	47%
Total RECREATION SUPPLY	8,000	4,390	3,610	55%
Total RAW MATERIAL	246,000	301,515	(55,515)	123%
Total INFRASTRUCTURE SUPPLIES	3,529,300	3,017,261	512,039	85%
Total GEN MATERIALS AND SUPPLI	317,500	511,588	(194,088)	161%
Total MATERIALS AND SUPPLIES	8,828,070	7,015,161	1,812,909	79%
Total LOAN EXPENSE	400,000	210,478	189,522	53%
Total TORT LIABILITY	140,000	253,928	(113,928)	181%
Total MISCELLANEOUS EXPENSE	10,000	-	10,000	0%
Total SYSTEM EXP ACCOUNTS	-	(63)	63	0%
Total OTHER MISCELLANEOUS	550,000	464,343	85,657	84%

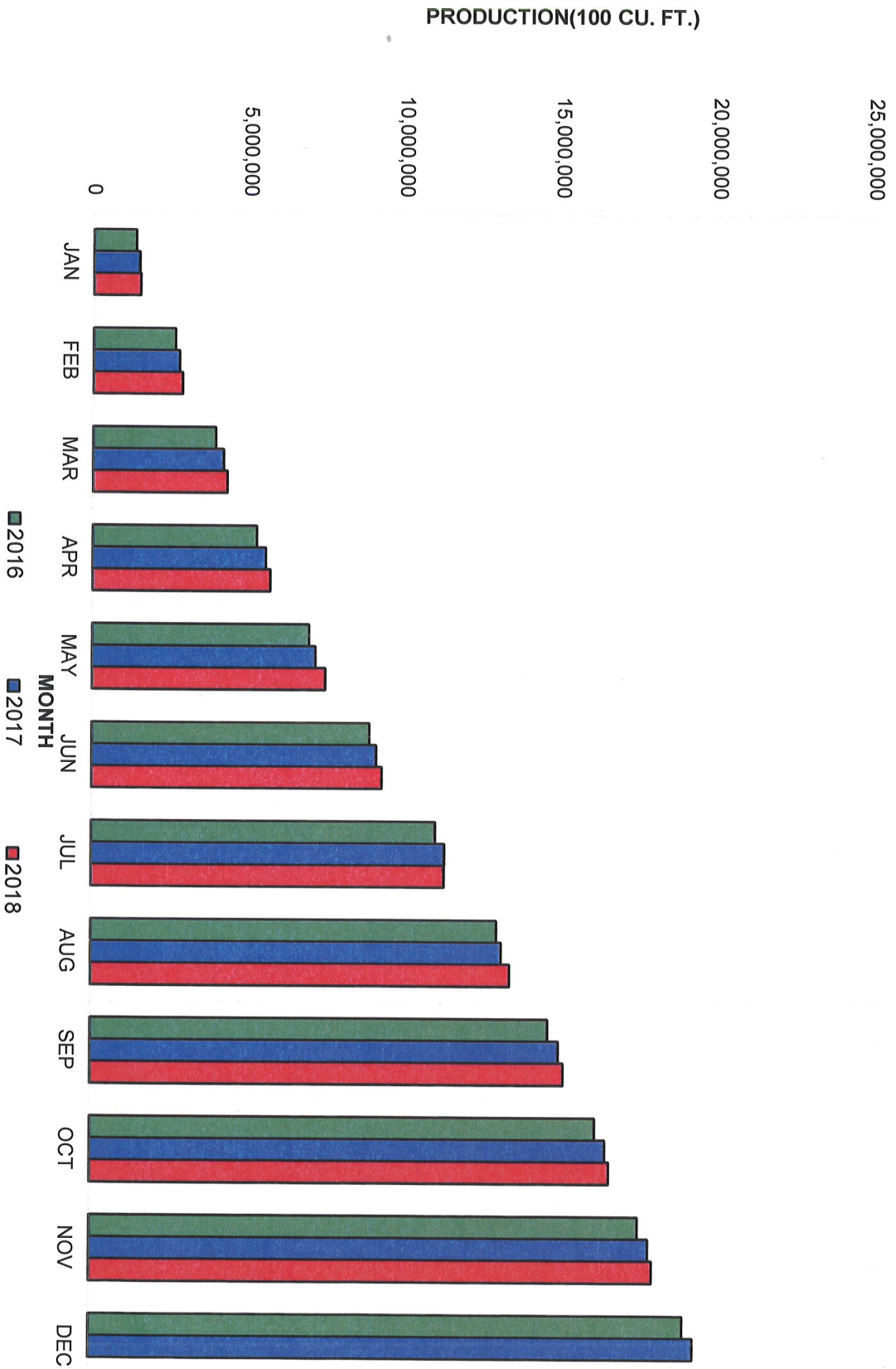
Saint Paul Regional Water Services  
 Spending Information By Account  
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Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL ADJUSTMENTS	17,940,500	7,846,722	10,093,778	44%
Total DEPRECIATION EXPENSE	(490,000)	8,882,307	(9,372,307)	-1813%
Total CAPITAL OUTLAY	17,450,500	16,729,029	721,471	96%
Total REVENUE BOND PRINCIPAL	2,625,000	2,625,000	-	100%
Total NOTE PRINCIPAL	1,634,000	1,634,067	(67)	100%
Total REVENUE BOND INTEREST	268,700	269,900	(1,200)	100%
Total OTHER DEBT INTEREST	527,596	503,536	24,060	95%
Total DEBT SERVICE	5,055,296	5,032,503	22,793	100%
Total EXPENDITURE EXPENSE	69,120,652	58,137,431	10,983,221	84%

# Graphs

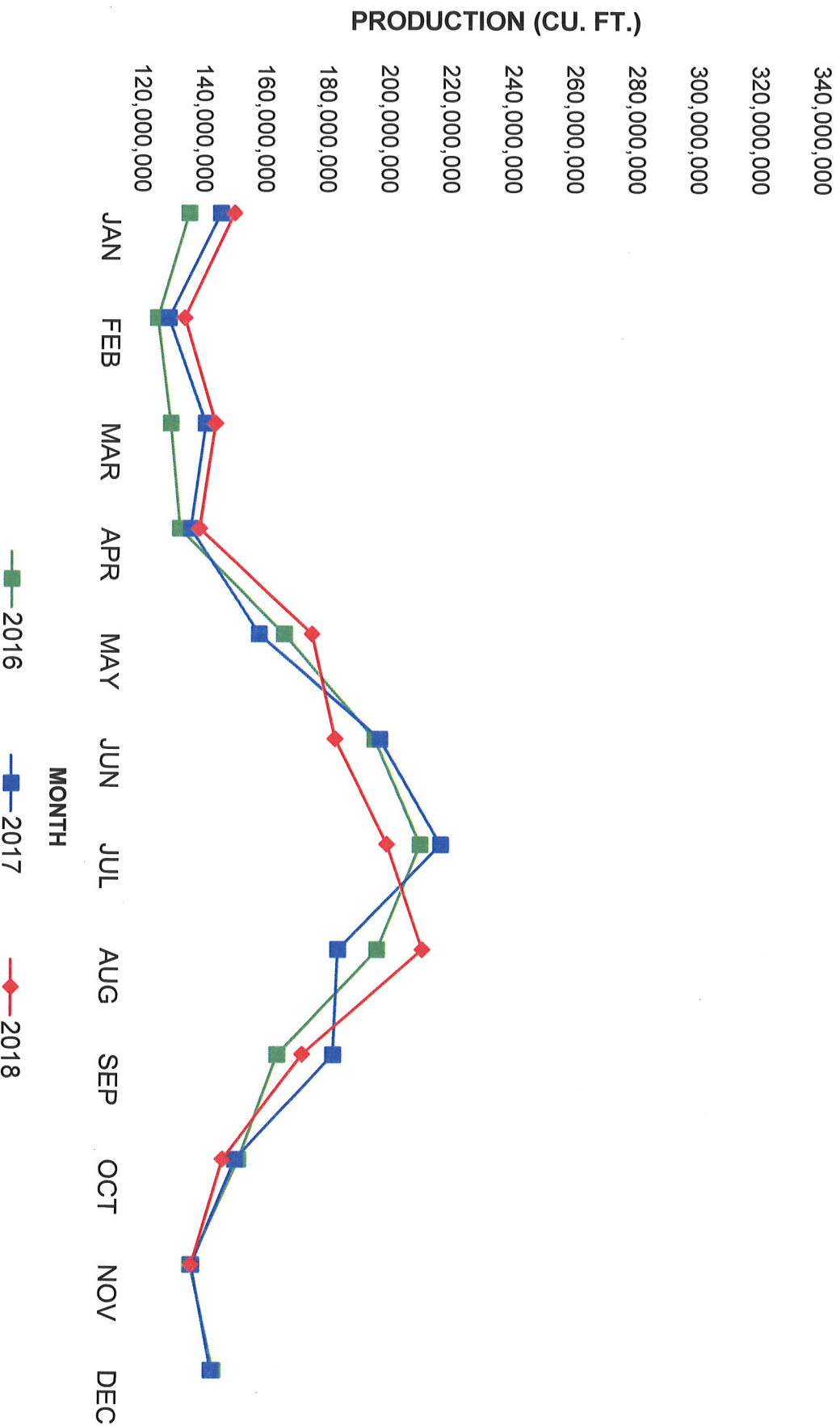
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



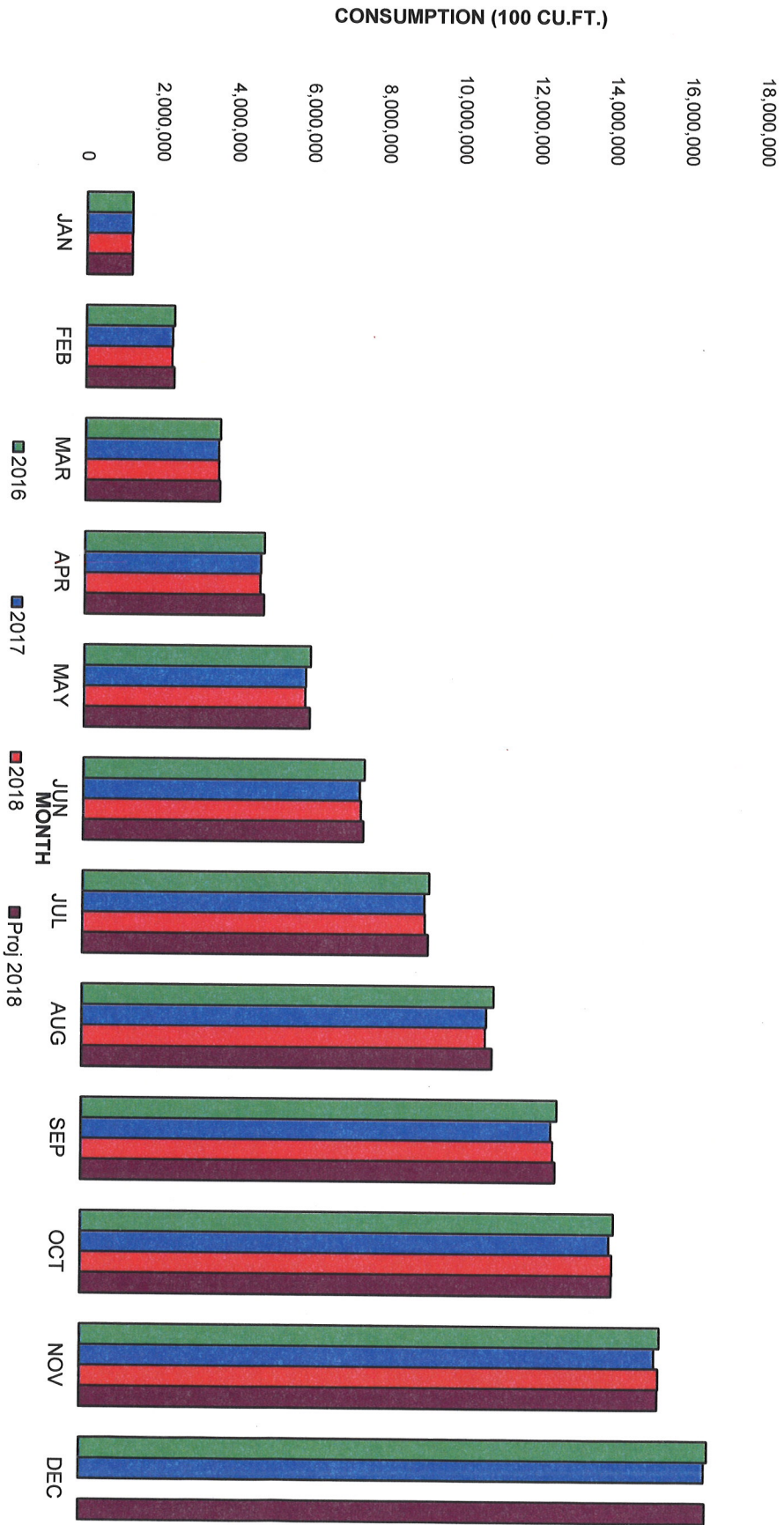
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



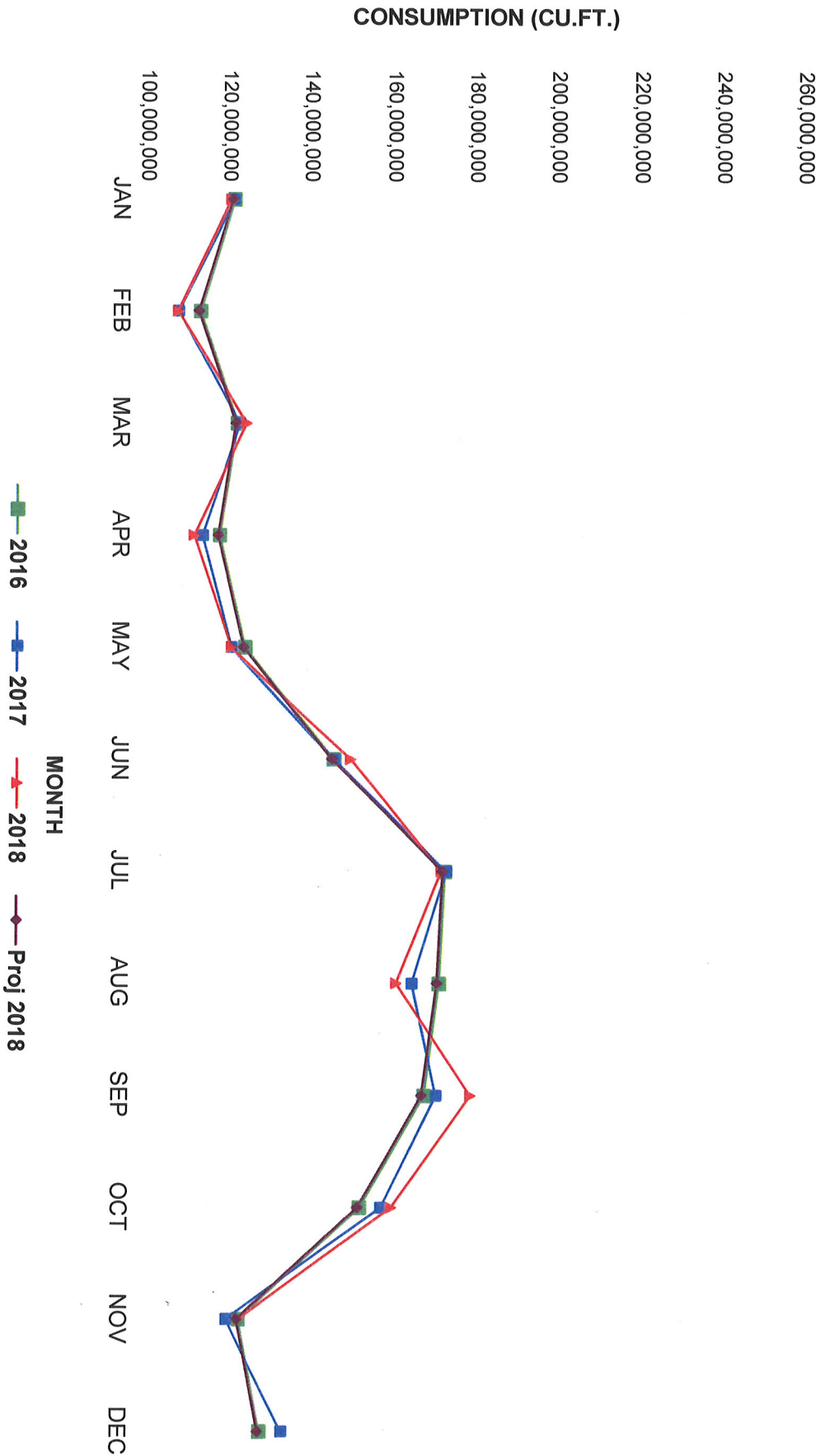
This graph represents total pumping through the McCarron's pumping station.

## 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.

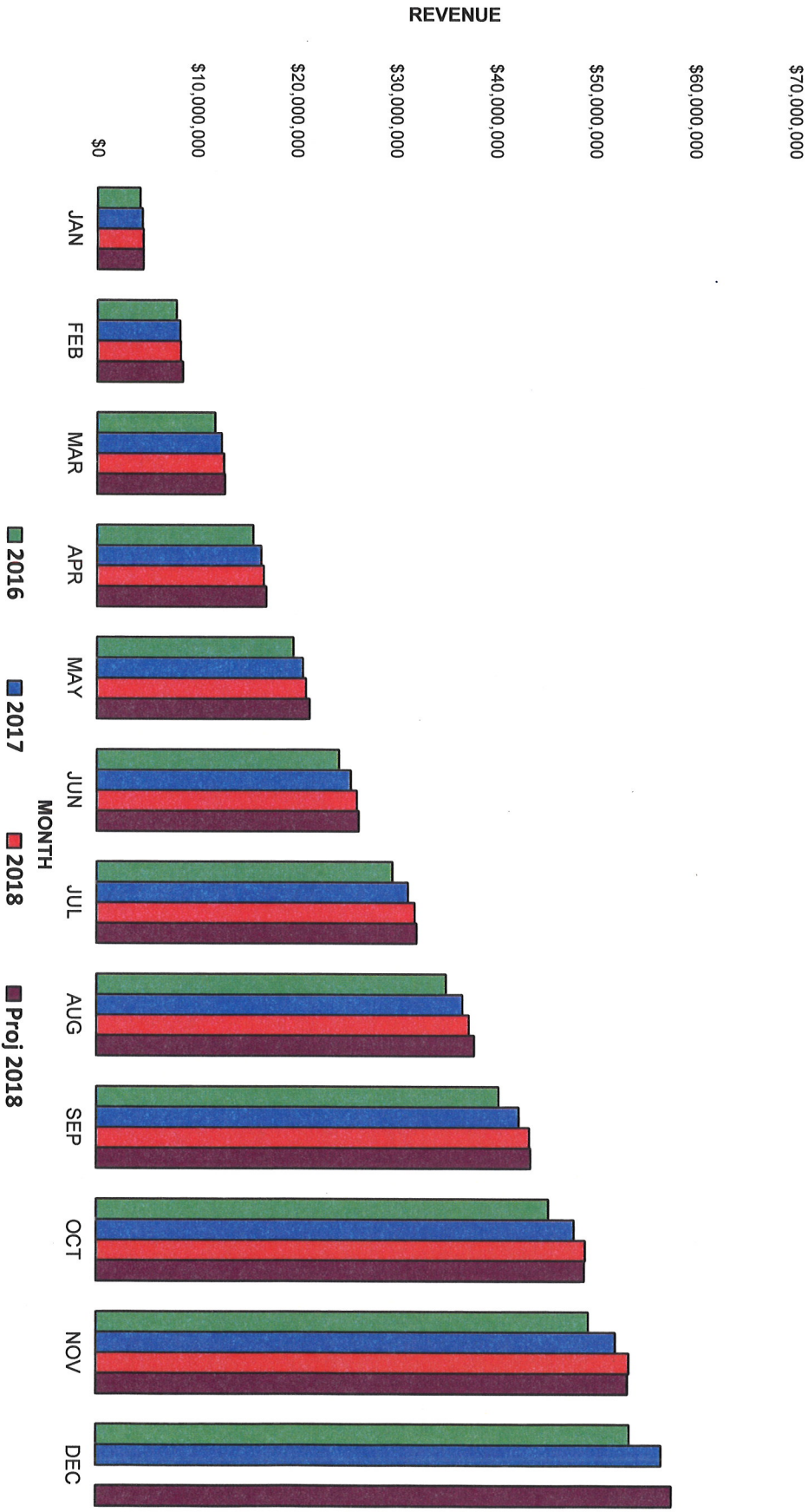
## SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



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.

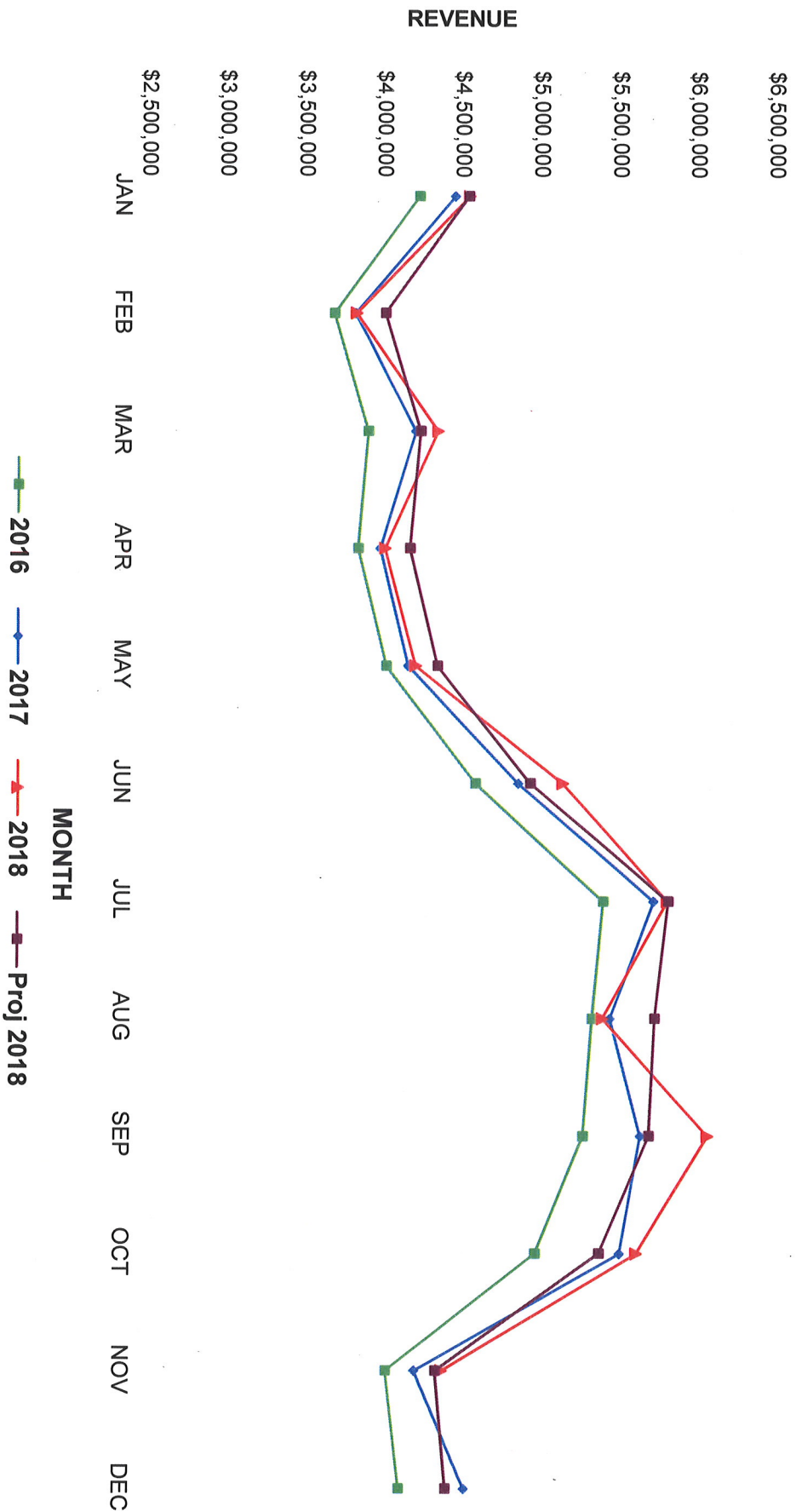


## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



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.