

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

AUGUST

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 - August 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	7,117,165	(3,459,635)	67.29%
WATER MAIN SURCHARGE	2,775,000	1,701,483	(1,073,517)	61.31%
AUTO FIRE ANNUAL CHARGE	260,000	268,981	8,981	103.45%
ST PAUL WATER	30,033,566	18,651,442	(11,382,124)	62.10%
FALCON HEIGHTS WATER	1,001,503	704,891	(296,612)	70.38%
LAUDERDALE WATER	180,791	120,530	(60,261)	66.67%
MAPLEWOOD WATER	4,922,421	2,840,217	(2,082,204)	57.70%
MENDOTA HEIGHTS WATER	2,170,072	1,232,970	(937,102)	56.82%
ROSEVILLE WATER	3,892,069	2,640,467	(1,251,602)	67.84%
SOUTH ST PAUL WATER	6,636	4,242	(2,394)	63.93%
WEST ST PAUL WATER	2,149,198	1,385,800	(763,398)	64.48%
NEWPORT WATER	5,024	5,348	324	106.45%
LITTLE CANADA WATER	828,468	538,339	(290,129)	64.98%
SUNFISH LAKE WATER	705	466	(240)	66.03%
LILYDALE WATER	126,367	64,655	(61,712)	51.16%
CITY OF MENDOTA WATER	9,827	5,296	(4,531)	53.89%
TOTAL WATER SALES	58,939,447	37,282,294	(21,657,153)	63.26%
SLUDGE PROCESSING	80,000	43,430	(36,570)	54.29%
METER READING CHARGE	10,240	5,484	(4,756)	53.55%
CUT OFFS	40,000	13,490	(26,510)	33.73%
THAWING SERVICES AND MAINS	-	10,161	10,161	0.00%
WATER SAMPLE TESTING	-	(100)	(100)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,500	500	102.94%
RPZ BACKFLOW PREVENTER FEE	165,000	116,865	(48,135)	70.83%
ANTENNA SITE RENTAL FEE	987,549	858,556	(128,993)	86.94%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - August 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMIN FEE LEAD REPLACEMENT	30,000	(15)	(30,015)	-0.05%
HYDRANT METER RENTAL	30,000	10,120	(19,880)	33.73%
INSP FEE WINTER HYD PERMIT	15,000	18,255	3,255	121.70%
REPAIRS	85,000	133,407	48,407	156.95%
TURN ON AND OFF	250,000	164,450	(85,550)	65.78%
SPRWS COLLECTION FEE	1,260,000	452,286	(807,714)	35.90%
RECOVERED CHGS IN OUT CITY	90,000	24,997	(65,003)	27.77%
LATE CHARGES	520,000	372,319	(147,681)	71.60%
INSIDE PIPING RESIDENTIAL	62,000	29,082	(32,918)	46.91%
INSIDE PIPING COMMERCIAL	75,000	59,586	(15,414)	79.45%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	15,630	(19,370)	44.66%
OUTSIDE DITCH 3INCH AND LARGER	35,000	22,966	(12,034)	65.62%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	64,658	(50,342)	56.22%
METER SET AND SEAL 1 OR LESS	8,500	5,100	(3,400)	60.00%
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	150	(6,175)	2.37%
METER SET AND SEAL 6 INCH	3,536	975	(2,561)	27.57%
METER SET AND SEAL 8 INCH	-	450	450	0.00%
DOCK PERMITS	600	800	200	133.33%
METER REPAIR AND REPLACEMENT	40,000	46,880	6,880	117.20%
LOCK BOX SERVICES	25,000	-	(25,000)	0.00%
TOTAL WATER FEE AND SERVICE	3,999,016	2,487,481	(1,511,535)	62.20%
RIGHT OF WAY CHARGE	1,875,000	1,260,390	(614,610)	67.22%
TOTAL UTILITY COST RECOVERY	1,875,000	1,260,390	(614,610)	67.22%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - August 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
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	64,923	14,923	129.85%
ASSET CONTRIB AUTOFIRE	275,000	143,376	(131,624)	52.14%
ASSET CONTRIB HYDRANT	100,000	47,087	(52,913)	47.09%
ASSET CONTRIB MAIN	50,000	37,599	(12,401)	75.20%
ASSET CONTRIB LEADLINE	-	8,282	8,282	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	41,374	(58,626)	41.37%
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	69,407	(55,593)	55.53%
TOTAL CONTRIBUTIONS	700,000	412,048	(287,952)	58.86%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - August 31, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
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	4,500	(3,500)	56.25%
RECYCLED ITEMS PURCHASING	5,000	10	(4,990)	0.20%
SALE OF SCRAP SCRAP METAL	-	10,583	10,583	0.00%
PENALTY AND FINE	-	6,500	6,500	0.00%
REBATES	-	11,015	11,015	0.00%
WCRA REIMBURSEMENT	-	10,673	10,673	0.00%
PROPERTY DAMAGE SETTLEMENT	-	772	772	0.00%
REFUNDS OVERPAYMENTS	-	(13,406)	(13,406)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	2,403	2,403	0.00%
JURY DUTY PAY	-	70	70	0.00%
CASH OVER OR SHORT	-	(100)	(100)	0.00%
OTHER MISC REVENUE	-	449	449	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	162,750	(6,467,250)	2.45%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
USE OF FUND EQUITY	4,023,363	-	(4,023,363)	0.00%
TOTAL OTHER FINANCING SOURCES	11,144,323	397,572	(10,746,751)	3.57%
TOTAL REVENUE	77,412,786	43,308,841	(34,103,945)	55.95%

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 - August 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	10,873,582	3,768,932	74.26%
Total EMPLOYEE BENEFITS	8,003,965	5,430,230	2,573,735	67.84%
Total EMPLOYEE EXPENSE	22,646,479	16,303,812	6,342,667	71.99%
Total PROFESSIONAL SERVICES	1,546,624	313,849	1,232,775	20.29%
Total SKILLED SERVICES	1,735,888	710,488	1,025,400	40.93%
Total FINANCIAL SERVICES	395,500	183,688	211,812	46.44%
Total BUILDING REPAIR MAINT SERVICES	130,500	182,388	(51,888)	139.76%
Total MACHINERY AND EQUIPMENT	703,284	351,402	351,882	49.97%
Total INFRASTRUCTURE REPAIR	115,000	0	115,000	0.00%
Total OTHER REPAIR	196,400	188,370	8,030	95.91%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	131,150	219,350	37.42%
Total COMMUNICATIONS SERVICES	176,450	61,182	115,268	34.67%
Total WATER SEWER SERVICES	17,300	3,770	13,530	21.79%
Total REAL ESTATE SERVICE CHGS	122,000	53,986	68,014	44.25%
Total DELIVERY SERVICES	258,350	161,261	97,089	62.42%
Total DATA PRINT SERVICES	272,850	91,020	181,830	33.36%
Total TRAVEL AND TRAINING	223,050	73,229	149,821	32.83%
Total MILEAGE AND PARKING	12,250	3,533	8,717	28.84%
Total INSURANCE PREMIUMS	0	250	(250)	0.00%
Total INTERNAL CHARGES	4,860,476	1,531,036	3,329,440	31.50%
Total OTHER SERVICE EXPENSE	3,046,624	488,506	2,558,118	16.03%
Total SERVICES	14,175,546	4,540,600	9,634,946	32.03%

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - August 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	14,200	4,242	9,958	29.88%
Total COMPUTER MATERIAL AND SUPPLIES	1,203,650	36,303	167,347	17.83%
Total PAPER AND FORMS	70,500	30,574	39,926	43.37%
Total OFFICE EQUIPMENT AND FURNITURES	28,700	14,714	13,986	51.27%
Total GENERAL OFFICE SUPPLIES	40,760	15,075	25,685	36.98%
Total VEHICLE COMMODITIES	496,200	206,622	289,578	41.64%
Total BUILDING UTILITIES	2,312,300	1,044,828	1,267,472	45.19%
Total BUILDING REPAIR SUPPLIES	374,250	69,515	304,735	18.57%
Total STREET MAINTENANCE MATERIALS	28,000	955	27,045	3.41%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	36,089	87,411	29.22%
Total EQUIPMENT PARTS	349,000	266,733	82,267	76.43%
Total EMPLOYEE CLOTHING	71,000	62,140	8,860	87.52%
Total PUBLIC SAFETY SUPPLIES	215,800	102,793	113,007	47.63%
Total FIELD AND SHOP SUPPLIES	214,000	82,787	131,213	38.69%
Total RECREATION SUPPLIES	13,000	8,343	4,657	64.18%
Total RAW MATERIAL	350,700	148,314	202,386	42.29%
Total INFRASTRUCTURE SUPPLIES	3,124,100	2,310,257	813,843	73.95%
Total GEN MATERIALS AND SUPPLIES	323,400	430,101	(106,701)	132.99%
Total MATERIALS AND SUPPLIES	8,353,060	4,870,384	3,482,676	58.31%
Total LOAN EXPENSE	400,000	202,142	197,859	50.54%
Total TORT LIABILITY	140,000	21,035	118,965	15.02%
Total MISCELLANEOUS EXPENSE	10,000	47,137	(37,137)	471.37%
Total OTHER MISCELLANEOUS	550,000	270,313	279,687	49.15%

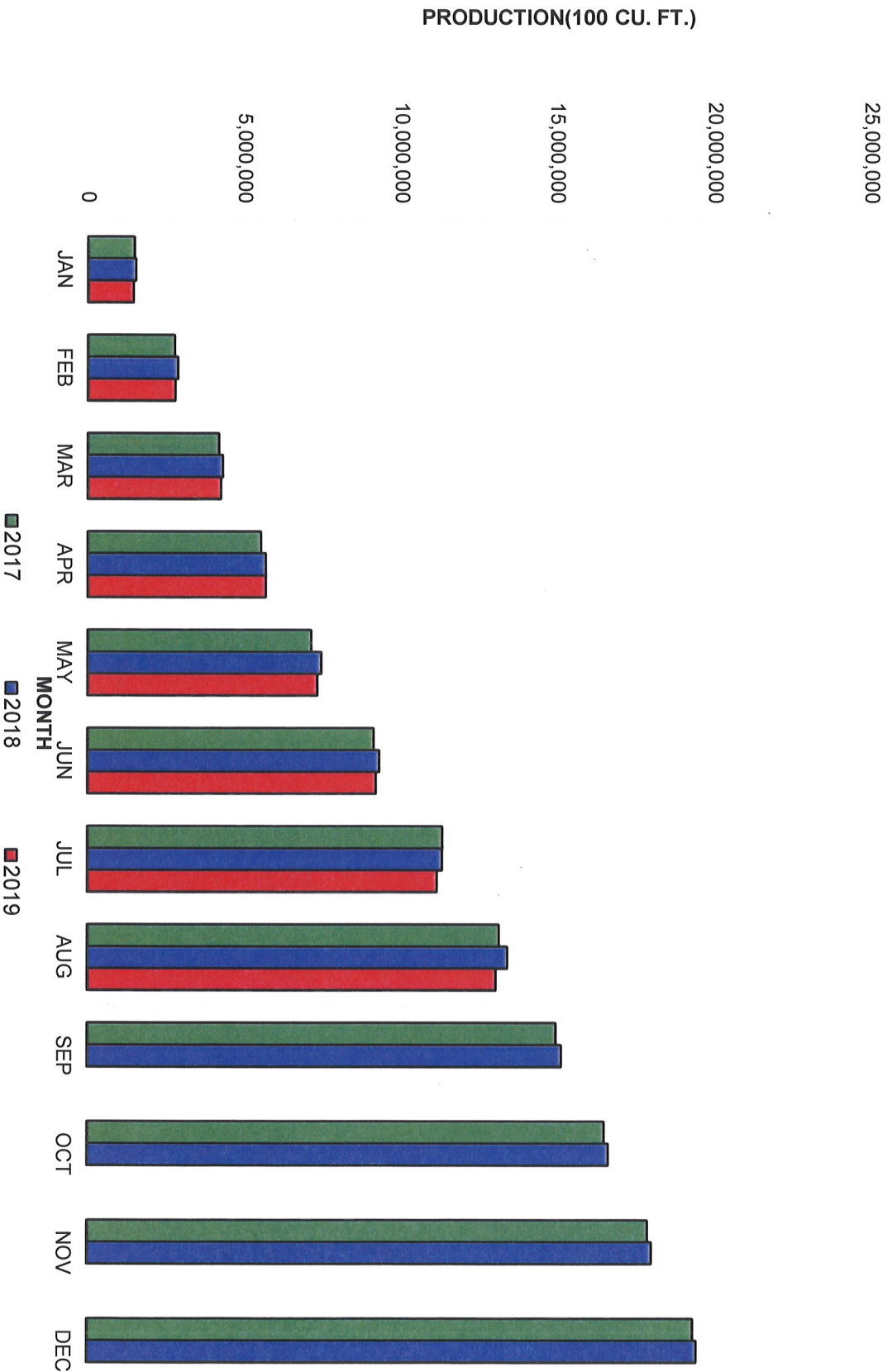
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - August 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	26,644,500	8,495,926	18,148,574	31.89%
Total DEPRECIATION EXPENSE	(570,000)	-	(570,000)	0.00%
Total CAPITAL OUTLAY	26,074,500	8,495,926	17,578,574	32.58%
Total NOTE PRINCIPAL	2,499,000	0	2,499,000	0.00%
Total REVENUE BOND PRINCIPAL	2,205,000	0	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	34,820,365	42,592,421	44.98%

Graphs

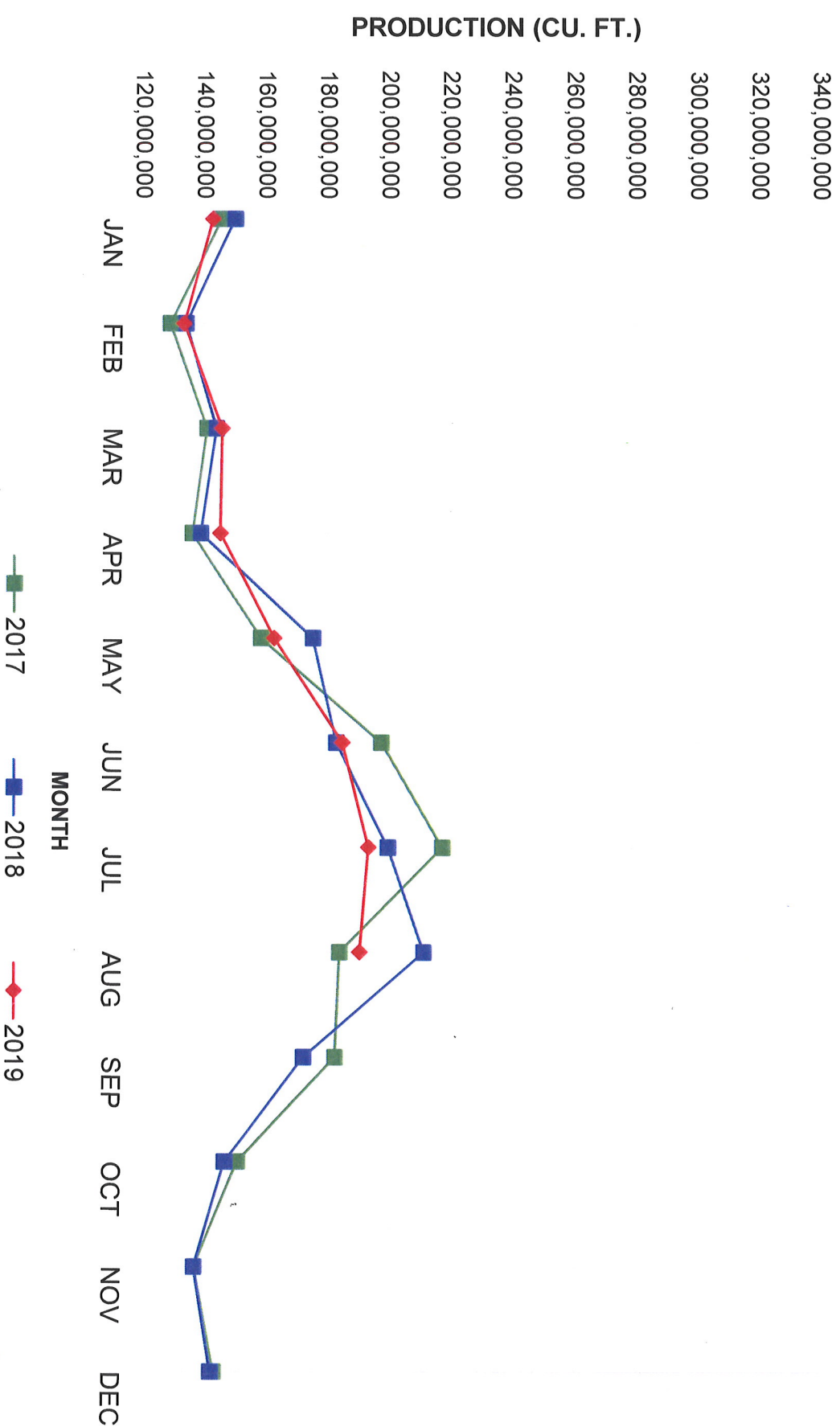
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



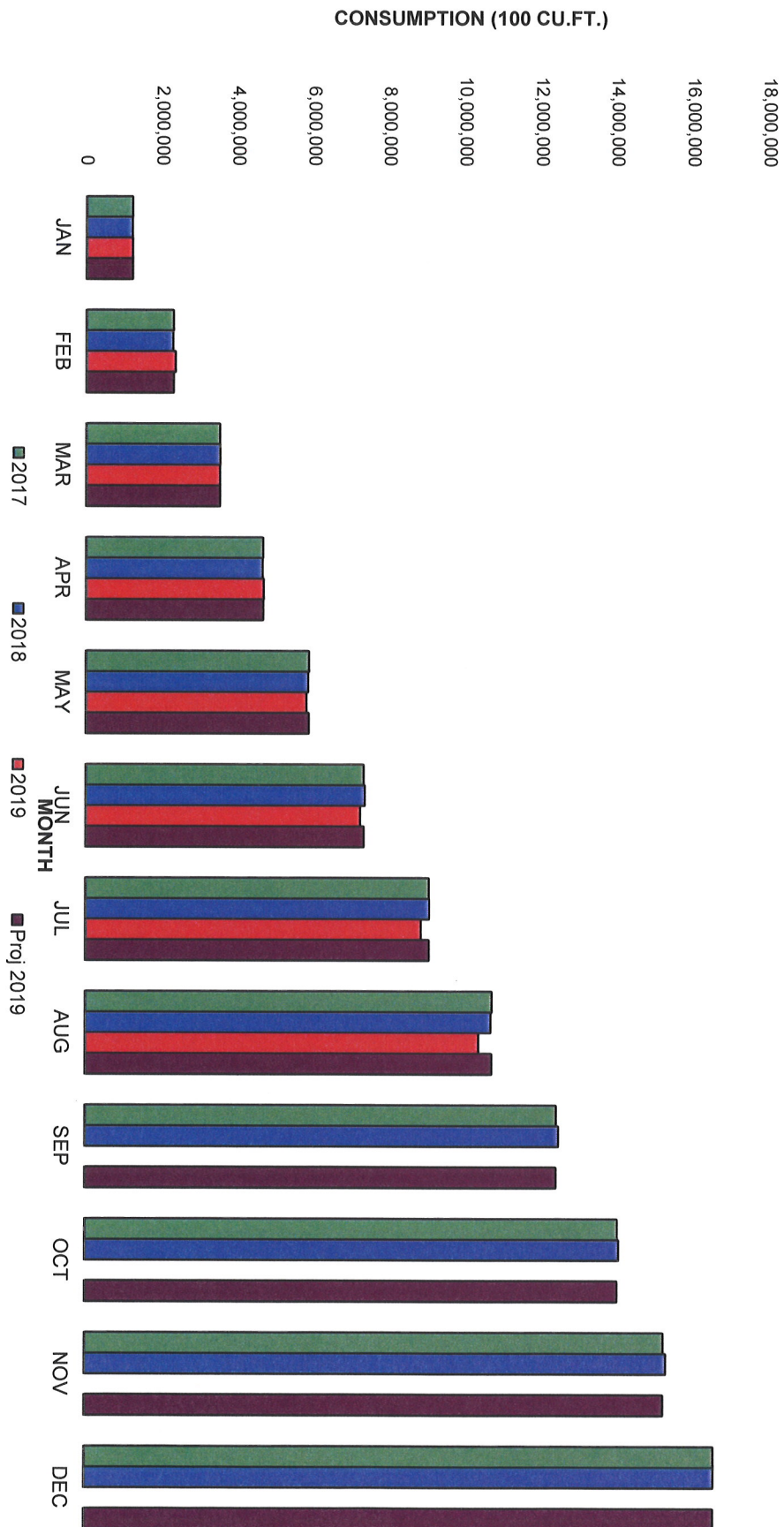
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



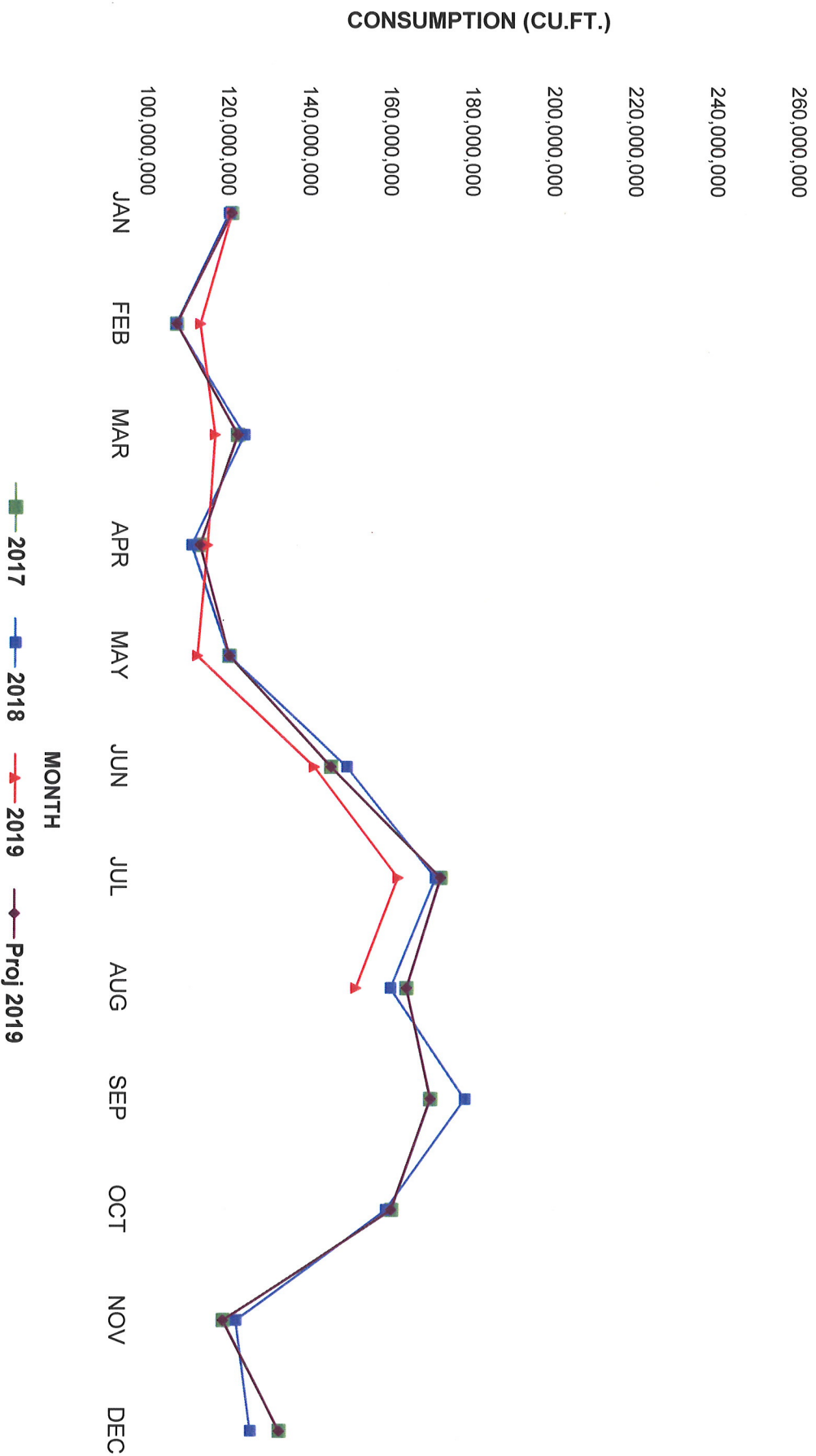
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



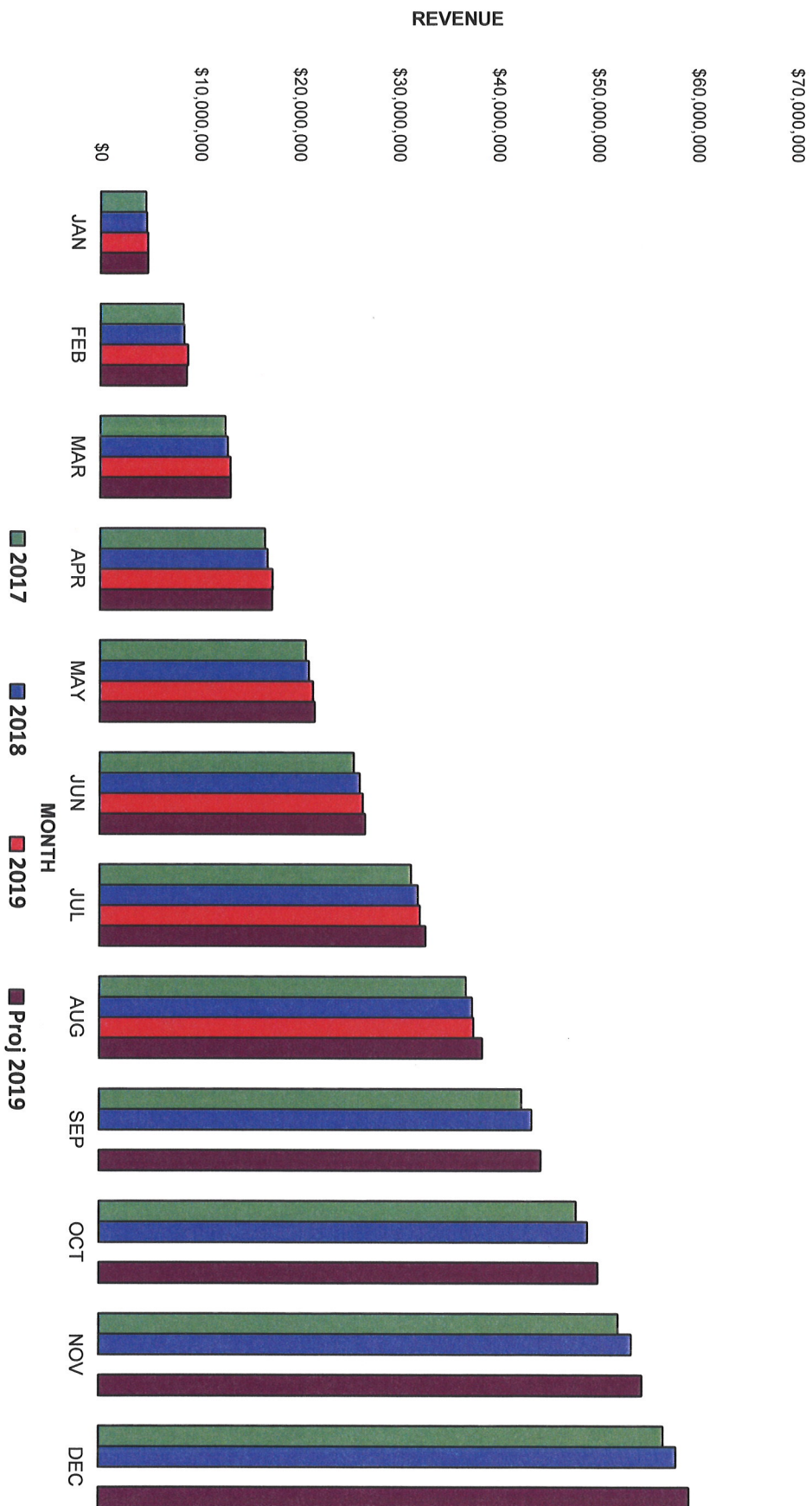
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



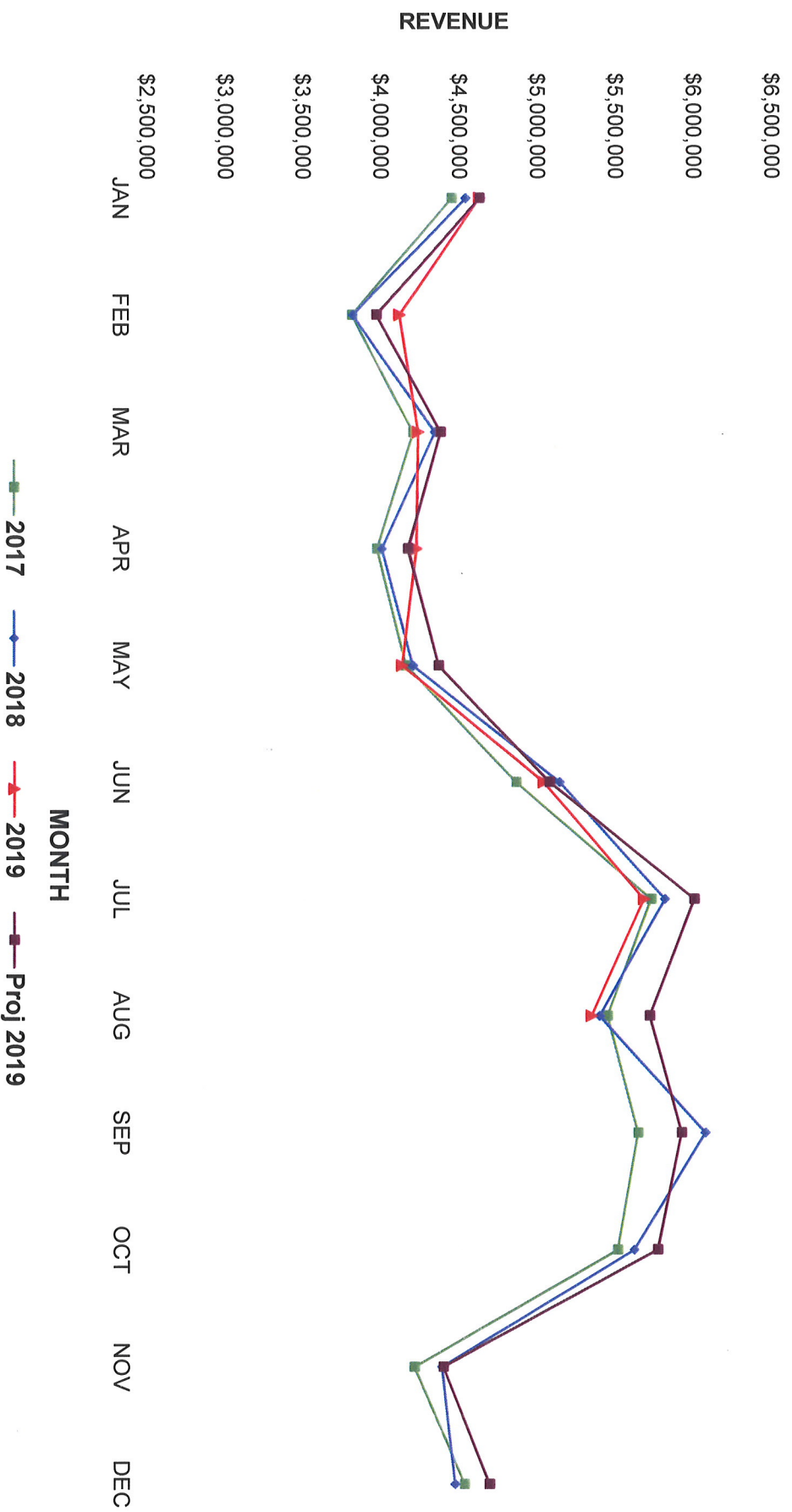
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.