

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, 2019

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	300	(700)	30.00%
WATER SERVICE BASE FEE	10,576,800	10,695,314	118,514	101.12%
WATER MAIN SURCHARGE	2,775,000	2,640,046	(134,954)	95.14%
AUTO FIRE ANNUAL CHARGE	260,000	268,472	8,472	103.26%
ST PAUL WATER	30,033,566	28,851,516	(1,182,050)	96.06%
FALCON HEIGHTS WATER	1,001,503	1,057,599	56,096	105.60%
LAUDERDALE WATER	180,791	174,328	(6,463)	96.43%
MAPLEWOOD WATER	4,922,421	4,653,305	(269,116)	94.53%
MENDOTA HEIGHTS WATER	2,170,072	1,989,027	(181,045)	91.66%
ROSEVILLE WATER	3,892,069	3,855,280	(36,789)	99.05%
SOUTH ST PAUL WATER	6,636	6,166	(470)	92.91%
WEST ST PAUL WATER	2,149,198	2,055,456	(93,742)	95.64%
NEWPORT WATER	5,024	8,937	3,913	177.88%
LITTLE CANADA WATER	828,468	791,016	(37,452)	95.48%
SUNFISH LAKE WATER	705	639	(66)	90.70%
LILYDALE WATER	126,367	107,653	(18,714)	85.19%
CITY OF MENDOTA WATER	9,827	8,743	(1,084)	88.97%
TOTAL WATER SALES	<u>58,939,447</u>	<u>57,163,795</u>	<u>(1,775,652)</u>	<u>96.99%</u>
SLUDGE PROCESSING	80,000	73,530	(6,470)	91.91%
METER TESTING FEE	10,240	8,292	(1,948)	80.98%
METER READING CHARGE	40,000	16,330	(23,670)	40.83%
CUT OFFS	-	10,161	10,161	0.00%
THAWING SERVICES AND MAINS	-	(100)	(100)	0.00%
WATER SAMPLE TESTING	17,000	17,500	500	102.94%
PRIVATE HYDRANT STANDBY CHARGE	165,000	179,585	14,585	108.84%
RPZ BACKFLOW PREVENTER FEE	987,549	1,198,881	211,332	121.40%

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ANTENNA SITE RENTAL FEE	30,000	22,650	(7,350)	75.50%
ADMIN FEE LEAD REPLACEMENT	30,000	23,540	(6,460)	78.47%
HYDRANT METER RENTAL	15,000	22,925	7,925	152.83%
INSP FEE WINTER HYD PERMIT	85,000	171,894	86,894	202.23%
REPAIRS	250,000	245,225	(4,775)	98.09%
TURN ON AND OFF	1,260,000	1,308,717	48,717	103.87%
RECOVERED CHGS IN OUT CITY	90,000	107,876	17,876	119.86%
LATE CHARGES	520,000	562,553	42,553	108.18%
UNTREATED WATER	-	32	32	0.00%
INSIDE PIPING RESIDENTIAL	62,000	43,380	(18,620)	69.97%
INSIDE PIPING COMMERCIAL	75,000	90,516	15,516	120.69%
OUTSIDE DITCH 2INCH AND SMALLER	35,000	26,340	(8,660)	75.26%
OUTSIDE DITCH 3INCH AND LARGER	35,000	51,526	16,526	147.22%
CITY FIRE CONSUMPTION	12,000	13,616	1,616	113.47%
HYDRANT WATER USE	115,000	102,714	(12,286)	89.32%
METER SET AND SEAL 1 OR LESS	8,500	7,500	(1,000)	88.24%
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	300	(6,025)	4.74%
METER SET AND SEAL 6 INCH	3,536	1,725	(1,811)	48.78%
METER SET AND SEAL 8 INCH	-	600	600	0.00%
DOCK PERMITS	600	800	200	133.33%
METER REPAIR AND REPLACEMENT	40,000	55,282	15,282	138.20%
LOCK BOX SERVICES	25,000	-	(25,000)	0.00%
TOTAL WATER FEE AND SERVICE	3,999,016	4,363,889	364,873	109.12%
RIGHT OF WAY CHARGE	1,875,000	1,892,197	17,197	100.92%
TOTAL UTILITY COST RECOVERY	1,875,000	1,892,197	17,197	100.92%

Saint Paul Regional Water Services
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Account Description	Budget	Actual	Variance	Act/Budg %
CURRENT YEAR SPECIAL ASSESSMENTS	-	515,915	515,915	0.00%
TAX FORFEITED PROPERTY	-	895	895	0.00%
ASSESSMENT PENALTY	-	7,963	7,963	0.00%
ASSESSMENT INTEREST	115,000	6,808	(108,192)	5.92%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	531,582	416,582	462.25%
1ST YEAR DELINQUENT	-	31,452	31,452	0.00%
2ND YEAR DELINQUENT	-	10,488	10,488	0.00%
3RD YEAR DELINQUENT	-	3,488	3,488	0.00%
4TH YEAR DELINQUENT	-	550	550	0.00%
5TH YEAR DELINQUENT	-	104	104	0.00%
6TH YEAR DELINQUENT	-	3,081	3,081	0.00%
TOTAL DELINQUENT SPECIAL ASSESSMENTS	-	49,164	49,164	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	485,391	125,391	134.83%
TOTAL INVESTMENT EARNINGS	640,000	1,308,355	668,355	204.43%
CAPITAL ASSET CONTRIBUTION	-	599,585	599,585	0.00%
ASSET CONTRIB METER	50,000	89,423	39,423	178.85%
ASSET CONTRIB AUTOFIRE	275,000	218,239	(56,761)	79.36%
ASSET CONTRIB HYDRANT	100,000	80,767	(19,233)	80.77%
ASSET CONTRIB MAIN	50,000	35,171	(14,829)	70.34%
ASSET CONTRIB LEADLINE	-	8,282	8,282	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	62,600	(37,400)	62.60%

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Account Description	Budget	Actual	Variance	Act/Budg %
ASSET CONTR SVC CONNECT 3 OR MORE	125,000	78,296	(46,704)	62.64%
TOTAL CONTRIBUTIONS	700,000	1,172,363	472,363	167.48%
STATE GRANTS	250,000	12,373	(237,627)	0.00%
STATE GRANT OTHER ADMIN	-	150,000	150,000	0.00%
PERA PENSION AID	77,960	77,960	-	100.00%
RETURNED PAYMENT FEE	8,000	6,960	(1,040)	87.00%
RECYCLED ITEMS PURCHASING	5,000	10	(4,990)	0.20%
SALE OF SCRAP SCRAP METAL	-	11,856	11,856	0.00%
REBATES	-	8,500	8,500	0.00%
PENALTY AND FINE	-	11,015	11,015	0.00%
WCRA REIMBURSEMENT	-	10,673	10,673	0.00%
PROPERTY DAMAGE SETTLEMENT	-	772	772	0.00%
INJURY SETTLEMENT	-	49,924	49,924	0.00%
REFUNDS OVERPAYMENTS	-	(5,171)	(5,171)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	4,861	4,861	0.00%
JURY DUTY PAY	-	80	80	0.00%
CASH OVER OR SHORT	-	(100)	(100)	0.00%
OTHER MISC REVENUE	-	620	620	0.00%
PROCEEDS FROM NOTE ISSUANCE	6,630,000	985,843	(5,644,157)	14.87%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
SALE OF CAPITAL ASSET	-	1,691	1,691	0.00%
GAIN ON SALE CAPITAL ASSETS	-	31,602	31,602	0.00%
USE OF FUND EQUITY	5,270,363	-	(5,270,363)	0.00%
TOTAL OTHER FINANCING SOURCES	12,641,323	1,359,468	(11,281,855)	10.75%
TOTAL REVENUE	78,909,786	67,840,812	(11,068,974)	85.97%

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, commitments (pending requisitions) or encumbrances (open purchase orders). 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. To determine the true available balance, management must subtract outstanding commitments and encumbrances.

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	14,642,514	16,154,517	(1,512,003)	110.33%
Total EMPLOYEE BENEFITS	8,003,965	8,113,648	(109,683)	101.37%
Total EMPLOYEE EXPENSE	22,646,479	24,268,165	(1,621,686)	107.16%
Total PROFESSIONAL SERVICES	1,971,624	546,832	1,424,792	27.74%
Total SKILLED SERVICES	1,735,888	2,070,342	(334,454)	119.27%
Total FINANCIAL SERVICES	395,500	289,688	105,812	73.25%
Total BUILDING REPAIR MAINT SERVICES	765,500	209,049	556,451	27.31%
Total MACHINERY AND EQUIPMENT	703,284	412,786	290,498	58.69%
Total INFRASTRUCTURE REPAIR	165,000	-	165,000	0.00%
Total OTHER REPAIR	196,400	244,405	(48,005)	124.44%
Total LAND AND BUILDING	12,500	11,491	1,009	91.93%
Total EQUIPMENT RENTAL	350,500	299,059	51,441	85.32%
Total COMMUNICATIONS SERVICES	261,450	95,570	165,880	36.55%
Total WATER SEWER SERVICES	17,300	8,778	8,522	50.74%
Total REAL ESTATE SERVICE CHGS	122,000	116,509	5,491	95.50%
Total DELIVERY SERVICES	258,350	209,697	48,653	81.17%
Total DATA PRINT SERVICES	272,850	115,962	156,888	42.50%
Total TRAVEL AND TRAINING	223,050	116,537	106,513	52.25%
Total MILEAGE AND PARKING	12,250	5,274	6,976	43.05%
Total INSURANCE PREMIUMS	-	304	(304)	0.00%
Total INTERNAL CHARGES	4,860,476	2,349,586	2,510,890	48.34%
Total OTHER SERVICE EXPENSE	3,046,624	630,472	2,416,152	20.69%
Total SERVICES	15,370,546	7,732,340	7,638,206	50.31%
Total COMM MATERIAL AND SUPPLIES	14,200	9,095	5,105	64.05%
Total COMPUTER MATERIAL AND SUPPLIES	213,650	175,784	37,866	82.28%
Total PAPER AND FORMS	70,500	36,868	33,632	52.30%

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Exp/Bud
%

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	45,700	23,997	21,703	52.51%
Total GENERAL OFFICE SUPPLIES	40,760	25,284	15,476	62.03%
Total VEHICLE COMMODITIES	496,200	341,446	154,754	68.81%
Total BUILDING UTILITIES	2,312,300	1,713,398	598,902	74.10%
Total BUILDING REPAIR SUPPLIES	404,250	134,071	270,179	33.17%
Total STREET MAINTENANCE MATERIALS	28,000	2,309	25,691	8.25%
Total VEHICLE REPAIR AND MAINTENANCE	123,500	51,177	72,323	41.44%
Total EQUIPMENT PARTS	349,000	377,472	(28,472)	108.16%
Total EMPLOYEE CLOTHING	71,000	75,942	(4,942)	106.96%
Total PUBLIC SAFETY SUPPLIES	215,800	177,188	38,612	82.11%
Total FIELD AND SHOP SUPPLIES	214,000	165,652	48,348	77.41%
Total RECREATION SUPPLIES	13,000	19,854	(6,854)	152.72%
Total RAW MATERIAL	350,700	353,781	(3,081)	100.88%
Total INFRASTRUCTURE SUPPLIES	3,124,100	3,269,195	(145,095)	104.64%
Total GEN MATERIALS AND SUPPLIES	323,400	653,704	(330,304)	202.13%
Total MATERIALS AND SUPPLIES	8,410,060	7,606,218	803,842	90.44%
Total LOAN EXPENSE	400,000	301,282	98,719	75.32%
Total TORT LIABILITY	140,000	104,355	35,645	74.54%
Total MISCELLANEOUS EXPENSE	40,000	47,137	(7,137)	117.84%
Total SYSTEM EXP ACCOUNTS	-	(163,215)	163,215	0.00%
Total OTHER MISCELLANEOUS	580,000	289,559	290,441	49.92%
Total CAPITAL EXPENSE	26,859,500	14,630,324	12,229,176	54.47%
Total DEPRECIATION EXPENSE	(570,000)	4,009,466	(4,579,466)	-703.42%
Total CAPITAL CLOSE OUT	-	(0)	0	0.00%
Total CAPITAL OUTLAY	26,289,500	18,639,790	7,649,710	70.90%

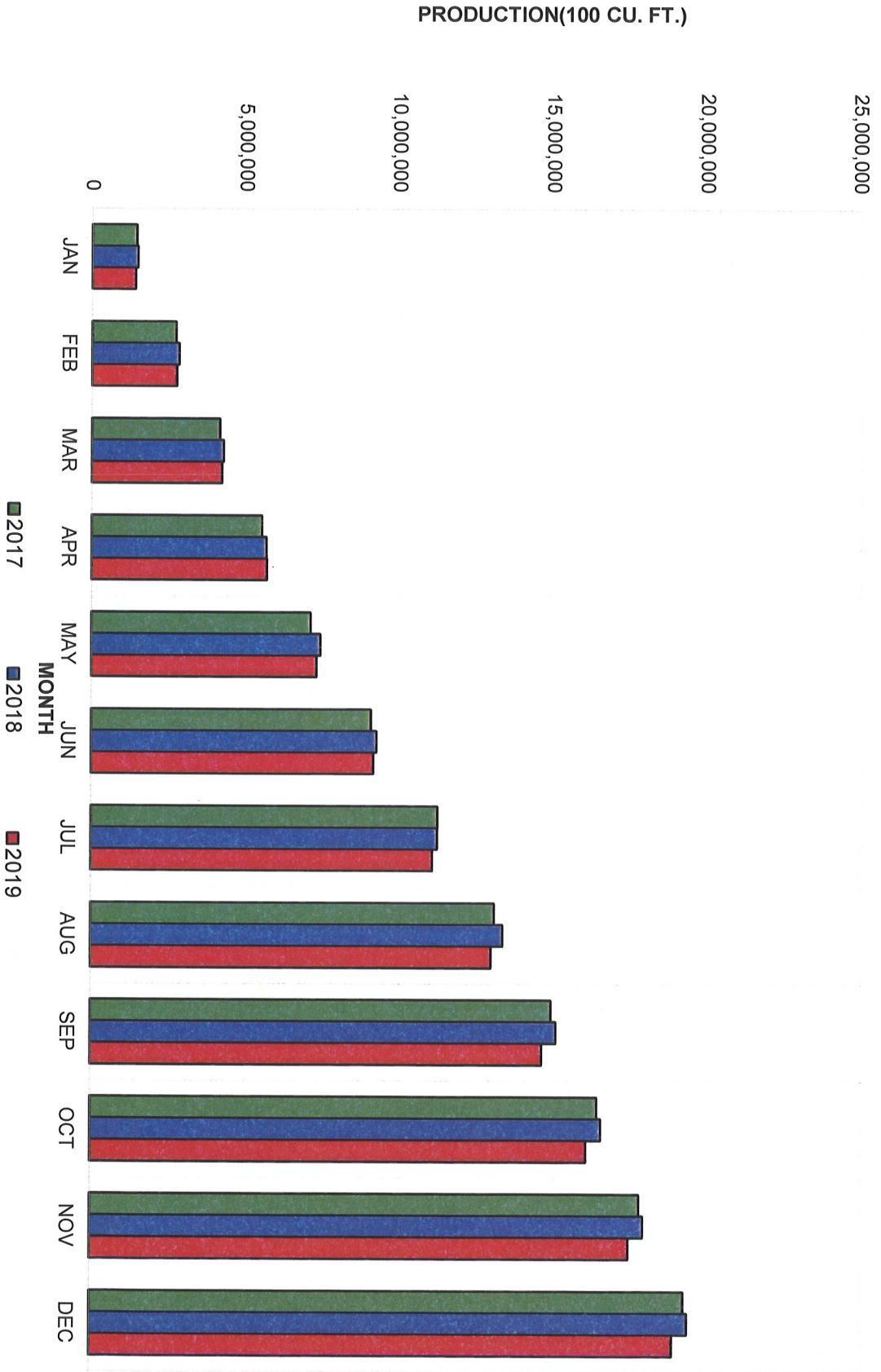
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - December 31, 2019

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	2,499,000	2,149,000	350,000	85.99%
Total REVENUE BOND PRINCIPAL	2,205,000	2,205,000	-	100.00%
Total GO BOND INTEREST	196,900	196,900	-	100.00%
Total OTHER DEBT INTEREST	669,901	484,156	185,745	72.27%
Total DEBT ISSUANCE COST	42,400	-	42,400	0.00%
Total DEBT SERVICE	5,613,201	5,035,056	578,145	89.70%
TOATAL EXPENDITURE/ EXPENSE	78,909,786	63,571,128	15,338,658	81%

Graphs

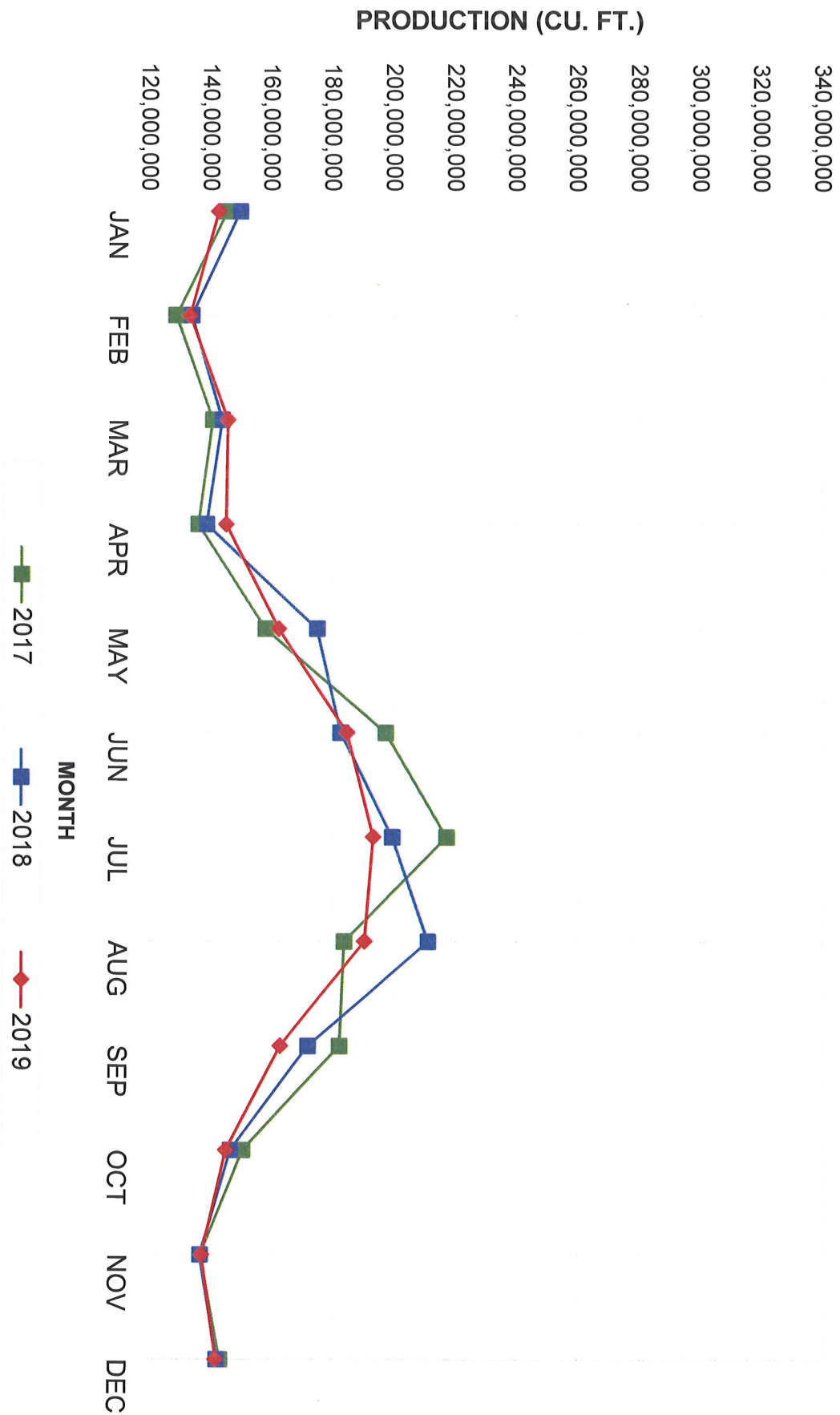
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



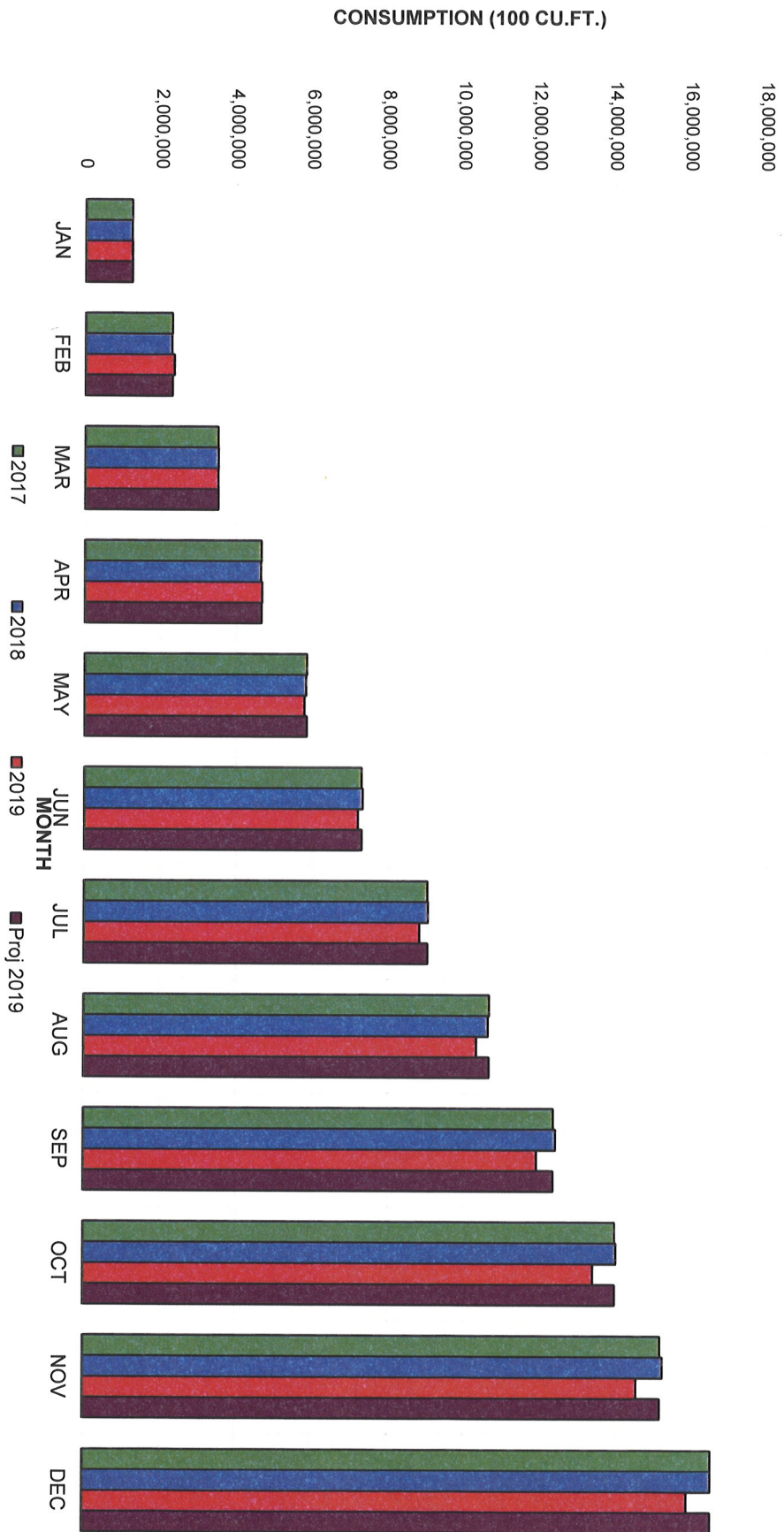
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



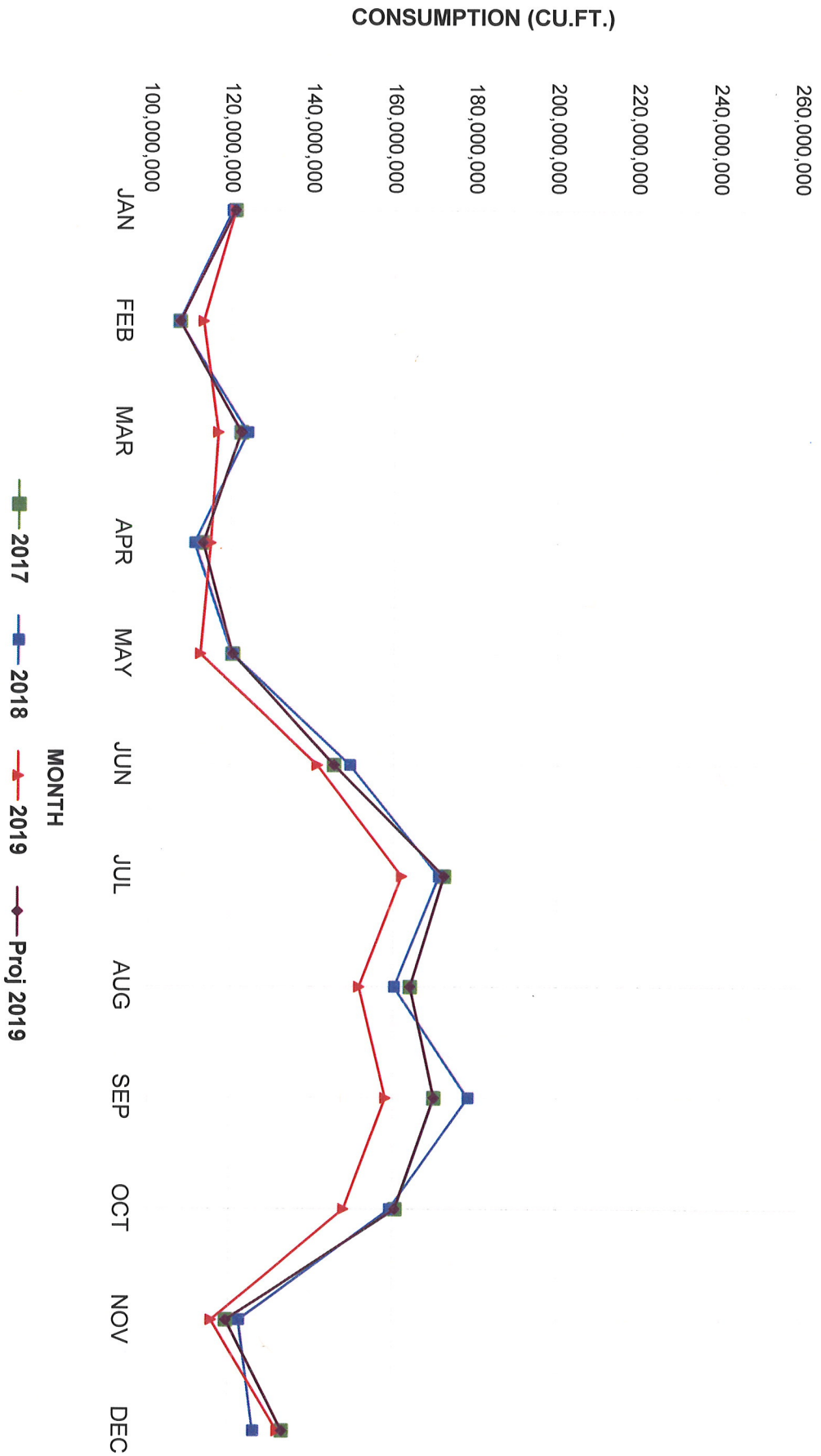
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



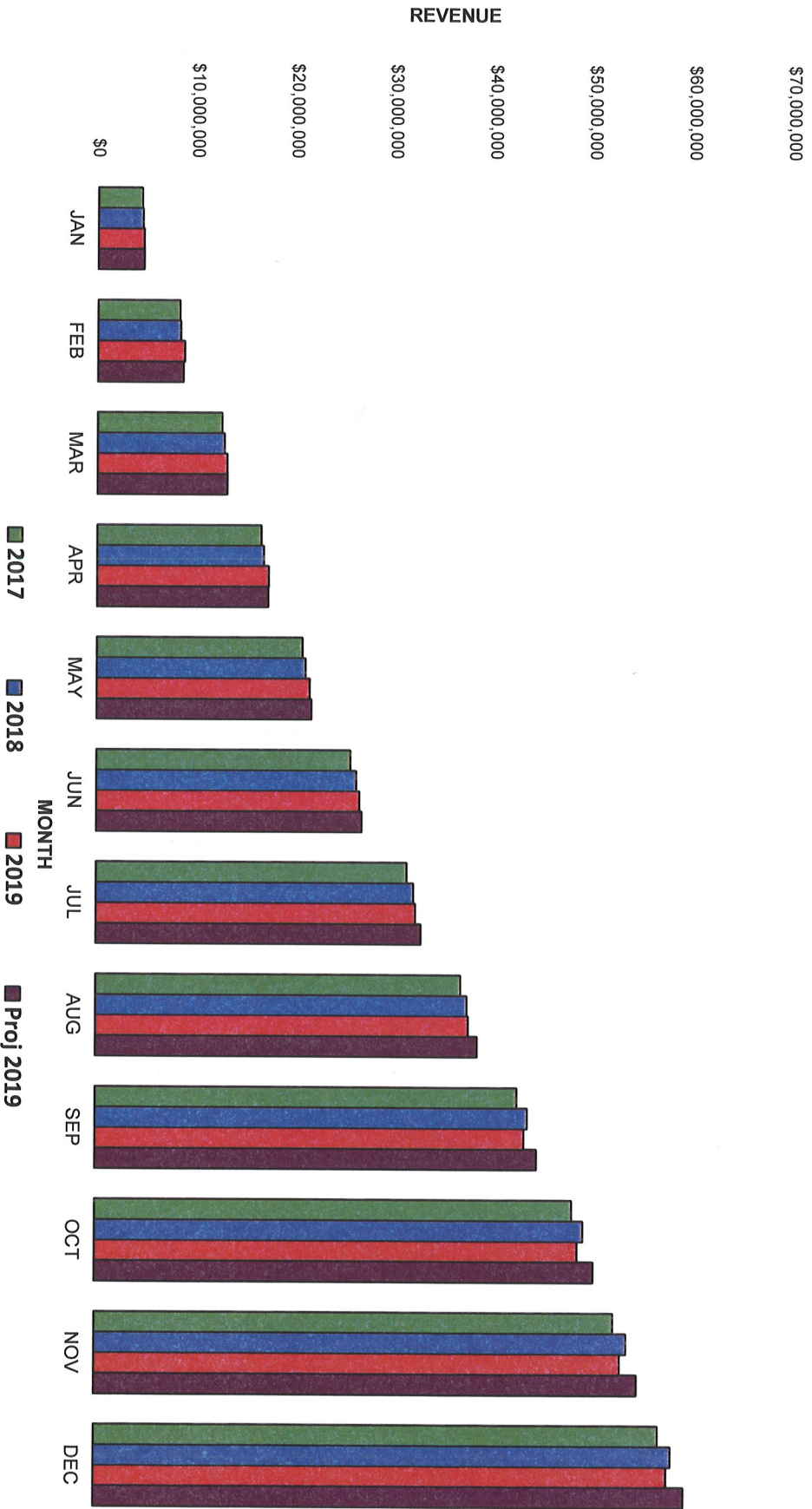
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



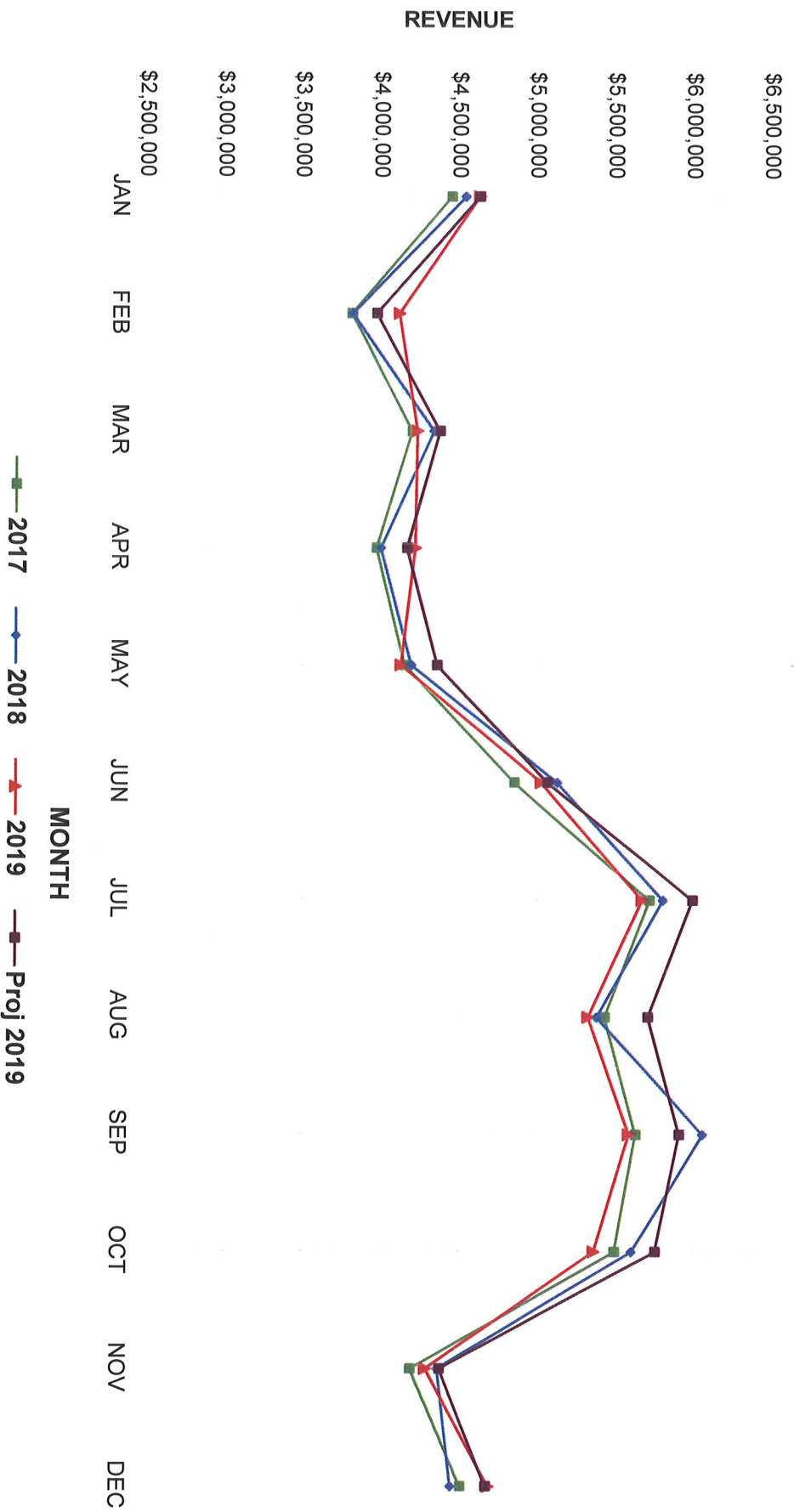
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.