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

FOR THE MONTH OF

FEBRUARY

TO THE BOARD OF WATER COMMISSIONERS

FINANCING INFORMATION CUMULATIVE YEAR TO DATE

in cash (if the item was not billed and thereby already included in revenue) for each fully qualified account This report indicates the annual amount budgeted and the accumulated revenues billed plus amounts received

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 - Februrary 28, 2018

| WATER SERVICE BASE FEE WATER MAIN SURCHARGE AUTO FIRE ANNUAL CHARGE ST PAUL WATER FALCON HEIGHTS WATER LAUDERDALE WATER MAPLEWOOD WATER MENDOTA HEIGHTS WATER | ADMINISTRATION FEE Total INTERNAL SERVICE REVENUE | BUILDING RENTALS Total RENTAL | UTILITY COST RECOVERY Total HIGHWAYS AND STREETS CHA | RETURNED PAYMENT FEE RECYCLED ITEMS PURCHASING SALE OF SCRAP SCRAP METAL Total GENERAL GOVERNMENT CHARG | Total Use OF NET ASSETS Total Use OF NET ASSETS | PERA PENSION AID Total STATE | Account Description |
|---|--|----------------------------------|---|---|---|---------------------------------|---------------------|
| (10,389,600.00) (2,775,000.00) (250,000.00) (29,156,360.00) (986,538.00) (176,786.00) (4,690,392.00) (2,135,029.00) | (1,000.00) (1,000.00) | | (1,875,000.00) (1,875,000.00) | (7,000.00) (5,000.00) - (12,000.00) | (10.00) | (77,960.00) (77,960.00) | Budget |
| (1,754,897.08) (379,315.60) (260,016.42) (4,062,728.94) (130,805.15) (31,764.46) (416,796.22) (294,955.74) | 1 1 | (2,400.00) (2,400.00) | (312,215.69) (312,215.69) | (1,080.00) (479.96) (643.79) (2,203.75) | 1 1 | 1 1 | Actual |
| (8,634,702.92) (2,395,684.40) 10,016.42 (25,093,631.06) (855,732.85) (145,021.54) (4,273,595.78) (1,840,073.26) | (1,000.00) (1,000.00) | 2,400.00 2,400.00 | (1,562,784.31) (1,562,784.31) | (5,920.00) (4,520.04) 643.79 (9,796.25) | (10.00) | (77,960.00) (77,960.00) | Variance |
| 16.89% 13.67% 104.01% 13.93% 13.26% 17.97% 8.89% 13.82% | 0.00% | 0.00% | 16.65% 16.65% | 15.43% 9.60% 0.00% 18.36% | 0.00% | 0.00% | Act/Budg % |

Saint Paul Regional Water Services Financing Information By Account For Periods January 1 - Februrary 28, 2018

| SLUDGE PROCESSING METER TESTING FEE METER READING CHARGE CUT OFFS THAWING SERVICES AND MAINS PRIVATE HYDRANT STANDBY CHARGE RPZ BACKFLOW PREVENTER FEE ANTENNA SITE RENTAL FEE ADMIN FEE LEAD SCV WATER AND A HYDRANT METER RENTAL INSP FEE WINTER HYD PERMIT REPAIRS TURN ON AND OFF SPRWS COLLECTION FEE RECOVERED CHGS IN OUT CITY LATE CHARGES INSIDE PIPING RESIDENTIAL INSIDE PIPING COMMERCIAL | Account Description ROSEVILLE WATER SOUTH ST PAUL WATER WEST ST PAUL WATER NEWPORT WATER LITTLE CANADA WATER SUNFISH LAKE WATER LILYDALE WATER CITY OF MENDOTA WATER Total WATER SALES |
|---|---|
| (80,000.00) - (12,288.00) (32,000.00) - (17,000.00) (162,000.00) (830,000.00) (30,000.00) (30,000.00) (15,000.00) (250,000.00) (1,240,000.00) (200,000.00) (470,000.00) (56,000.00) (70,000.00) | Budget (4,404,973.00) (6,186.00) (2,138,550.00) (3,508.00) (859,219.00) (722.00) (722.00) (126,094.00) (10,074.00) (58,109,031.00) |
| (12,900.00) (35.00) (1,416.00) (1,081.00) (1,800.00) (17,200.00) (36,085.00) (669,834.62) 135.00 (760.00) (14,260.00) (77,427.18) (33,185.55) (141,174.29) (3,398.26) (101,132.41) (7,298.00) (6,306.00) | Actual (511,636.90) (1,507.28) (365,169.10) (763.60) (119,196.00) (156.04) (15,361.64) (1,666.64) (8,346,736.81) |
| (67,100.00) 35.00 (10,872.00) (30,919.00) 1,800.00 200.00 (125,915.00) (160,165.38) (30,135.00) (29,240.00) (7,572.82) (216,814.45) (1,098,825.71) (196,601.74) (368,867.59) (48,702.00) (63,694.00) | Variance (3,893,336.10) (4,678.72) (1,773,380.90) (2,744.40) (740,023.00) (565.96) (110,732.36) (8,407.36) (49,762,294.19) |
| 16.13% 0.00% 11.52% 3.38% 0.00% 101.18% 22.27% 80.70% -0.45% 2.53% 95.07% 91.09% 11.39% 11.39% 11.39% 11.39% 21.52% 13.03% | Act/Budg % 11.61% 24.37% 17.08% 21.77% 13.87% 21.61% 12.18% 16.54% |

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - Februrary 28, 2018

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - Februrary 28, 2018

| Total REVENUE | WCRA REIMBURSEMENT PROPERTY DAMAGE SETTLEMENT REFUNDS OVERPAYMENTS OTHER MISC REVENUE PROCEEDS FROM NOTE ISSUANCE REPAYMENT OF ADVANCE USE OF FUND EQUITY Total OTHER FINANCING SOURCES | Account Description |
|-----------------|---|---------------------|
| (67,890,662.00) | (400,000.00) (2,152,173.00) (2,552,173.00) | Budget |
| (9,969,945.06) | (8,078.59) (3,197.29) 840.83 (621.56) (17,074.64) | Actual |
| (57,920,716.94) | 8,078.59 3,197.29 (840.83) 621.56 17,074.64 (400,000.00) (2,152,173.00) (2,524,041.75) | Variance |
| 14.69% | 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.10% | Act/Budg % |

SPENDING INFORMATION BY ACCOUNT SUMMARY CUMULATIVE YEAR TO DATE

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

The $1^{
m st}$ column is the original adopted spending budget as amended by the General Manager

an expended amount, as it is just an asset (supplies inventory) for asset (fixed asset - mains) exchange. At the end of other costs of the project, and placed into the fixed assets inventory as a main. Thus, this particular pipe never becomes finally reflect the true expenses of the utility. the year when all the accounting records are compiled and entered into the INFOR system, the expended column will then taken out of the supplies inventory and put into a new main or a replacement main, the item is capitalized with the pipe would be removed from inventory and charged to the expended amounts as a true expense. If some of the pipe is inventory. When the pipe is taken out of the supplies inventory and put into the ground to repair a leak the cost of the accounting result is to have exchanged one asset (cash) for another asset (pipe) that would be carried in our supplies example, we may have received delivery, accepted and paid for 5000 feet of pipe and put it into inventory. The does not include any amounts for requisitions entered into the INFOR system. Expended does not mean expense. For the INFOR system as a bill to be paid. It does not include any amounts for planned purchases such as encumbrances. It The 2nd column contains the amount expended by the Utility. Expended means the amount actually paid or entered in

ordered from other city departments but has not yet received an interdepartmental invoice at this point, must subtract from available the amounts that he has requisitioned and not received and entered a bill The 3rd column is the available funds that have not yet been expended. A manager, to determine where he is financially into INFOR for, the amounts on P.O.'s for which a bill has not been entered into INFOR and the amounts he has

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - February 28, 2018

| Total COMM MATERIAL AND SUPPLI Total COMPUTER MATERIAL AND SU Total PAPER AND FORMS Total OFFICE EQUIPMENT AND FUR | Total SALARIES AND WAGES Total EMPLOYEE BENEFITS Total EMPLOYEE BENEFITS Total PROFESSIONAL SERVICE Total SKILLED SERVICE Total FINANCIAL SERVICES Total BUILDING REPAIR MAINT SE Total MACHINERY AND EQUIPMENT Total INFRASTRUCTURE REPAIR Total OTHER REPAIR Total OTHER REPAIR Total COMMUNICATIONS SERVICES Total EQUIPMENT RENTAL Total COMMUNICATIONS SERVICES Total WATER SEWER SERVICE Total WATER SEWER SERVICE Total DELIVERY SERVICES Total DELIVERY SERVICES Total DATA PRINT SERVICES Total DATA PRINT SERVICES Total DATA PRINT SERVICES Total TRAVEL AND TRAINING Total MILEAGE AND PARKING Total INTERNAL CHARGES Total OTHER SERVICE EXPENSE Total SERVICES | |
|--|--|---------|
| 13,200.00 261,450.00 76,200.00 22,700.00 | Budget 15,529,595.00 7,789,388.00 23,318,983.00 1,315,514.00 1,743,632.00 303,500.00 676,707.00 64,000.00 304,400.00 11,000.00 162,682.00 17,300.00 249,650.00 287,450.00 221,420.00 11,750.00 4,643,458.00 2,106,850.00 12,687,813.00 | |
| 2,028.72 - - 1,707.00 | Expended 1,975,529.09 1,348,794.65 3,324,323.74 20,602.05 10,568.04 44,472.46 9,091.77 79,283.70 1,359.00 11,447.93 9,039.91 7,417.58 805.90 2,235.96 31,756.80 1,763.20 39,554.70 789.33 440,205.57 338,263.29 1,048,657.19 | |
| 11,171.28 261,450.00 76,200.00 20,993.00 | Available 13,554,065.91 6,440,593.35 19,994,659.26 1,294,911.95 1,733,063.96 259,027.54 90,908.23 597,423.30 64,000.00 303,041.00 (447.93) 352,460.09 155,264.42 16,494.10 104,764.04 217,893.20 285,686.80 181,865.30 10,960.67 4,203,252.43 1,768,586.71 11,639,155.81 | |
| 15.37% 0.00% 0.00% 7.52% | 12.72% 17.32% 17.32% 14.26% 14.26% 0.61% 14.65% 9.09% 11.72% 0.00% 0.45% 104.07% 2.50% 4.56% 4.56% 4.56% 5.209% 11.72% 0.61% 17.86% 9.48% 16.06% | Exp/Bud |

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - February 28, 2018

| Total REVENUE BOND PRINCIPAL Total NOTE PRINICIPAL | Total CAPITAL ADJUSTMENTS Total DEPRECIATION EXPENSE Total CAPITAL OUTLAY | Total LOAN EXPENSE Total TORT LIABILITY Total MISCELLANEOUS EXPENSE Total SYSTEM EXP ACCOUNTS Total OTHER MISCELLANEOUS | Total FIELD AND SHOP SUPPLIES Total RECREATION SUPPLY Total RAW MATERIAL Total INFRASTRUCTURE SUPPLIES Total GEN MATERIALS AND SUPPLI Total MATERIALS AND SUPPLIES | Total STREET MAINTENANCE MATER Total VEHICLE REPAIR AND MAINT Total EQUIPMENT PARTS Total EMPLOYEE CLOTHING Total PUBLIC SAFETY SUPPLIES | Total GENERAL OFFICE SUPPLIES Total VEHICLE COMMODITIES Total BUILDING UTILITIES Total BUILDING REPAIR SUPPLIES | Account Description |
|---|---|---|---|--|--|-----------------------|
| 2,625,000.00 1,634,000.00 | 17,940,500.00 (490,000.00) 17,450,500.00 | 400,000.00 140,000.00 10,000.00 - 550,000.00 | 205,200.00 8,000.00 246,000.00 3,529,300.00 317,500.00 8,828,070.00 | 28,000.00 172,900.00 287,500.00 64,370.00 112,700.00 | 46,900.00 541,800.00 2,416,000.00 478,350.00 | B |
| 1 1 | 267,639.61 - 267,639.61 | 40,000.00 - (5.29) 39,994.71 | 1,330.77 4,118.41 415,263.33 42,405.72 741,504.26 | 5,216.71 25,367.05 26,229.37 5,625.75 | 270.00 22.72 204,719.95 7.198.76 | 7 5 5 2 1 |
| 2,625,000.00 1,634,000.00 | 17,672,860.39 (490,000.00) 17,182,860.39 | 400,000.00 100,000.00 10,000.00 5.29 510,005.29 | 203,869.23 8,000.00 241,881.59 3,114,036.67 275,094.28 8,086,565.74 | 28,000.00 167,683.29 262,132.95 38,140.63 107,074.25 | Available 46,630.00 541,777.28 2,211,280.05 471 151 24 | 2 |
| 0.00% 0.00% | 1.49% 0.00% 1.53% | 0.00% 28.57% 0.00% 0.00% 7.27% | 0.65% 0.00% 1.67% 11.77% 13.36% 8.40% | 40.75% 40.99% | 0.58% 0.00% 8.47% | Exp/Bud |

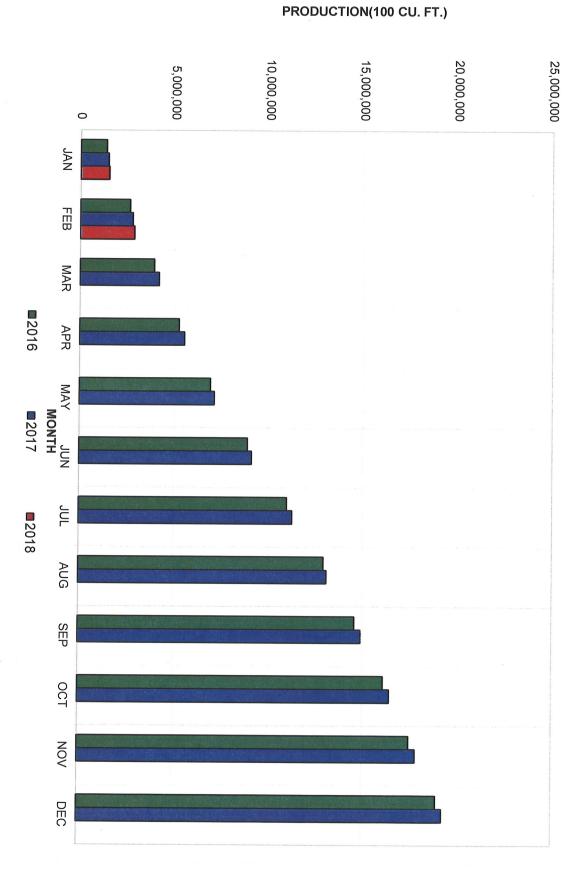
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - February 28, 2018

| Total EXPENDITURE EXPENSE | Total REVENUE BOND INTEREST Total OTHER DEBT INTEREST Total DEBT SERVICE | Account Description |
|---------------------------|--|---------------------|
| 67,890,662.00 | 268,700.00 527,596.00 5,055,296.00 | Budget |
| 5,422,119.51 | | Expended |
| 62,468,542.49 | 268,700.00 527,596.00 5,055,296.00 | Available |
| 7.99% | 0.00% 0.00% 0.00% | Exp/Bud % |

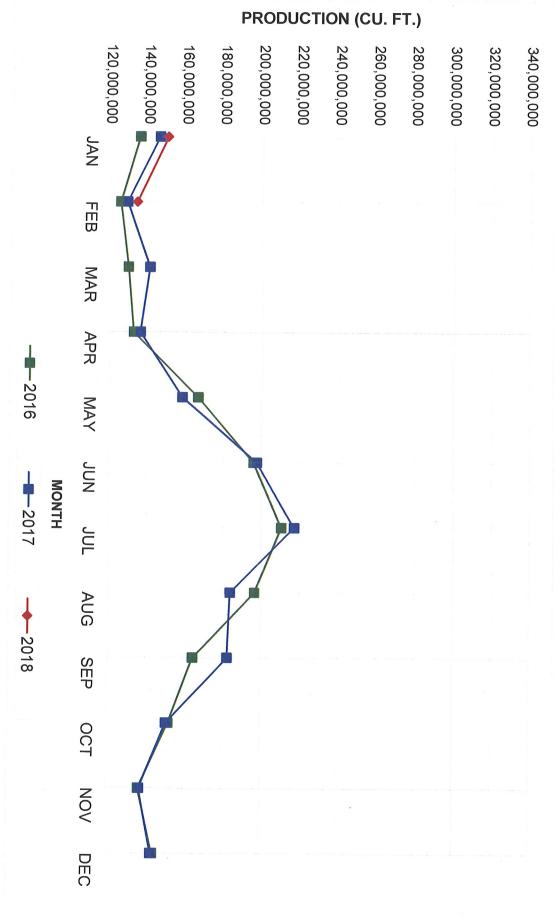
Graphs

PRODUCTION - CONSUMPTION - REVENUE

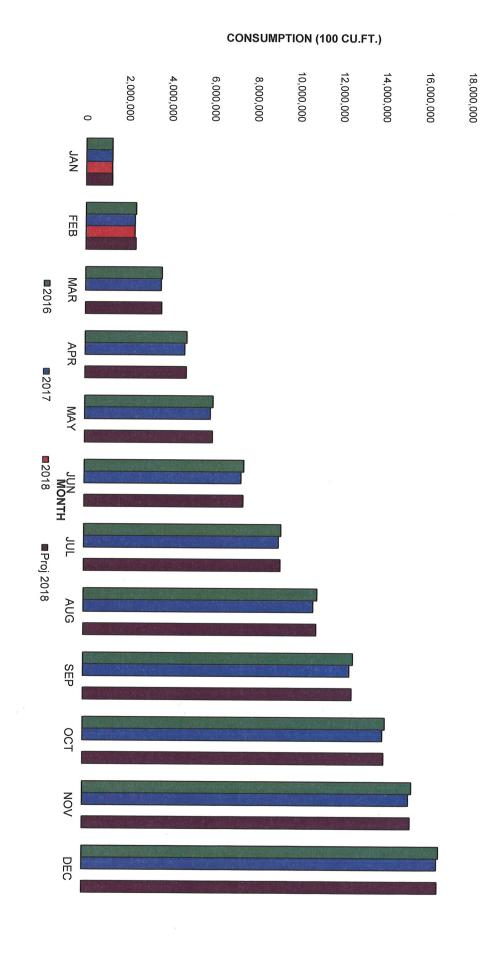
SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH

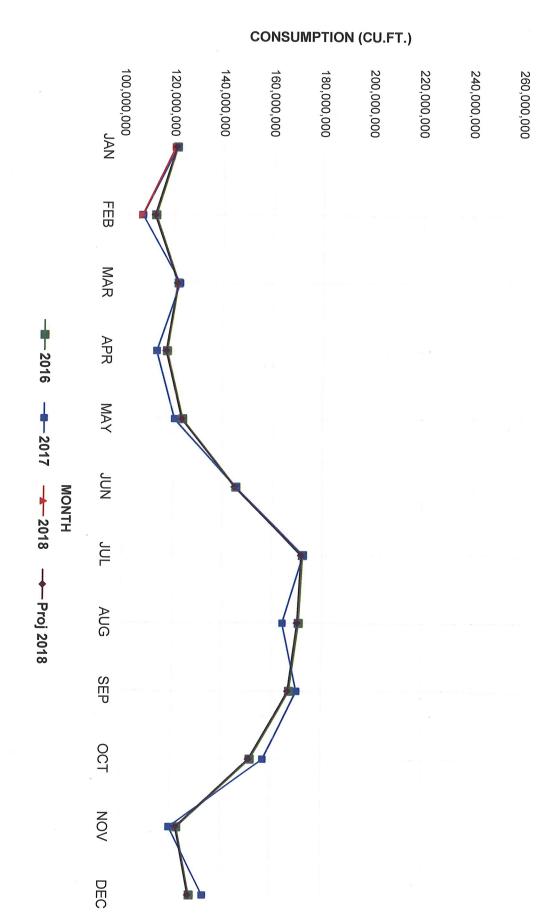


SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



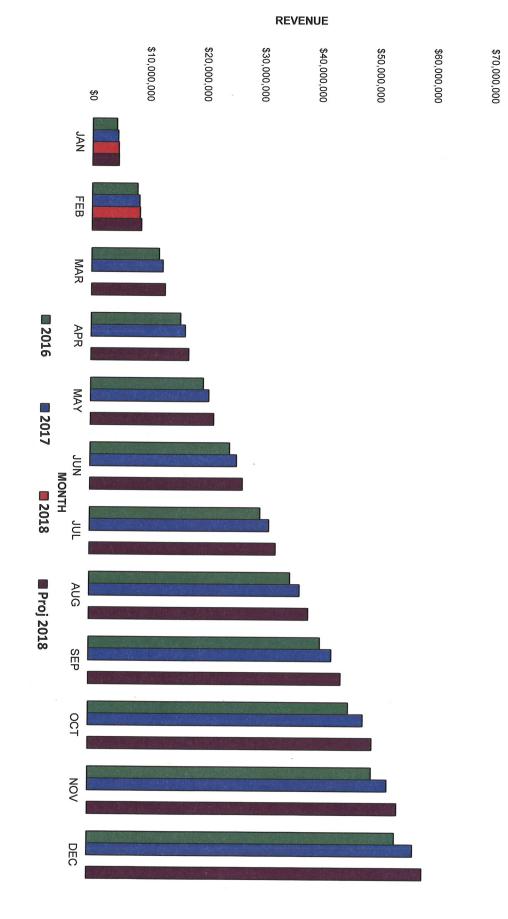
consumption are charged for in other ways such as through hydrant permits, etc. This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



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

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



This graph represents the accumulation to date of all fixed meter and minimum billings issued.

