

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 TOOL – PROBE 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, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	10,715,129	138,329	101.31%
WATER MAIN SURCHARGE	2,775,000	2,601,506	(173,494)	93.75%
AUTO FIRE ANNUAL CHARGE	260,000	272,164	12,164	104.68%
ST PAUL WATER	30,385,577	29,217,779	(1,167,798)	96.16%
FALCON HEIGHTS WATER	1,041,356	411,546	(629,810)	39.52%
LAUDERDALE WATER	178,291	186,275	7,984	104.48%
MAPLEWOOD WATER	5,056,138	4,808,174	(247,964)	95.10%
MENDOTA HEIGHTS WATER	2,224,230	2,276,725	52,495	102.36%
UNIV OF MIN WATER	-	391,600	391,600	0.00%
ROSEVILLE WATER	4,133,901	4,113,381	(20,520)	99.50%
SOUTH ST PAUL WATER	7,009	7,003	(6)	99.91%
WEST ST PAUL WATER	2,243,605	2,158,986	(84,619)	96.23%
NEWPORT WATER	6,233	10,849	4,616	174.06%
LITTLE CANADA WATER	810,068	847,292	37,224	104.60%
SUNFISH LAKE WATER	781	895	114	114.65%
LILYDALE WATER	123,270	115,322	(7,948)	93.55%
CITY OF MENDOTA WATER	9,314	10,967	1,653	117.75%
TOTAL WATER SALES	<u>59,832,573</u>	<u>58,145,594</u>	<u>(1,686,979)</u>	<u>97.18%</u>
SLUDGE PROCESSING	80,000	93,310	13,310	116.64%
METER TESTING FEE	-	35	35	0.00%
METER READING CHARGE	10,250	6,840	(3,410)	66.73%
CUT OFFS	40,000	15,600	(24,400)	39.00%
THAWING SERVICES AND MAINS	1,000	1,200	200	120.00%
WATER SAMPLE TESTING	-	(530)	(530)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,625	625	103.68%
RPZ BACKFLOW PREVENTER FEE	165,000	185,885	20,885	112.66%
ANTENNA SITE RENTAL FEE	1,064,627	1,446,217	381,590	135.84%

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Account Description	Budget	Actual	Variance	Act/Budg %
ADMIN FEE LEAD REPLACEMENT	30,000	47,775	17,775	159.25%
HYDRANT METER RENTAL	30,000	19,440	(10,560)	64.80%
INSP FEE WINTER HYD PERMIT	15,000	18,960	3,960	126.40%
SERVICE CONN OUTSIDE CITY	-	5,121	5,121	0.00%
REPAIRS	85,000	114,458	29,458	134.66%
TURN ON AND OFF	250,000	107,110	(142,890)	42.84%
COLLECTION FEE	1,260,000	1,192,893	(67,107)	94.67%
RECOVERED CHGS IN OUT CITY	75,000	174,988	99,988	233.32%
LATE CHARGES	535,000	574,352	39,352	107.36%
INSIDE PIPING RESIDENTIAL	55,000	44,046	(10,954)	80.08%
INSIDE PIPING COMMERCIAL	79,000	77,616	(1,384)	98.25%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	29,115	(885)	97.05%
OUTSIDE DITCH 3INCH AND LARGER	41,000	40,892	(108)	99.74%
CITY FIRE CONSUMPTION	12,000	13,897	1,897	115.81%
HYDRANT WATER USE	115,000	81,126	(33,874)	70.54%
METER SET AND SEAL 1 OR LESS	8,500	7,225	(1,275)	85.00%
METER SET AND SEAL 3 AND 4 IN	2,000	-	(2,000)	0.00%
METER SET AND SEAL 6 INCH	2,500	1,725	(775)	69.00%
METER SET AND SEAL 8 INCH	450	675	225	150.00%
DOCK PERMITS	600	725	125	120.83%
METER REPAIR AND REPLACEMENT	40,000	30,734	(9,266)	76.84%
CELLULAR ANTENNA ENGR SVC	-	74,837	74,837	0.00%
TOTAL WATER FEE AND SERVICE	4,043,927	4,423,892	379,965	109.40%
RIGHT OF WAY CHARGE	1,875,000	1,884,325	9,325	100.50%
TOTAL UTILITY COST RECOVERY	1,875,000	1,884,325	9,325	100.50%
CURRENT YEAR ASSESSMENT PENALTY	-	220,884	220,884	0.00%
	-	2,799	2,799	0.00%

Saint Paul Regional Water Services
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Account Description	Budget	Actual	Variance	Act/Budg %
ASSESSMENT INTEREST	115,000	2,429	(112,571)	2.11%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	226,112	111,112	196.62%
1ST YEAR DELINQUENT	-	16,500	16,500	0.00%
2ND YEAR DELINQUENT	-	4,691	4,691	0.00%
3RD YEAR DELINQUENT	-	658	658	0.00%
4TH YEAR DELINQUENT	-	733	733	0.00%
5TH YEAR DELINQUENT	-	341	341	0.00%
6TH YEAR DELINQUENT	-	791	791	0.00%
TOTAL DELINQUENT SPECIAL ASSESSMENTS	-	23,714	23,714	0.00%
INTEREST INTERNAL POOL	325,000	-	(325,000)	0.00%
INTEREST ACCRUED REVENUE	-	(233,596)	(233,596)	0.00%
INCR OR DECR IN FV INVESTMENTS	-	(295,894)	(295,894)	0.00%
INTEREST NON POOL	375,000	516,992	141,992	0.00%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(12,498)	(712,498)	-1.79%
ASSET CONTRIB METER	80,000	95,909	15,909	0.00%
ASSET CONTRIB AUTOFIRE	200,000	278,858	78,858	0.00%
ASSET CONTRIB HYDRANT	100,000	27,506	(72,494)	0.00%
ASSET CONTRIB MAIN	50,000	(17,420)	(67,420)	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	75,832	(24,168)	0.00%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	104,009	4,009	0.00%
TOTAL CONTRIBUTIONS	630,000	564,695	(65,305)	89.63%
STATE GRANT OTHER ADMIN	-	50,000	50,000	0.00%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	8,010	1,010	0.00%
RECYCLED ITEMS PURCHASING	-	15	15	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - December 31, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
SALE OF SCRAP SCRAP METAL	2,000	8,973	6,973	0.00%
PENALTY AND FINE	-	2,000	2,000	0.00%
WCRA REIMBURSEMENT	-	182,629	182,629	0.00%
PROPERTY DAMAGE SETTLEMENT	-	28,786	28,786	0.00%
REFUNDS OVERPAYMENTS	-	(8,038)	(8,038)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	12,392	12,392	0.00%
JURY DUTY PAY	-	20	20	0.00%
CASH OVER OR SHORT	-	(151)	(151)	0.00%
OTHER MISC REVENUE	-	534	534	0.00%
PROCEEDS FROM NOTE ISSUANCE	20,030,000	602,211	(19,427,789)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
SALE OF CAPITAL ASSET	-	2,658	2,658	0.00%
USE OF FUND EQUITY	4,050,199	-	(4,050,199)	0.00%
OTHER FINANCING SOURCES	24,567,159	890,039	(23,677,120)	3.62%
REVENUE	91,763,659	66,145,871	(25,617,788)	72.08%

GL DEPARTMENTAL 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.

but has not yet received an interdepartmental invoice.

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - December 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,330,628	16,516,654	(1,186,026)	107.74%
Total EMPLOYEE BENEFITS	8,402,727	8,178,883	223,844	97.34%
Total EMPLOYEE EXPENSE	<u>23,733,355</u>	<u>24,695,538</u>	<u>(962,183)</u>	<u>104.05%</u>
Total PROFESSIONAL SERVICES	1,336,704	524,744	811,960	39.26%
Total SKILLED SERVICES	1,617,300	1,095,641	521,659	67.75%
Total FINANCIAL SERVICES	457,500	273,659	183,841	59.82%
Total BUILDING REPAIR MAINT SERVICES	236,263	792,400	(556,137)	335.39%
Total MACHINERY AND EQUIPMENT	733,250	331,541	401,709	45.22%
Total INFRASTRUCTURE REPAIR	165,000	-	165,000	0.00%
Total OTHER REPAIR	178,900	297,910	(119,010)	166.52%
Total LAND AND BUILDING	12,500	11,538	962	92.30%
Total EQUIPMENT RENTAL	377,000	177,141	199,859	46.99%
Total COMMUNICATIONS SERVICES	184,500	164,587	19,913	89.21%
Total WATER SEWER SERVICES	15,300	26,887	(11,587)	175.73%
Total REAL ESTATE SERVICE CHGS	122,000	83,708	38,292	68.61%
Total DELIVERY SERVICES	273,350	209,526	63,824	76.65%
Total DATA PRINT SERVICES	240,500	110,083	130,417	45.77%
Total TRAVEL AND TRAINING	227,150	95,112	132,038	41.87%
Total MILEAGE AND PARKING	10,200	4,070	6,130	39.91%
Total INSURANCE PREMIUMS	-	304	(304)	0.00%
Total INTERNAL CHARGES	4,831,168	2,069,235	2,761,933	42.83%
Total OTHER SERVICE EXPENSE	3,747,346	2,364,748	1,382,598	63.10%
Total SERVICES	<u>14,765,931</u>	<u>8,632,834</u>	<u>6,133,097</u>	<u>58.46%</u>
Total COMM MATERIAL AND SUPPLIES	14,700	13,329	1,371	90.67%
Total COMPUTER MATERIAL AND SUPPLIES	184,750	234,213	(49,463)	126.77%

Saint Paul Regional Water Services
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 For Periods January 1 - December 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	93,500	13,339	80,161	14.27%
Total OFFICE EQUIPMENT AND FURNITURES	34,000	39,222	(5,222)	115.36%
Total GENERAL OFFICE SUPPLIES	32,850	13,026	19,824	39.65%
Total VEHICLE COMMODITIES	466,700	317,262	149,438	67.98%
Total BUILDING UTILITIES	2,269,000	1,918,711	350,289	84.56%
Total BUILDING REPAIR SUPPLIES	303,250	112,115	191,135	36.97%
Total STREET MAINTENANCE MATERIALS	33,000	13,319	19,681	40.36%
Total VEHICLE REPAIR AND MAINTENANCE	110,100	72,216	37,884	65.59%
Total EQUIPMENT PARTS	392,500	312,155	80,345	79.53%
Total EMPLOYEE CLOTHING	84,800	75,852	8,948	89.45%
Total PUBLIC SAFETY SUPPLIES	187,700	161,184	26,516	85.87%
Total FIELD AND SHOP SUPPLIES	229,700	175,418	54,282	76.37%
Total RECREATION SUPPLIES	12,000	23,591	(11,591)	196.59%
Total RAW MATERIAL	385,300	378,401	6,899	98.21%
Total INFRASTRUCTURE SUPPLIES	3,037,400	3,113,068	(75,668)	102.49%
Total GEN MATERIALS AND SUPPLIES	387,200	391,560	(4,360)	101.13%
Total MATERIALS AND SUPPLIES	8,258,450	7,377,979	880,471	89.34%
Total LOAN EXPENSE	400,000	364,023	35,977	91.01%
Total TORT LIABILITY	1,640,000	1,563,160	76,840	95.31%
Total MISCELLANEOUS EXPENSE	10,000	10,000	-	100.00%
Total OTHER MISCELLANEOUS	2,050,000	1,937,183	112,817	94.50%
Total CAPITAL EXPENSE	38,028,500	11,355,196	26,673,304	29.86%
Total DEPRECIATION EXPENSE	(570,000)	7,437,574	(8,007,574)	-1304.84%
Total CAPITAL OUTLAY	37,458,500	18,792,769	18,665,731	50.17%

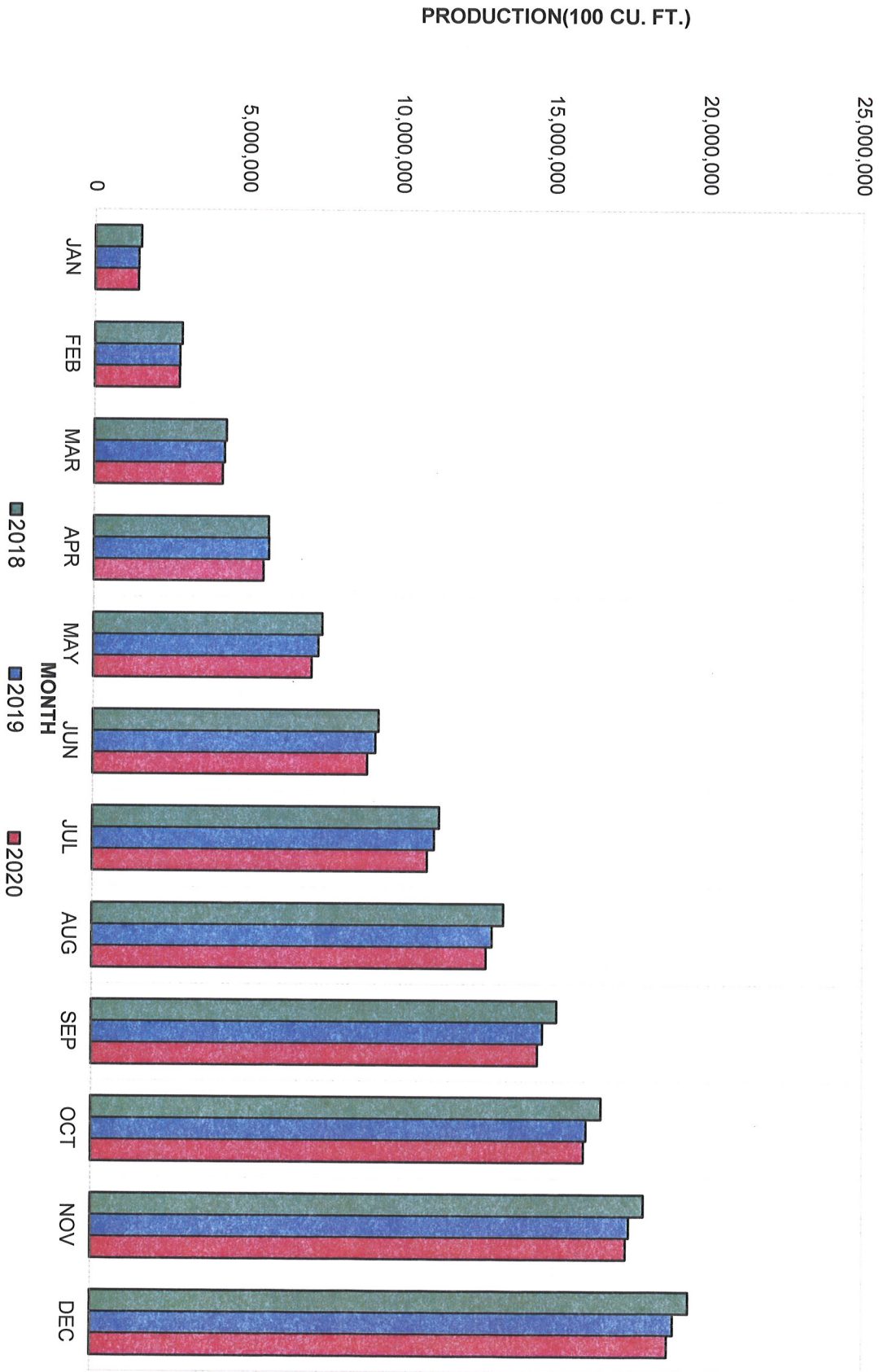
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - December 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	3,284,000	2,775,245	508,755	84.51%
Total REVENUE BOND PRINCIPAL	1,365,000	1,365,000	-	100.00%
Total GO BOND INTEREST	135,400	135,400	-	100.00%
Total OTHER DEBT INTEREST	665,523	457,597	207,926	68.76%
Total DEBT ISSUANCE COST	47,500	-	47,500	0.00%
Total DEBT SERVICE	5,497,423	4,733,242	764,181	86.10%
 EXPENDITURE EXPENSE	 <u>91,763,659</u>	 <u>66,169,544</u>	 <u>25,594,115</u>	 <u>72%</u>

Graphs

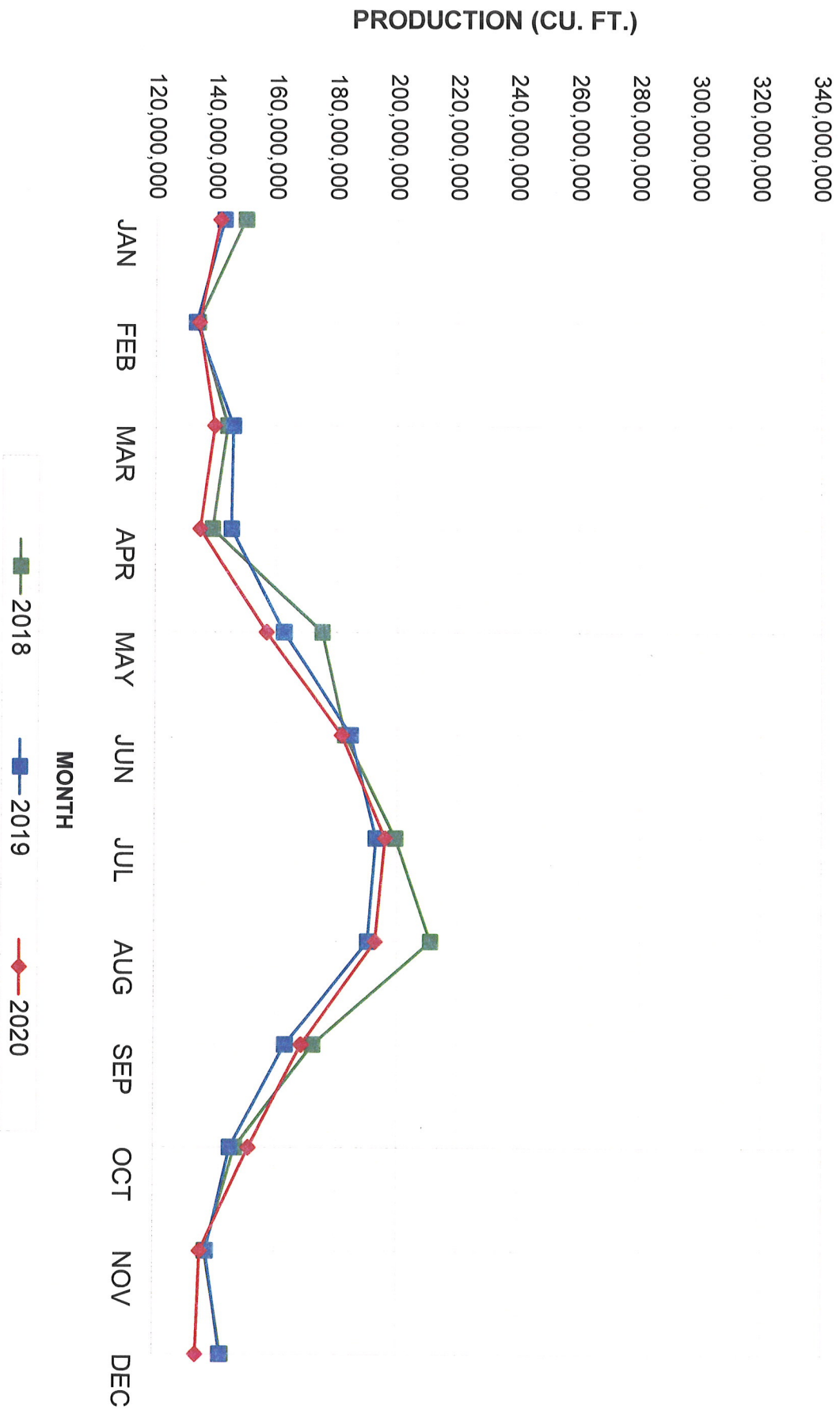
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



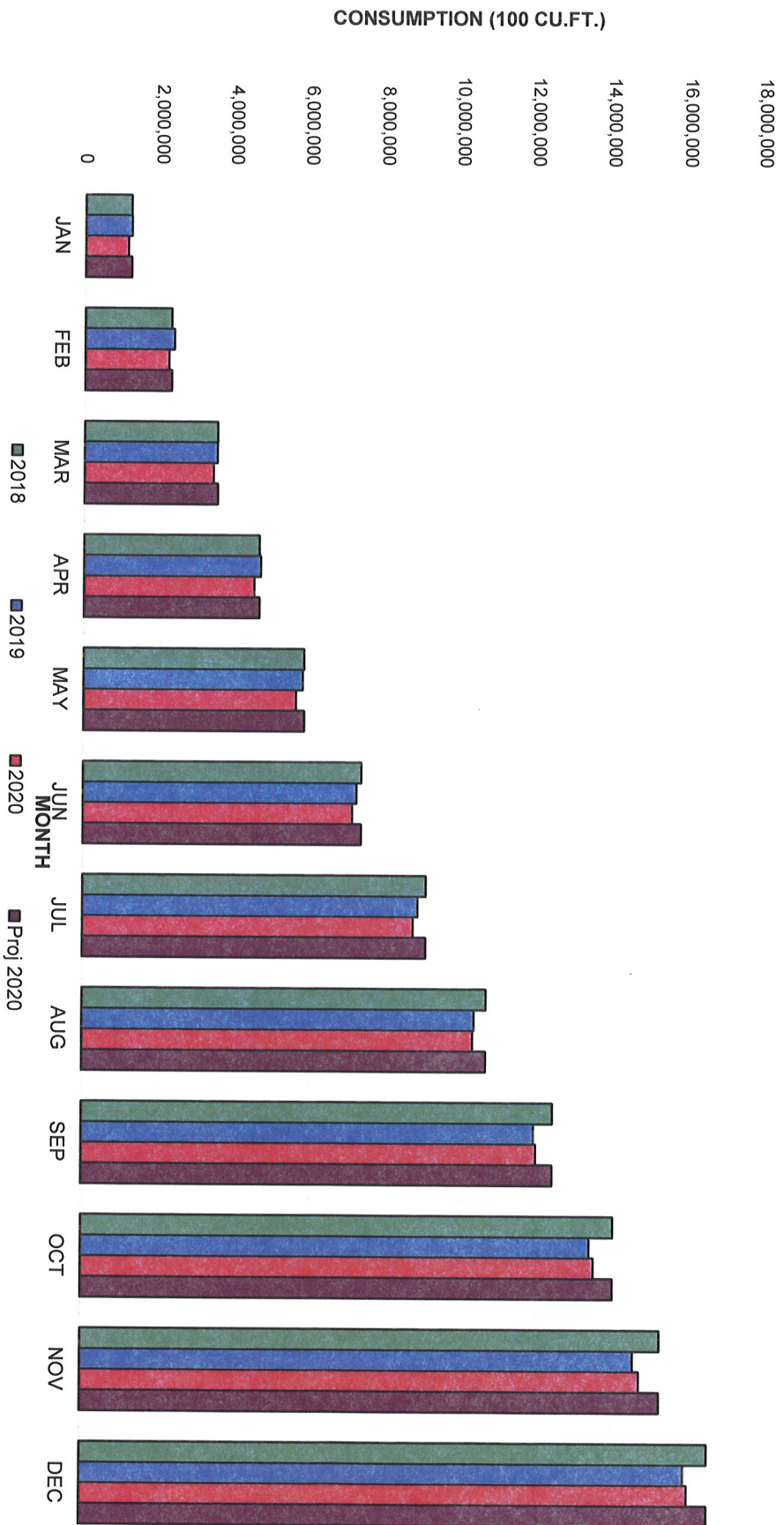
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



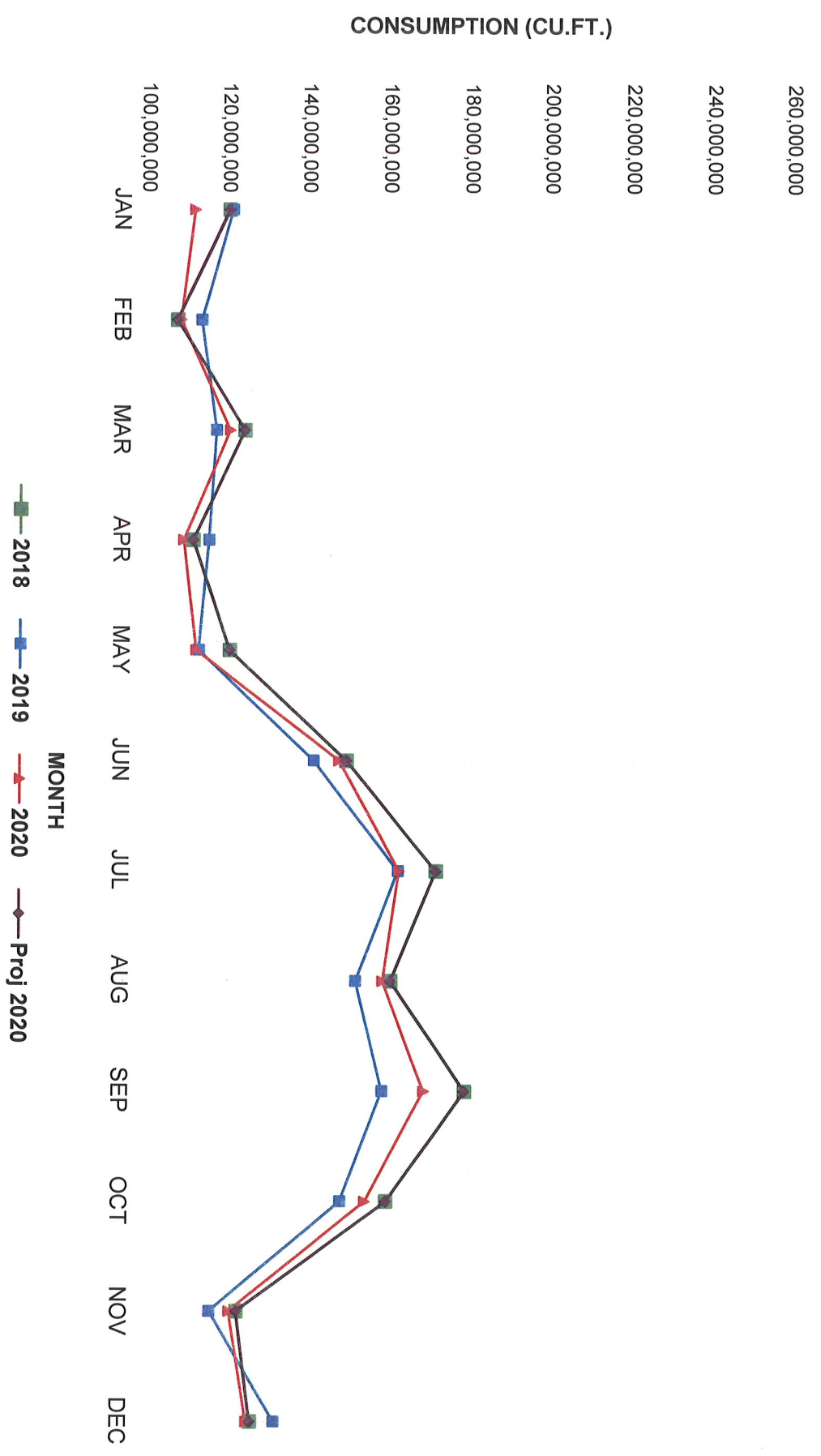
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



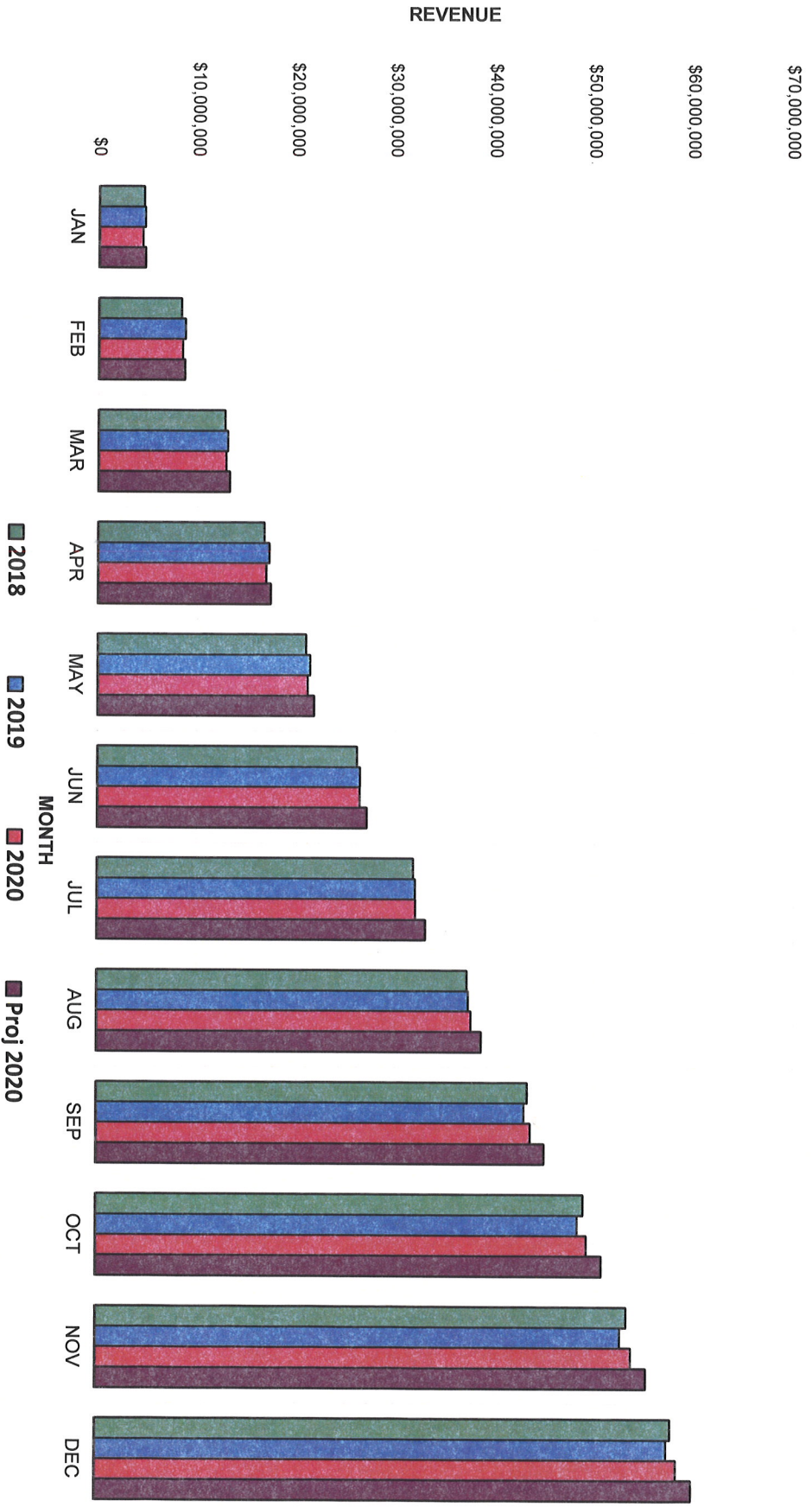
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



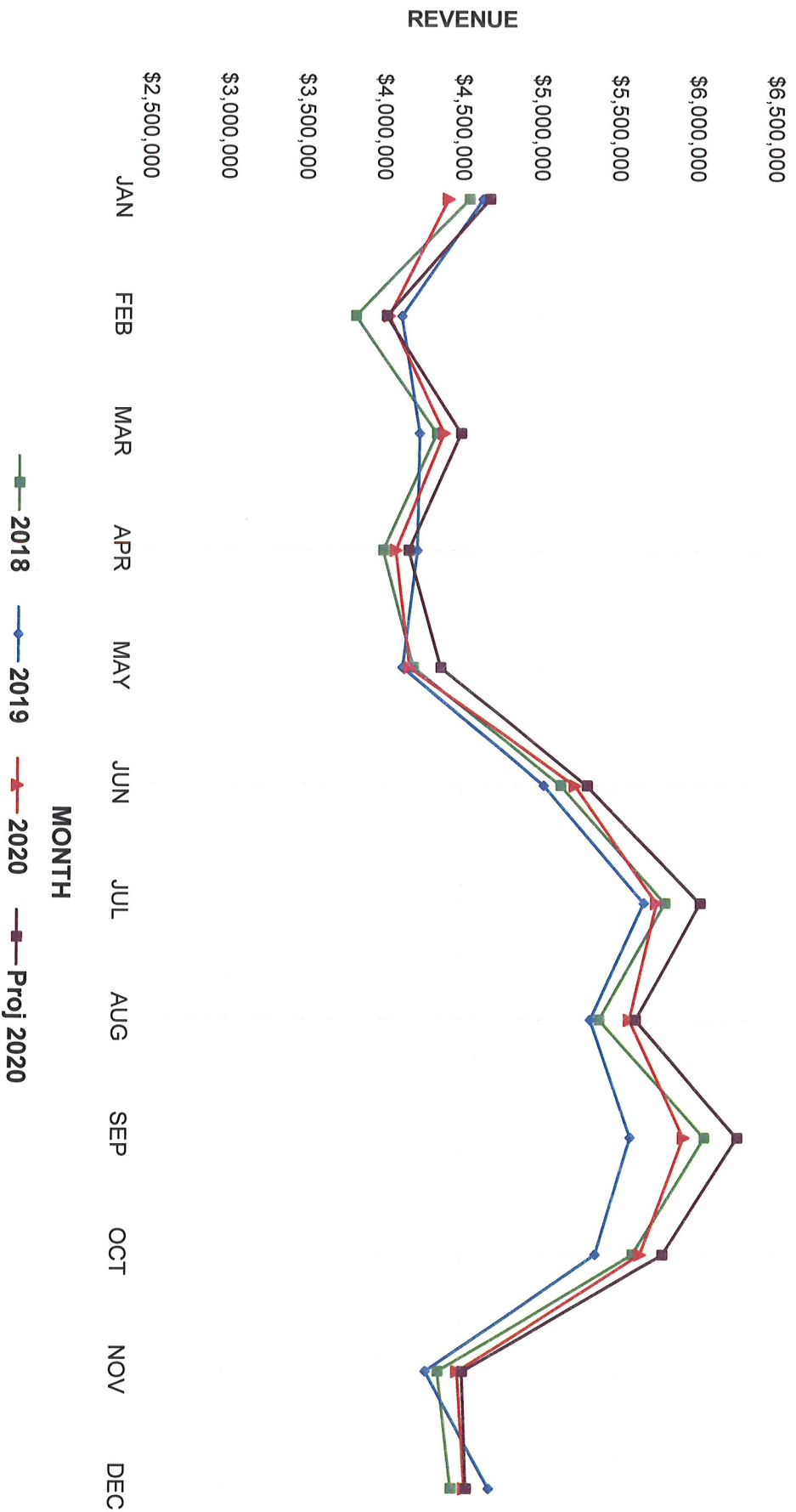
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.