

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, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	7,127,025	(3,449,775)	67.38%
WATER MAIN SURCHARGE	2,775,000	1,659,198	(1,115,802)	59.79%
AUTO FIRE ANNUAL CHARGE	260,000	271,775	11,775	104.53%
ST PAUL WATER	30,385,577	18,769,304	(11,616,273)	61.77%
FALCON HEIGHTS WATER	1,041,356	279,233	(762,123)	26.81%
LAUDERDALE WATER	178,291	127,083	(51,208)	71.28%
MAPLEWOOD WATER	5,056,138	2,893,062	(2,163,076)	57.22%
MENDOTA HEIGHTS WATER	2,224,230	1,344,263	(879,967)	60.44%
UNIV OF MIN WATER	-	236,364	236,364	0.00%
ROSEVILLE WATER	4,133,901	2,790,079	(1,343,822)	67.49%
SOUTH ST PAUL WATER	7,009	4,737	(2,272)	67.58%
WEST ST PAUL WATER	2,243,605	1,425,879	(817,726)	63.55%
NEWPORT WATER	6,233	7,341	1,108	117.78%
LITTLE CANADA WATER	810,068	575,635	(234,433)	71.06%
SUNFISH LAKE WATER	781	530	(251)	67.83%
LILYDALE WATER	123,270	70,701	(52,569)	57.35%
CITY OF MENDOTA WATER	9,314	6,496	(2,818)	69.74%
TOTAL WATER SALES	<u>59,832,573</u>	<u>37,588,705</u>	<u>(22,243,868)</u>	<u>62.82%</u>
SLUDGE PROCESSING	80,000	58,910	(21,090)	73.64%
METER READING CHARGE	10,250	4,956	(5,294)	48.35%
CUT OFFS	40,000	9,080	(30,920)	22.70%
THAWING SERVICES AND MAINS	1,000	1,200	200	120.00%
WATER SAMPLE TESTING	-	(480)	(480)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,625	625	103.68%

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Account Description	Budget	Actual	Variance	Act/Budg %
RPZ BACKFLOW PREVENTER FEE	165,000	122,255	(42,745)	74.09%
ANTENNA SITE RENTAL FEE	1,064,627	927,580	(137,047)	87.13%
ADMIN FEE LEAD REPLACEMENT	30,000	-	(30,000)	0.00%
HYDRANT METER RENTAL	30,000	3,600	(26,400)	12.00%
INSP FEE WINTER HYD PERMIT	15,000	12,420	(2,580)	82.80%
REPAIRS	85,000	90,371	5,371	106.32%
TURN ON AND OFF	250,000	74,335	(175,665)	29.73%
COLLECTION FEE	1,260,000	382,249	(877,751)	30.34%
RECOVERED CHGS IN OUT CITY	75,000	136,844	61,844	182.46%
LATE CHARGES	535,000	376,862	(158,138)	70.44%
INSIDE PIPING RESIDENTIAL	55,000	30,226	(24,774)	54.96%
INSIDE PIPING COMMERCIAL	79,000	56,138	(22,862)	71.06%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	17,145	(12,855)	57.15%
OUTSIDE DITCH 3INCH AND LARGER	41,000	17,792	(23,208)	43.40%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	39,200	(75,800)	34.09%
METER SET AND SEAL 1 OR LESS	8,500	4,950	(3,550)	58.24%
METER SET AND SEAL 3 AND 4 IN	2,000	-	(2,000)	0.00%
METER SET AND SEAL 6 INCH	2,500	1,275	(1,225)	51.00%
METER SET AND SEAL 8 INCH	450	450	-	100.00%
DOCK PERMITS	600	725	125	120.83%
METER REPAIR AND REPLACEMENT	40,000	18,268	(21,732)	45.67%
TOTAL WATER FEE AND SERVICE	4,043,927	2,403,975	(1,639,952)	59.45%
RIGHT OF WAY CHARGE	1,875,000	1,255,109	(619,891)	66.94%
TOTAL UTILITY COST RECOVERY	1,875,000	1,255,109	(619,891)	66.94%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ASSESSMENT INTEREST	115,000	-	(115,000)	0.00%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	-	(115,000)	0.00%
INTEREST INTERNAL POOL	325,000	-	(325,000)	0.00%
INTEREST ACCR REV-POOL	-	(233,596)	(233,596)	0.00%
INCR OR DECR IN FV INVESTMENTS	-	19,096	19,096	0.00%
INTEREST NON POOL	375,000	166,870	(208,130)	44.50%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(47,630)	(747,630)	-6.80%
ASSET CONTRIB METER	80,000	73,646	(6,354)	92.06%
ASSET CONTRIB AUTOFIRE	200,000	148,328	(51,672)	74.16%
ASSET CONTRIB HYDRANT	100,000	-	(100,000)	0.00%
ASSET CONTRIB MAIN	50,000	30,302	(19,698)	60.60%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	26,249	(73,751)	26.25%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	64,229	(35,771)	64.23%
TOTAL CONTRIBUTIONS	630,000	342,753	(287,247)	54.41%
STATE GRANT OTHER ADMIN	-	25,000	25,000	0.00%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	4,950	(2,050)	70.71%
RECYCLED ITEMS PURCHASING	-	15	15	0.00%
SALE OF SCRAP SCRAP METAL	2,000	2,526	526	126.31%
PENALTY AND FINE	-	2,000	2,000	0.00%
WCRA REIMBURSEMENT	-	182,629	182,629	0.00%
PROPERTY DAMAGE SETTLEMENT	-	159,699	159,699	0.00%
REFUNDS OVERPAYMENTS	-	(28,602)	(28,602)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
REFUND FOR PRIOR YEAR OVERPAYM	-	12,222	12,222	0.00%
JURY DUTY PAY	-	20	20	0.00%
CASH OVER OR SHORT	-	(100)	(100)	0.00%
OTHER MISC REVENUE	-	455	455	0.00%
PROCEEDS FROM NOTE ISSUANCE	20,030,000	602,211	(19,427,789)	3.01%
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	965,683	(23,601,476)	3.93%
REVENUE	<u>91,763,659</u>	<u>42,508,594</u>	<u>(49,255,065)</u>	<u>46.32%</u>

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 - August 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,330,628	11,088,816	4,241,812	72.33%
Total EMPLOYEE BENEFITS	8,402,727	5,239,594	3,163,133	62.36%
Total EMPLOYEE EXPENSE	<u>23,733,355</u>	<u>16,328,410</u>	<u>7,404,945</u>	<u>68.80%</u>
Total PROFESSIONAL SERVICES	1,336,704	324,033	1,012,671	24.24%
Total SKILLED SERVICES	1,617,300	750,247	867,053	46.39%
Total FINANCIAL SERVICES	457,500	193,322	264,178	42.26%
Total BUILDING REPAIR MAINT SERVICES	236,263	399,964	(163,701)	169.29%
Total MACHINERY AND EQUIPMENT	733,250	226,427	506,823	30.88%
Total INFRASTRUCTURE REPAIR	165,000	-	165,000	0.00%
Total OTHER REPAIR	178,900	103,630	75,270	57.93%
Total LAND AND BUILDING	12,500	11,020	1,480	88.16%
Total EQUIPMENT RENTAL	377,000	111,796	265,204	29.65%
Total COMMUNICATIONS SERVICES	184,500	60,360	124,140	32.72%
Total WATER SEWER SERVICES	15,300	5,314	9,986	34.73%
Total REAL ESTATE SERVICE CHGS	122,000	40,900	81,100	33.52%
Total DELIVERY SERVICES	273,350	110,869	162,481	40.56%
Total DATA PRINT SERVICES	240,500	21,861	218,639	9.09%
Total TRAVEL AND TRAINING	227,150	84,891	142,259	37.37%
Total MILEAGE AND PARKING	10,200	2,813	7,387	27.58%
Total INSURANCE PREMIUMS	-	304	(304)	0.00%
Total INTERNAL CHARGES	4,831,168	1,077,915	3,753,253	22.31%
Total OTHER SERVICE EXPENSE	3,747,346	368,548	3,378,798	9.83%
Total SERVICES	<u>14,765,931</u>	<u>3,894,216</u>	<u>10,871,715</u>	<u>26.37%</u>

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	14,700	12,593	2,107	85.67%
Total COMPUTER MATERIAL AND SUPPLIES	184,750	359,962	(175,212)	194.84%
Total PAPER AND FORMS	93,500	-	93,500	0.00%
Total OFFICE EQUIPMENT AND FURNITURES	34,000	25,210	8,790	74.15%
Total GENERAL OFFICE SUPPLIES	32,850	8,254	24,596	25.13%
Total VEHICLE COMMODITIES	466,700	213,713	252,987	45.79%
Total BUILDING UTILITIES	2,269,000	1,071,105	1,197,895	47.21%
Total BUILDING REPAIR SUPPLIES	303,250	58,576	244,674	19.32%
Total STREET MAINTENANCE MATERIALS	33,000	12,998	20,002	39.39%
Total VEHICLE REPAIR AND MAINTENANCE	110,100	45,502	64,598	41.33%
Total EQUIPMENT PARTS	392,500	202,699	189,801	51.64%
Total EMPLOYEE CLOTHING	84,800	58,945	25,855	69.51%
Total PUBLIC SAFETY SUPPLIES	187,700	105,382	82,318	56.14%
Total FIELD AND SHOP SUPPLIES	229,700	95,012	134,688	41.36%
Total RECREATION SUPPLIES	12,000	12,025	(25)	100.21%
Total RAW MATERIAL	385,300	202,706	182,594	52.61%
Total INFRASTRUCTURE SUPPLIES	3,037,400	2,222,226	815,174	73.16%
Total GEN MATERIALS AND SUPPLIES	387,200	291,762	95,438	75.35%
Total MATERIALS AND SUPPLIES	8,258,450	4,998,669	3,259,781	60.53%
Total LOAN EXPENSE	400,000	113,083	286,917	28.27%
Total TORT LIABILITY	1,640,000	1,307,676	332,324	79.74%
Total MISCELLANEOUS EXPENSE	10,000	-	10,000	0.00%
Total OTHER MISCELLANEOUS	2,050,000	1,420,759	629,241	69.31%

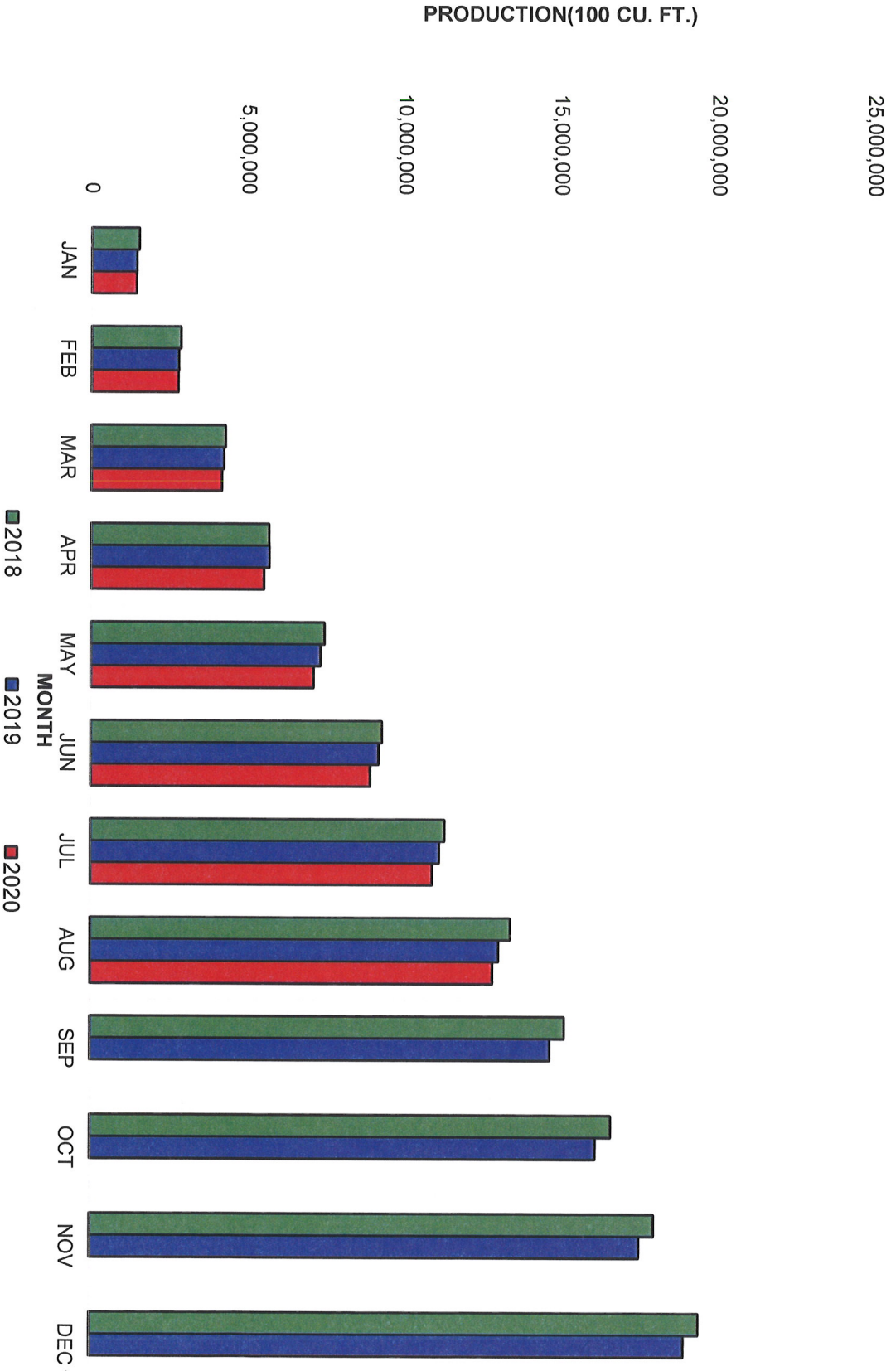
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - August 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	38,028,500	4,638,431	33,390,069	12.20%
Total DEPRECIATION EXPENSE	(570,000)	1,637,127	(2,207,127)	-287.22%
Total CAPITAL OUTLAY	37,458,500	6,275,558	31,182,942	16.75%
Total NOTE PRINCIPAL	3,284,000	-	3,284,000	0.00%
Total REVENUE BOND PRINCIPAL	1,365,000	-	1,365,000	0.00%
Total GO BOND INTEREST	135,400	67,700	67,700	50.00%
Total OTHER DEBT INTEREST	665,523	227,727	437,796	34.22%
Total DEBT ISSUANCE COST	47,500	-	47,500	0.00%
Total DEBT SERVICE	5,497,423	295,427	5,201,996	5.37%
EXPENDEXP-EXPENDITURE EXPENSE	91,763,659	33,213,038.59	58,550,620	36%

Graphs

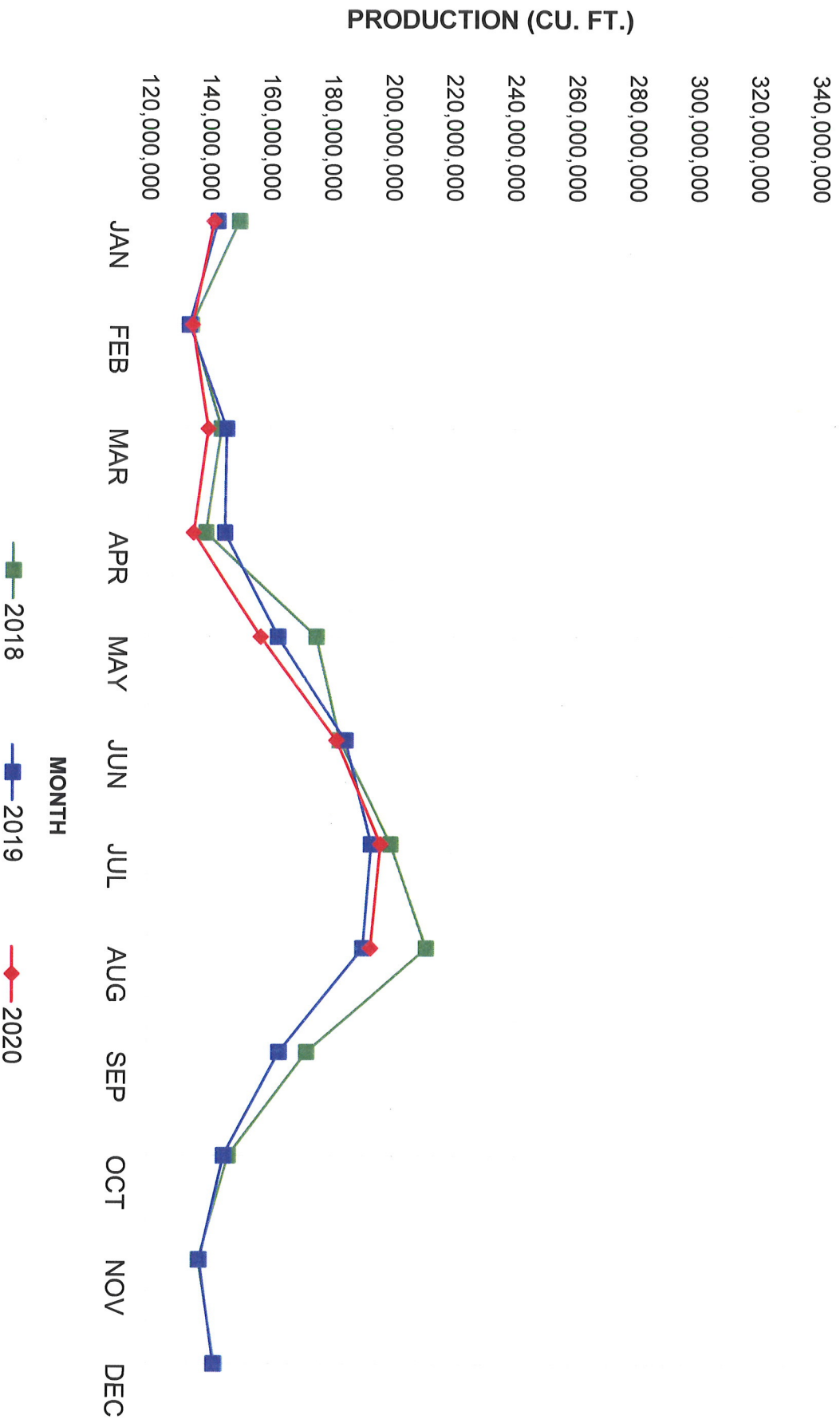
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



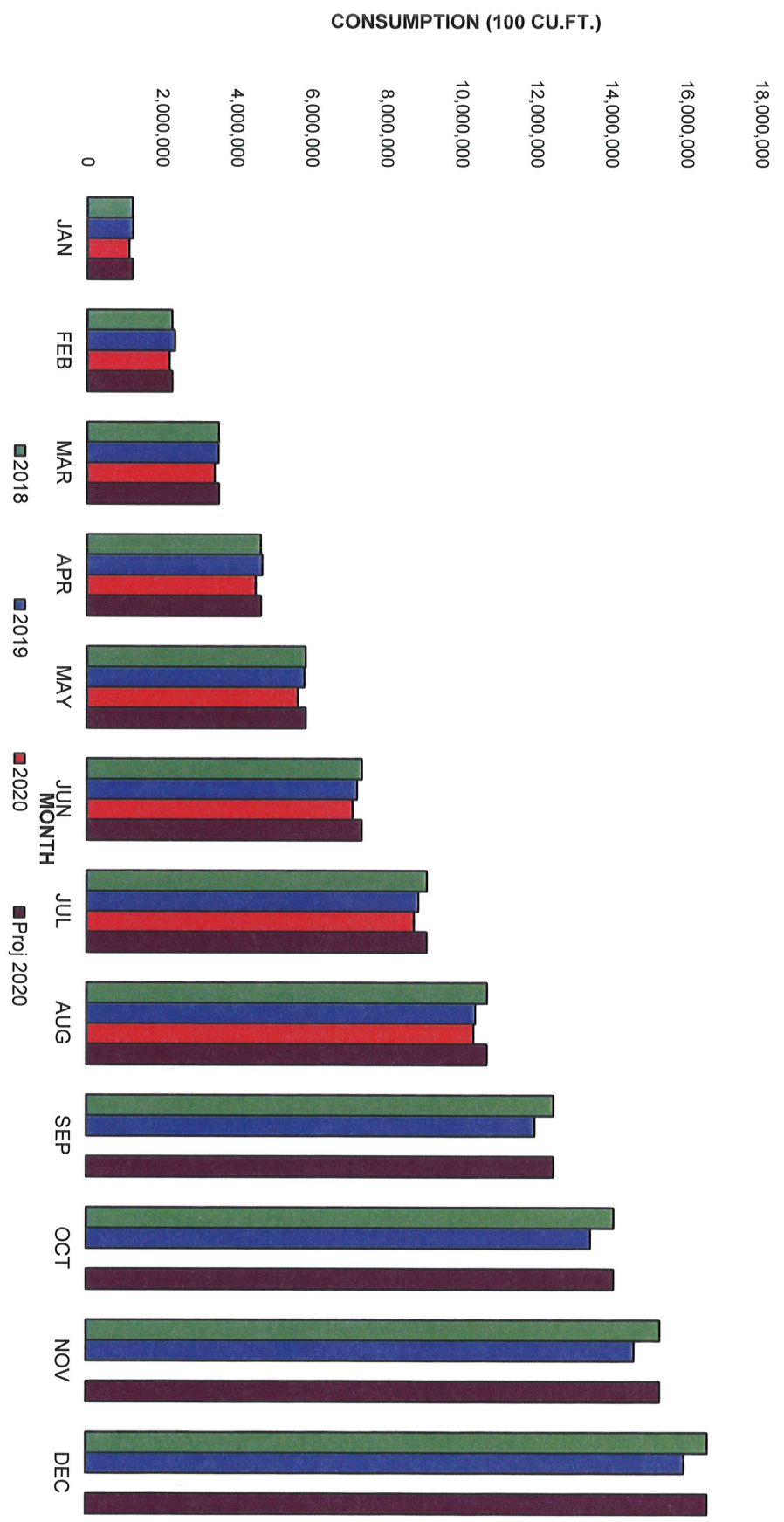
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



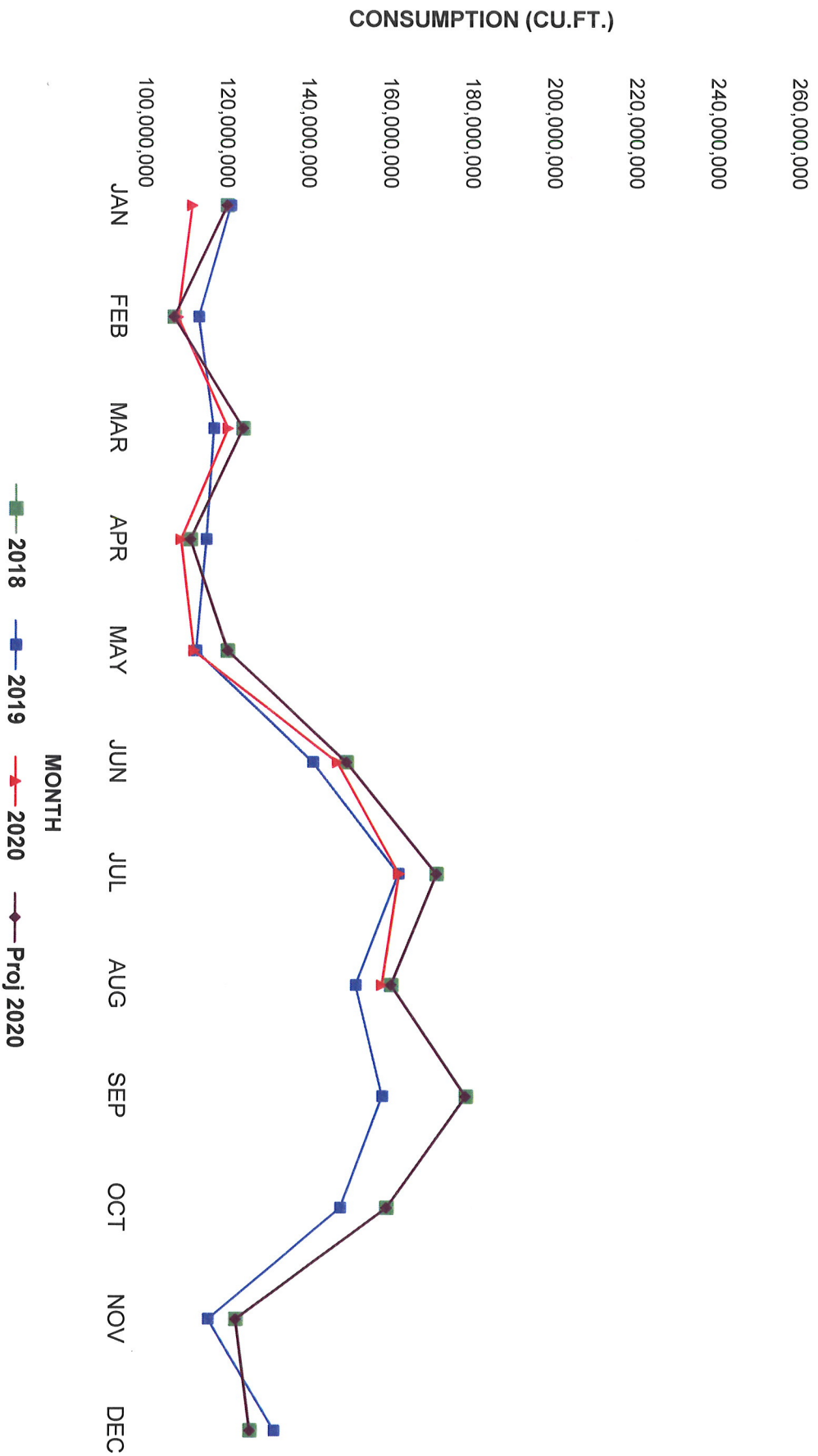
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



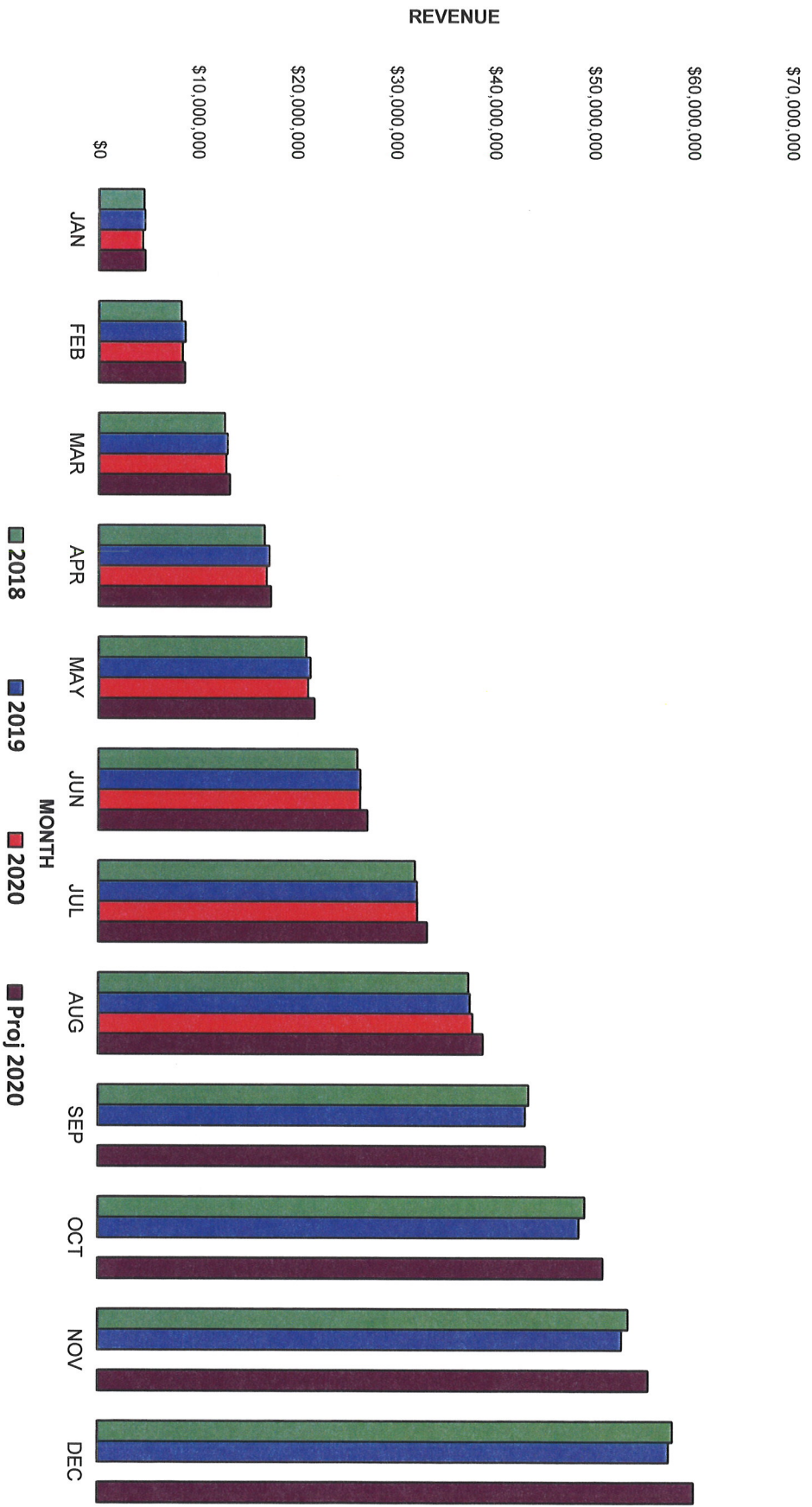
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



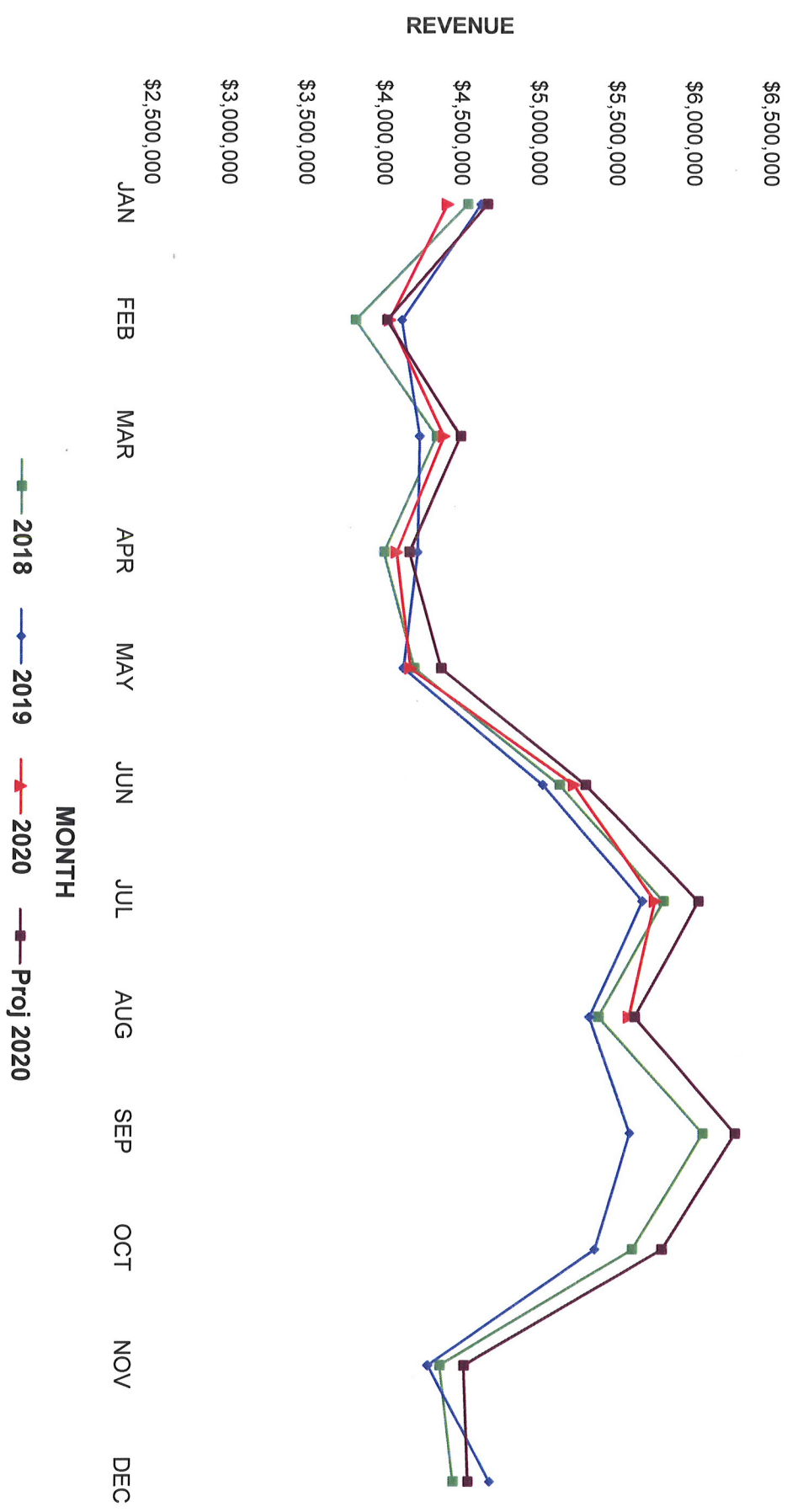
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.