

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

JULY

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 - July 31, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	6,228,736	(4,348,064)	58.89%
WATER MAIN SURCHARGE	2,775,000	1,408,970	(1,366,030)	50.77%
AUTO FIRE ANNUAL CHARGE	260,000	271,696	11,696	104.50%
ST PAUL WATER	30,385,577	15,682,907	(14,702,670)	51.61%
FALCON HEIGHTS WATER	1,041,356	192,245	(849,111)	18.46%
LAUDERDALE WATER	178,291	90,417	(87,874)	50.71%
MAPLEWOOD WATER	5,056,138	2,583,198	(2,472,940)	51.09%
MENDOTA HEIGHTS WATER	2,224,230	1,192,464	(1,031,766)	53.61%
UNIV OF MIN WATER	-	186,334	186,334	0.00%
ROSEVILLE WATER	4,133,901	2,323,497	(1,810,404)	56.21%
SOUTH ST PAUL WATER	7,009	4,737	(2,272)	67.58%
WEST ST PAUL WATER	2,243,605	1,295,711	(947,894)	57.75%
NEWPORT WATER	6,233	6,400	167	102.68%
LITTLE CANADA WATER	810,068	483,155	(326,913)	59.64%
SUNFISH LAKE WATER	781	530	(251)	67.83%
LILYDALE WATER	123,270	58,658	(64,612)	47.58%
CITY OF MENDOTA WATER	9,314	6,496	(2,818)	69.74%
TOTAL WATER SALES	59,832,573	32,016,149	(27,816,424)	53.51%
SLUDGE PROCESSING	80,000	48,590	(31,410)	60.74%
METER READING CHARGE	10,250	4,296	(5,954)	41.91%
CUT OFFS	40,000	5,990	(34,010)	14.98%
THAWING SERVICES AND MAINS	1,000	1,200	200	120.00%
WATER SAMPLE TESTING	-	(380)	(380)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,625	625	103.68%

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 For Periods January 1 - July 31, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
RPZ BACKFLOW PREVENTER FEE	165,000	109,410	(55,590)	66.31%
ANTENNA SITE RENTAL FEE	1,064,627	926,516	(138,111)	87.03%
ADMIN FEE LEAD REPLACEMENT	30,000	-	(30,000)	0.00%
HYDRANT METER RENTAL	30,000	2,520	(27,480)	8.40%
INSP FEE WINTER HYD PERMIT	15,000	11,890	(3,110)	79.27%
REPAIRS	85,000	90,371	5,371	106.32%
TURN ON AND OFF	250,000	69,685	(180,315)	27.87%
COLLECTION FEE	1,260,000	361,448	(898,552)	28.69%
RECOVERED CHGS IN OUT CITY	75,000	122,019	47,019	162.69%
LATE CHARGES	535,000	326,644	(208,357)	61.05%
INSIDE PIPING RESIDENTIAL	55,000	27,500	(27,500)	50.00%
INSIDE PIPING COMMERCIAL	79,000	54,638	(24,362)	69.16%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	13,815	(16,185)	46.05%
OUTSIDE DITCH 3INCH AND LARGER	41,000	13,802	(27,198)	33.66%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	31,862	(83,138)	27.71%
METER SET AND SEAL 1 OR LESS	8,500	3,900	(4,600)	45.88%
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	375	(75)	83.33%
DOCK PERMITS	600	725	125	120.83%
METER REPAIR AND REPLACEMENT	40,000	15,582	(24,418)	38.95%
TOTAL WATER FEE AND SERVICE	4,043,927	2,261,296	(1,782,631)	55.92%
RIGHT OF WAY CHARGE	1,875,000	1,073,936	(801,064)	57.28%
TOTAL UTILITY COST RECOVERY	1,875,000	1,073,936	(801,064)	57.28%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - July 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	166,732	(208,268)	44.46%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(47,768)	(747,768)	-6.82%
ASSET CONTRIB METER	80,000	54,505	(25,495)	68.13%
ASSET CONTRIB AUTOFIRE	200,000	157,915	(42,085)	78.96%
ASSET CONTRIB HYDRANT	100,000	-	(100,000)	0.00%
ASSET CONTRIB MAIN	50,000	-	(50,000)	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	22,050	(77,950)	22.05%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	73,673	(26,327)	73.67%
TOTAL CONTRIBUTIONS	630,000	308,143	(321,857)	48.91%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	4,470	(2,530)	63.86%
RECYCLED ITEMS PURCHASING	-	15	15	0.00%
SALE OF SCRAP SCRAP METAL	2,000	2,327	327	116.35%
PENALTY AND FINE	-	2,000	2,000	0.00%
WCRA REIMBURSEMENT	-	182,629	182,629	0.00%
PROPERTY DAMAGE SETTLEMENT	-	139,300	139,300	0.00%
REFUNDS OVERPAYMENTS	-	(27,113)	(27,113)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	58	58	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
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%
OTHERFINANCE-OTHER FINANCING SOURCES	24,567,159	908,929	(23,658,230)	3.70%
REVENUE-REVENUE	<u>91,763,659</u>	<u>36,520,686</u>	<u>(55,242,973)</u>	<u>39.80%</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 - July 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,330,628	9,078,815	6,251,813	59.22%
Total EMPLOYEE BENEFITS	8,402,727	4,233,570	4,169,157	50.38%
Total EMPLOYEE EXPENSE	23,733,355	13,312,384	10,420,971	56.09%
Total PROFESSIONAL SERVICES	1,336,704	285,219	1,051,485	21.34%
Total SKILLED SERVICES	1,617,300	633,467	983,833	39.17%
Total FINANCIAL SERVICES	457,500	141,318	316,182	30.89%
Total BUILDING REPAIR MAINT SERVICES	236,263	221,780	14,483	93.87%
Total MACHINERY AND EQUIPMENT	733,250	187,000	546,250	25.50%
Total INFRASTRUCTURE REPAIR	165,000	-	165,000	0.00%
Total OTHER REPAIR	178,900	85,767	93,133	47.94%
Total LAND AND BUILDING	12,500	11,020	1,480	88.16%
Total EQUIPMENT RENTAL	377,000	90,034	286,966	23.88%
Total COMMUNICATIONS SERVICES	184,500	50,574	133,926	27.41%
Total WATER SEWER SERVICES	15,300	3,327	11,973	21.74%
Total REAL ESTATE SERVICE CHGS	122,000	38,548	83,452	31.60%
Total DELIVERY SERVICES	273,350	107,526	165,824	39.34%
Total DATA PRINT SERVICES	240,500	19,088	221,412	7.94%
Total TRAVEL AND TRAINING	227,150	84,777	142,373	37.32%
Total MILEAGE AND PARKING	10,200	2,221	7,979	21.78%
Total INSURANCE PREMIUMS	-	250	(250)	0.00%
Total INTERNAL CHARGES	4,831,168	1,077,915	3,753,253	22.31%
Total OTHER SERVICE EXPENSE	3,747,346	362,308	3,385,038	9.67%
Total SERVICES	14,765,931	3,402,140	11,363,791	23.04%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	14,700	12,221	2,479	83.14%
Total COMPUTER MATERIAL AND SUPPLIES	184,750	353,037	(168,287)	191.09%
Total PAPER AND FORMS	93,500	-	93,500	0.00%
Total OFFICE EQUIPMENT AND FURNITURES	34,000	25,104	8,896	73.84%
Total GENERAL OFFICE SUPPLIES	32,850	8,254	24,596	25.13%
Total VEHICLE COMMODITIES	466,700	185,502	281,198	39.75%
Total BUILDING UTILITIES	2,269,000	928,689	1,340,311	40.93%
Total BUILDING REPAIR SUPPLIES	303,250	58,299	244,951	19.22%
Total STREET MAINTENANCE MATERIALS	33,000	12,998	20,002	39.39%
Total VEHICLE REPAIR AND MAINTENANCE	110,100	39,912	70,188	36.25%
Total EQUIPMENT PARTS	392,500	177,673	214,827	45.27%
Total EMPLOYEE CLOTHING	84,800	57,816	26,984	68.18%
Total PUBLIC SAFETY SUPPLIES	187,700	81,465	106,235	43.40%
Total FIELD AND SHOP SUPPLIES	229,700	94,130	135,570	40.98%
Total RECREATION SUPPLIES	12,000	12,025	(25)	100.21%
Total RAW MATERIAL	385,300	182,328	202,972	47.32%
Total INFRASTRUCTURE SUPPLIES	3,037,400	1,895,216	1,142,185	62.40%
Total GEN MATERIALS AND SUPPLIES	387,200	259,965	127,235	67.14%
Total MATERIALS AND SUPPLIES	8,258,450	4,384,632	3,873,818	53.09%
Total LOAN EXPENSE	400,000	107,743	292,257	26.94%
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	1,415,419	634,581	69.04%

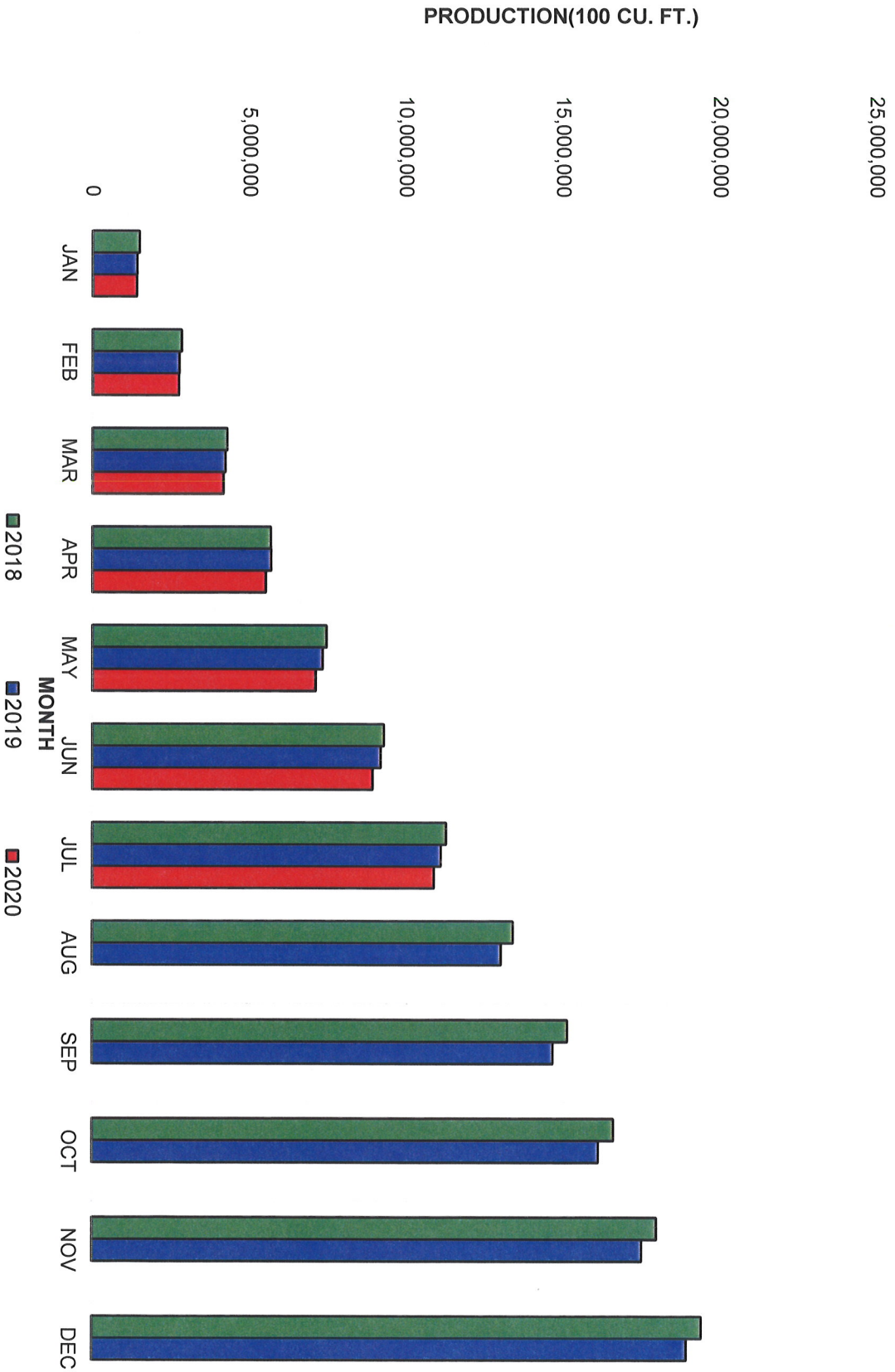
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - July 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	38,028,500	3,679,002	34,349,498	9.67%
Total DEPRECIATION EXPENSE	(570,000)	836,682	(1,406,682)	-146.79%
Total CAPITAL OUTLAY	37,458,500	4,515,684	32,942,816	12.06%
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	27,325,687	64,437,972	30%

Graphs

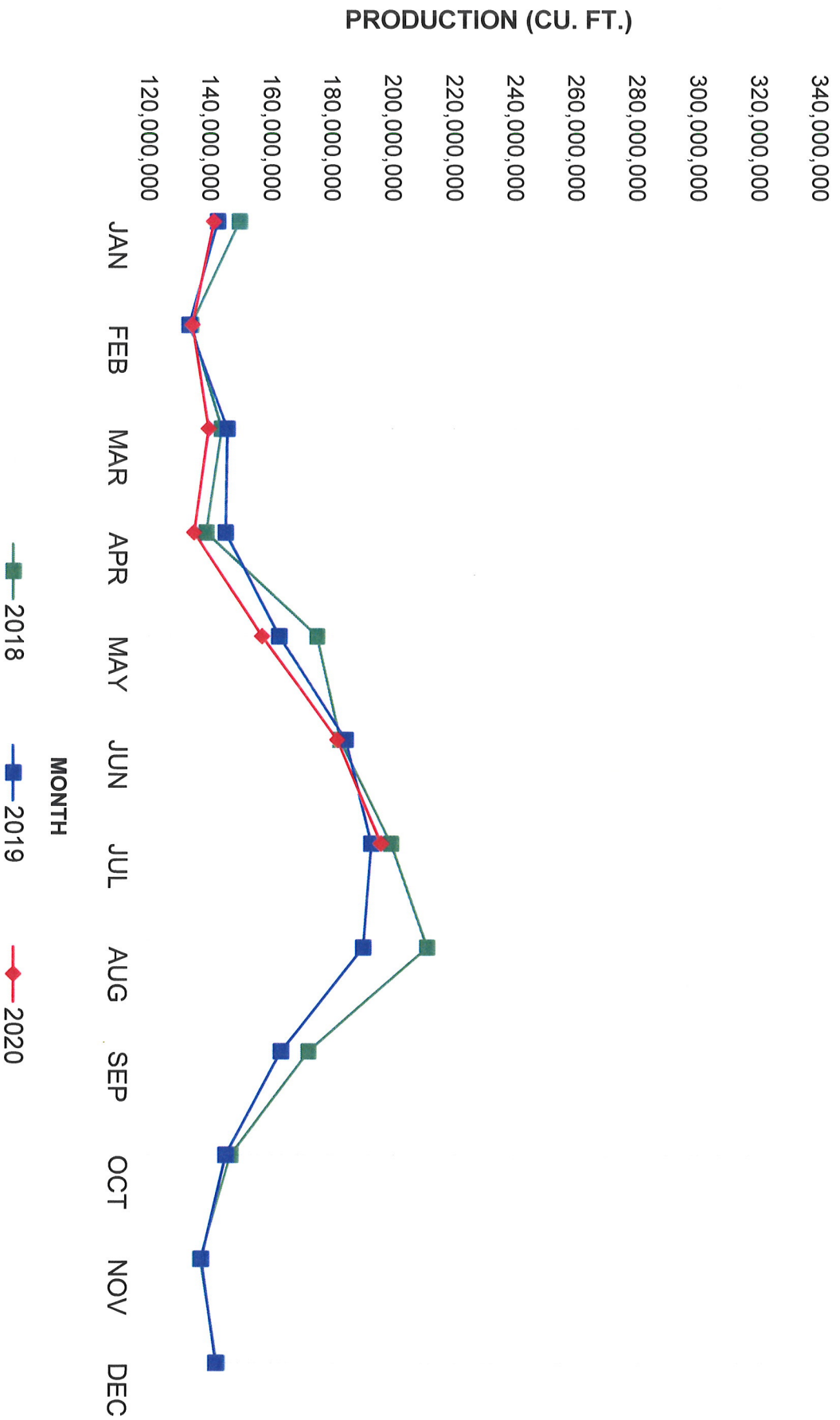
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



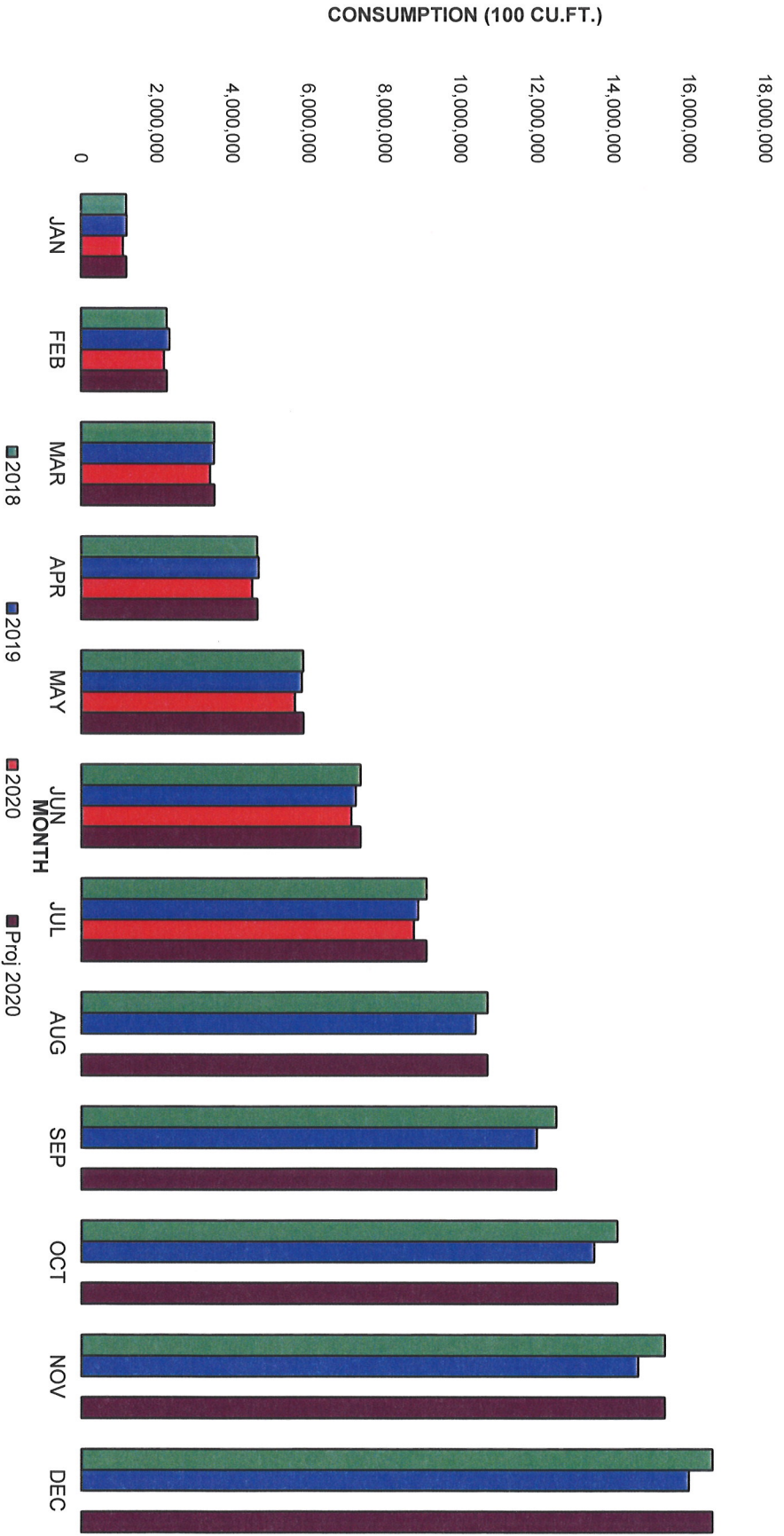
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



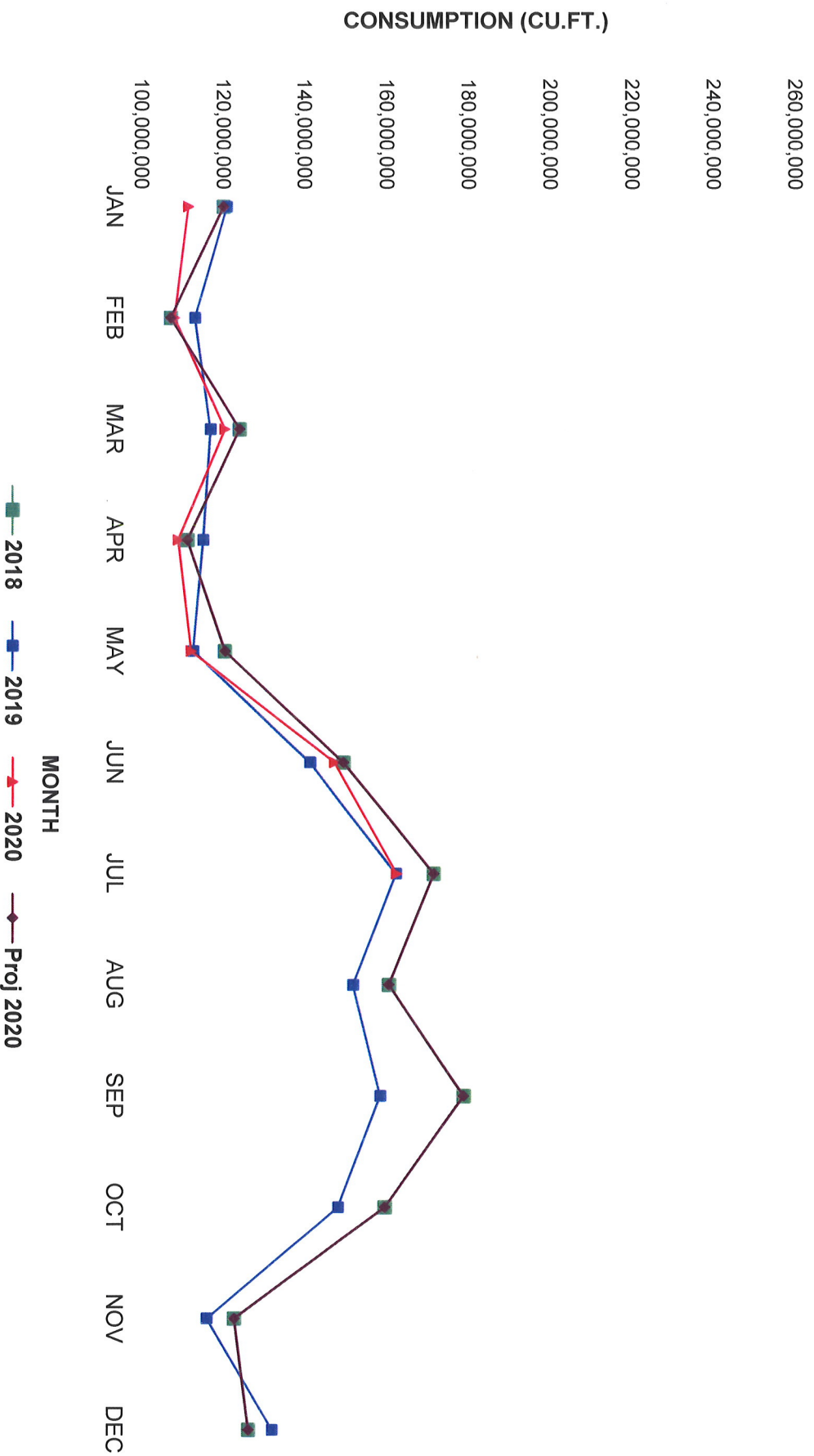
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



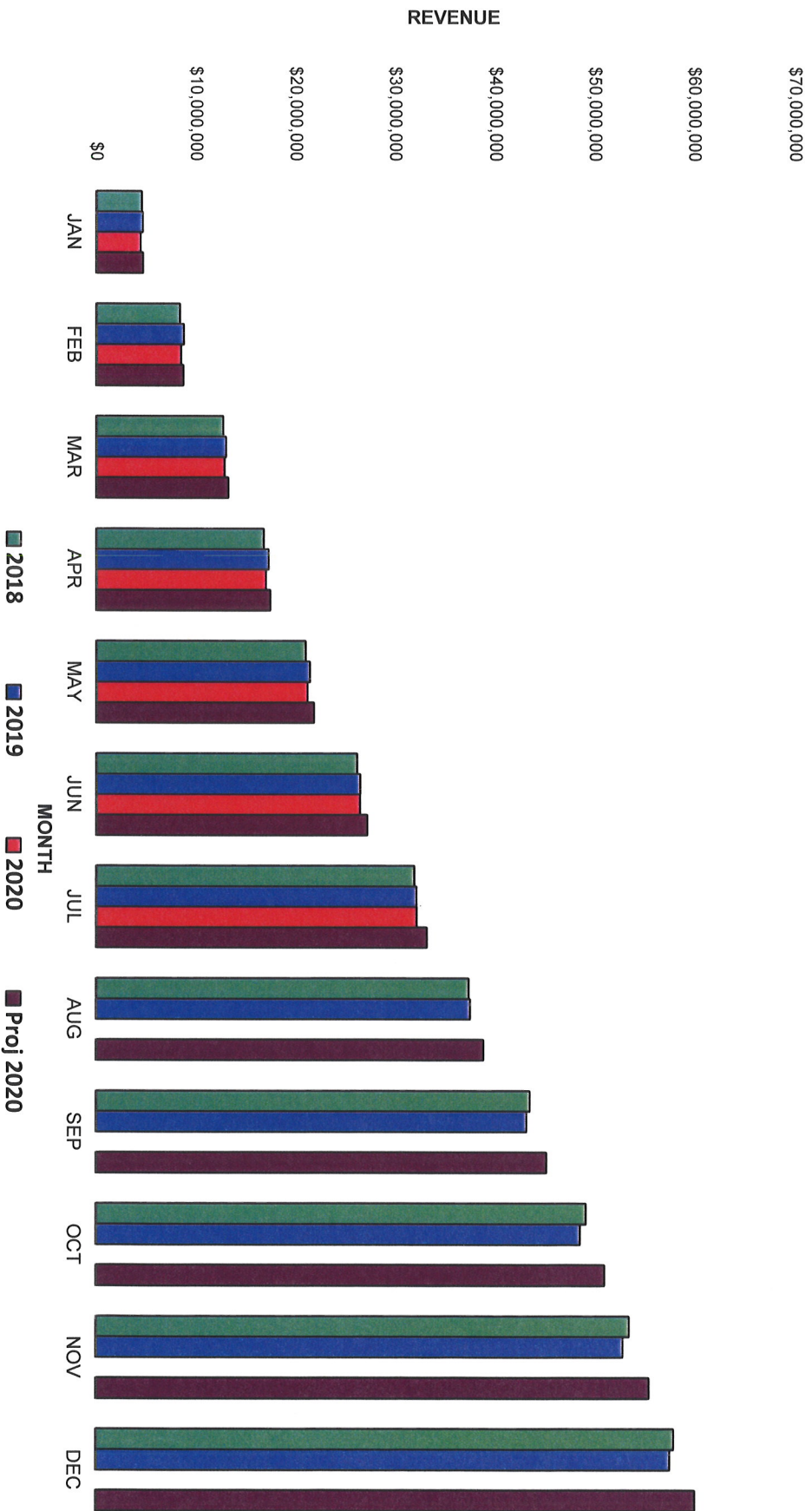
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



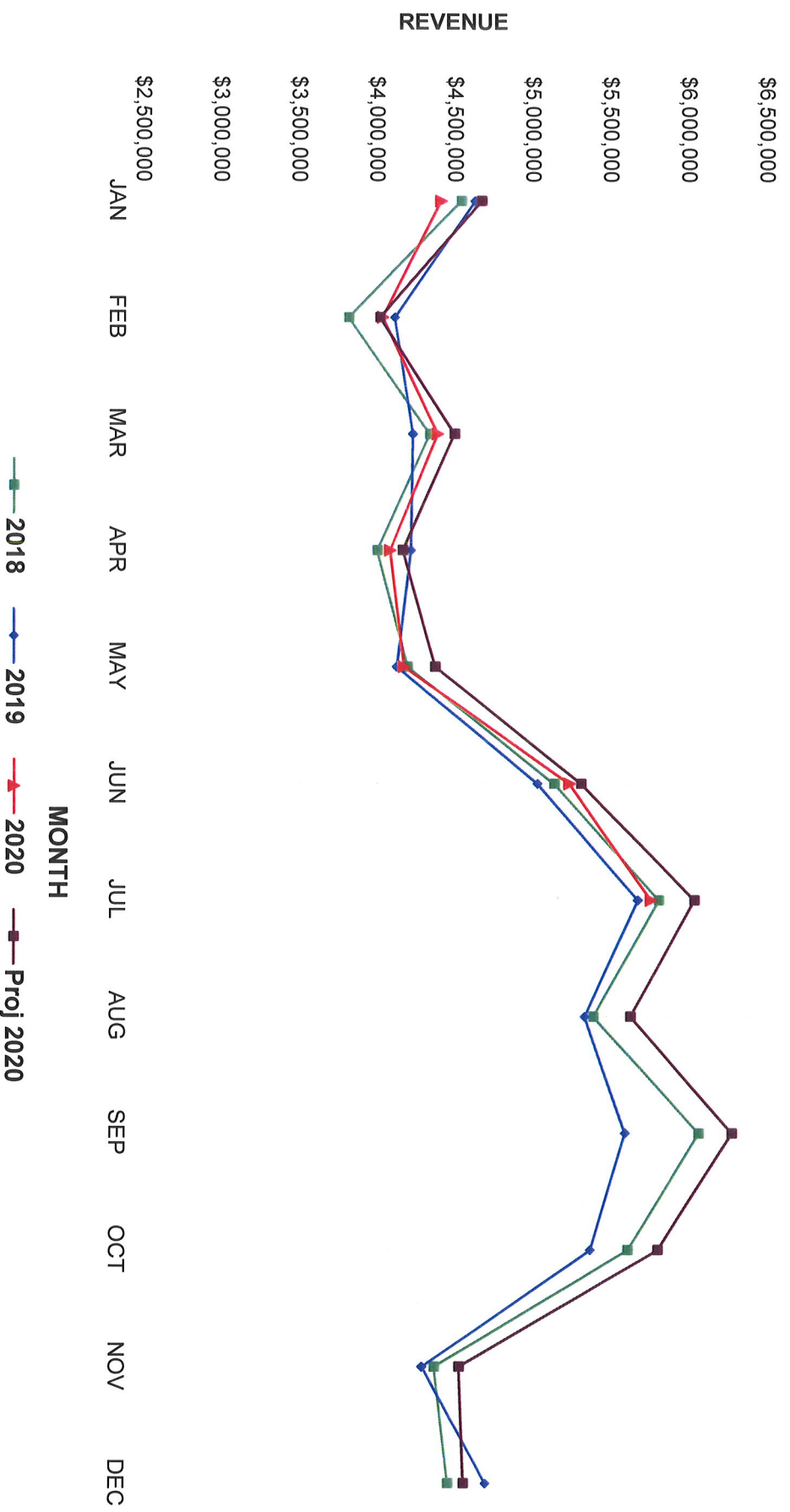
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.