

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

APRIL

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 - APRIL 30, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	3,542,496	(7,034,304)	33.49%
WATER MAIN SURCHARGE	2,775,000	742,134	(2,032,866)	26.74%
AUTO FIRE ANNUAL CHARGE	260,000	271,310	11,310	104.35%
ST PAUL WATER	30,385,577	8,251,807	(22,133,770)	27.16%
FALCON HEIGHTS WATER	1,041,356	106,568	(934,788)	10.23%
LAUDERDALE WATER	178,291	43,747	(134,544)	24.54%
MAPLEWOOD WATER	5,056,138	1,202,591	(3,853,547)	23.78%
MENDOTA HEIGHTS WATER	2,224,230	585,124	(1,639,106)	26.31%
UNIV OF MIN WATER	-	79,633	79,633	0.00%
ROSEVILLE WATER	4,133,901	1,071,432	(3,062,469)	25.92%
SOUTH ST PAUL WATER	7,009	2,800	(4,209)	39.95%
WEST ST PAUL WATER	2,243,605	732,833	(1,510,772)	32.66%
NEWPORT WATER	6,233	3,378	(2,856)	54.19%
LITTLE CANADA WATER	810,068	229,815	(580,253)	28.37%
SUNFISH LAKE WATER	781	280	(501)	35.85%
LILYDALE WATER	123,270	27,689	(95,582)	22.46%
CITY OF MENDOTA WATER	9,314	3,021	(6,294)	32.43%
TOTAL WATER SALES	59,832,573	16,896,658	(42,935,915)	28.24%
SLUDGE PROCESSING	80,000	14,190	(65,810)	17.74%
METER READING CHARGE	10,250	2,316	(7,934)	22.60%
CUT OFFS	40,000	2,550	(37,450)	6.38%
THAWING SERVICES AND MAINS	1,000	1,200	200	120.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,625	625	103.68%
RPZ BACKFLOW PREVENTER FEE	165,000	52,185	(112,815)	31.63%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - APRIL 30, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	1,064,627	525,600	(539,027)	49.37%
ADMIN FEE LEAD REPLACEMENT	30,000	(75)	(30,075)	-0.25%
HYDRANT METER RENTAL	30,000	920	(29,080)	3.07%
INSP FEE WINTER HYD PERMIT	15,000	10,210	(4,790)	68.07%
REPAIRS	85,000	69,932	(15,068)	82.27%
TURN ON AND OFF	250,000	48,900	(201,100)	19.56%
COLLECTION FEE	1,260,000	71,670	(1,188,330)	5.69%
RECOVERED CHGS IN OUT CITY	75,000	6,581	(68,419)	8.77%
LATE CHARGES	535,000	200,759	(334,241)	37.53%
INSIDE PIPING RESIDENTIAL	55,000	16,383	(38,617)	29.79%
INSIDE PIPING COMMERCIAL	79,000	19,308	(59,692)	24.44%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	4,995	(25,005)	16.65%
OUTSIDE DITCH 3INCH AND LARGER	41,000	4,142	(36,858)	10.10%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	15,507	(99,493)	13.48%
METER SET AND SEAL 1 OR LESS	8,500	1,200	(7,300)	14.12%
METER SET AND SEAL 3 AND 4 IN	2,000	-	(2,000)	0.00%
METER SET AND SEAL 6 INCH	2,500	675	(1,825)	27.00%
METER SET AND SEAL 8 INCH	450	75	(375)	16.67%
DOCK PERMITS	600	550	(50)	91.67%
METER REPAIR AND REPLACEMENT	40,000	7,200	(32,800)	18.00%
TOTAL WATER FEE AND SERVICE	4,043,927	1,094,598	(2,949,329)	27.07%
RIGHT OF WAY CHARGE	1,875,000	602,424	(1,272,576)	32.13%
TOTAL UTILITY COST RECOVERY	1,875,000	602,424	(1,272,576)	32.13%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - APRIL 30, 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	-		
INTEREST ACCR REV-POOL	-	(233,596)	(233,596)	0.00%
INTEREST NON POOL	375,000	55,172	(319,828)	14.71%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(178,425)	(878,425)	-25.49%
ASSET CONTRIB METER	80,000	29,163	(50,837)	36.45%
ASSET CONTRIB AUTOFIRE	200,000	61,989	(138,011)	30.99%
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	3,150	(96,850)	3.15%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	35,400	(64,600)	35.40%
TOTAL CONTRIBUTIONS	630,000	129,702	(500,298)	20.59%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	2,850	(4,150)	40.71%
RECYCLED ITEMS PURCHASING	-	15	15	0.00%
SALE OF SCRAP SCRAP METAL	2,000	1,412	(588)	0.00%
WCRA REIMBURSEMENT	-	182,629	182,629	0.00%
PROPERTY DAMAGE SETTLEMENT	-	139,300	139,300	0.00%
REFUNDS OVERPAYMENTS	-	6,657	6,657	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	13	13	0.00%
JURY DUTY PAY	-	20	20	0.00%
CASH OVER OR SHORT	-	(100)	(100)	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - APRIL 30, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
OTHER MISC REVENUE	-	455	455	0.00%
PROCEEDS FROM NOTE ISSUANCE	10,030,000	208,816	(9,821,184)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
USE OF FUND EQUITY	2,890,199	-	(2,890,199)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	13,407,159	542,066	(12,865,093)	4.04%
TOTAL REVENUE	80,603,659	19,087,024	(61,516,635)	23.68%

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 - April 30, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,330,628	5,389,930	9,940,698	35.16%
Total EMPLOYEE BENEFITS	8,402,727	2,473,829	5,928,898	29.44%
Total EMPLOYEE EXPENSE	23,733,355	7,863,759	15,869,596	33.13%
Total PROFESSIONAL SERVICES	1,026,704	110,309	916,395	10.74%
Total SKILLED SERVICES	1,617,300	336,115	1,281,185	20.78%
Total FINANCIAL SERVICES	457,500	96,530	360,970	21.10%
Total BUILDING REPAIR MAINT SERVICES	236,263	99,856	136,407	42.26%
Total MACHINERY AND EQUIPMENT	733,250	202,700	530,550	27.64%
Total INFRASTRUCTURE REPAIR	65,000	-	65,000	0.00%
Total OTHER REPAIR	178,900	24,100	154,800	13.47%
Total LAND AND BUILDING	12,500	11,020	1,480	88.16%
Total EQUIPMENT RENTAL	377,000	29,110	347,890	7.72%
Total COMMUNICATIONS SERVICES	184,500	27,288	157,212	14.79%
Total WATER SEWER SERVICES	15,300	1,927	13,373	12.59%
Total REAL ESTATE SERVICE CHGS	122,000	22,278	99,722	18.26%
Total DELIVERY SERVICES	273,350	25,106	248,244	9.18%
Total DATA PRINT SERVICES	240,500	11,662	228,838	4.85%
Total TRAVEL AND TRAINING	227,150	82,344	144,806	36.25%
Total MILEAGE AND PARKING	10,200	1,434	8,766	14.06%
Total INTERNAL CHARGES	4,831,168	905,513	3,925,655	18.74%
Total OTHER SERVICE EXPENSE	2,997,346	221,509	2,775,837	7.39%
Total SERVICES	13,605,931	2,208,801	11,397,130	16.23%
Total COMM MATERIAL AND SUPPLIES	14,700	11,539	3,161	78.50%
Total COMPUTER MATERIAL AND SUPPLIES	184,750	158,431	26,319	85.75%

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - April 30, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	93,500	-	93,500	0.00%
Total OFFICE EQUIPMENT AND FURNITURES	34,000	19,497	14,503	57.35%
Total GENERAL OFFICE SUPPLIES	32,850	4,068	28,782	12.38%
Total VEHICLE COMMODITIES	466,700	33	466,667	0.01%
Total BUILDING UTILITIES	2,269,000	473,063	1,795,937	20.85%
Total BUILDING REPAIR SUPPLIES	303,250	32,725	270,525	10.79%
Total STREET MAINTENANCE MATERIALS	33,000	-	33,000	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	110,100	13,362	96,738	12.14%
Total EQUIPMENT PARTS	392,500	76,607	315,893	19.52%
Total EMPLOYEE CLOTHING	84,800	54,874	29,926	64.71%
Total PUBLIC SAFETY SUPPLIES	187,700	53,474	134,226	28.49%
Total FIELD AND SHOP SUPPLIES	229,700	59,973	169,727	26.11%
Total RECREATION SUPPLIES	12,000	-	12,000	0.00%
Total RAW MATERIAL	385,300	36,576	348,724	9.49%
Total INFRASTRUCTURE SUPPLIES	3,037,400	911,422	2,125,979	30.01%
Total GEN MATERIALS AND SUPPLIES	387,200	112,616	274,584	29.08%
Total MATERIALS AND SUPPLIES	8,258,450	2,018,260	6,240,190	24.44%
Total LOAN EXPENSE	400,000	20,390	379,610	5.10%
Total TORT LIABILITY	140,000	9,150	130,850	6.54%
Total MISCELLANEOUS EXPENSE	10,000	-	10,000	0.00%
Total OTHER MISCELLANEOUS	550,000	29,540	520,460	5.37%
Total CAPITAL EXPENSE	29,528,500	895,607	28,632,893	3.03%
Total DEPRECIATION EXPENSE	(570,000)	-	(570,000)	0.00%
Total CAPITAL OUTLAY	28,958,500	895,607	28,062,893	3.09%

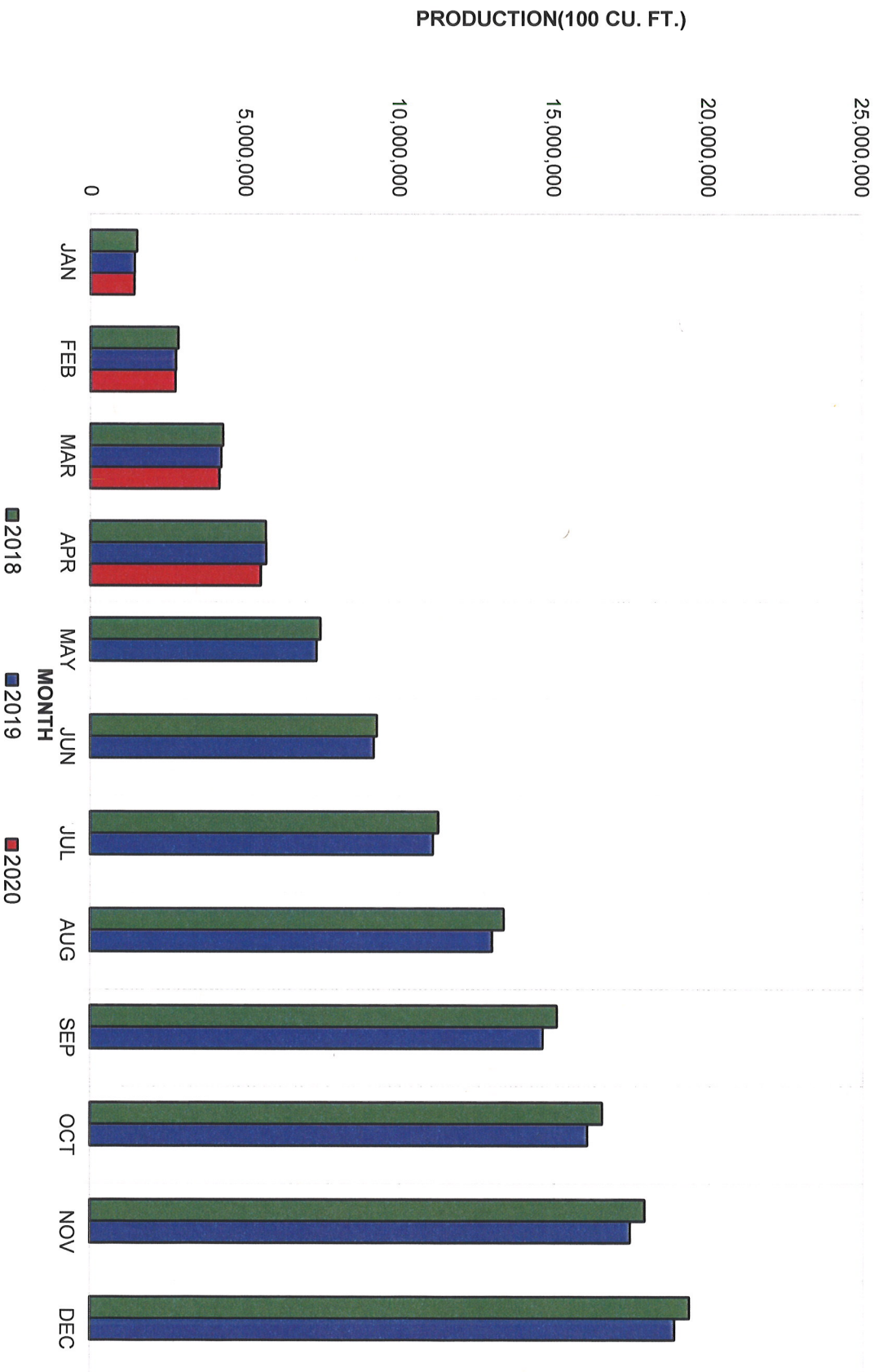
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - April 30, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
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	-	135,400	0.00%
Total OTHER DEBT INTEREST	665,523	-	665,523	0.00%
Total DEBT ISSUANCE COST	47,500	-	47,500	0.00%
Total DEBT SERVICE	5,497,423	-	5,497,423	0.00%
TOATLAL EXPENDITURE/ EXPENSE	80,603,659	13,015,967	67,587,692	16%

Graphs

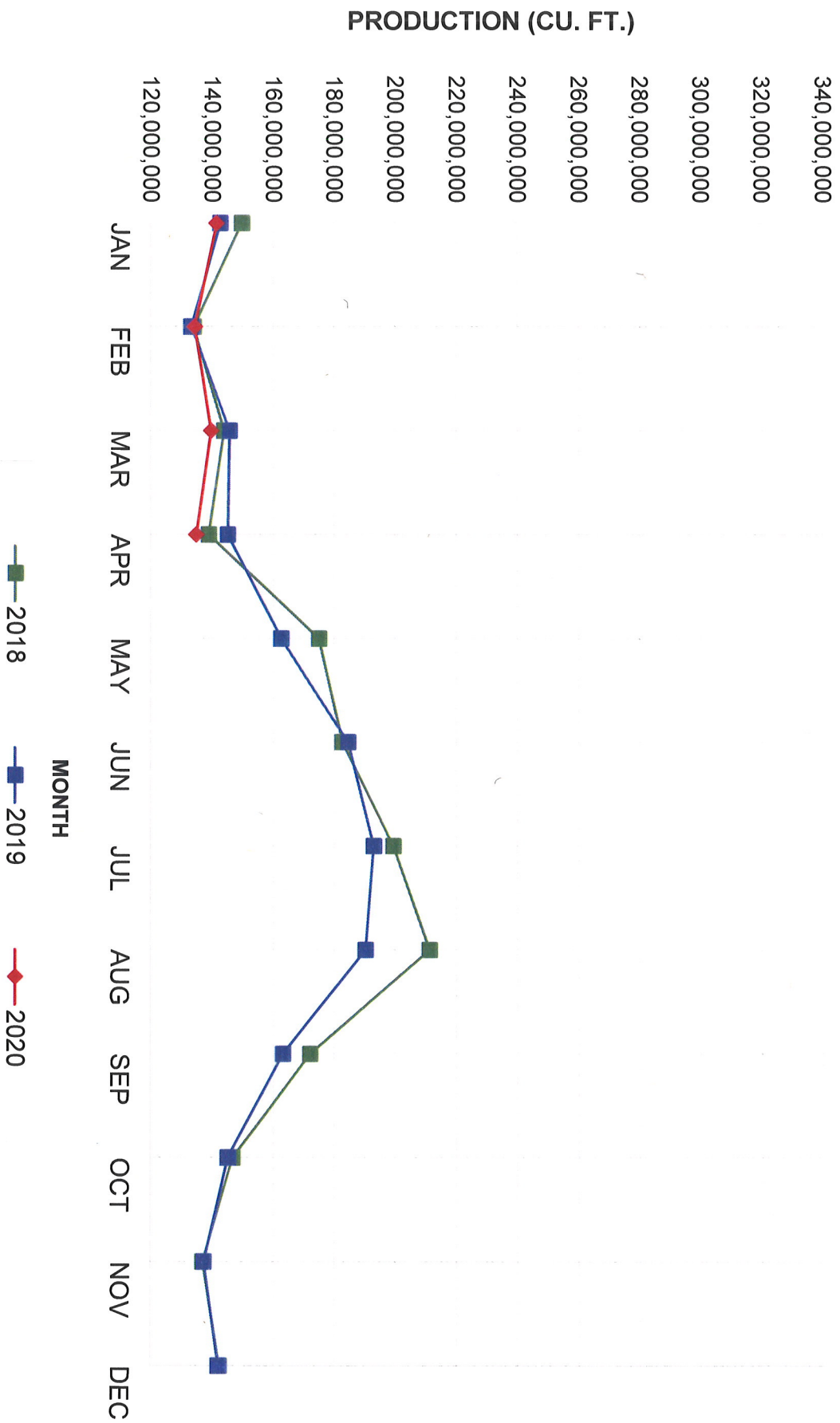
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



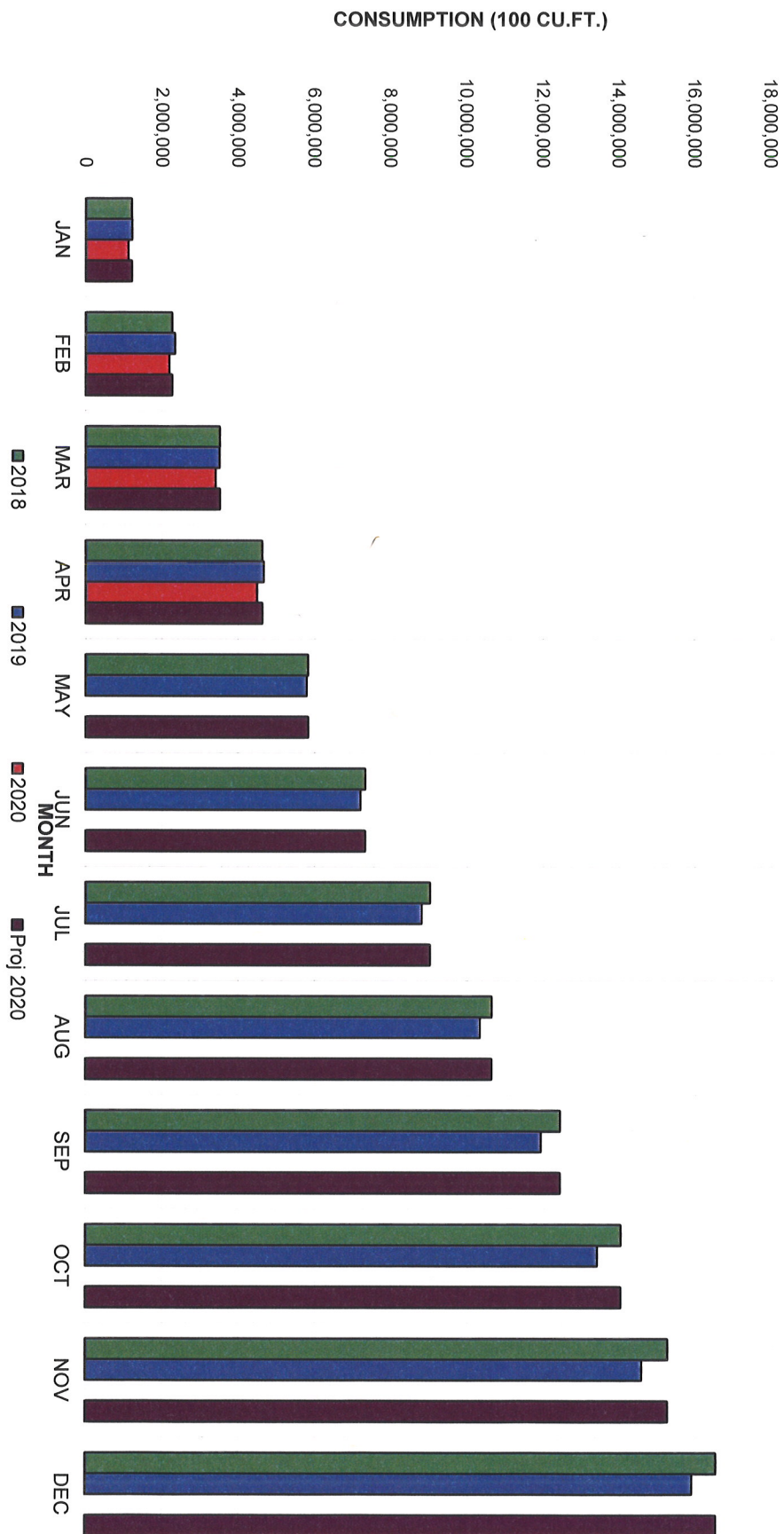
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



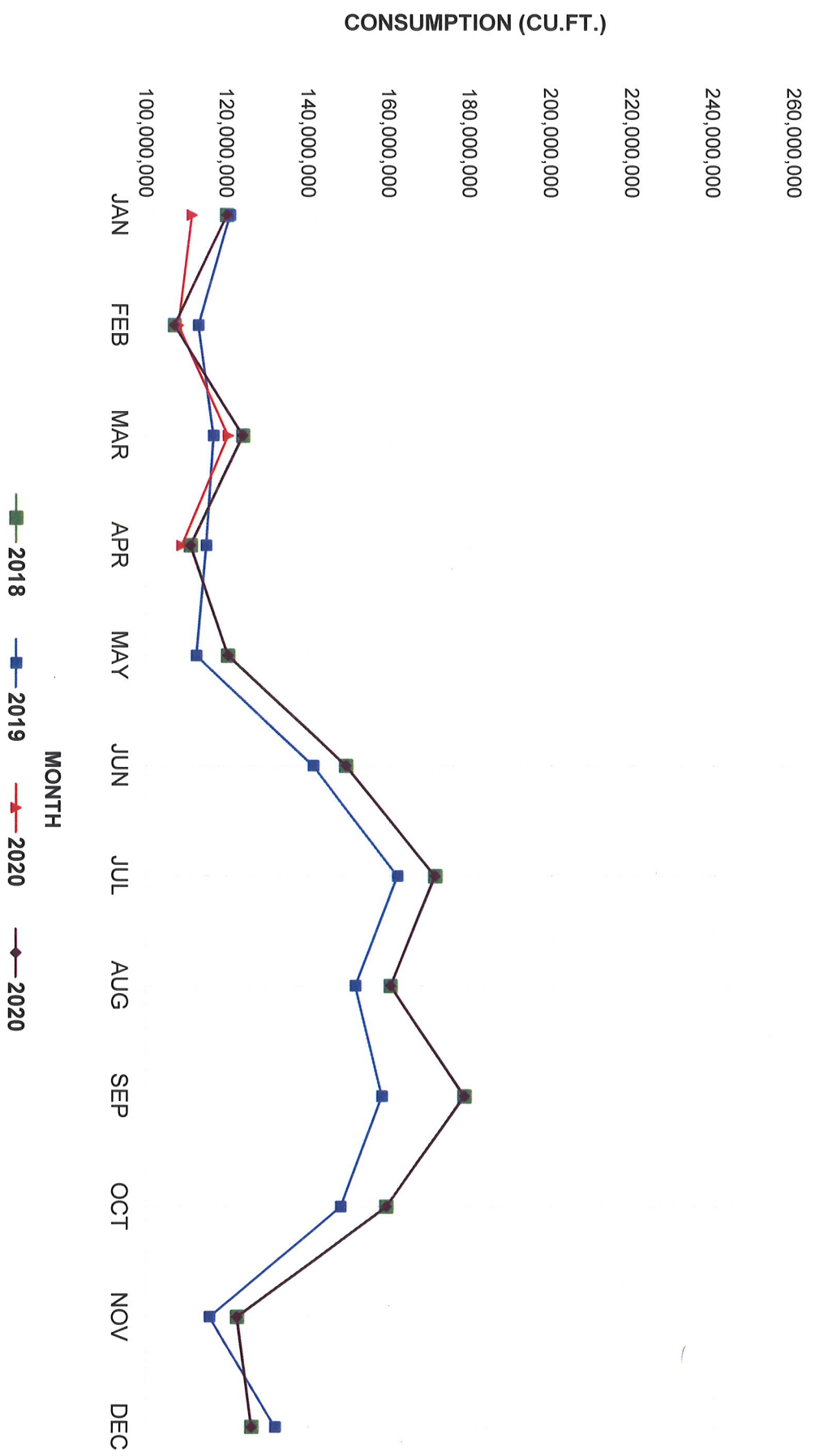
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



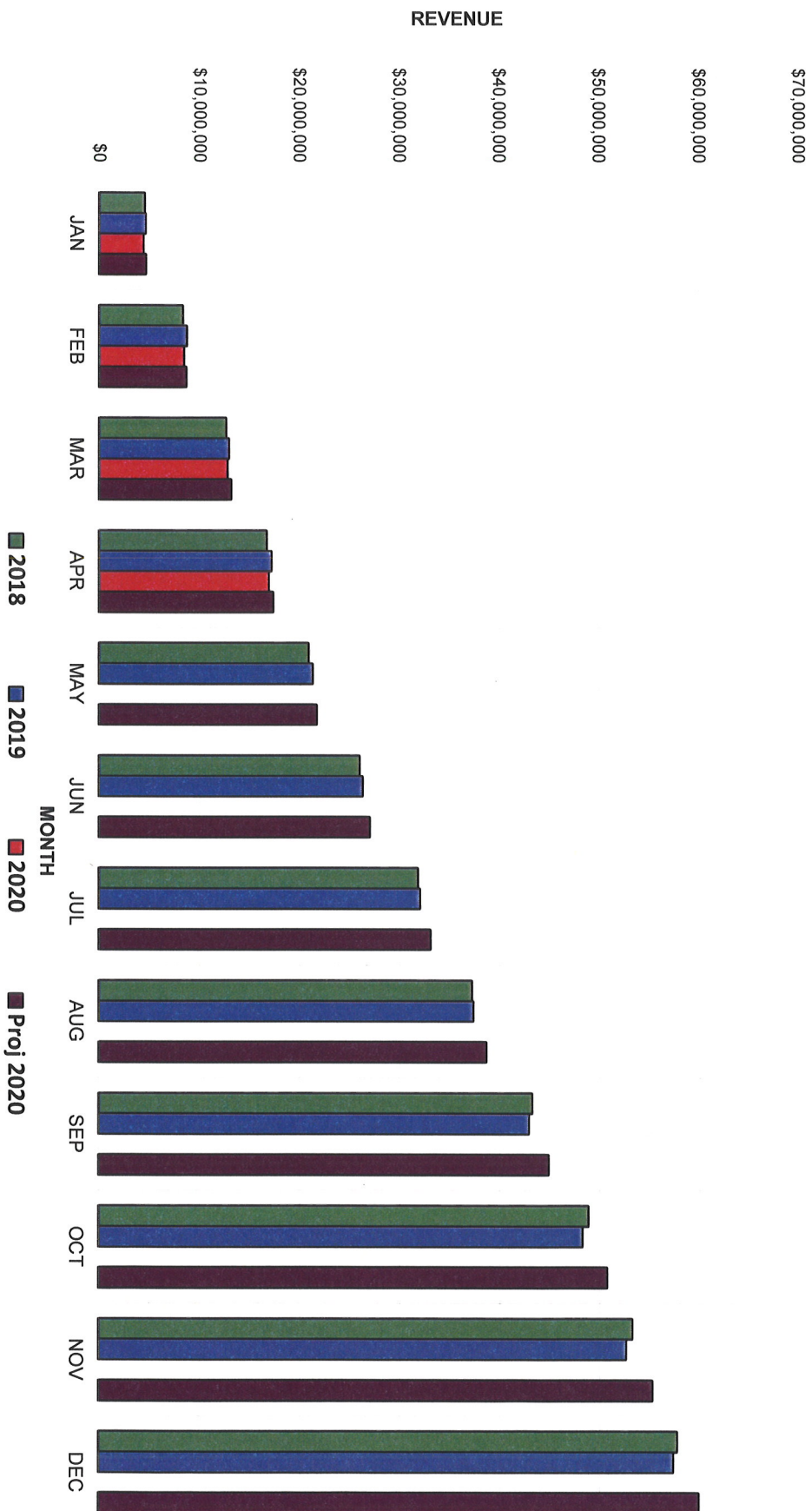
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



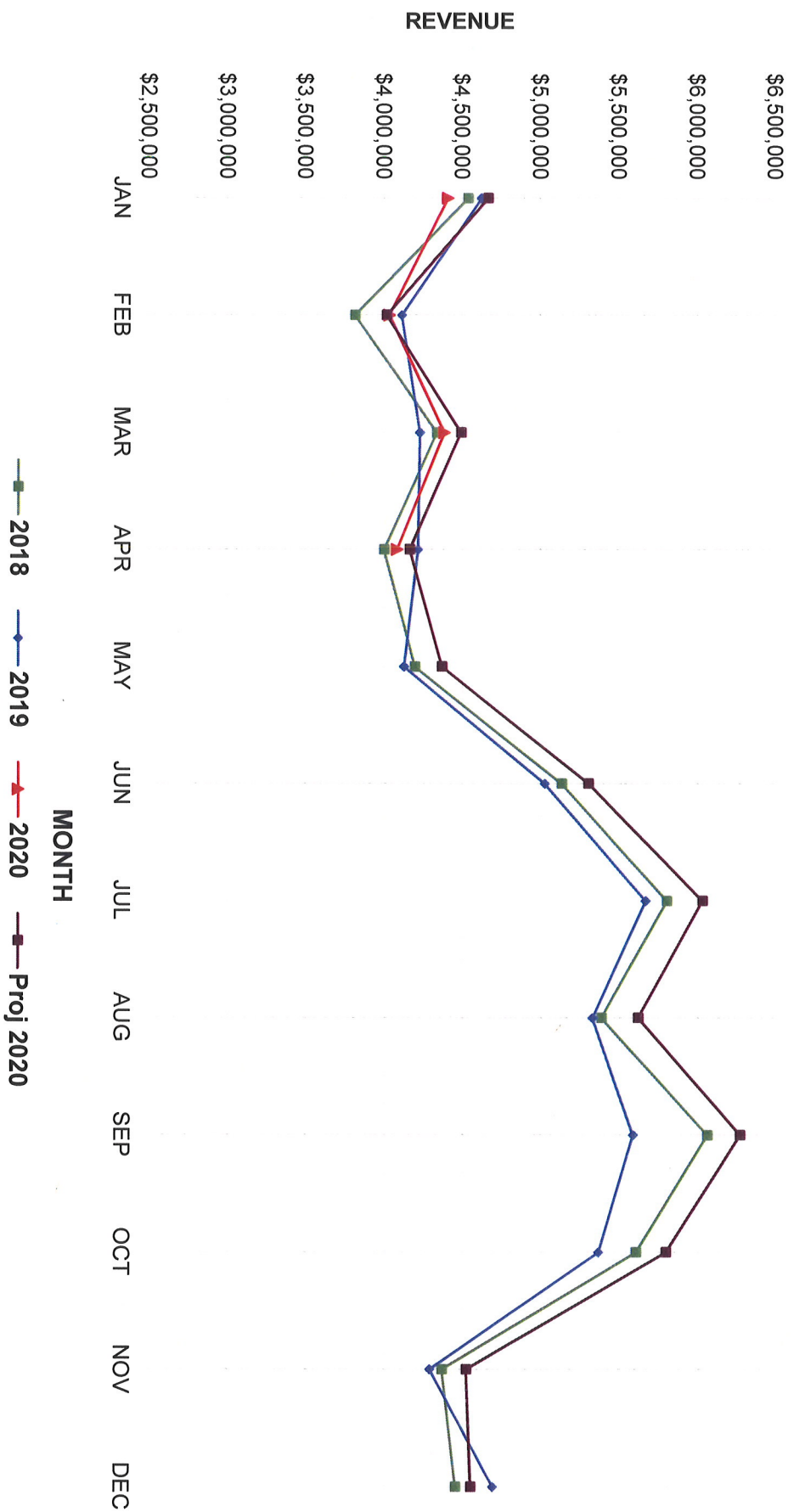
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.