

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

JUNE

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 - June 30, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	5,329,686	(5,247,114)	50.39%
WATER MAIN SURCHARGE	2,775,000	1,153,385	(1,621,615)	41.56%
AUTO FIRE ANNUAL CHARGE	260,000	271,577	11,577	104.45%
ST PAUL WATER	30,385,577	13,156,200	(17,229,377)	43.30%
FALCON HEIGHTS WATER	1,041,356	178,242	(863,114)	17.12%
LAUDERDALE WATER	178,291	81,203	(97,088)	45.55%
MAPLEWOOD WATER	5,056,138	2,089,497	(2,966,641)	41.33%
MENDOTA HEIGHTS WATER	2,224,230	695,575	(1,528,655)	31.27%
UNIV OF MIN WATER	-	135,413	135,413	0.00%
ROSEVILLE WATER	4,133,901	1,840,396	(2,293,505)	44.52%
SOUTH ST PAUL WATER	7,009	2,800	(4,209)	39.95%
WEST ST PAUL WATER	2,243,605	901,198	(1,342,407)	40.17%
NEWPORT WATER	6,233	5,318	(915)	85.32%
LITTLE CANADA WATER	810,068	389,216	(420,852)	48.05%
SUNFISH LAKE WATER	781	280	(501)	35.85%
LILYDALE WATER	123,270	39,978	(83,292)	32.43%
CITY OF MENDOTA WATER	9,314	3,021	(6,294)	32.43%
TOTAL WATER SALES	59,832,573	26,272,983	(33,559,590)	43.91%
SLUDGE PROCESSING	80,000	38,270	(41,730)	47.84%
METER READING CHARGE	10,250	3,924	(6,326)	38.28%
CUT OFFS	40,000	5,080	(34,920)	12.70%
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	95,550	(69,450)	57.91%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	1,064,627	562,812	(501,815)	52.86%
ADMIN FEE LEAD REPLACEMENT	30,000	(75)	(30,075)	-0.25%
HYDRANT METER RENTAL	30,000	1,480	(28,520)	4.93%
INSP FEE WINTER HYD PERMIT	15,000	11,190	(3,810)	74.60%
REPAIRS	85,000	89,336	4,336	105.10%
TURN ON AND OFF	250,000	65,110	(184,890)	26.04%
COLLECTION FEE	1,260,000	476,438	(783,562)	37.81%
RECOVERED CHGS IN OUT CITY	75,000	121,353	46,353	161.80%
LATE CHARGES	535,000	279,175	(255,825)	52.18%
INSIDE PIPING RESIDENTIAL	55,000	23,485	(31,515)	42.70%
INSIDE PIPING COMMERCIAL	79,000	37,590	(41,410)	47.58%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	9,855	(20,145)	32.85%
OUTSIDE DITCH 3INCH AND LARGER	41,000	12,752	(28,248)	31.10%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	28,198	(86,802)	24.52%
METER SET AND SEAL 1 OR LESS	8,500	2,550	(5,950)	30.00%
METER SET AND SEAL 3 AND 4 IN	2,000	-	(2,000)	0.00%
METER SET AND SEAL 6 INCH	2,500	975	(1,525)	39.00%
METER SET AND SEAL 8 INCH	450	150	(300)	33.33%
DOCK PERMITS	600	725	125	120.83%
METER REPAIR AND REPLACEMENT	40,000	13,177	(26,823)	32.94%
TOTAL WATER FEE AND SERVICE	4,043,927	1,897,926	(2,146,001)	46.93%
RIGHT OF WAY CHARGE	1,875,000	939,085	(935,915)	50.08%
TOTAL UTILITY COST RECOVERY	1,875,000	939,085	(935,915)	50.08%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - June 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	-	(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	166,698	(208,302)	44.45%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(47,802)	(747,802)	-6.83%
ASSET CONTRIB METER	80,000	45,413	(34,587)	56.77%
ASSET CONTRIB AUTOFIRE	200,000	97,942	(102,058)	48.97%
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	14,700	(85,300)	14.70%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	68,822	(31,178)	68.82%
TOTAL CONTRIBUTIONS	630,000	226,877	(403,123)	36.01%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	3,870	(3,130)	55.29%
RECYCLED ITEMS PURCHASING	-	15	15	0.00%
SALE OF SCRAP SCRAP METAL	2,000	1,700	(300)	84.98%
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	-	(17,233)	(17,233)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	13	13	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - June 30, 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	10,030,000	602,211	(9,427,789)	6.00%
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	914,879	(12,492,280)	6.82%
TOTAL REVENUE	80,603,659	30,203,948	(50,399,711)	37.47%

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 -June 31, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,330,628	7,799,019	7,531,609	50.87%
Total EMPLOYEE BENEFITS	8,402,727	3,763,859	4,638,868	44.79%
Total EMPLOYEE EXPENSE	23,733,355	11,562,878	12,170,477	48.72%
Total PROFESSIONAL SERVICES	1,026,704	163,290	863,414	15.90%
Total SKILLED SERVICES	1,617,300	439,518	1,177,782	27.18%
Total FINANCIAL SERVICES	457,500	141,318	316,182	30.89%
Total BUILDING REPAIR MAINT SERVICES	236,263	122,628	113,635	51.90%
Total MACHINERY AND EQUIPMENT	733,250	258,293	474,957	35.23%
Total INFRASTRUCTURE REPAIR	65,000	-	65,000	0.00%
Total OTHER REPAIR	178,900	69,399	109,501	38.79%
Total LAND AND BUILDING	12,500	11,020	1,480	88.16%
Total EQUIPMENT RENTAL	377,000	62,410	314,590	16.55%
Total COMMUNICATIONS SERVICES	184,500	44,438	140,062	24.09%
Total WATER SEWER SERVICES	15,300	3,059	12,241	19.99%
Total REAL ESTATE SERVICE CHGS	122,000	27,091	94,909	22.21%
Total DELIVERY SERVICES	273,350	89,073	184,277	32.59%
Total DATA PRINT SERVICES	240,500	17,579	222,921	7.31%
Total TRAVEL AND TRAINING	227,150	84,777	142,373	37.32%
Total MILEAGE AND PARKING	10,200	1,876	8,324	18.39%
Total INTERNAL CHARGES	4,831,168	1,162,424	3,668,744	24.06%
Total OTHER SERVICE EXPENSE	2,997,346	458,950	2,538,396	15.31%
Total SERVICES	13,605,931	3,157,144	10,448,787	23.20%
Total COMM MATERIAL AND SUPPLIES	14,700	12,191	2,509	82.93%
Total COMPUTER MATERIAL AND SUPPLIES	184,750	350,653	(165,903)	189.80%

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 -June 31, 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	22,334	11,666	65.69%
Total GENERAL OFFICE SUPPLIES	32,850	7,902	24,948	24.06%
Total VEHICLE COMMODITIES	466,700	157,321	309,379	33.71%
Total BUILDING UTILITIES	2,269,000	734,184	1,534,816	32.36%
Total BUILDING REPAIR SUPPLIES	303,250	52,408	250,842	17.28%
Total STREET MAINTENANCE MATERIALS	33,000	20	32,980	0.06%
Total VEHICLE REPAIR AND MAINTENANCE	110,100	35,742	74,358	32.46%
Total EQUIPMENT PARTS	392,500	158,716	233,784	40.44%
Total EMPLOYEE CLOTHING	84,800	55,997	28,803	66.03%
Total PUBLIC SAFETY SUPPLIES	187,700	74,746	112,954	39.82%
Total FIELD AND SHOP SUPPLIES	229,700	85,367	144,333	37.16%
Total RECREATION SUPPLIES	12,000	8,022	3,978	66.85%
Total RAW MATERIAL	385,300	128,794	256,506	33.43%
Total INFRASTRUCTURE SUPPLIES	3,037,400	1,491,828	1,545,572	49.12%
Total GEN MATERIALS AND SUPPLIES	387,200	220,838	166,362	57.03%
Total MATERIALS AND SUPPLIES	8,258,450	3,597,061	4,661,389	43.56%
Total LOAN EXPENSE	400,000	71,874	328,126	17.97%
Total TORT LIABILITY	140,000	14,636	125,364	10.45%
Total MISCELLANEOUS EXPENSE	10,000	-	10,000	0.00%
Total OTHER MISCELLANEOUS	550,000	86,510	463,490	15.73%
Total CAPITAL EXPENSE	29,528,500	2,536,914	26,991,586	8.59%
Total DEPRECIATION EXPENSE	(570,000)	-	(570,000)	0.00%
Total CAPITAL OUTLAY	28,958,500	2,536,914	26,421,586	8.76%

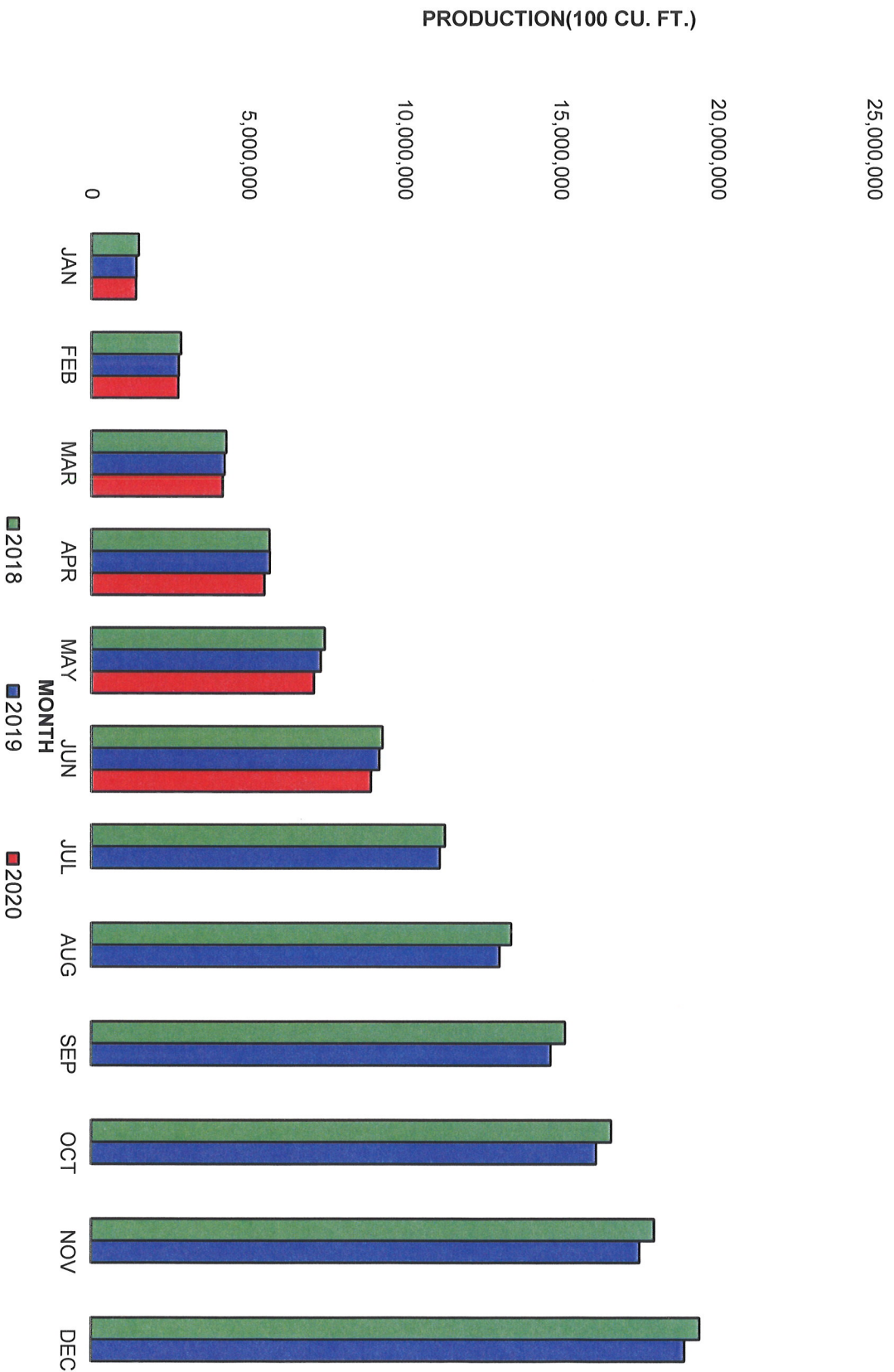
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 -June 31, 2020

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	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%
EXPENSE-EXPENDITURE EXPENSE	80,603,659	21,235,934	59,367,725	26%

Graphs

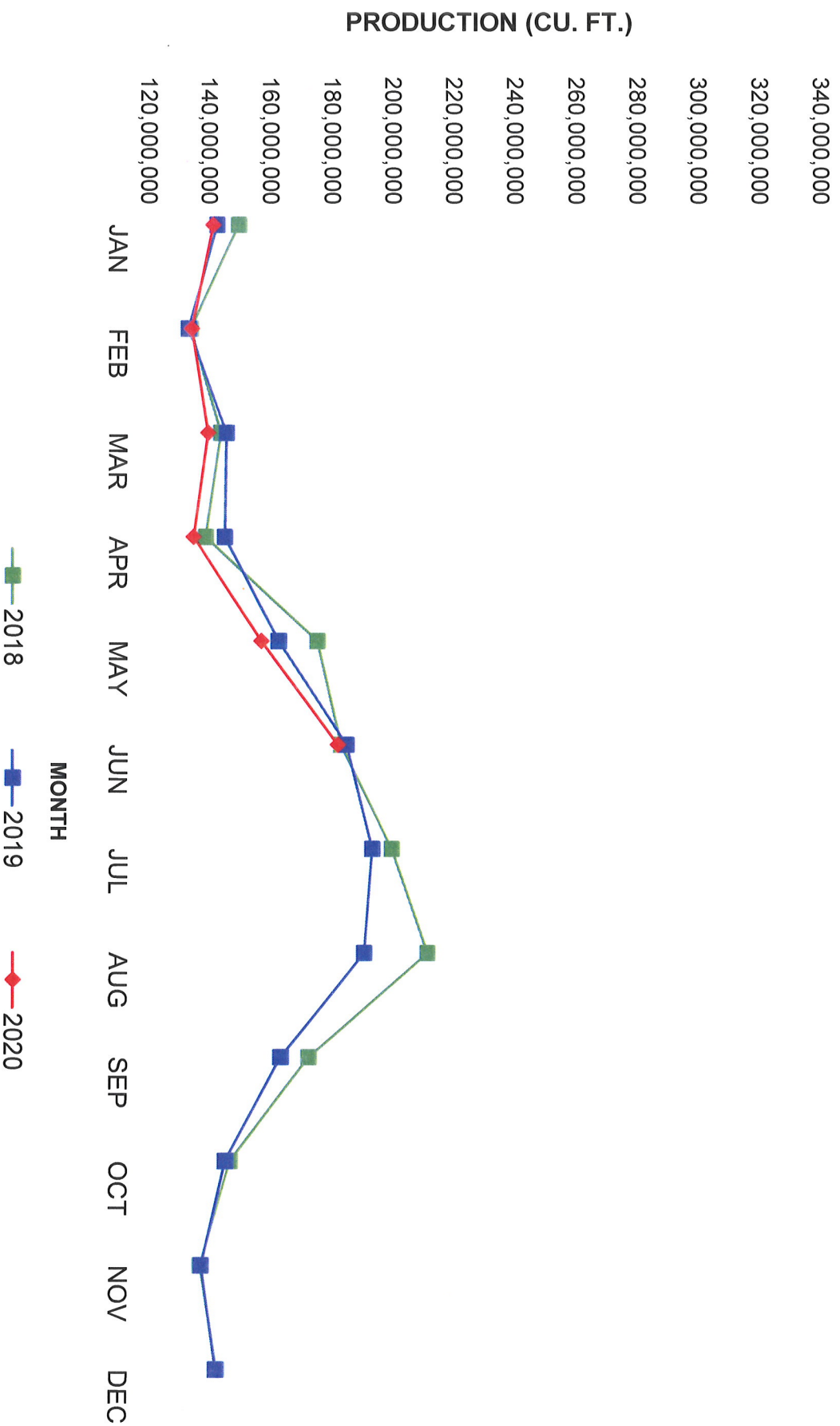
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



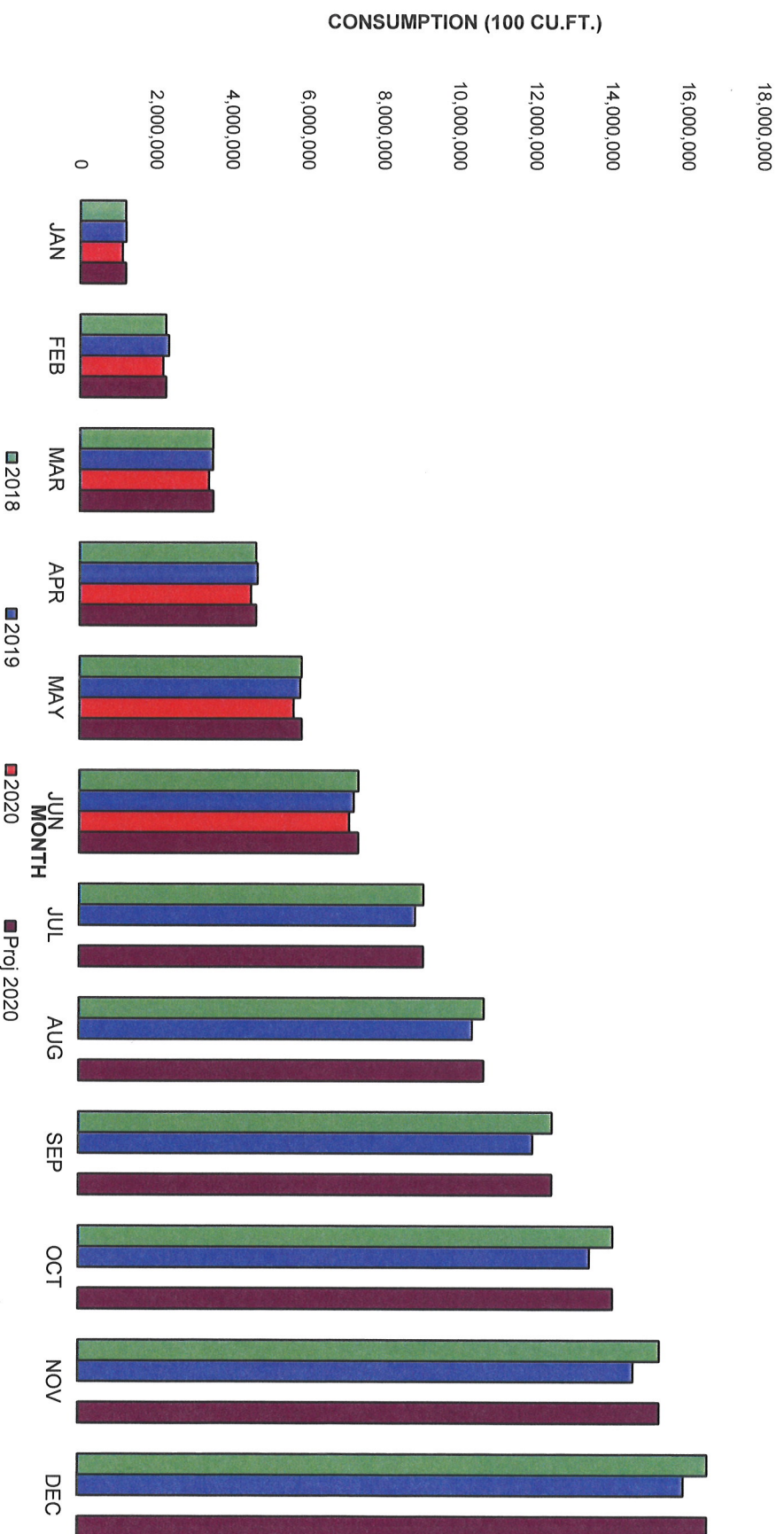
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



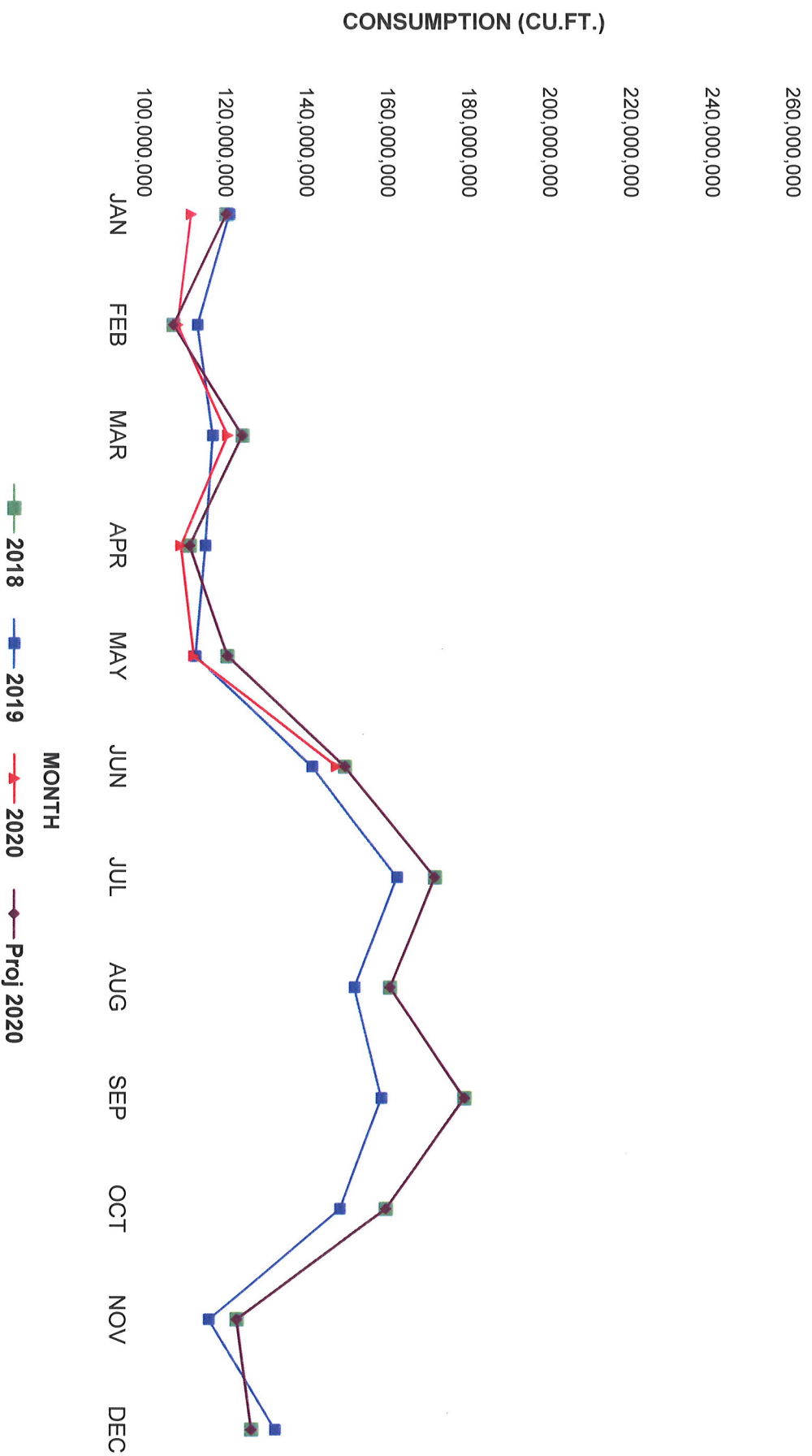
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



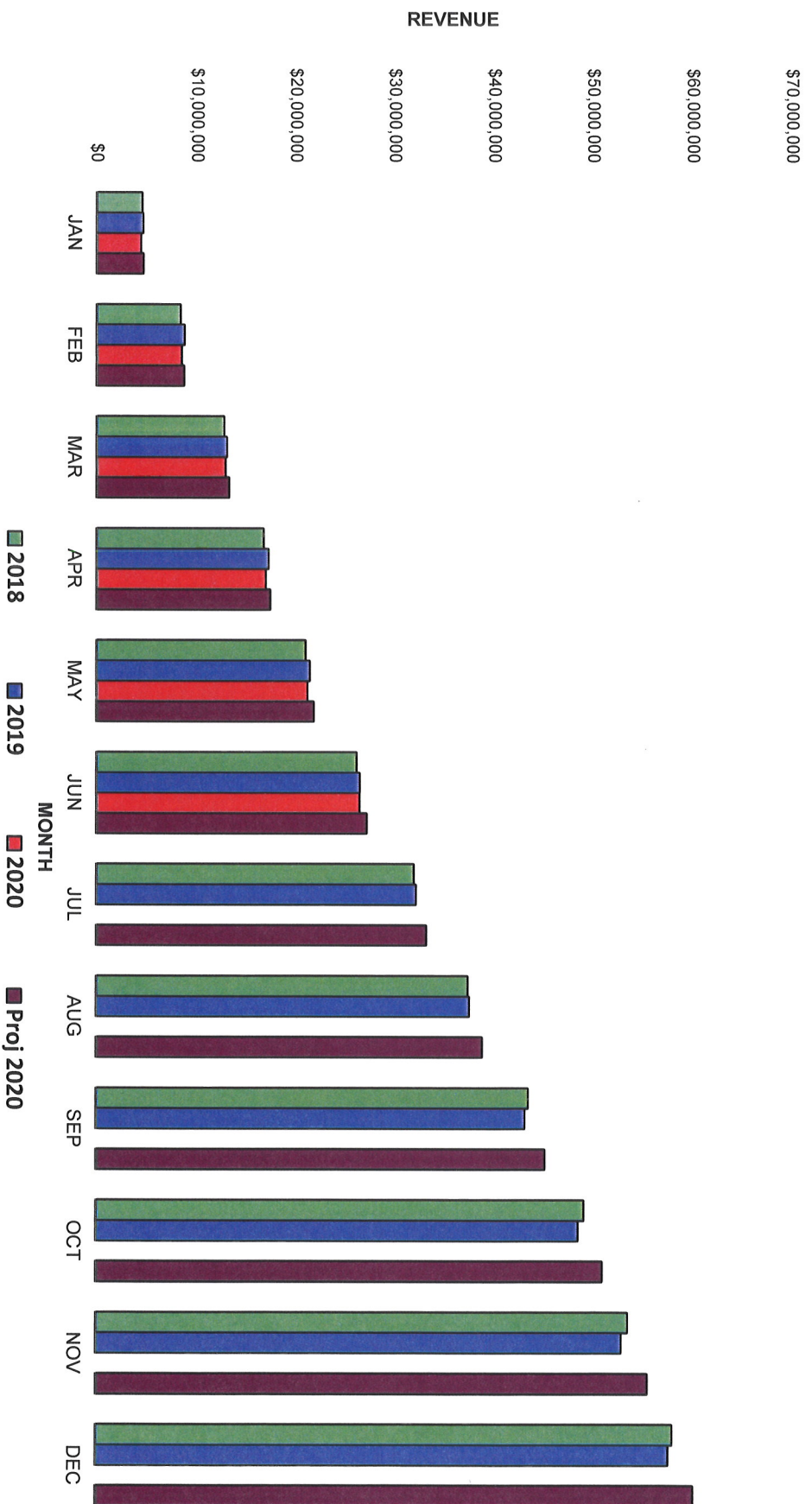
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



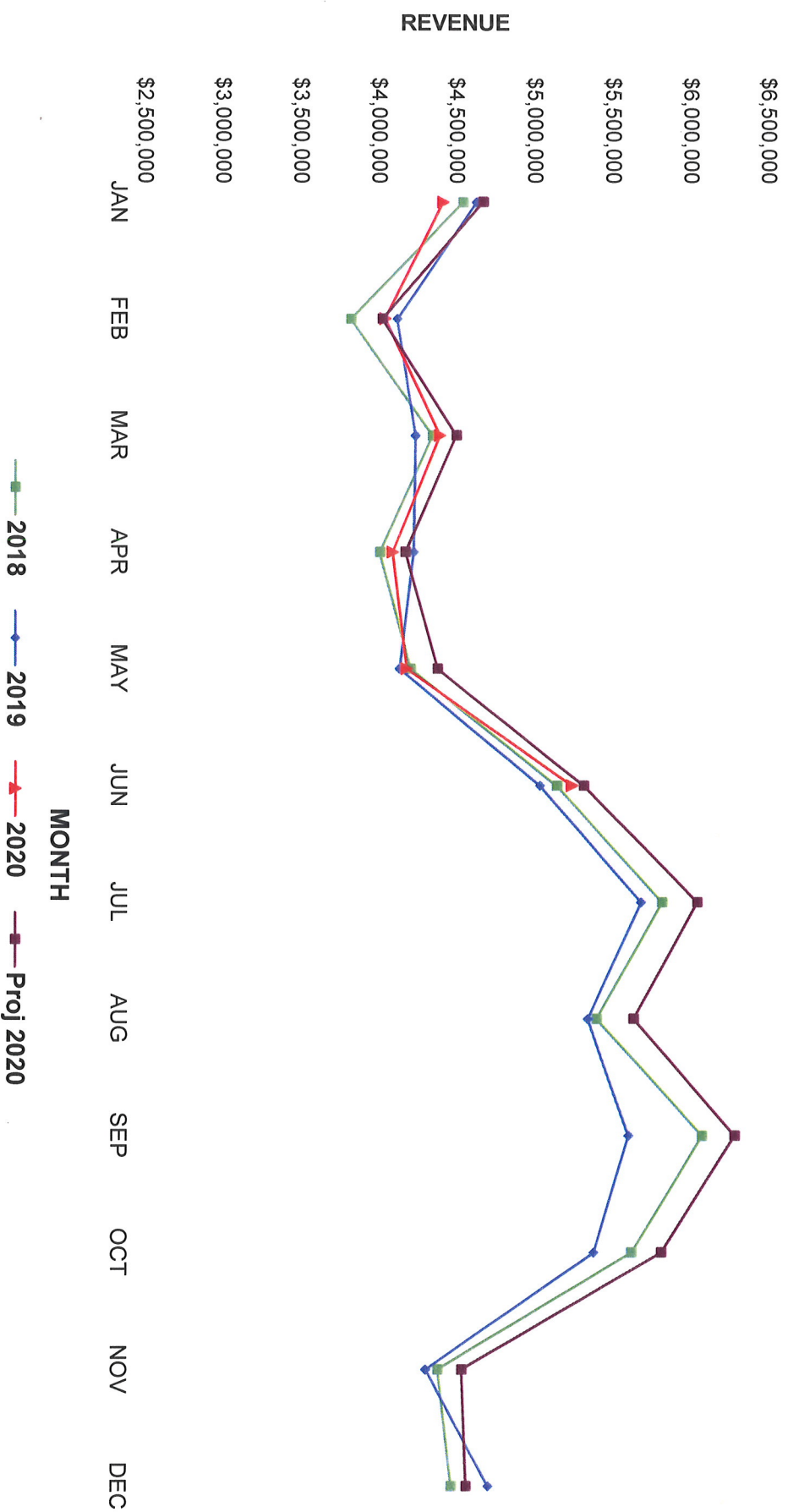
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.