

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

SEPTEMBER

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 - September 30, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	8,025,996	(2,550,804)	75.88%
WATER MAIN SURCHARGE	2,775,000	1,932,117	(842,883)	69.63%
AUTO FIRE ANNUAL CHARGE	260,000	272,016	12,016	104.62%
ST PAUL WATER	30,385,577	21,797,193	(8,588,384)	71.74%
FALCON HEIGHTS WATER	1,041,356	298,331	(743,025)	28.65%
LAUDERDALE WATER	178,291	137,734	(40,557)	77.25%
MAPLEWOOD WATER	5,056,138	3,702,869	(1,353,269)	73.24%
MENDOTA HEIGHTS WATER	2,224,230	1,496,852	(727,378)	67.30%
UNIV OF MIN WATER	-	291,837	291,837	0.00%
ROSEVILLE WATER	4,133,901	3,236,726	(897,175)	78.30%
SOUTH ST PAUL WATER	7,009	4,737	(2,272)	67.58%
WEST ST PAUL WATER	2,243,605	1,550,539	(693,066)	69.11%
NEWPORT WATER	6,233	8,435	2,202	135.32%
LITTLE CANADA WATER	810,068	662,274	(147,794)	81.76%
SUNFISH LAKE WATER	781	530	(251)	67.83%
LILYDALE WATER	123,270	86,629	(36,641)	70.28%
CITY OF MENDOTA WATER	9,314	6,496	(2,818)	69.74%
TOTAL WATER SALES	59,832,573	43,511,309	(16,321,264)	72.72%
SLUDGE PROCESSING	80,000	68,370	(11,630)	85.46%
METER TESTING FEE	-	35	35	0.00%
METER READING CHARGE	10,250	5,484	(4,766)	53.50%
CUT OFFS	40,000	9,980	(30,020)	24.95%
THAWING SERVICES AND MAINS	1,000	1,200	200	120.00%
WATER SAMPLE TESTING	-	(510)	(510)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,625	625	103.68%

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RPZ BACKFLOW PREVENTER FEE	165,000	139,650	(25,350)	84.64%
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	5,400	(24,600)	18.00%
INSP FEE WINTER HYD PERMIT	15,000	13,300	(1,700)	88.67%
SERVICE CONN OUTSIDE CITY	-	7,025	7,025	0.00%
REPAIRS	85,000	101,721	16,721	119.67%
TURN ON AND OFF	250,000	82,260	(167,740)	32.90%
COLLECTION FEE	1,260,000	398,244	(861,756)	31.61%
RECOVERED CHGS IN OUT CITY	75,000	135,787	60,787	181.05%
LATE CHARGES	535,000	421,119	(113,881)	78.71%
INSIDE PIPING RESIDENTIAL	55,000	33,588	(21,412)	61.07%
INSIDE PIPING COMMERCIAL	79,000	57,480	(21,520)	72.76%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	19,935	(10,065)	66.45%
OUTSIDE DITCH 3INCH AND LARGER	41,000	29,762	(11,238)	72.59%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	41,965	(73,035)	36.49%
METER SET AND SEAL 1 OR LESS	8,500	6,150	(2,350)	72.35%
METER SET AND SEAL 3 AND 4 IN	2,000	-	(2,000)	0.00%
METER SET AND SEAL 6 INCH	2,500	1,350	(1,150)	54.00%
METER SET AND SEAL 8 INCH	450	525	75	116.67%
DOCK PERMITS	600	725	125	120.83%
METER REPAIR AND REPLACEMENT	40,000	22,802	(17,198)	57.00%
TOTAL WATER FEE AND SERVICE	4,043,927	2,548,553	(1,495,374)	63.02%
RIGHT OF WAY CHARGE	1,875,000	1,411,558	(463,442)	75.28%
TOTAL UTILITY COST RECOVERY	1,875,000	1,411,558	(463,442)	75.28%

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

Account Description	Budget	Actual	Variance	Act/Budg %
CURRENT YEAR	-	220,884	220,884	0.00%
ASSESSMENT PENALTY	-	2,799	2,799	0.00%
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	-	19,096	19,096	0.00%
INTEREST NON POOL	375,000	216,870	(158,130)	0.00%
INVESTMENTS-INVESTMENT EARNINGS	700,000	2,370	(697,630)	0.34%
ASSET CONTRIB METER	80,000	76,759	(3,241)	95.95%
ASSET CONTRIB AUTOFIRE	200,000	164,004	(35,996)	82.00%
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	46,195	(53,805)	46.20%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	66,404	(33,596)	0.00%
TOTAL CONTRIBUTIONS	630,000	383,664	(246,336)	60.90%

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

Account Description	Budget	Actual	Variance	Act/Budg %
STATE GRANT OTHER ADMIN	-	25,000	25,000	0.00%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	5,760	(1,240)	82.29%
RECYCLED ITEMS PURCHASING	-	15	15	0.00%
SALE OF SCRAP SCRAP METAL	2,000	2,764	764	138.20%
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	-	(20,633)	(20,633)	0.00%
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	-	481	481	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	974,725	(23,592,434)	3.97%
REVENUE	91,763,659	49,082,005	(42,681,654)	53.49%

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 - September 30, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,330,628	12,472,365	2,858,263	81.36%
Total EMPLOYEE BENEFITS	8,402,727	5,867,307	2,535,420	69.83%
Total EMPLOYEE EXPENSE	23,733,355	18,339,672	5,393,683	77.27%
Total PROFESSIONAL SERVICES	1,336,704	395,482	941,222	29.59%
Total SKILLED SERVICES	1,617,300	848,741	768,559	52.48%
Total FINANCIAL SERVICES	457,500	193,322	264,178	42.26%
Total BUILDING REPAIR MAINT SERVICES	236,263	433,459	(197,196)	183.46%
Total MACHINERY AND EQUIPMENT	733,250	228,662	504,588	31.18%
Total INFRASTRUCTURE REPAIR	165,000	-	165,000	0.00%
Total OTHER REPAIR	178,900	104,508	74,392	58.42%
Total LAND AND BUILDING	12,500	11,538	962	92.30%
Total EQUIPMENT RENTAL	377,000	129,284	247,716	34.29%
Total COMMUNICATIONS SERVICES	184,500	71,261	113,239	38.62%
Total WATER SEWER SERVICES	15,300	6,967	8,333	45.54%
Total REAL ESTATE SERVICE CHGS	122,000	49,492	72,508	40.57%
Total DELIVERY SERVICES	273,350	130,599	142,751	47.78%
Total DATA PRINT SERVICES	240,500	24,483	216,017	10.18%
Total TRAVEL AND TRAINING	227,150	86,346	140,804	38.01%
Total MILEAGE AND PARKING	10,200	3,287	6,913	32.22%
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	376,161	3,371,185	10.04%
Total SERVICES	14,765,931	4,171,811	10,594,120	28.25%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	14,700	12,543	2,157	85.33%
Total COMPUTER MATERIAL AND SUPPLIES	184,750	202,689	(17,939)	109.71%
Total PAPER AND FORMS	93,500	-	93,500	0.00%
Total OFFICE EQUIPMENT AND FURNITURES	34,000	29,931	4,069	88.03%
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	1,277,258	991,742	56.29%
Total BUILDING REPAIR SUPPLIES	303,250	62,167	241,083	20.50%
Total STREET MAINTENANCE MATERIALS	33,000	12,998	20,002	39.39%
Total VEHICLE REPAIR AND MAINTENANCE	110,100	52,659	57,441	47.83%
Total EQUIPMENT PARTS	392,500	214,270	178,230	54.59%
Total EMPLOYEE CLOTHING	84,800	60,411	24,389	71.24%
Total PUBLIC SAFETY SUPPLIES	187,700	107,361	80,339	57.20%
Total FIELD AND SHOP SUPPLIES	229,700	105,047	124,653	45.73%
Total RECREATION SUPPLIES	12,000	17,225	(5,225)	143.54%
Total RAW MATERIAL	385,300	237,837	147,463	61.73%
Total INFRASTRUCTURE SUPPLIES	3,037,400	2,538,436	498,964	83.57%
Total GEN MATERIALS AND SUPPLIES	387,200	320,648	66,552	82.81%
Total MATERIALS AND SUPPLIES	8,258,450	5,473,448	2,785,002	66.28%
Total LOAN EXPENSE	400,000	193,563	206,437	48.39%
Total TORT LIABILITY	1,640,000	1,554,974	85,026	94.82%
Total MISCELLANEOUS EXPENSE	10,000	-	10,000	0.00%
Total OTHER MISCELLANEOUS	2,050,000	1,748,537	301,463	85.29%

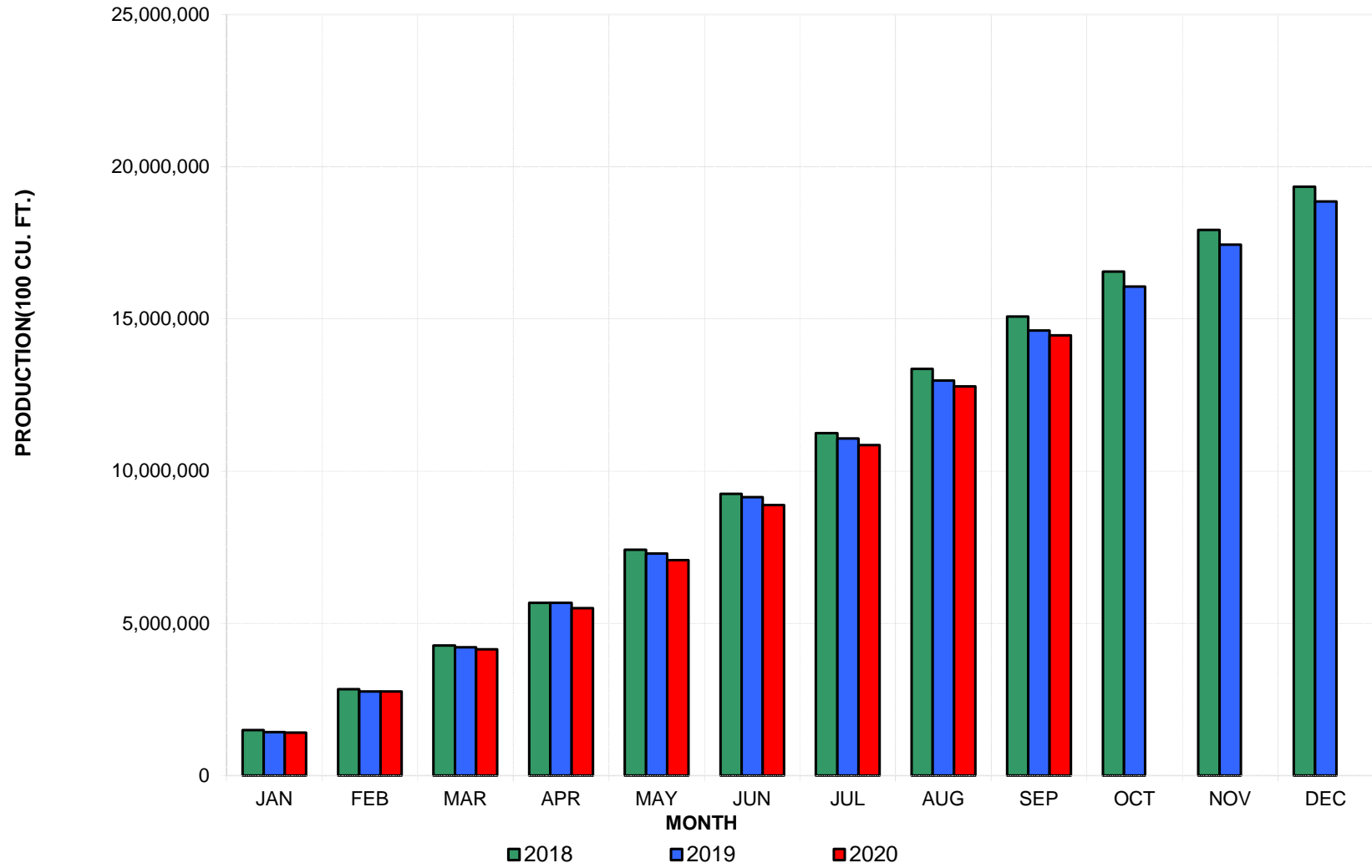
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - September 30, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	38,028,500	4,833,540	33,194,960	12.71%
Total DEPRECIATION EXPENSE	(570,000)	3,295,463	(3,865,463)	-578.15%
Total CAPITAL OUTLAY	37,458,500	8,129,002	29,329,498	21.70%
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	38,157,897.36	53,605,762	42%

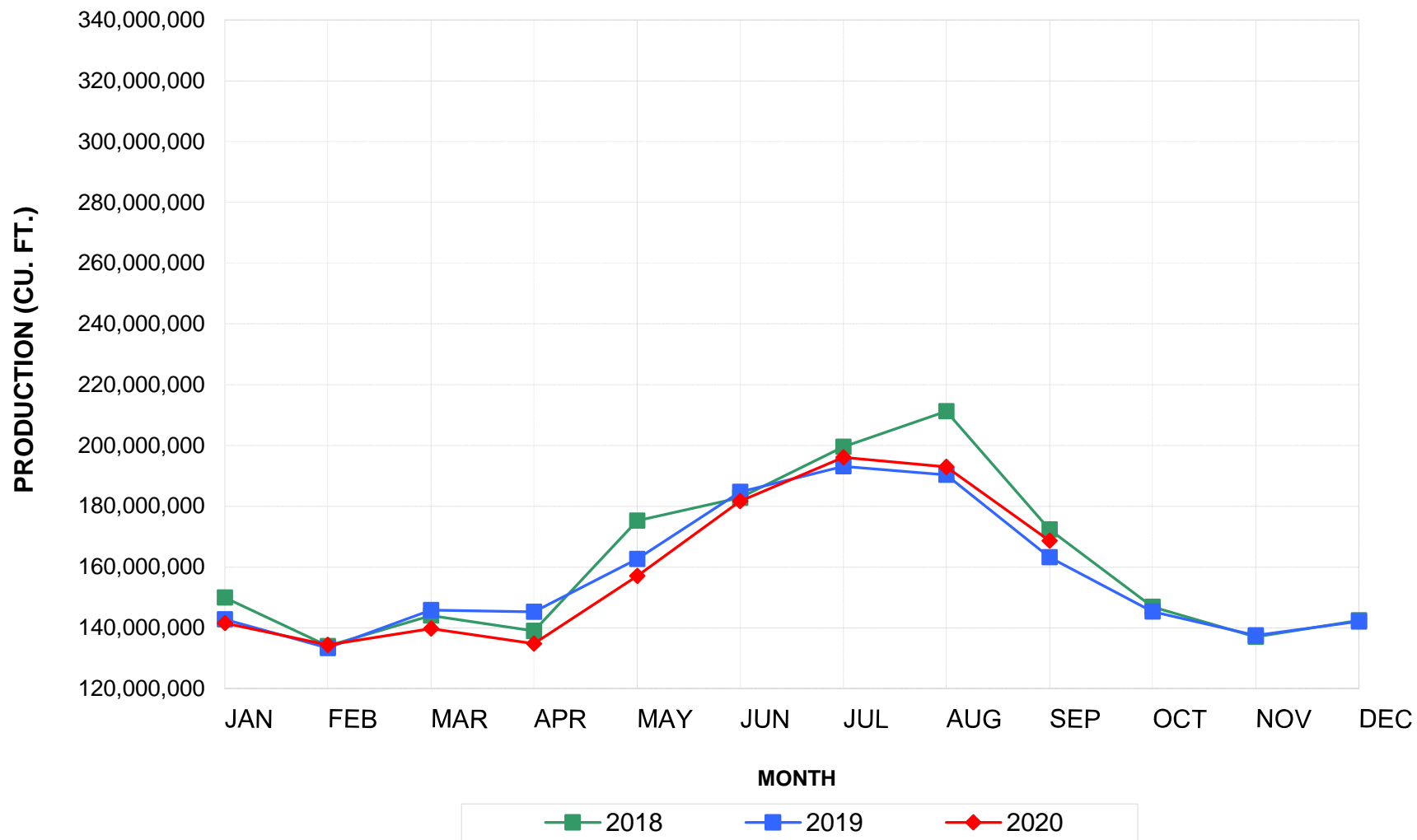
Graphs

PRODUCTION - CONSUMPTION - REVENUE

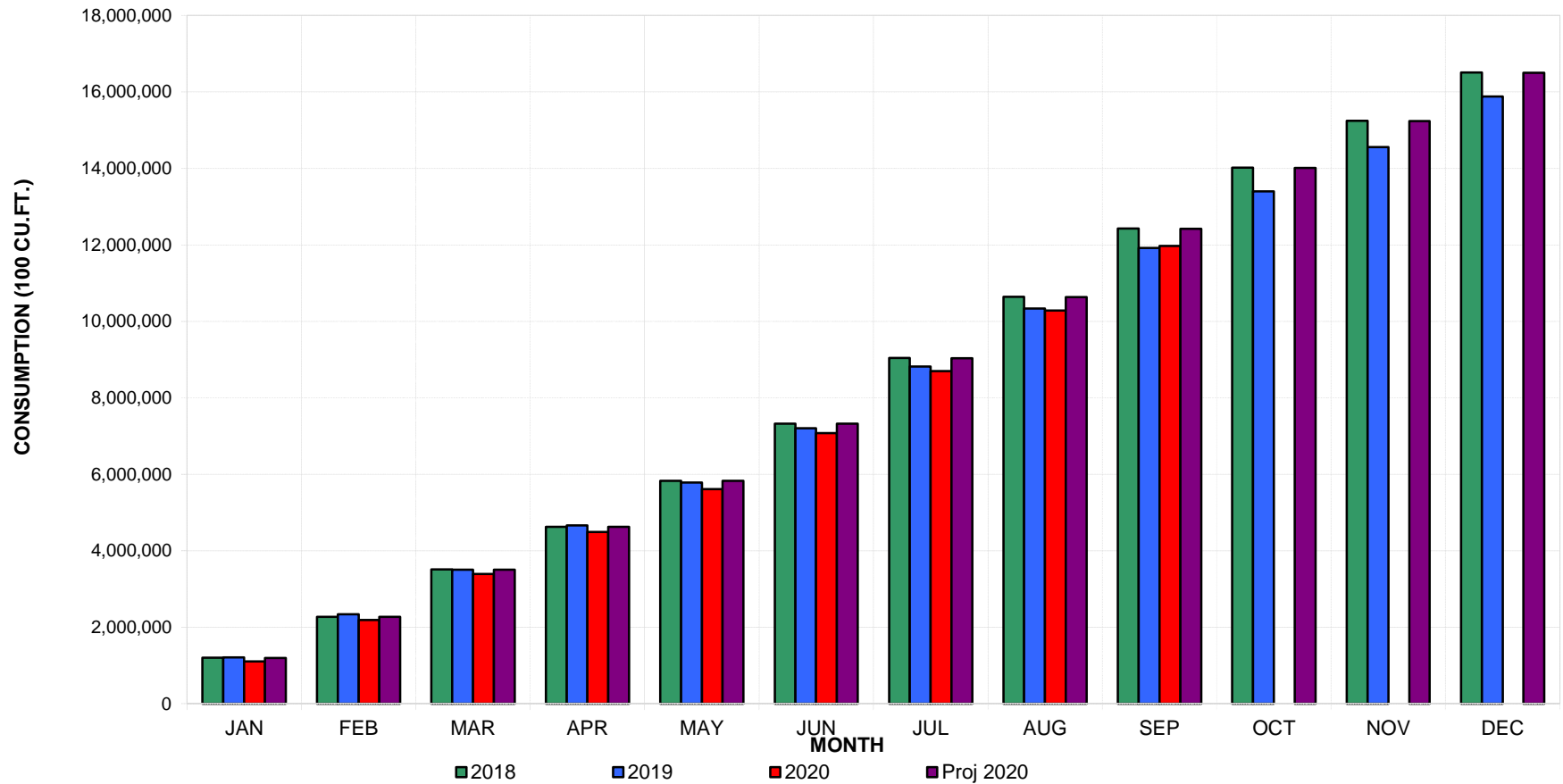
SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



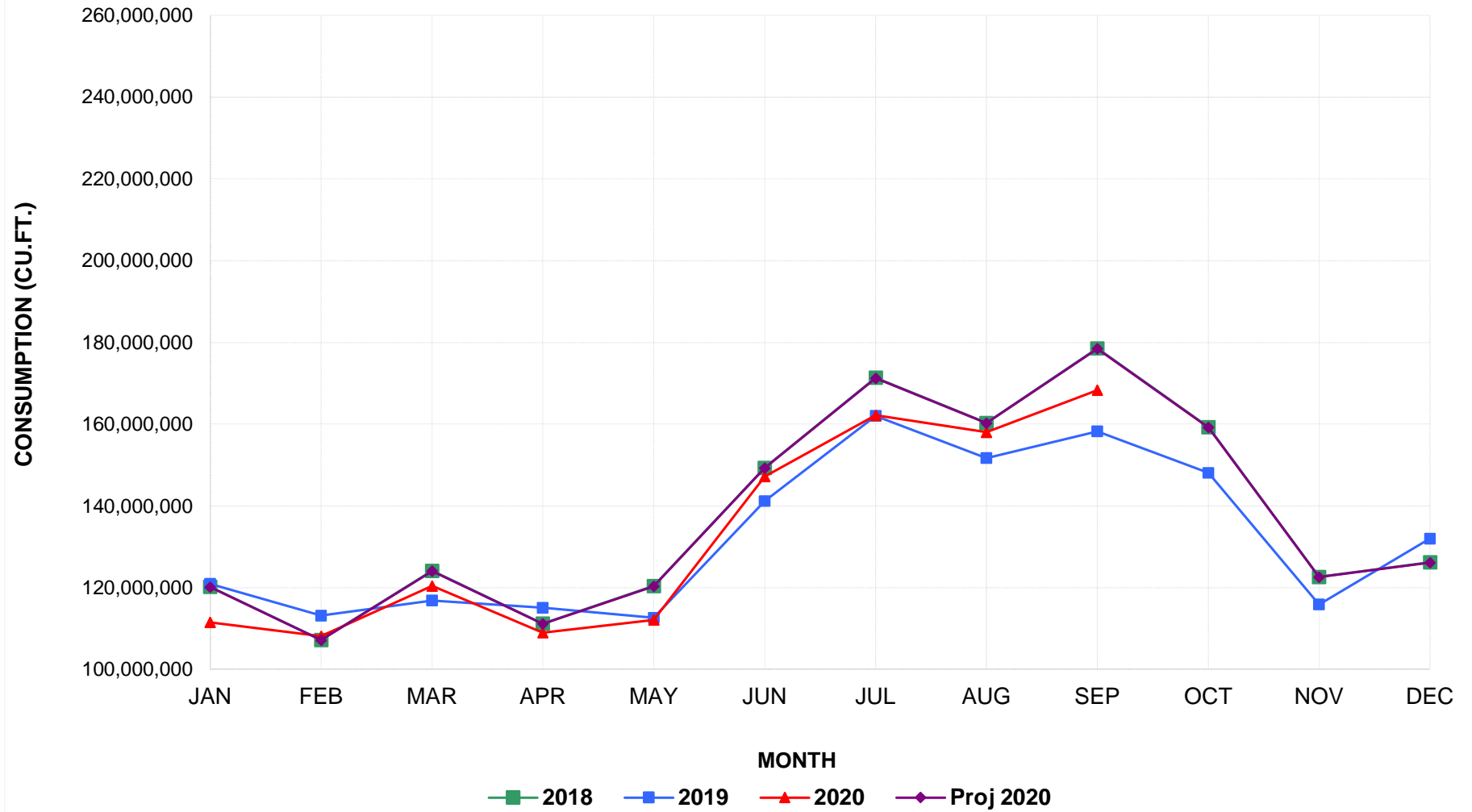
SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



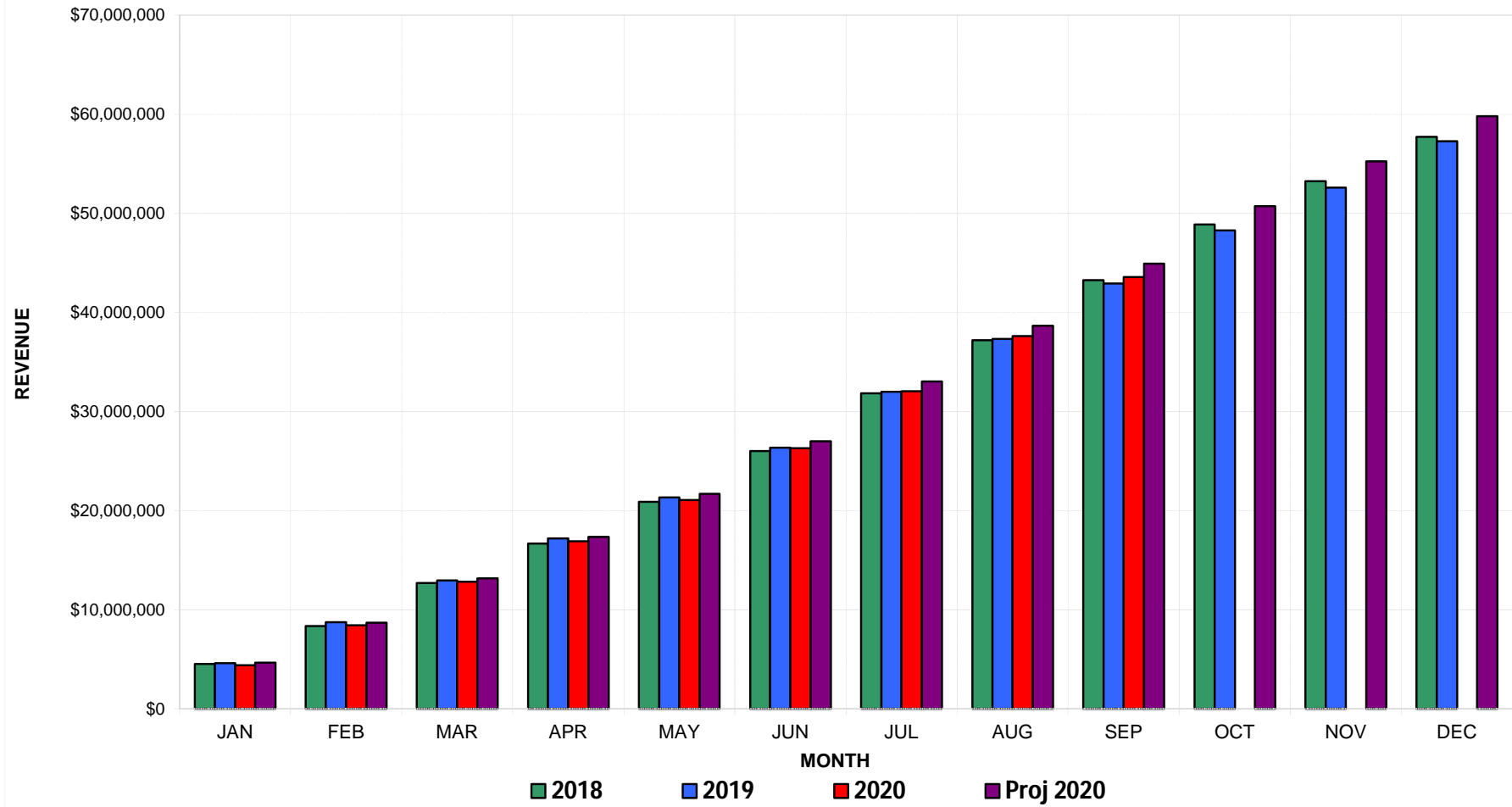
SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



SAINT PAUL REGIONAL WATER SERVICES REVENUE BY MONTH

