

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

FEBRUARY

TO THE BOARD OF WATER COMMISSIONERS

FINANCING INFORMATION TOOL – PROBE 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 - February 28, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	500	(1,000)	33.33%
WATER SERVICE BASE FEE	10,644,720	1,774,056	(8,870,664)	16.67%
WATER MAIN SURCHARGE	2,720,000	369,191	(2,350,809)	13.57%
AUTO FIRE ANNUAL CHARGE	260,000	274,260	14,260	105.48%
ST PAUL WATER	31,509,032	4,312,666	(27,196,366)	13.69%
FALCON HEIGHTS WATER	525,547	77,823	(447,724)	14.81%
LAUDERDALE WATER	184,883	36,717	(148,166)	19.86%
MAPLEWOOD WATER	5,242,715	453,662	(4,789,053)	8.65%
MENDOTA HEIGHTS WATER	2,228,506	344,812	(1,883,694)	15.47%
UNIV OF MIN WATER	510,080	47,409	(462,671)	0.00%
ROSEVILLE WATER	4,295,866	539,732	(3,756,134)	12.56%
SOUTH ST PAUL WATER	7,284	1,503	(5,781)	20.64%
WEST ST PAUL WATER	2,326,485	409,514	(1,916,971)	17.60%
NEWPORT WATER	6,478	1,500	(4,978)	23.15%
LITTLE CANADA WATER	841,846	111,744	(730,102)	13.27%
SUNFISH LAKE WATER	812	266	(546)	32.72%
LILYDALE WATER	128,093	16,016	(112,077)	12.50%
CITY OF MENDOTA WATER	9,679	2,456	(7,223)	25.38%
TOTAL WATER SALES	61,443,526	8,773,828	(52,669,698)	14.28%
SLUDGE PROCESSING	80,000	12,470	(67,530)	15.59%
METER READING CHARGE	10,250	864	(9,386)	8.43%
CUT OFFS	18,000	3,430	(14,570)	19.06%
THAWING SERVICES AND MAINS	1,000	5,100	4,100	510.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,850	850	105.00%
RPZ BACKFLOW PREVENTER FEE	178,000	20,090	(157,910)	11.29%
ANTENNA SITE RENTAL FEE	1,125,318	404,626	(720,692)	35.96%
ADMIN FEE LEAD REPLACEMENT	30,000	(165)	(30,165)	-0.55%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - February 28, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
HYDRANT METER RENTAL	23,000	560	(22,440)	2.43%
INSP FEE WINTER HYD PERMIT	22,000	12,255	(9,745)	55.70%
REPAIRS	85,000	30,549	(54,451)	35.94%
TURN ON AND OFF	250,000	8,900	(241,100)	3.56%
COLLECTION FEE	1,260,000	156,253	(1,103,747)	12.40%
RECOVERED CHGS IN OUT CITY	75,000	5,742	(69,258)	7.66%
LATE CHARGES	535,000	90,797	(444,203)	16.97%
INSIDE PIPING RESIDENTIAL	70,000	7,806	(62,194)	11.15%
INSIDE PIPING COMMERCIAL	95,000	14,140	(80,860)	14.88%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	1,800	(34,200)	5.00%
OUTSIDE DITCH 3INCH AND LARGER	49,000	1,680	(47,320)	3.43%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	14,447	(100,553)	12.56%
METER SET AND SEAL 1 OR LESS	10,000	-	(10,000)	0.00%
METER SET AND SEAL 3 AND 4 IN	3,000	-	(3,000)	0.00%
METER SET AND SEAL 6 INCH	3,000	150	(2,850)	5.00%
METER SET AND SEAL 8 INCH	1,000	75	(925)	7.50%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	11,675	(43,325)	21.23%
TOTAL WATER FEE AND SERVICE	4,159,168	821,094	(3,338,074)	19.74%
RIGHT OF WAY CHARGE	1,875,000	314,198	(1,560,802)	16.76%
TOTAL UTILITY COST RECOVERY	1,875,000	314,198	(1,560,802)	16.76%
CURRENT YEAR	-	20,705	20,705	0.00%
ASSESSMENT PENALTY	-	1,600	1,600	0.00%
ASSESSMENT INTEREST	115,000	767	(114,233)	0.67%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	23,072	(91,928)	20.06%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - February 28, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
1ST YEAR DELINQUENT	-	1,551	1,551	0.00%
2ND YEAR DELINQUENT	-	484	484	0.00%
5TH YEAR DELINQUENT	-	16	16	0.00%
6TH YEAR DELINQUENT	-	1,049	1,049	0.00%
TOTAL DELINQUENT SPECIAL ASSESSMENTS	-	3,101	3,101	0.00%
INTEREST INTERNAL POOL	325,000	-	(325,000)	0.00%
INTEREST NON POOL	375,000	101,028	(273,972)	26.94%
INVESTMENTS-INVESTMENT EARNINGS	700,000	101,028	(598,972)	14.43%
ASSET CONTRIB METER	80,000	13,379	(66,621)	16.72%
ASSET CONTRIB AUTOFIRE	200,000	24,231	(175,769)	12.12%
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	11,354	(88,646)	11.35%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	6,789	(93,212)	6.79%
TOTAL CONTRIBUTIONS	630,000	55,752	(574,248)	8.85%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	1,410	(5,590)	20.14%
SALE OF SCRAP SCRAP METAL	2,000	3,346	1,346	167.29%
WCRA REIMBURSEMENT	-	146	146	0.00%
PROPERTY DAMAGE SETTLEMENT	-	508	508	0.00%
REFUNDS OVERPAYMENTS	-	(12,976)	(12,976)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	287	287	0.00%
OTHER MISC REVENUE	-	925	925	0.00%
PROCEEDS FROM NOTE ISSUANCE	51,030,000	-	(51,030,000)	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - February 28, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
PROCEEDS FROM LOAN	250,000	-	(250,000)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
SALE OF CAPITAL ASSET	-	52,230	52,230	0.00%
USE OF FUND EQUITY	2,809,736		(2,809,736)	0.00%
OTHER FINANCING SOURCES	54,576,696	45,876	(54,530,820)	0.08%
REVENUE-REVENUE	123,499,390	10,137,949	(113,361,441)	8.21%

GL DEPARTMENTAL 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.

but has not yet received an interdepartmental invoice.

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - February 28, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,483,707	2,596,780	12,886,927	16.77%
Total EMPLOYEE BENEFITS	8,698,901	1,354,230	7,344,671	15.57%
Total EMPLOYEE EXPENSE	24,182,608	3,951,010	20,231,598	16.34%
Total PROFESSIONAL SERVICES	1,612,647	53,470	1,559,177	3.32%
Total SKILLED SERVICES	1,586,350	165,670	1,420,680	10.44%
Total FINANCIAL SERVICES	402,500	49,038	353,462	12.18%
Total BUILDING REPAIR MAINT SERVICES	262,500	12,547	249,953	4.78%
Total MACHINERY AND EQUIPMENT	867,336	176,838	690,498	20.39%
Total INFRASTRUCTURE REPAIR	60,000	-	60,000	0.00%
Total OTHER REPAIR	215,500	4,954	210,546	2.30%
Total LAND AND BUILDING	12,500	11,020	1,480	88.16%
Total EQUIPMENT RENTAL	386,250	17,844	368,406	4.62%
Total COMMUNICATIONS SERVICES	253,886	21,698	232,188	8.55%
Total WATER SEWER SERVICES	15,300	1,049	14,251	6.86%
Total REAL ESTATE SERVICE CHGS	122,000	4,627	117,373	3.79%
Total DELIVERY SERVICES	278,950	43,948	235,002	15.75%
Total DATA PRINT SERVICES	238,500	23,028	215,472	9.66%
Total TRAVEL AND TRAINING	252,300	55,212	197,088	21.88%
Total MILEAGE AND PARKING	10,700	1,056	9,644	9.87%
Total INTERNAL CHARGES	4,832,929	(19,997)	4,852,926	-0.41%
Total OTHER SERVICE EXPENSE	2,914,736	118,402	2,796,334	4.06%
Total SERVICES	14,324,884	740,404	13,584,480	5.17%
Total COMM MATERIAL AND SUPPLIES	8,800	326	8,474	3.70%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	35,639	268,061	11.73%

**Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - February 28, 2021**

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	98,900	146	98,754	0.15%
Total OFFICE EQUIPMENT AND FURNITURES	123,000	10,047	112,953	8.17%
Total GENERAL OFFICE SUPPLIES	42,050	-	42,050	0.00%
Total VEHICLE COMMODITIES	436,700	-	436,700	0.00%
Total BUILDING UTILITIES	2,169,000	293,064	1,875,936	13.51%
Total BUILDING REPAIR SUPPLIES	276,250	3,568	272,682	1.29%
Total STREET MAINTENANCE MATERIALS	34,000	-	34,000	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	8,066	95,434	7.79%
Total EQUIPMENT PARTS	446,500	60,783	385,717	13.61%
Total EMPLOYEE CLOTHING	89,550	40,334	49,216	45.04%
Total PUBLIC SAFETY SUPPLIES	201,100	16,904	184,196	8.41%
Total FIELD AND SHOP SUPPLIES	261,700	15,137	246,563	5.78%
Total RECREATION SUPPLIES	20,000	-	20,000	0.00%
Total RAW MATERIAL	399,500	9,180	390,320	2.30%
Total INFRASTRUCTURE SUPPLIES	3,177,700	562,792	2,614,908	17.71%
Total GEN MATERIALS AND SUPPLIES	385,200	52,006	333,194	13.50%
Total MATERIALS AND SUPPLIES	8,577,150	1,107,991	7,469,159	12.92%
Total LOAN EXPENSE	650,000	24,620	625,380	3.79%
Total TORT LIABILITY	140,000	13,969	126,031	9.98%
Total MISCELLANEOUS EXPENSE	80,000	-	80,000	0.00%
Total OTHER MISCELLANEOUS	870,000	38,589	831,411	4.44%
Total CAPITAL EXPENSE	70,751,200	1,600,233	69,150,967	2.26%
Total DEPRECIATION EXPENSE	(589,000)	-	(589,000)	0.00%
Total CAPITAL OUTLAY	70,162,200	1,600,233	68,561,967	2.28%

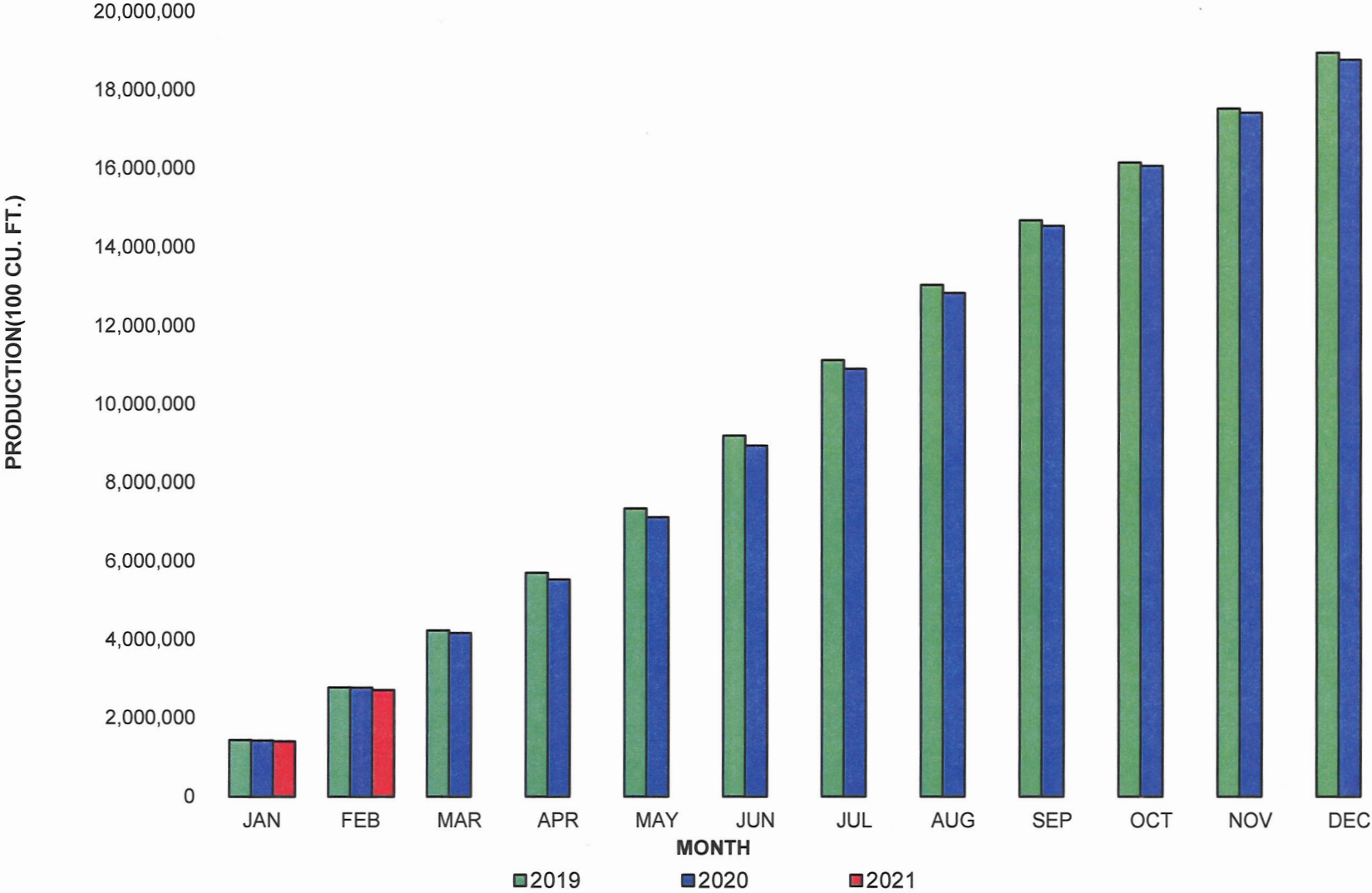
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - February 28, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	2,644,000	-	2,644,000	0.00%
Total REVENUE BOND PRINCIPAL	1,400,000	-	1,400,000	0.00%
Total GO BOND INTEREST	108,100	-	108,100	0.00%
Total OTHER DEBT INTEREST	1,167,948	-	1,167,948	0.00%
Total DEBT ISSUANCE COST	62,500	-	62,500	0.00%
Total DEBT SERVICE	5,382,548	-	5,382,548	0.00%
EXPENDITURE EXPENSE	123,499,390	7,438,227	116,061,163	6.02%

Graphs

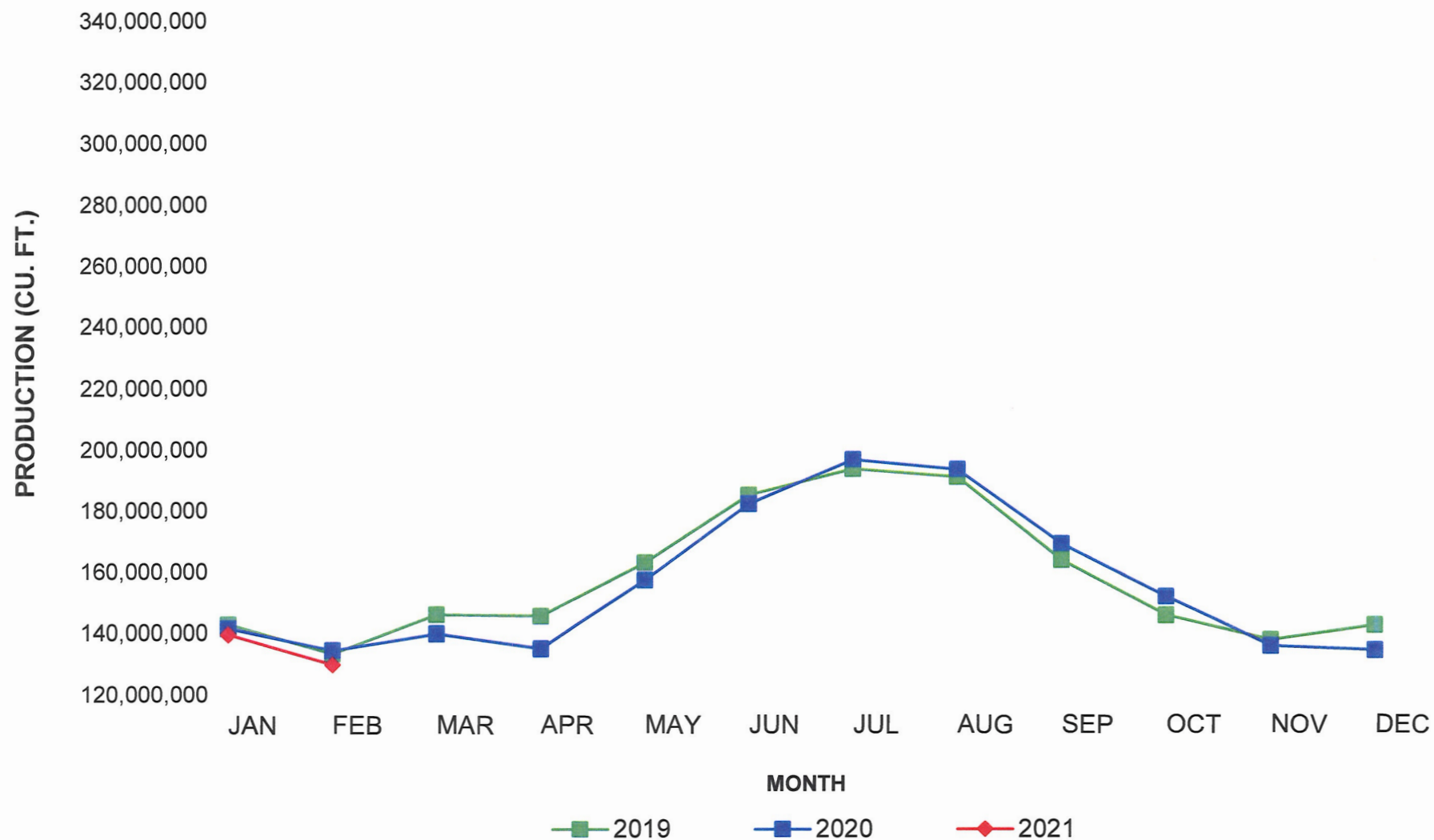
PRODUCTION - CONSUMPTION - REVENUE

**SAINT PAUL REGIONAL WATER SERVICES
YEAR TO DATE PRODUCTION**



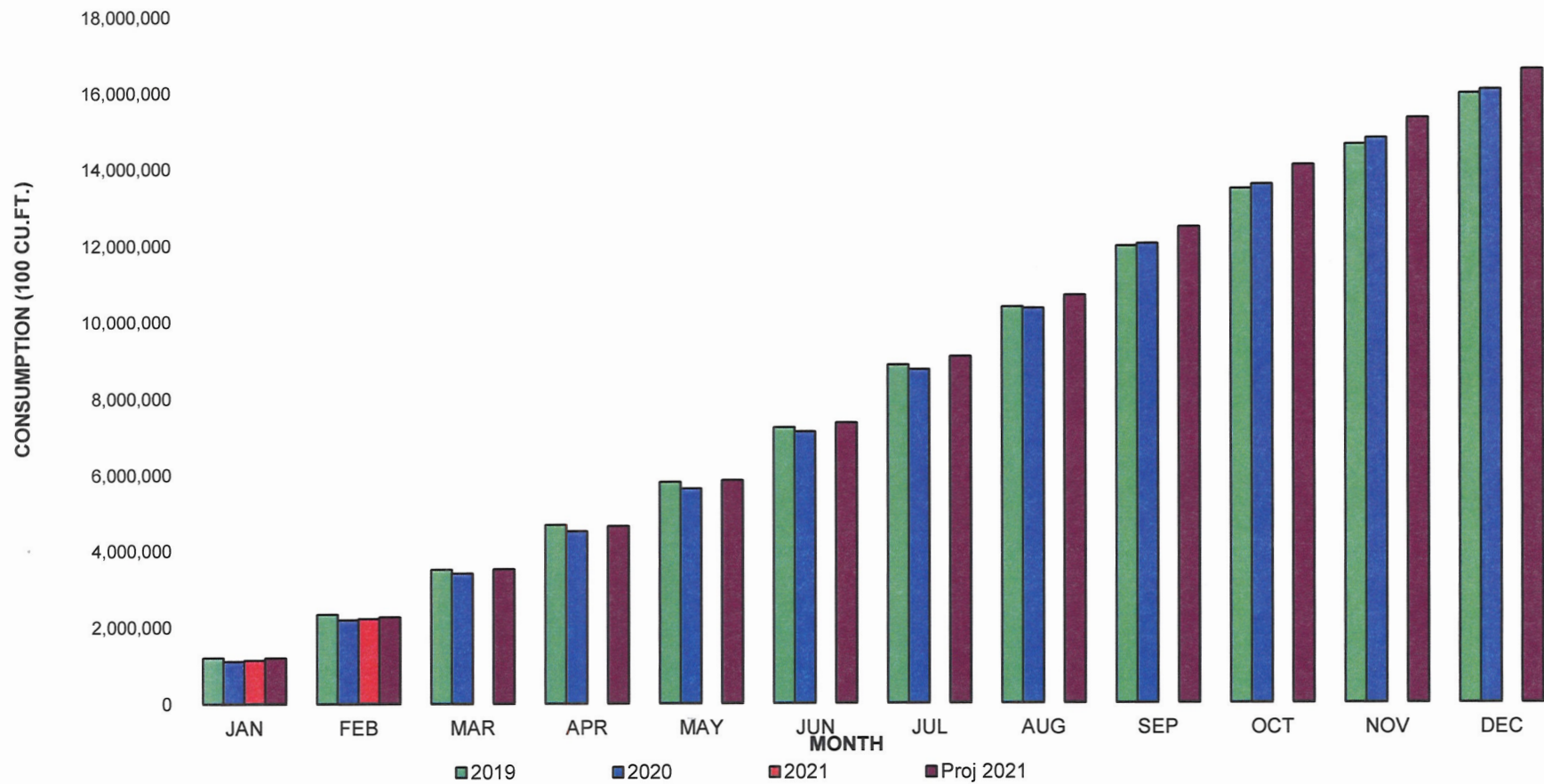
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



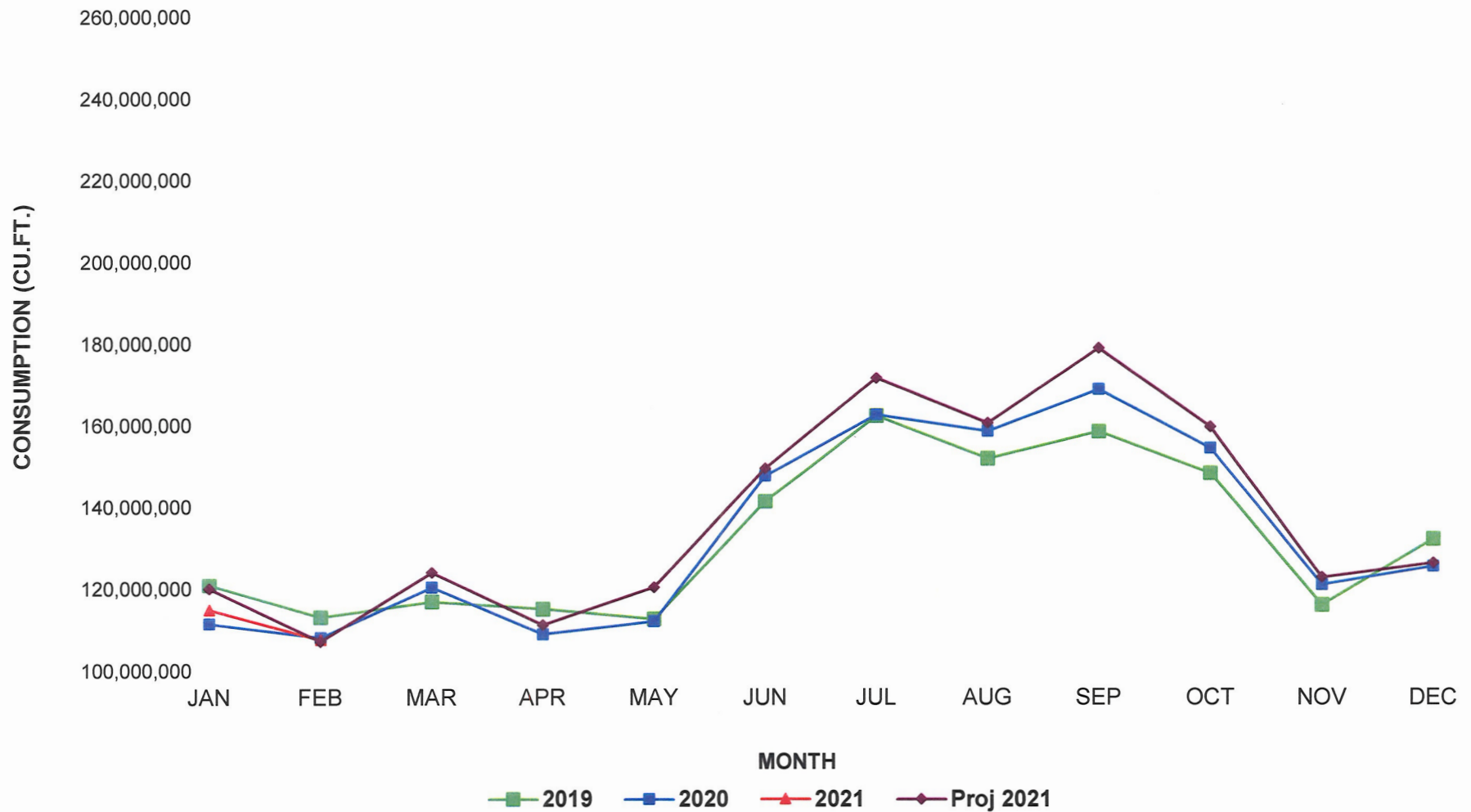
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



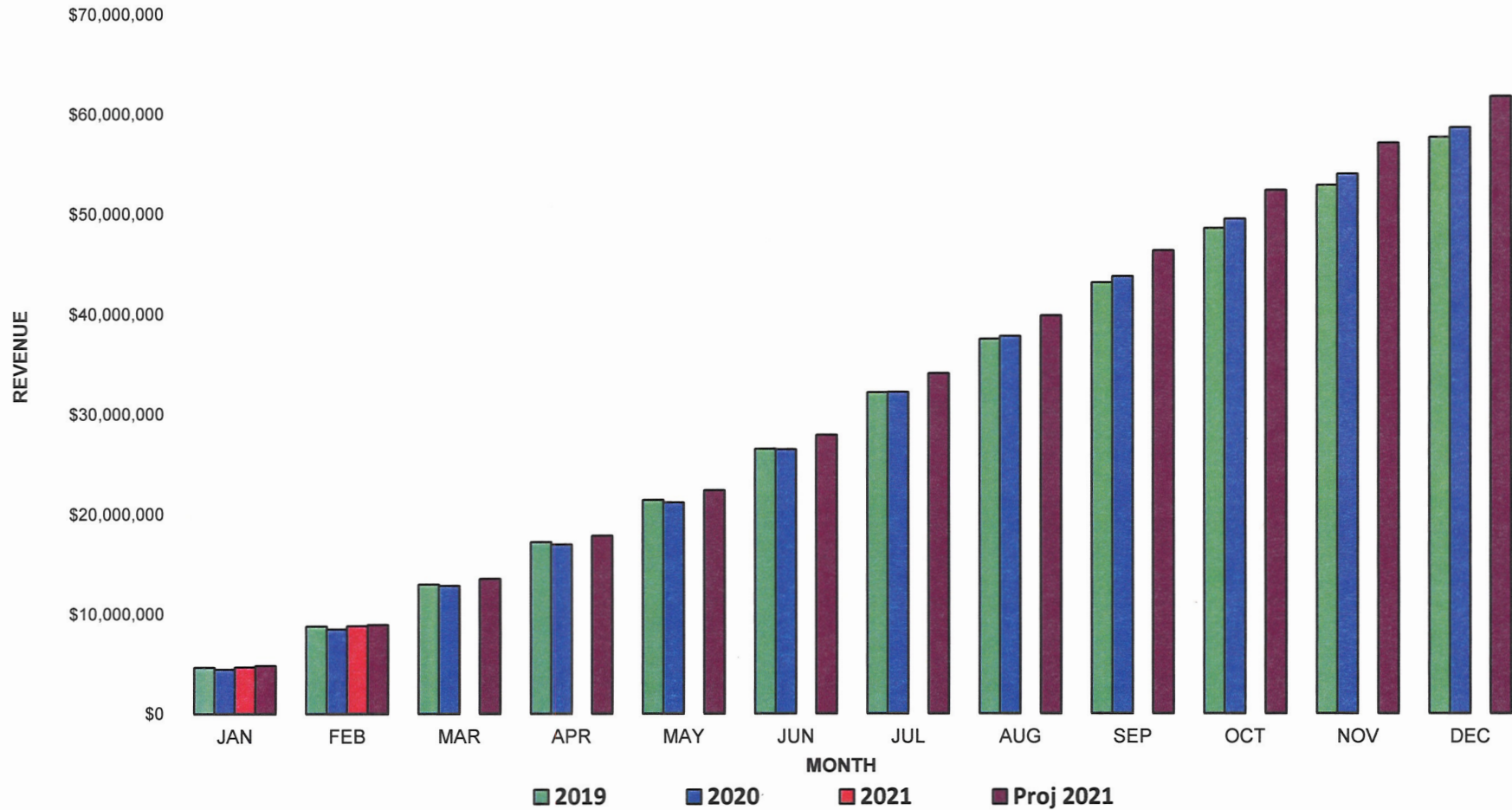
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



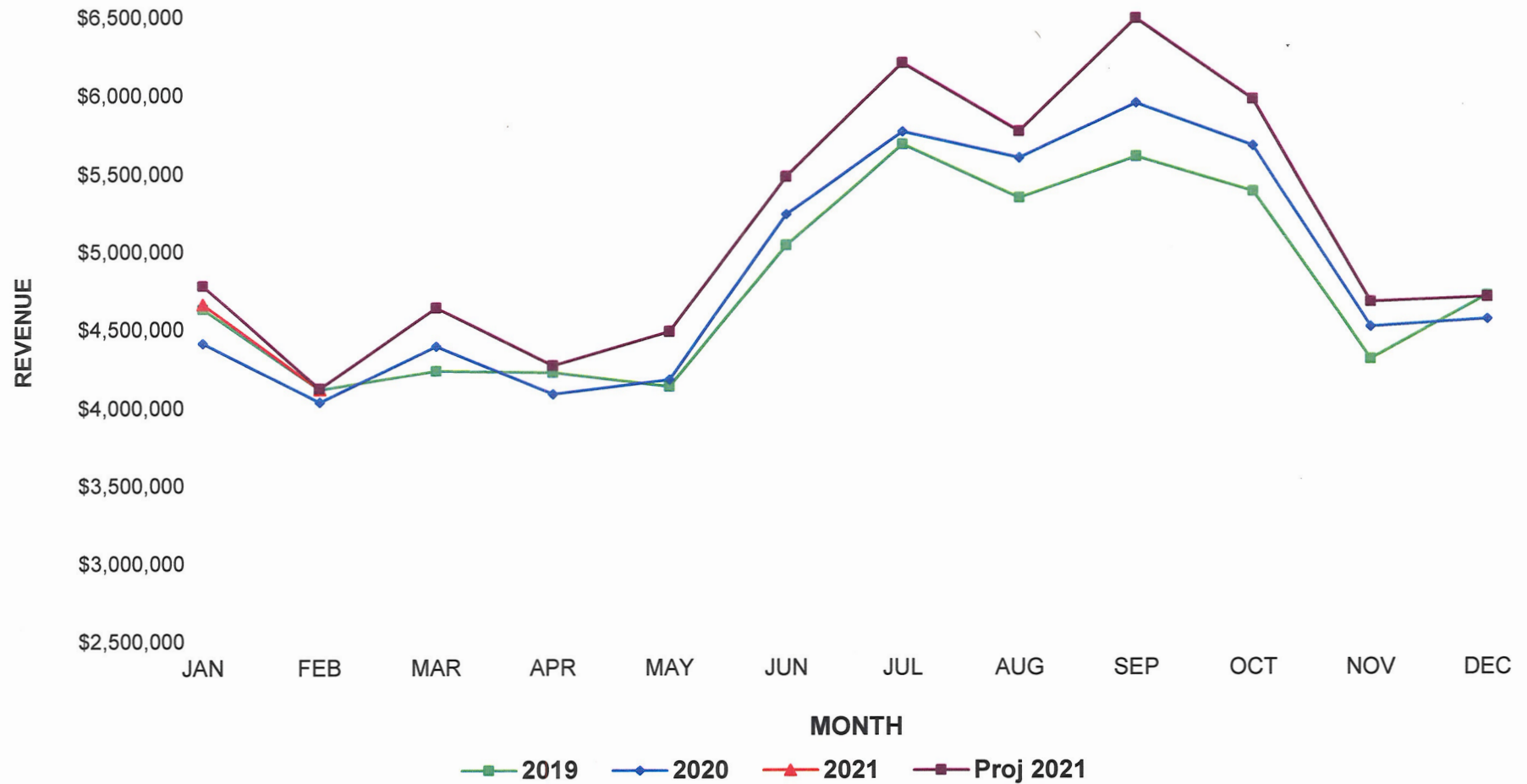
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.