

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 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 - April 30, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	500	(1,000)	33.33%
WATER SERVICE BASE FEE	10,644,720	3,549,923	(7,094,797)	33.35%
WATER MAIN SURCHARGE	2,720,000	743,339	(1,976,661)	27.33%
AUTO FIRE ANNUAL CHARGE	260,000	274,701	14,701	105.65%
ST PAUL WATER	31,509,032	8,528,041	(22,980,991)	27.07%
FALCON HEIGHTS WATER	525,547	104,805	(420,742)	19.94%
LAUDERDALE WATER	184,883	50,255	(134,628)	27.18%
MAPLEWOOD WATER	5,242,715	1,240,768	(4,001,947)	23.67%
MENDOTA HEIGHTS WATER	2,228,506	629,911	(1,598,595)	28.27%
UNIV OF MIN WATER	510,080	95,746	(414,334)	18.77%
ROSEVILLE WATER	4,295,866	1,127,759	(3,168,107)	26.25%
SOUTH ST PAUL WATER	7,284	2,985	(4,299)	40.98%
WEST ST PAUL WATER	2,326,485	784,431	(1,542,054)	33.72%
NEWPORT WATER	6,478	2,937	(3,541)	45.35%
LITTLE CANADA WATER	841,846	233,004	(608,842)	27.68%
SUNFISH LAKE WATER	812	404	(408)	49.76%
LILYDALE WATER	128,093	31,169	(96,924)	24.33%
CITY OF MENDOTA WATER	9,679	4,338	(5,341)	44.82%
TOTAL WATER SALES	61,443,526	17,405,017	(44,038,509)	28.33%
SLUDGE PROCESSING	80,000	18,060	(61,940)	22.58%
METER READING CHARGE	10,250	1,692	(8,558)	16.51%
CUT OFFS	18,000	7,290	(10,710)	40.50%
THAWING SERVICES AND MAINS	1,000	6,600	5,600	660.00%
WATER SAMPLE TESTING	-	(150)	(150)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,200	1,200	107.06%
RPZ BACKFLOW PREVENTER FEE	178,000	54,110	(123,890)	30.40%
ANTENNA SITE RENTAL FEE	1,125,318	456,019	(669,299)	40.52%
ADMIN FEE LEAD REPLACEMENT	30,000	(195)	(30,195)	-0.65%
HYDRANT METER RENTAL	23,000	4,200	(18,800)	18.26%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - April 30, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
INSP FEE WINTER HYD PERMIT	22,000	16,045	(5,955)	72.93%
REPAIRS	85,000	45,255	(39,745)	53.24%
TURN ON AND OFF	250,000	30,550	(219,450)	12.22%
COLLECTION FEE	1,260,000	456,399	(803,601)	36.22%
RECOVERED CHGS IN OUT CITY	75,000	8,921	(66,079)	11.89%
LATE CHARGES	535,000	196,098	(338,902)	36.65%
INSIDE PIPING RESIDENTIAL	70,000	14,038	(55,962)	20.05%
INSIDE PIPING COMMERCIAL	95,000	23,742	(71,258)	24.99%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	5,310	(30,690)	14.75%
OUTSIDE DITCH 3INCH AND LARGER	49,000	6,720	(42,280)	13.71%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	22,061	(92,939)	19.18%
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	375	(2,625)	12.50%
METER SET AND SEAL 8 INCH	1,000	150	(850)	15.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	28,240	(26,760)	51.35%
TOTAL WATER FEE AND SERVICE	4,159,168	1,419,730	(2,739,438)	34.13%
RIGHT OF WAY CHARGE	1,875,000	603,828	(1,271,172)	32.20%
TOTAL UTILITY COST RECOVERY	1,875,000	603,828	(1,271,172)	32.20%
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 ACCRUED REVENUE	-	(55,757)	(55,757)	0.00%
INTEREST NON POOL	375,000	102,351	(272,649)	27.29%
INVESTMENTS-INVESTMENT EARNINGS	700,000	46,594	(653,406)	6.66%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - April 30, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ASSET CONTRIB METER	80,000	23,828	(56,172)	29.79%
ASSET CONTRIB AUTOFIRE	200,000	94,902	(105,098)	47.45%
ASSET CONTRIB HYDRANT	100,000	(10,687)	(110,687)	-10.69%
ASSET CONTRIB MAIN	50,000	-	(50,000)	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	13,454	(86,546)	13.45%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	19,410	(80,590)	19.41%
TOTAL CONTRIBUTIONS	630,000	140,907	(489,093)	22.37%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	2,250	(4,750)	32.14%
SALE OF SCRAP SCRAP METAL	2,000	5,678	3,678	283.88%
PENALTY AND FINE	-	1,000	1,000	0.00%
WCRA REIMBURSEMENT	-	146	146	0.00%
PROPERTY DAMAGE SETTLEMENT	-	508	508	0.00%
REFUNDS OVERPAYMENTS	-	(20,978)	(20,978)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	287	287	0.00%
OTHER MISC REVENUE	-	962	962	0.00%
PROCEEDS FROM NOTE ISSUANCE	51,030,000	-	(51,030,000)	0.00%
PROCEEDS FROM LOAN	250,000	-	(250,000)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
SALE OF CAPITAL ASSET	-	57,499	57,499	0.00%
USE OF FUND EQUITY	2,809,736	-	(2,809,736)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	54,576,696	47,352	(54,529,344)	0.09%
REVENUE-REVENUE	123,499,390	19,663,429	(103,835,961)	15.92%

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.

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - April 30, 2021

Account Description	Budget	Expended	Available	Exp/Bud	%
Total SALARIES AND WAGES	15,483,707	5,082,264	10,401,443		32.82%
Total EMPLOYEE BENEFITS	8,698,901	2,530,787	6,168,114		29.09%
Total EMPLOYEE EXPENSE	24,182,608	7,613,051	16,569,557		31.48%
Total PROFESSIONAL SERVICES	1,612,647	120,982	1,491,665		7.50%
Total SKILLED SERVICES	1,586,350	287,674	1,298,676		18.13%
Total FINANCIAL SERVICES	402,500	49,038	353,462		12.18%
Total BUILDING REPAIR MAINT SERVICES	262,500	31,525	230,975		12.01%
Total MACHINERY AND EQUIPMENT	867,336	256,598	610,738		29.58%
Total INFRASTRUCTURE REPAIR	60,000	-	60,000		0.00%
Total OTHER REPAIR	215,500	9,486	206,014		4.40%
Total LAND AND BUILDING	12,500	11,590	910		92.72%
Total EQUIPMENT RENTAL	386,250	31,481	354,769		8.15%
Total COMMUNICATIONS SERVICES	253,886	36,415	217,471		14.34%
Total WATER SEWER SERVICES	15,300	9,859	5,441		64.44%
Total REAL ESTATE SERVICE CHGS	122,000	14,204	107,796		11.64%
Total DELIVERY SERVICES	278,950	82,857	196,093		29.70%
Total DATA PRINT SERVICES	238,500	58,264	180,236		24.43%
Total TRAVEL AND TRAINING	252,300	77,199	175,101		30.60%
Total MILEAGE AND PARKING	10,700	1,993	8,707		18.62%
Total NSURANCE PREMIUMS	-	1,200	(1,200)		0.00%
Total INTERNAL CHARGES	4,832,929	(95,578)	4,928,507		-1.98%
Total OTHER SERVICE EXPENSE	2,914,736	285,018	2,629,718		9.78%
Total SERVICES	14,324,884	1,269,806	13,055,078		8.86%
Total COMM MATERIAL AND SUPPLIES	8,800	873	7,927		9.93%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	71,994	231,706		23.71%

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - April 30, 2021

Account Description	Budget	Expended	Available	Exp/Bud	%
Total PAPER AND FORMS	98,900	16,694	82,206		16.88%
Total OFFICE EQUIPMENT AND FURNITURES	123,000	28,015	94,985		22.78%
Total GENERAL OFFICE SUPPLIES	42,050	6,067	35,983		14.43%
Total VEHICLE COMMODITIES	436,700	102,210	334,490		23.41%
Total BUILDING UTILITIES	2,169,000	487,329	1,681,671		22.47%
Total BUILDING REPAIR SUPPLIES	276,250	29,079	247,171		10.53%
Total STREET MAINTENANCE MATERIALS	34,000	-	34,000		0.00%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	22,354	81,146		21.60%
Total EQUIPMENT PARTS	446,500	118,795	327,705		26.61%
Total EMPLOYEE CLOTHING	89,550	46,452	43,098		51.87%
Total PUBLIC SAFETY SUPPLIES	201,100	57,333	143,767		28.51%
Total FIELD AND SHOP SUPPLIES	261,700	63,807	197,893		24.38%
Total RECREATION SUPPLIES	20,000	404	19,596		2.02%
Total RAW MATERIAL	399,500	30,133	369,367		7.54%
Total INFRASTRUCTURE SUPPLIES	3,177,700	827,430	2,350,270		26.04%
Total GEN MATERIALS AND SUPPLIES	385,200	96,995	288,205		25.18%
Total MATERIALS AND SUPPLIES	8,577,150	2,005,967	6,571,183		23.39%
Total LOAN EXPENSE	650,000	56,951	593,049		8.76%
Total TORT LIABILITY	140,000	24,296	115,704		17.35%
Total MISCELLANEOUS EXPENSE	80,000	-	80,000		0.00%
Total OTHER MISCELLANEOUS	870,000	81,246	788,754		9.34%
Total CAPITAL EXPENSE	70,751,200	3,014,120	67,737,080		4.26%
Total DEPRECIATION EXPENSE	(589,000)	-	(589,000)		0.00%
Total CAPITAL OUTLAY	70,162,200	3,014,120	67,148,080		4.30%

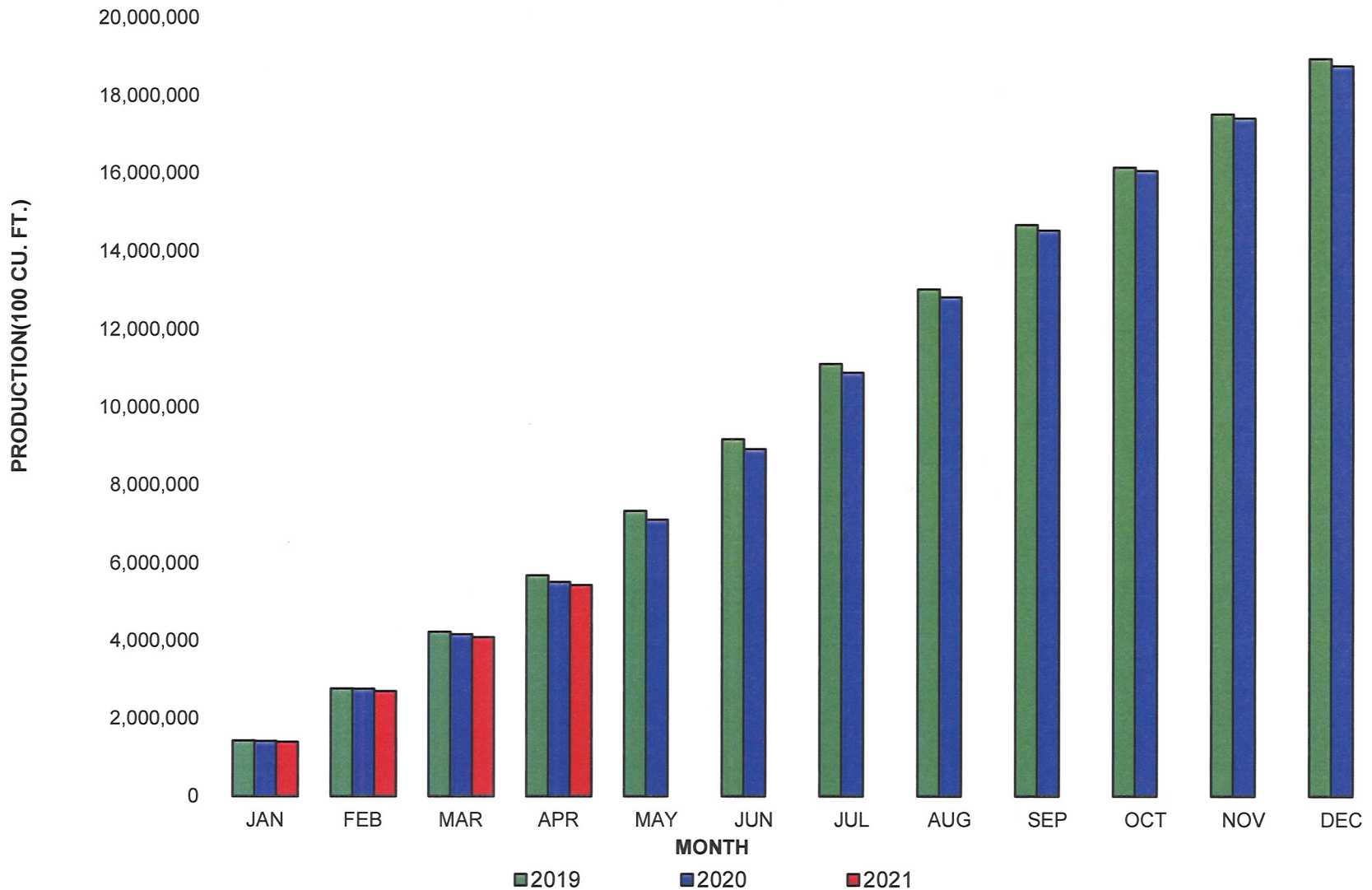
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - April 30, 2021

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	123,499,394	13,984,191	109,515,203		11.32%

Graphs

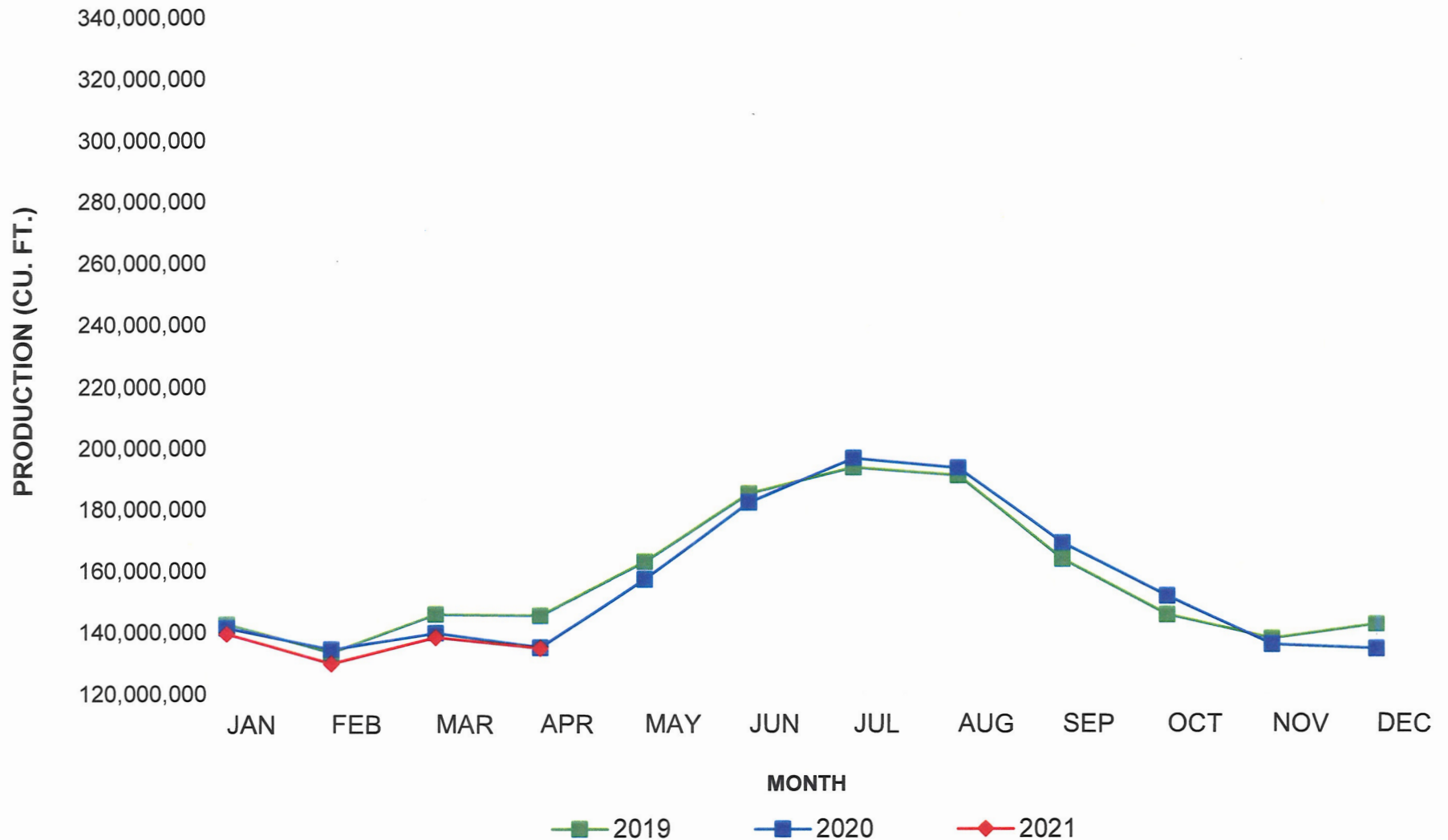
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



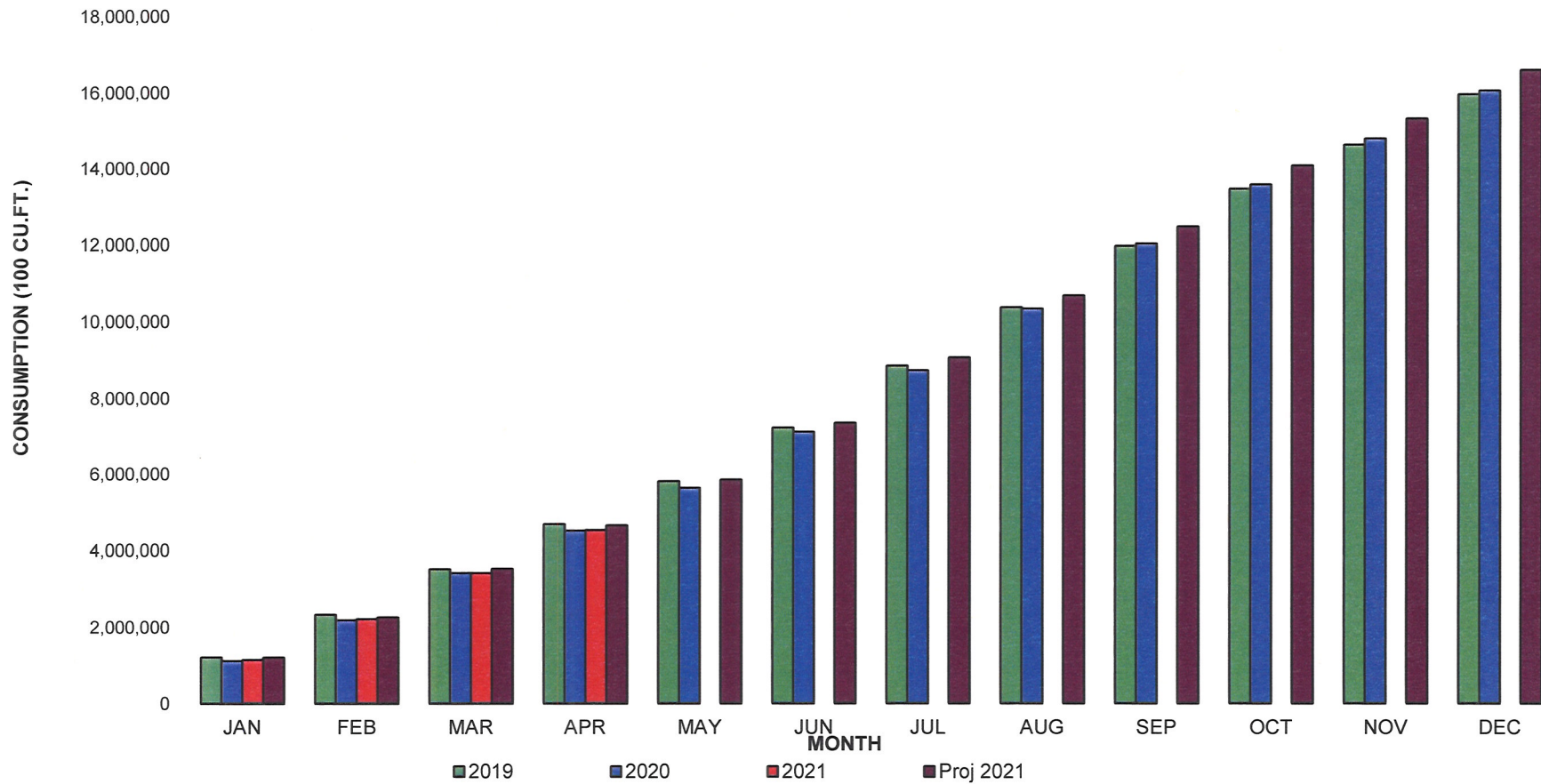
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



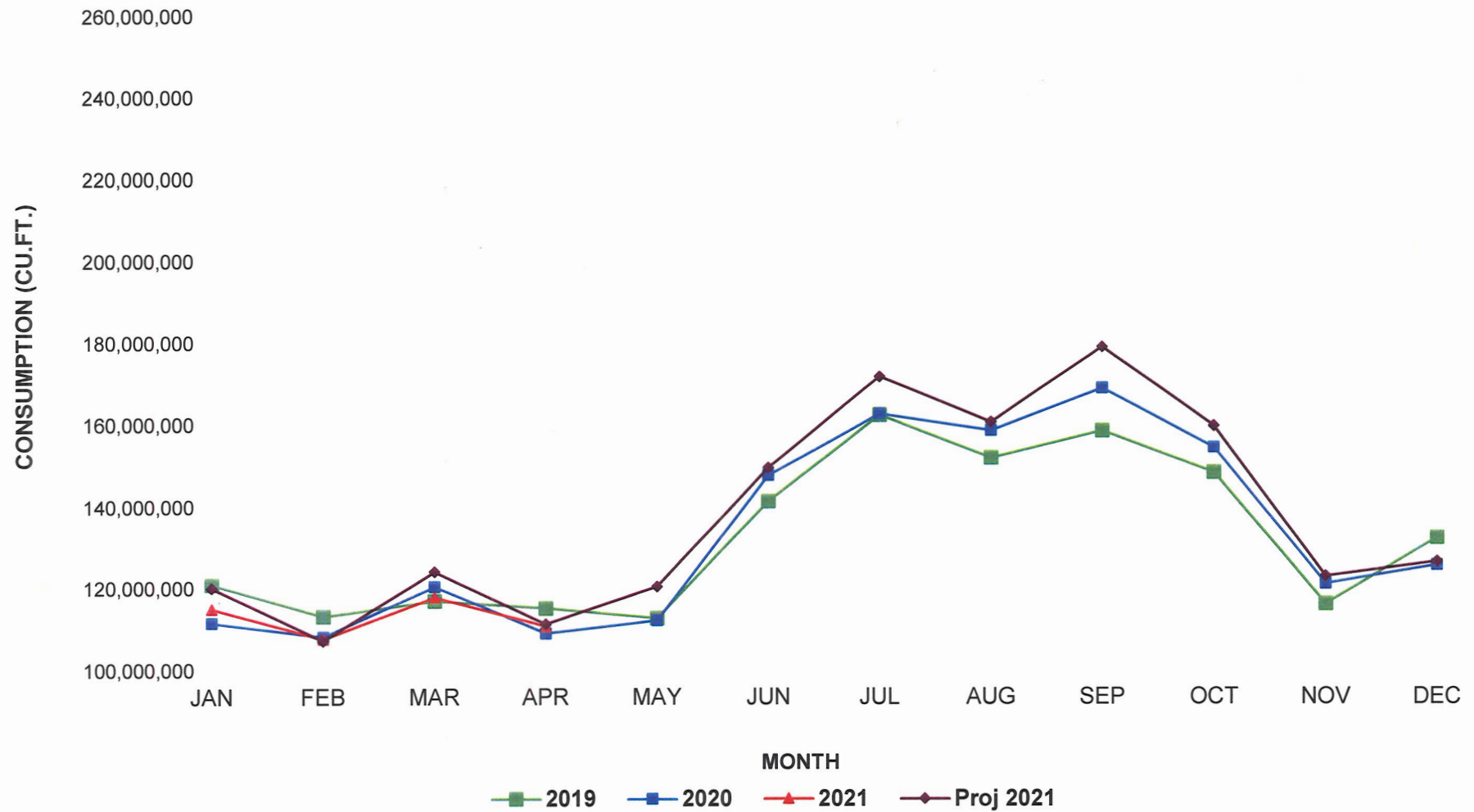
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



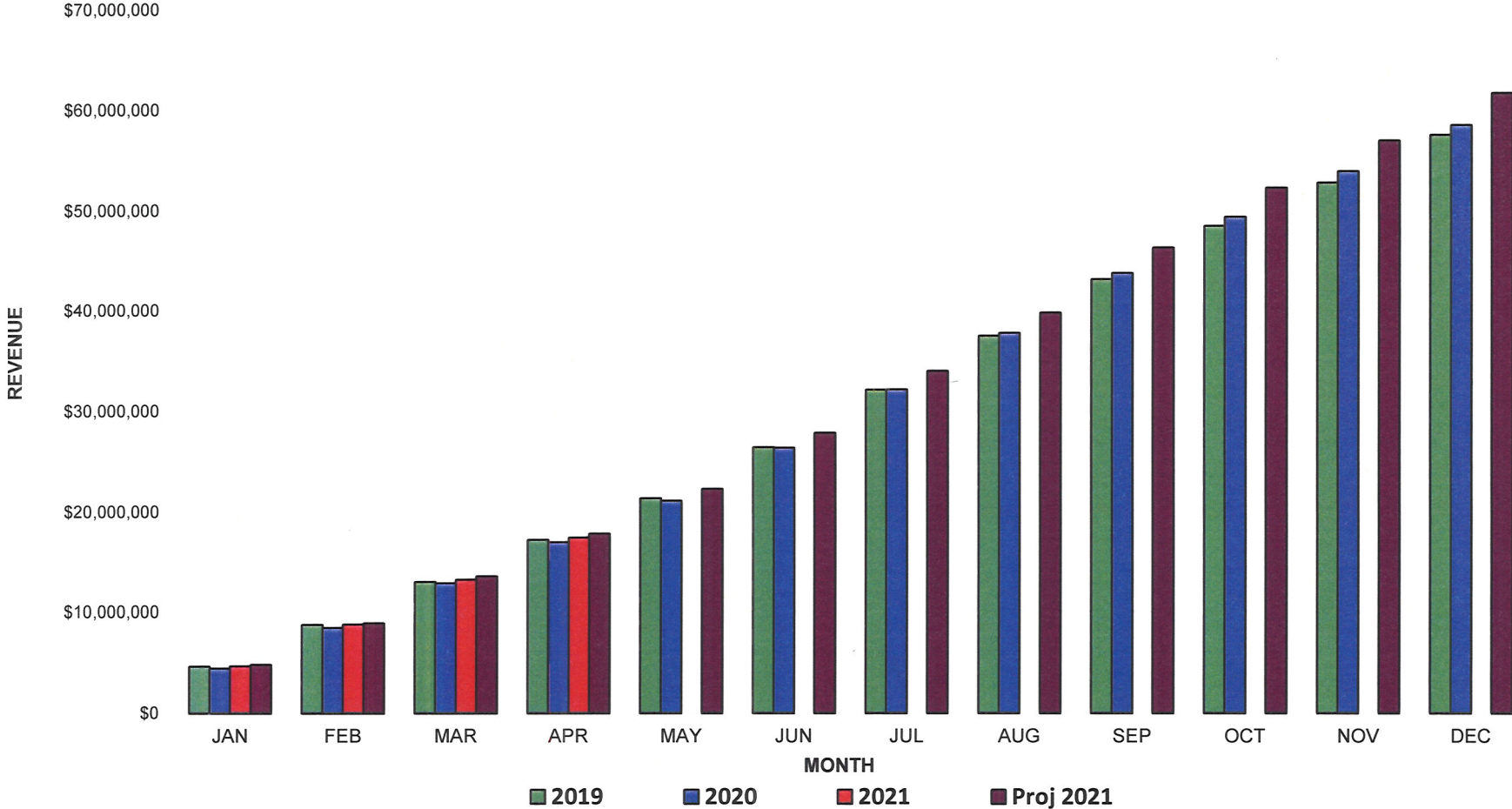
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



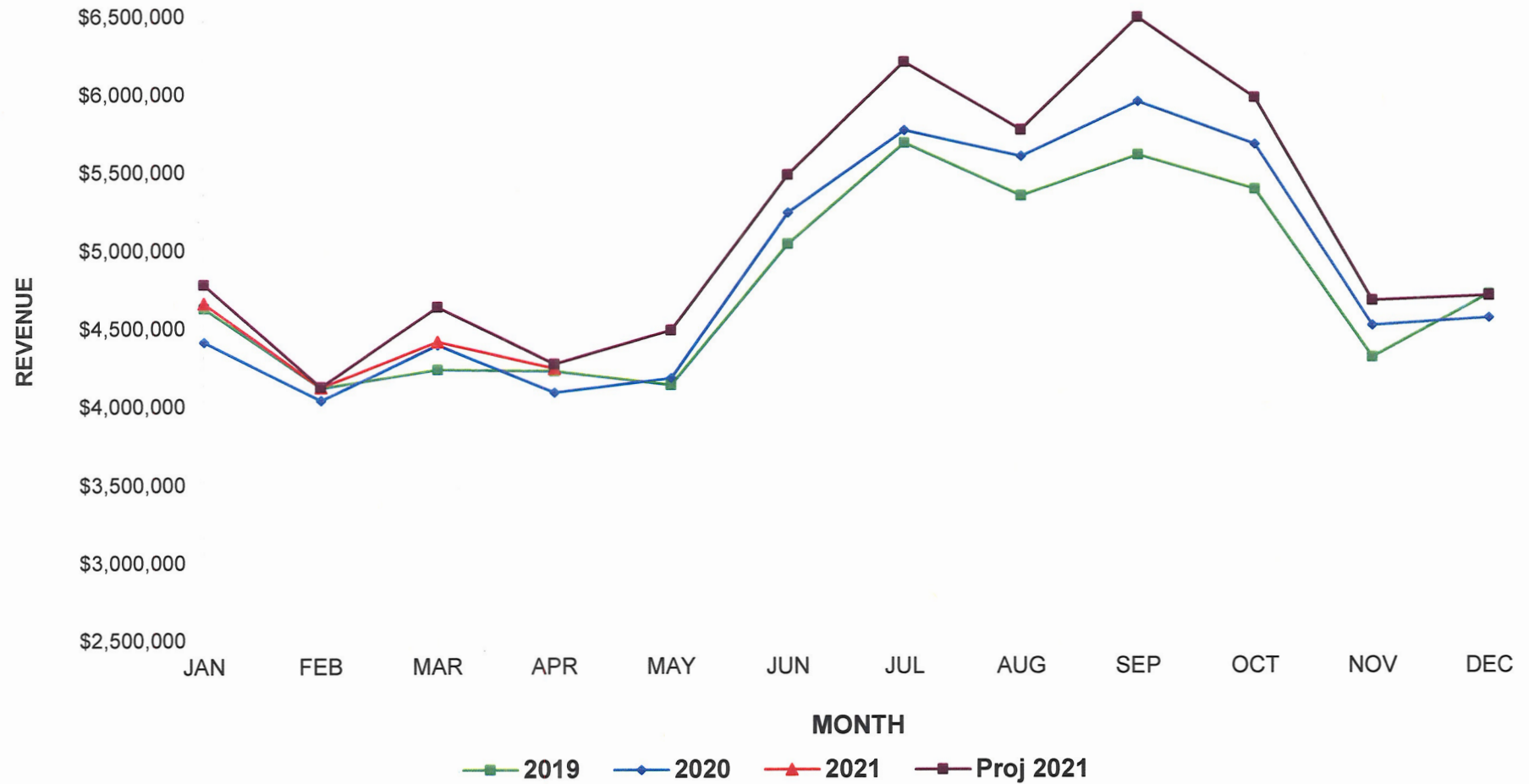
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.