

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

FOR THE MONTH OF

MAY

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 - May 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	500	(1,000)	33.33%
WATER SERVICE BASE FEE	10,644,720	4,442,784	(6,201,936)	41.74%
WATER MAIN SURCHARGE	2,720,000	927,233	(1,792,767)	34.09%
AUTO FIRE ANNUAL CHARGE	260,000	274,871	14,871	105.72%
ST PAUL WATER	31,509,032	10,946,663	(20,562,369)	34.74%
FALCON HEIGHTS WATER	525,547	165,157	(360,390)	31.43%
LAUDERDALE WATER	184,883	78,138	(106,745)	42.26%
MAPLEWOOD WATER	5,242,715	1,427,022	(3,815,693)	27.22%
MENDOTA HEIGHTS WATER	2,228,506	682,020	(1,546,486)	30.60%
UNIV OF MIN WATER	510,080	126,576	(383,504)	24.81%
ROSEVILLE WATER	4,295,866	1,495,869	(2,799,997)	34.82%
SOUTH ST PAUL WATER	7,284	2,985	(4,299)	40.98%
WEST ST PAUL WATER	2,326,485	876,015	(1,450,470)	37.65%
NEWPORT WATER	6,478	3,750	(2,728)	57.88%
LITTLE CANADA WATER	841,846	307,184	(534,662)	36.49%
SUNFISH LAKE WATER	812	404	(408)	49.76%
LILYDALE WATER	128,093	36,080	(92,013)	28.17%
CITY OF MENDOTA WATER	9,679	4,338	(5,341)	44.82%
TOTAL WATER SALES	<u>61,443,526</u>	<u>21,797,587</u>	<u>(39,645,939)</u>	<u>35.48%</u>
SLUDGE PROCESSING	80,000	34,400	(45,600)	43.00%
METER READING CHARGE	10,250	2,340	(7,910)	22.83%
CUT OFFS	18,000	9,270	(8,730)	51.50%
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	81,830	(96,170)	45.97%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - May 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	1,125,318	428,774	(696,544)	38.10%
ADMIN FEE LEAD REPLACEMENT	30,000	(360)	(30,360)	-1.20%
HYDRANT METER RENTAL	23,000	4,280	(18,720)	18.61%
INSP FEE WINTER HYD PERMIT	22,000	16,325	(5,675)	74.20%
SPRWS LAND EASEMENT RENTAL	-	10,000	10,000	0.00%
REPAIRS	85,000	45,255	(39,745)	53.24%
TURN ON AND OFF	250,000	42,750	(207,250)	17.10%
COLLECTION FEE	1,260,000	441,277	(818,723)	35.02%
RECOVERED CHGS IN OUT CITY	75,000	33,391	(41,609)	44.52%
LATE CHARGES	535,000	243,546	(291,454)	45.52%
INSIDE PIPING RESIDENTIAL	70,000	18,108	(51,892)	25.87%
INSIDE PIPING COMMERCIAL	95,000	29,264	(65,736)	30.80%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	8,820	(27,180)	24.50%
OUTSIDE DITCH 3INCH AND LARGER	49,000	17,640	(31,360)	36.00%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	22,121	(92,879)	19.24%
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	600	(2,400)	20.00%
METER SET AND SEAL 8 INCH	1,000	300	(700)	30.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	29,604	(25,396)	53.83%
TOTAL WATER FEE AND SERVICE	<u>4,159,168</u>	<u>1,544,186</u>	<u>(2,614,982)</u>	<u>37.13%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>784,575</u>	<u>(1,090,425)</u>	<u>41.84%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>784,575</u>	<u>(1,090,425)</u>	<u>41.84%</u>

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - May 31, 2021

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 ACCRUED REVENUE	-	(55,757)	(55,757)	0.00%
INCR OR DECR IN FV INVESTMENTS	-	(1,244,891)	(1,244,891)	0.00%
INTEREST NON POOL	375,000	102,246	(272,754)	27.27%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(1,198,402)	(1,898,402)	-171.20%
ASSET CONTRIB METER	80,000	36,175	(43,825)	45.22%
ASSET CONTRIB AUTOFIRE	200,000	138,735	(61,265)	69.37%
ASSET CONTRIB HYDRANT	100,000	(10,687)	(110,687)	-10.69%
ASSET CONTRIB MAIN	50,000	129,573	79,573	259.15%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	16,604	(83,396)	16.60%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	29,145	(70,855)	29.14%
TOTAL CONTRIBUTIONS	630,000	339,546	(290,454)	53.90%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	3,150	(3,850)	45.00%
SALE OF SCRAP SCRAP METAL	2,000	11,778	9,778	588.91%
PENALTY AND FINE	-	1,000	1,000	0.00%
WCRA REIMBURSEMENT	-	146	146	0.00%
PROPERTY DAMAGE SETTLEMENT	-	508	508	0.00%
REFUNDS OVERPAYMENTS	-	(26,087)	(26,087)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	287	287	0.00%
OTHER MISC REVENUE	-	1,122	1,122	0.00%
MISC NON OPER INCOME	-	74,800	74,800	0.00%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - May 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
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	-	58,027	58,027	0.00%
USE OF FUND EQUITY	2,809,736	-	(2,809,736)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	54,576,696	124,731	(54,451,965)	0.23%
REVENUE-REVENUE	123,499,390	23,392,223	(100,107,167)	18.94%

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 - May 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,483,707	6,383,508	9,100,199	41.23%
Total EMPLOYEE BENEFITS	8,698,901	3,303,174	5,395,727	37.97%
Total EMPLOYEE EXPENSE	<u>24,182,608</u>	<u>9,686,682</u>	<u>14,495,926</u>	<u>40.06%</u>
Total PROFESSIONAL SERVICES	1,612,647	157,072	1,455,575	9.74%
Total SKILLED SERVICES	1,586,350	530,200	1,056,150	33.42%
Total FINANCIAL SERVICES	402,500	49,038	353,462	12.18%
Total BUILDING REPAIR MAINT SERVICES	262,500	37,856	224,644	14.42%
Total MACHINERY AND EQUIPMENT	867,336	309,699	557,637	35.71%
Total INFRASTRUCTURE REPAIR	60,000	-	60,000	0.00%
Total OTHER REPAIR	215,500	16,761	198,739	7.78%
Total LAND AND BUILDING	12,500	11,590	910	92.72%
Total EQUIPMENT RENTAL	386,250	65,419	320,831	16.94%
Total COMMUNICATIONS SERVICES	253,886	99,204	154,682	39.07%
Total WATER SEWER SERVICES	15,300	10,661	4,639	69.68%
Total REAL ESTATE SERVICE CHGS	122,000	16,657	105,343	13.65%
Total DELIVERY SERVICES	278,950	104,430	174,520	37.44%
Total DATA PRINT SERVICES	238,500	69,316	169,184	29.06%
Total TRAVEL AND TRAINING	252,300	86,188	166,112	34.16%
Total MILEAGE AND PARKING	10,700	1,812	8,888	16.93%
Total NSURANCE PREMIUMS	-	1,200	(1,200)	0.00%
Total INTERNAL CHARGES	4,832,929	(126,110)	4,959,039	-2.61%
Total OTHER SERVICE EXPENSE	<u>2,914,736</u>	<u>325,879</u>	<u>2,588,857</u>	<u>11.18%</u>
Total SERVICES	<u>14,324,884</u>	<u>1,766,872</u>	<u>12,558,012</u>	<u>12.33%</u>
Total COMM MATERIAL AND SUPPLIES	8,800	1,342	7,458	15.25%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	72,222	231,478	23.78%

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - May 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	98,900	17,648	81,252	17.84%
Total OFFICE EQUIPMENT AND FURNITURES	123,000	32,470	90,530	26.40%
Total GENERAL OFFICE SUPPLIES	42,050	6,612	35,438	15.72%
Total VEHICLE COMMODITIES	436,700	128,545	308,155	29.44%
Total BUILDING UTILITIES	2,169,000	612,320	1,556,680	28.23%
Total BUILDING REPAIR SUPPLIES	276,250	61,399	214,851	22.23%
Total STREET MAINTENANCE MATERIALS	34,000	-	34,000	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	24,958	78,542	24.11%
Total EQUIPMENT PARTS	446,500	136,674	309,826	30.61%
Total EMPLOYEE CLOTHING	89,550	46,926	42,624	52.40%
Total PUBLIC SAFETY SUPPLIES	201,100	61,448	139,652	30.56%
Total FIELD AND SHOP SUPPLIES	261,700	78,966	182,734	30.17%
Total RECREATION SUPPLIES	20,000	2,081	17,919	10.41%
Total RAW MATERIAL	399,500	67,868	331,632	16.99%
Total INFRASTRUCTURE SUPPLIES	3,177,700	1,191,459	1,986,241	37.49%
Total GEN MATERIALS AND SUPPLIES	385,200	126,472	258,728	32.83%
Total MATERIALS AND SUPPLIES	<u>8,577,150</u>	<u>2,669,410</u>	<u>5,907,740</u>	<u>31.12%</u>
Total LOAN EXPENSE	650,000	69,761	580,239	10.73%
Total TORT LIABILITY	140,000	26,886	113,114	19.20%
Total MISCELLANEOUS EXPENSE	80,000	-	80,000	0.00%
Total BAD DEBT	-	1,500	(1,500)	0.00%
Total OTHER MISCELLANEOUS	<u>870,000</u>	<u>98,146</u>	<u>771,854</u>	<u>11.28%</u>
76800-CAPITAL ADJUSTMENTS	70,751,200	4,617,826	66,133,374	6.53%
76900-DEPRECIATION EXPENSE	(589,000)	-	(589,000)	0.00%
CAPITALADJ-CAPITAL OUTLAY ADJUSTMENTS	<u>70,162,200</u>	<u>4,617,826</u>	<u>65,544,374</u>	<u>6.58%</u>

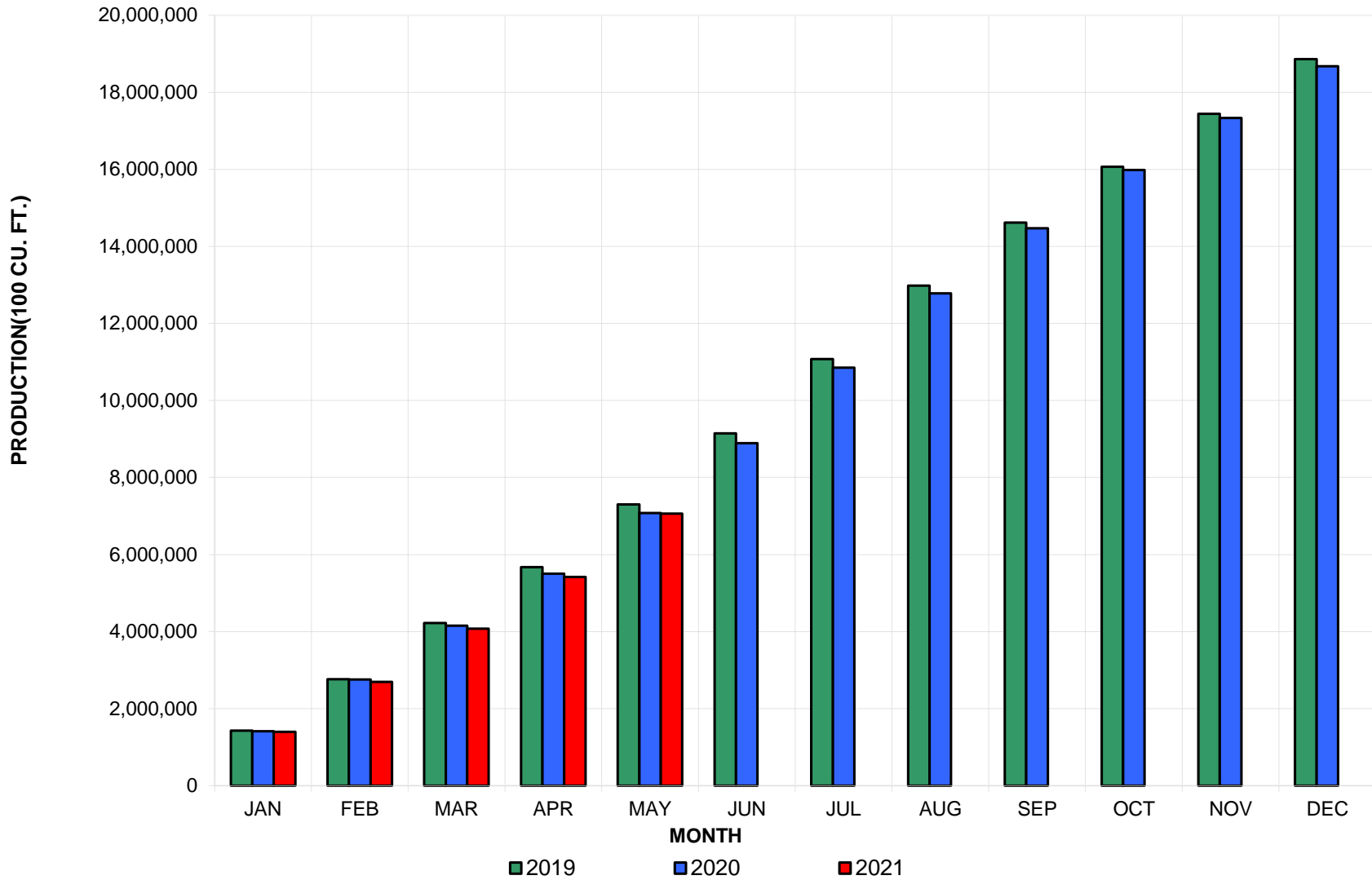
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - May 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
78200-NOTE PRINCIPAL	2,644,000	-	2,644,000	0.00%
78100-REVENUE BOND PRINCIPAL	1,400,000	-	1,400,000	0.00%
78700-REVENUE BOND INTEREST	108,100	-	108,100	0.00%
78800-OTHER DEBT INTEREST	1,167,948	-	1,167,948	0.00%
78900-DEBT ISSUANCE COST	62,500	-	62,500	0.00%
DEBTSERVICE-DEBT SERVICE	5,382,548	-	5,382,548	0.00%
EXPENDEXP-EXPENDITURE EXPENSE	123,499,390	18,838,936	104,660,454	15.25%

Graphs

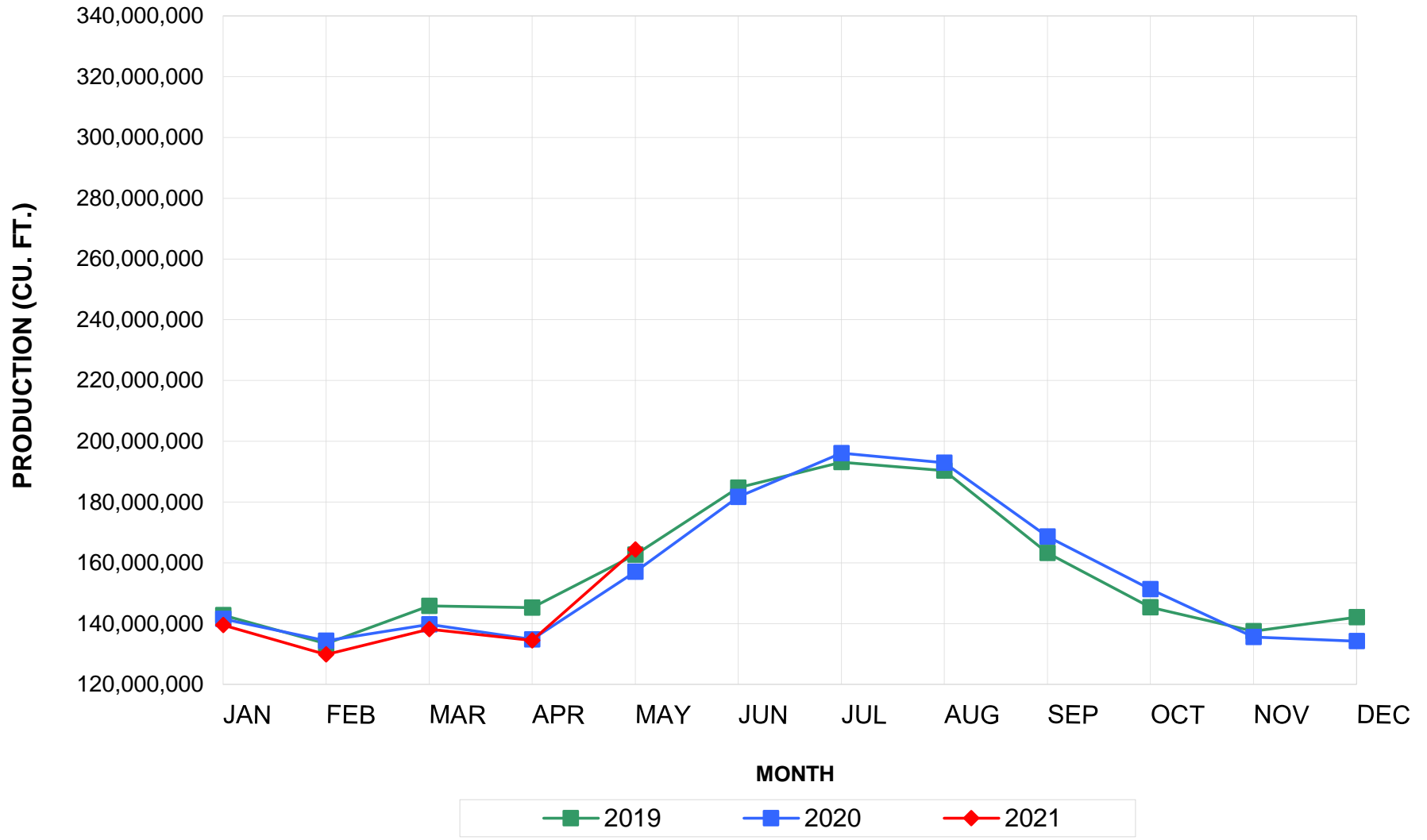
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



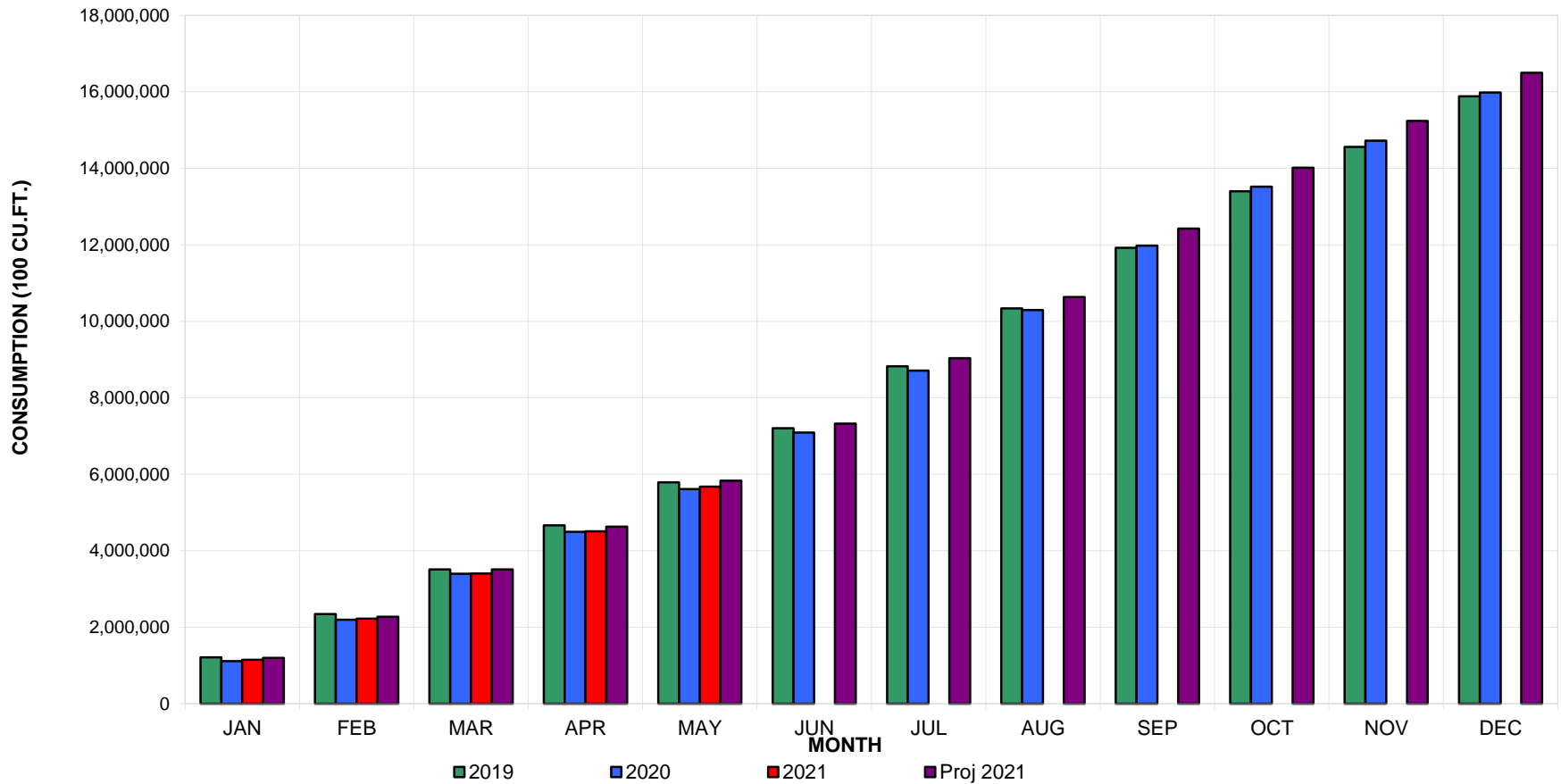
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



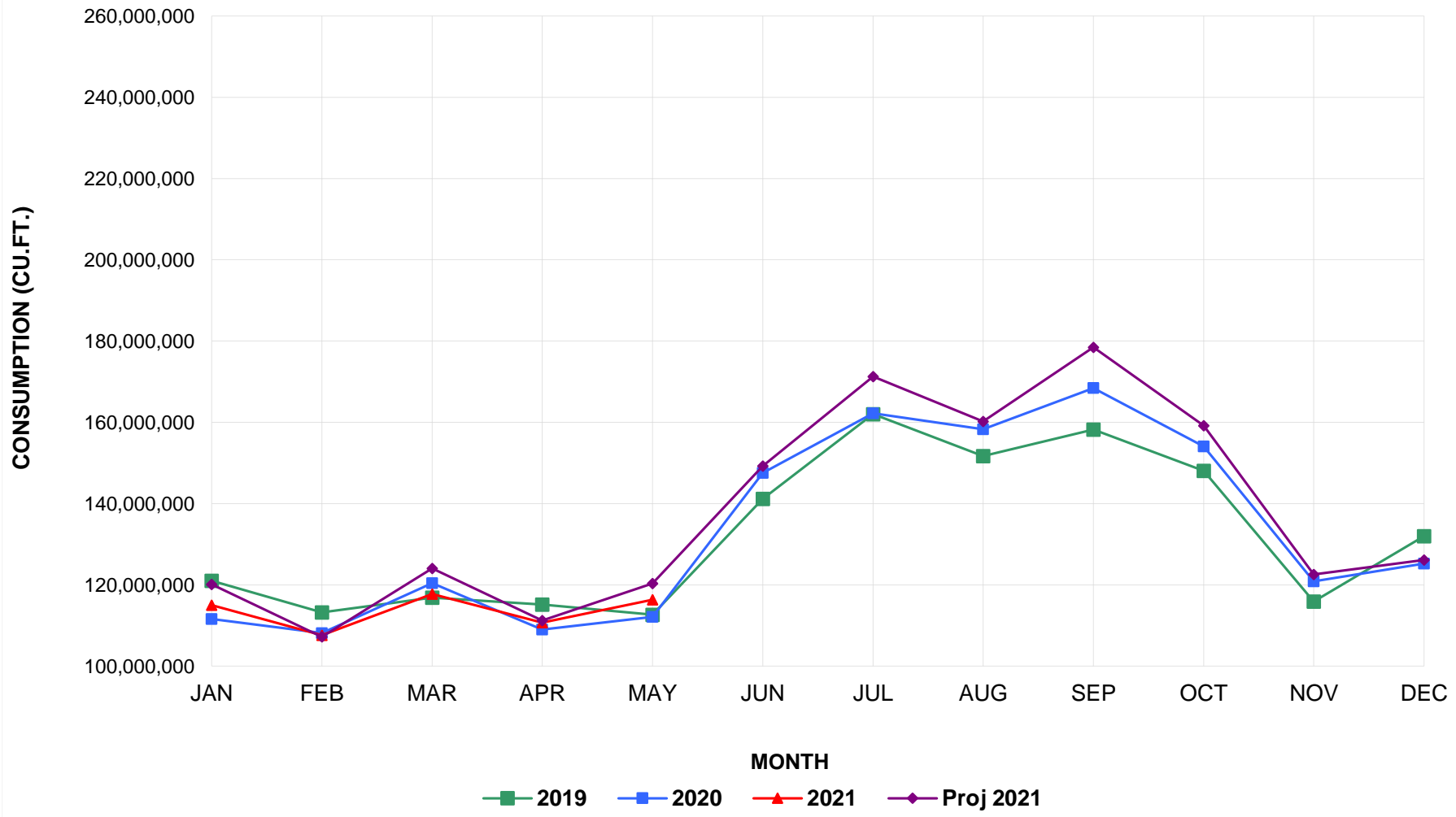
This graph represents total pumping through the McCarron's pumping station.

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



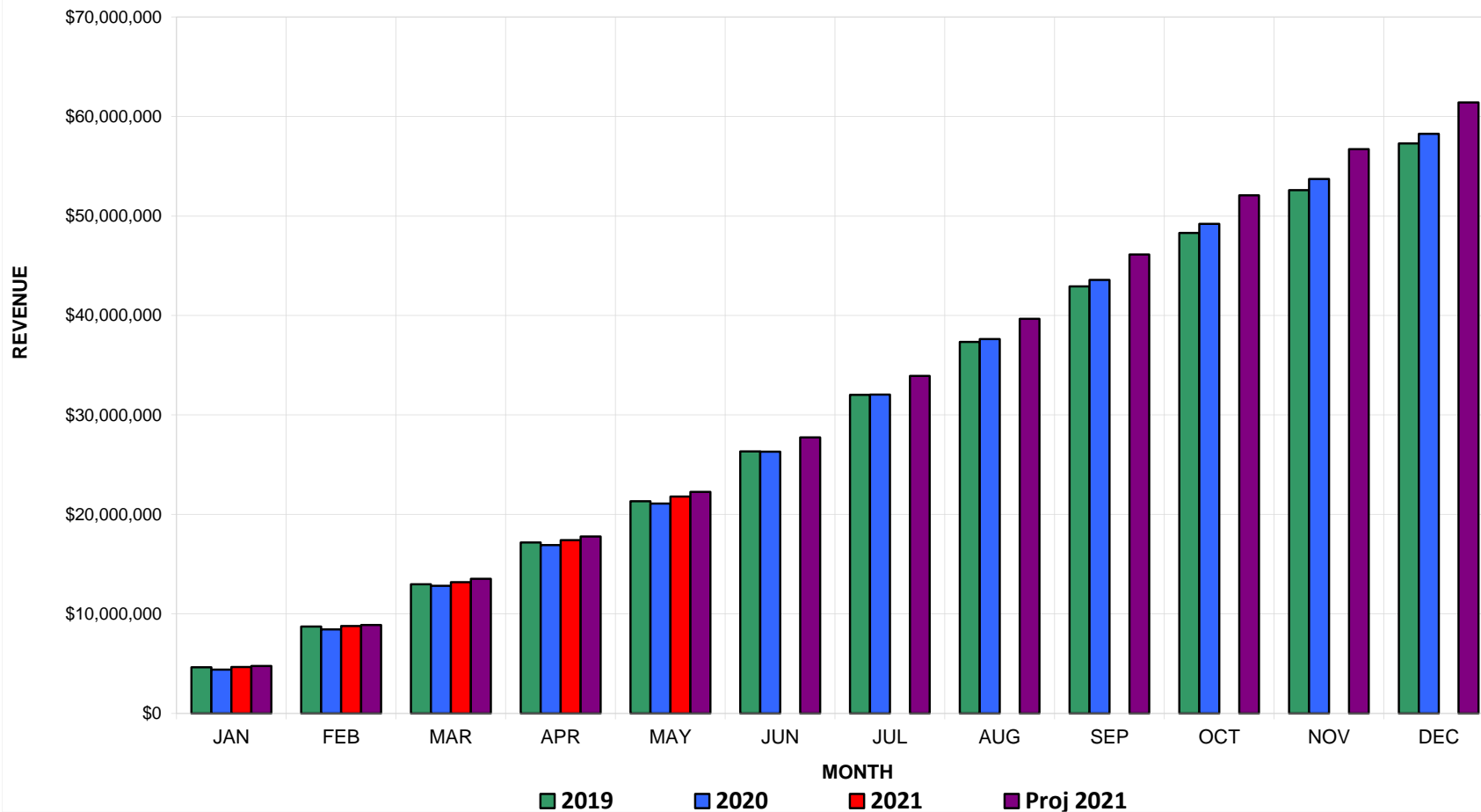
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



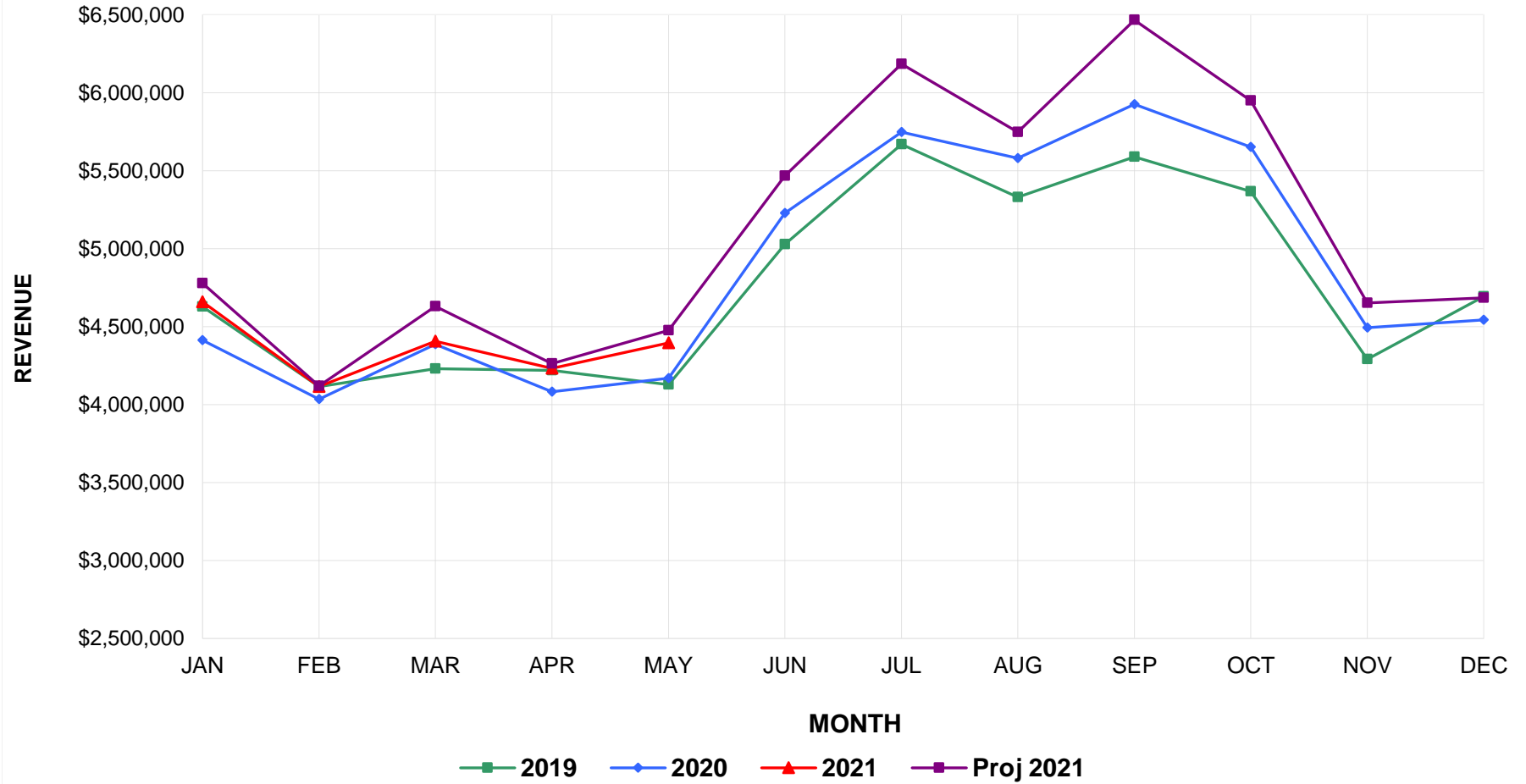
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.