

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

FOR THE MONTH OF

**NOVEMBER**

TO THE BOARD OF WATER COMMISSIONERS

# FINANCING INFORMATION TOOL – PROBE CUMULATIVE YEAR TO DATE

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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 - November 30, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	1,100	(400)	73.33%
WATER SERVICE BASE FEE	10,644,720	9,820,733	(823,988)	92.26%
WATER MAIN SURCHARGE	2,720,000	2,540,842	(179,158)	93.41%
AUTO FIRE ANNUAL CHARGE	260,000	276,013	16,013	106.16%
ST PAUL WATER	31,509,032	29,086,367	(2,422,665)	92.31%
FALCON HEIGHTS WATER	525,547	513,644	(11,903)	97.74%
LAUDERDALE WATER	184,883	193,698	8,815	104.77%
MAPLEWOOD WATER	5,242,715	4,838,192	(404,523)	92.28%
MENDOTA HEIGHTS WATER	2,228,506	2,618,080	389,574	117.48%
UNIV OF MIN WATER	510,080	470,072	(40,008)	92.16%
ROSEVILLE WATER	4,295,866	4,420,722	124,856	102.91%
SOUTH ST PAUL WATER	7,284	7,346	62	100.86%
WEST ST PAUL WATER	2,326,485	2,363,437	36,952	101.59%
NEWPORT WATER	6,478	12,947	6,469	199.86%
LITTLE CANADA WATER	841,846	893,638	51,792	106.15%
SUNFISH LAKE WATER	812	1,532	720	188.67%
LILYDALE WATER	128,093	126,696	(1,398)	98.91%
CITY OF MENDOTA WATER	9,679	16,994	7,315	175.58%
TOTAL WATER SALES	<u>61,443,526</u>	<u>58,202,054</u>	<u>(3,241,472)</u>	<u>94.72%</u>
SLUDGE PROCESSING	80,000	84,280	4,280	105.35%
METER READING CHARGE	10,250	4,656	(5,594)	45.42%
CUT OFFS	18,000	25,320	7,320	140.67%
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	169,715	(8,285)	95.35%

Saint Paul Regional Water Services  
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Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	1,125,318	950,918	(174,400)	84.50%
ADMIN FEE LEAD REPLACEMENT	30,000	3,465	(26,535)	11.55%
HYDRANT METER RENTAL	23,000	14,430	(8,570)	62.74%
INSP FEE WINTER HYD PERMIT	22,000	29,725	7,725	135.11%
SPRWS LAND EASEMENT RENTAL	-	10,000	10,000	0.00%
REPAIRS	85,000	51,556	(33,444)	60.65%
TURN ON AND OFF	250,000	96,630	(153,370)	38.65%
COLLECTION FEE	1,260,000	1,111,348	(148,652)	88.20%
RECOVERED CHGS IN OUT CITY	75,000	66,666	(8,334)	88.89%
LATE CHARGES	535,000	566,529	31,529	105.89%
INSIDE PIPING RESIDENTIAL	70,000	39,796	(30,204)	56.85%
INSIDE PIPING COMMERCIAL	95,000	131,400	36,400	138.32%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	33,289	(2,711)	92.47%
OUTSIDE DITCH 3INCH AND LARGER	49,000	44,730	(4,270)	91.29%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	78,863	(36,137)	68.58%
METER SET AND SEAL 1 OR LESS	10,000	-	(10,000)	0.00%
METER SET AND SEAL 3 AND 4 IN	3,000	150	(2,850)	5.00%
METER SET AND SEAL 6 INCH	3,000	1,575	(1,425)	52.50%
METER SET AND SEAL 8 INCH	1,000	675	(325)	67.50%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	49,113	(5,887)	89.30%
TOTAL WATER FEE AND SERVICE	<u>4,159,168</u>	<u>3,589,479</u>	<u>(569,689)</u>	<u>86.30%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>1,728,146</u>	<u>(146,854)</u>	<u>92.17%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>1,728,146</u>	<u>(146,854)</u>	<u>92.17%</u>

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

Account Description	Budget	Actual	Variance	Act/Budg %
CURRENT YEAR	-	(8,919)	(8,919)	0.00%
ASSESSMENT INTEREST	115,000	28	(114,972)	0.02%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	(8,891)	(123,891)	-7.73%
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	346,271	(28,729)	92.34%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(954,377)	(1,654,377)	-136.34%
ASSET CONTRIB METER	80,000	88,785	8,785	110.98%
ASSET CONTRIB AUTOFIRE	200,000	287,092	87,092	143.55%
ASSET CONTRIB HYDRANT	100,000	38,200	(61,800)	38.20%
ASSET CONTRIB MAIN	50,000	172,294	122,294	344.59%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	71,652	(28,348)	71.65%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	148,797	48,797	148.80%
TOTAL CONTRIBUTIONS	630,000	806,821	176,821	128.07%
FEDERAL GRANT STATE ADMIN	-	74,000	74,000	0.00%
STATE GRANT OTHER ADMIN	-	60,000	60,000	0.00%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	7,140	140	102.00%
SALE OF SCRAP SCRAP METAL	2,000	30,765	28,765	1538.23%
PENALTY AND FINE	-	5,758	5,758	0.00%
REBATES	-	18,423	18,423	0.00%
WCRA REIMBURSEMENT	-	146	146	0.00%
PROPERTY DAMAGE SETTLEMENT	-	508	508	0.00%

Saint Paul Regional Water Services  
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Account Description	Budget	Actual	Variance	Act/Budg %
REFUNDS OVERPAYMENTS	-	(16,419)	(16,419)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	287	287	0.00%
JURY DUTY PAY	-	40	40	0.00%
OTHER MISC REVENUE	-	7,120	7,120	0.00%
MISC NON OPER INCOME	-	74,800	74,800	0.00%
PROCEEDS FROM NOTE ISSUANCE	51,030,000	4,970,475	(46,059,525)	9.74%
PROCEEDS FROM LOAN	250,000	-	(250,000)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
SALE OF CAPITAL ASSET	-	108,228	108,228	0.00%
USE OF FUND EQUITY	2,809,736	-	(2,809,736)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	54,576,696	5,341,270	(49,235,426)	9.79%
REVENUE	<u>123,499,390</u>	<u>68,704,503</u>	<u>(54,794,887)</u>	<u>55.63%</u>

# GL DEPARTMENTAL ACCOUNT SUMMARY

## CUMULATIVE YEAR TO DATE

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This report indicates the annual amount budgeted, the accumulated expenditures, and the amount available for each fully qualified account code.

The 1<sup>st</sup> column is the original adopted spending budget as amended by the General Manager.

The 2<sup>nd</sup> 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 3<sup>rd</sup> 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 - November 30, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,483,707	14,634,690	849,017	94.52%
Total EMPLOYEE BENEFITS	8,698,901	7,411,393	1,287,508	85.20%
Total EMPLOYEE EXPENSE	<u>24,182,608</u>	<u>22,046,083</u>	<u>2,136,525</u>	<u>91.17%</u>
Total PROFESSIONAL SERVICES	1,612,647	393,021	1,219,626	24.37%
Total SKILLED SERVICES	1,586,350	1,574,960	11,390	99.28%
Total FINANCIAL SERVICES	402,500	142,027	260,473	35.29%
Total BUILDING REPAIR MAINT SERVICES	262,500	117,765	144,735	44.86%
Total MACHINERY AND EQUIPMENT	867,336	476,880	390,456	54.98%
Total INFRASTRUCTURE REPAIR	60,000	-	60,000	0.00%
Total OTHER REPAIR	215,500	92,624	122,876	42.98%
Total LAND AND BUILDING	12,500	11,590	910	92.72%
Total EQUIPMENT RENTAL	386,250	195,328	190,922	50.57%
Total COMMUNICATIONS SERVICES	253,886	165,436	88,450	65.16%
Total WATER SEWER SERVICES	15,300	33,613	(18,313)	219.69%
Total REAL ESTATE SERVICE CHGS	122,000	60,123	61,877	49.28%
Total DELIVERY SERVICES	278,950	215,214	63,736	77.15%
Total DATA PRINT SERVICES	238,500	135,922	102,578	56.99%
Total TRAVEL AND TRAINING	252,300	150,193	102,107	59.53%
Total MILEAGE AND PARKING	10,700	3,887	6,813	36.32%
Total NSURANCE PREMIUMS	-	1,502	(1,502)	0.00%
Total INTERNAL CHARGES	4,832,929	1,880,604	2,952,325	38.91%
Total OTHER SERVICE EXPENSE	2,914,736	536,390	2,378,346	18.40%
Total SERVICES	<u>14,324,884</u>	<u>6,187,078</u>	<u>8,137,806</u>	<u>43.19%</u>
Total COMM MATERIAL AND SUPPLIES	8,800	4,057	4,743	46.10%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	141,380	162,320	46.55%
Total PAPER AND FORMS	98,900	54,626	44,274	55.23%



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

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	123,000	97,683	25,317	79.42%
Total GENERAL OFFICE SUPPLIES	42,050	16,988	25,062	40.40%
Total VEHICLE COMMODITIES	436,700	281,849	154,851	64.54%
Total BUILDING UTILITIES	2,169,000	1,842,015	326,985	84.92%
Total BUILDING REPAIR SUPPLIES	276,250	182,736	93,514	66.15%
Total STREET MAINTENANCE MATERIALS	34,000	4,943	29,057	14.54%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	51,479	52,021	49.74%
Total EQUIPMENT PARTS	446,500	363,340	83,160	81.38%
Total EMPLOYEE CLOTHING	89,550	65,106	24,444	72.70%
Total PUBLIC SAFETY SUPPLIES	201,100	141,342	59,758	70.28%
Total FIELD AND SHOP SUPPLIES	261,700	223,458	38,242	85.39%
Total RECREATION SUPPLIES	20,000	17,318	2,682	86.59%
Total RAW MATERIAL	399,500	257,575	141,925	64.47%
Total INFRASTRUCTURE SUPPLIES	3,177,700	3,273,482	(95,782)	103.01%
Total GEN MATERIALS AND SUPPLIES	385,200	366,434	18,766	95.13%
Total MATERIALS AND SUPPLIES	<u>8,577,150</u>	<u>7,385,810</u>	<u>1,191,340</u>	<u>86.11%</u>
Total LOAN EXPENSE	650,000	455,176	194,824	70.03%
Total TORT LIABILITY	140,000	30,809	109,191	22.01%
Total MISCELLANEOUS EXPENSE	80,000	108,046	(28,046)	135.06%
Total BAD DEBT	-	107,000	(107,000)	0.00%
Total OTHER MISCELLANEOUS	<u>870,000</u>	<u>701,031</u>	<u>168,969</u>	<u>80.58%</u>
Total CAPITAL EXPENSE	70,751,200	17,871,430	52,879,770	25.26%
Total DEPRECIATION EXPENSE	<u>(589,000)</u>	<u>877,781</u>	<u>(1,466,781)</u>	<u>-149.03%</u>
Total CAPITAL OUTLAY	<u>70,162,200</u>	<u>18,749,211</u>	<u>51,412,989</u>	<u>26.72%</u>
Total NOTE PRINCIPAL	2,644,000	-	2,644,000	0.00%

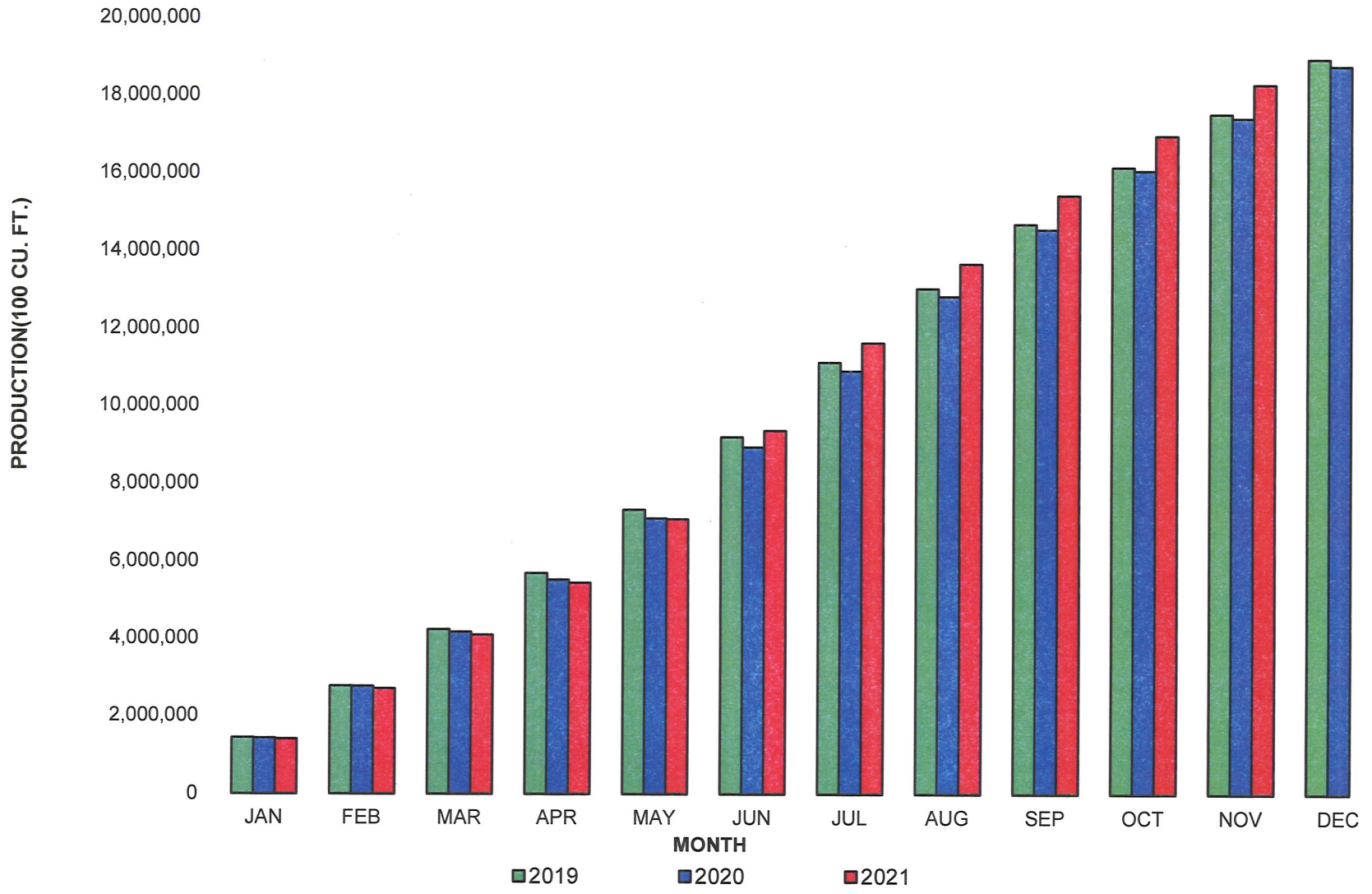
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - November 30, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total REVENUE BOND PRINCIPAL	1,400,000	-	1,400,000	0.00%
Total GO BOND INTEREST	108,100	54,050	54,050	50.00%
Total OTHER DEBT INTEREST	1,167,948	205,032	962,916	17.55%
Total DEBT ISSUANCE COST	62,500	-	62,500	0.00%
Total DEBT SERVICE	<u>5,382,548</u>	<u>259,082</u>	<u>5,123,466</u>	<u>4.81%</u>
 EXPENDITURE	 <u><u>123,499,390</u></u>	 <u><u>55,328,295</u></u>	 <u><u>68,171,095</u></u>	 <u><u>44.80%</u></u>

# Graphs

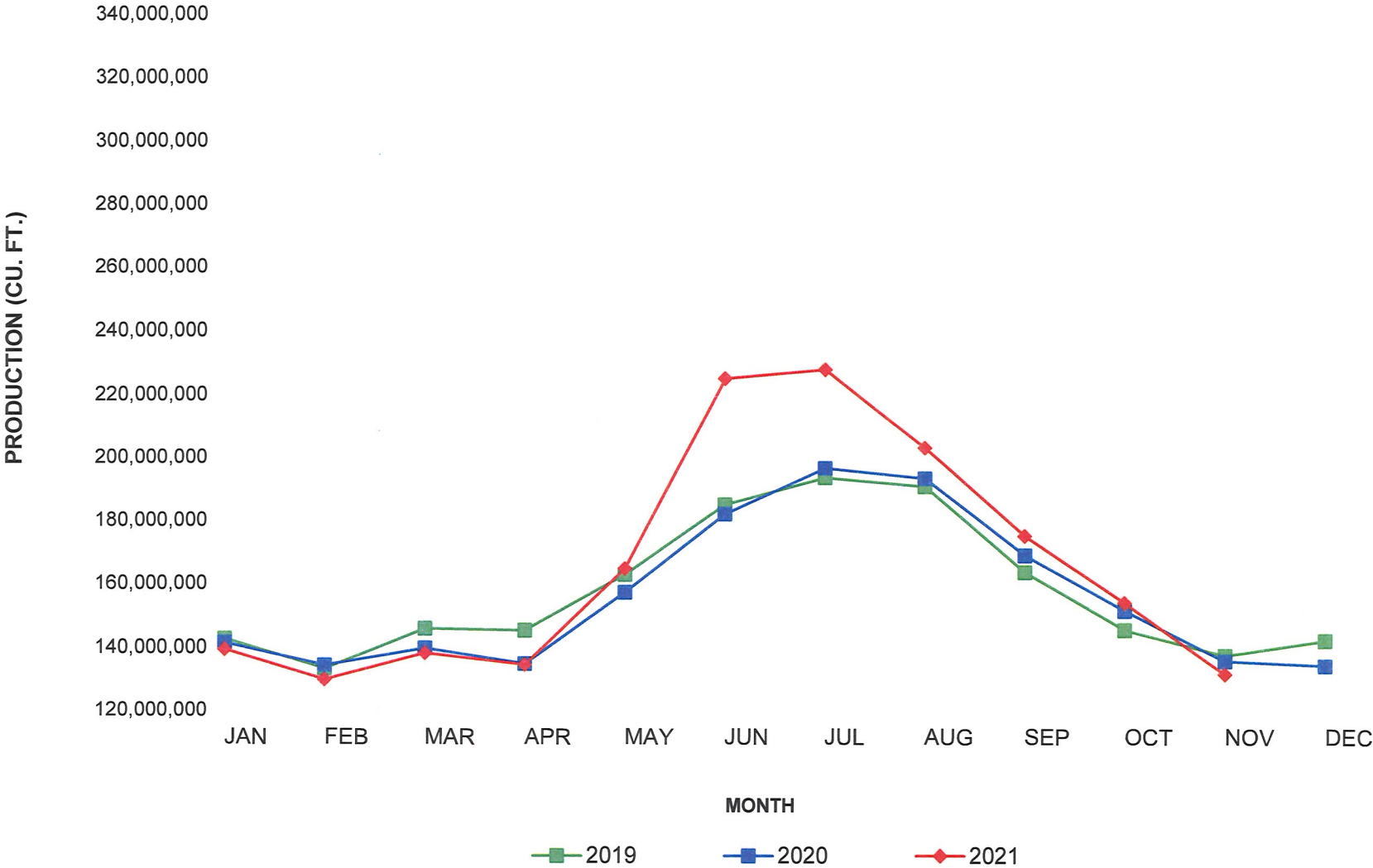
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



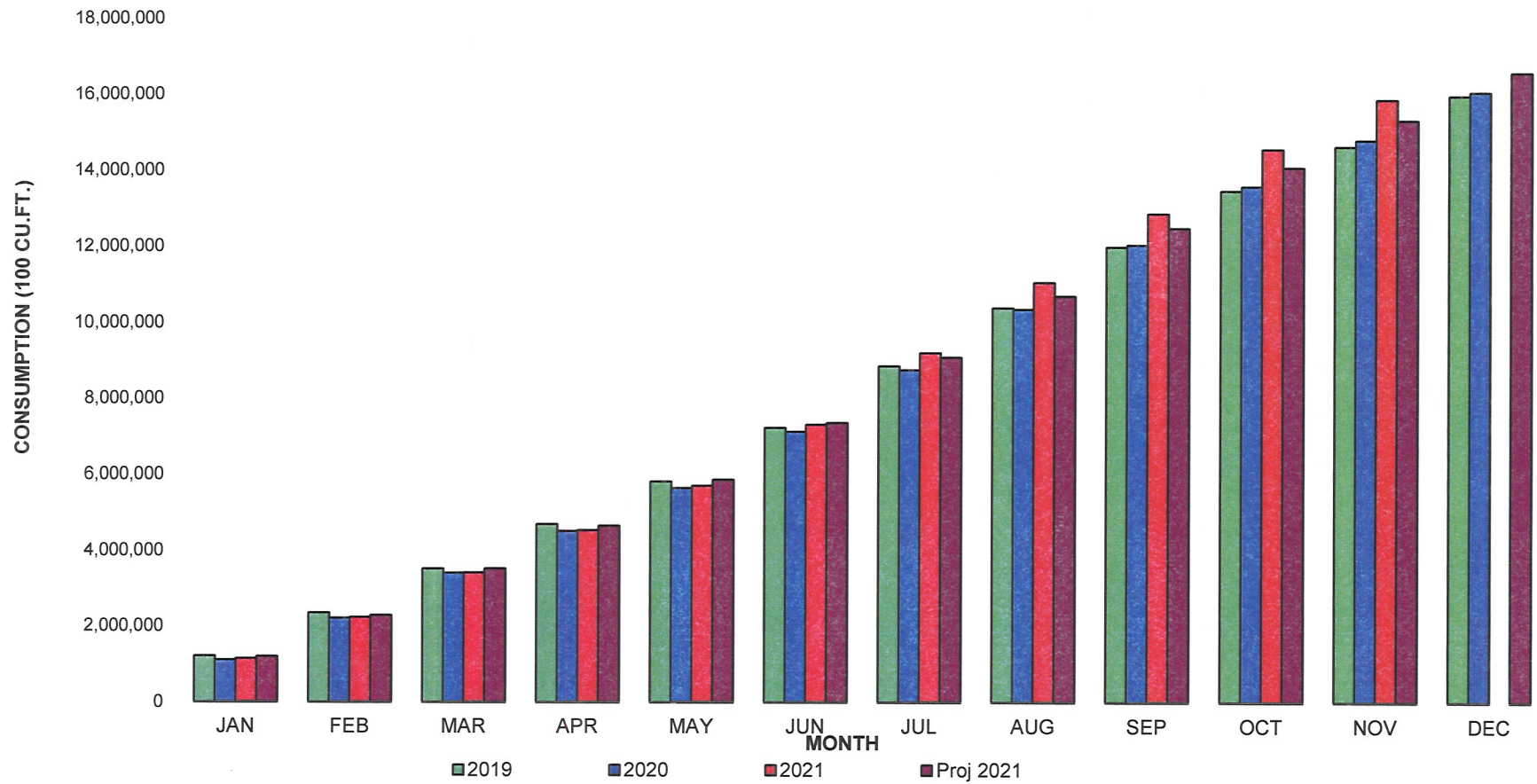
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

# SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



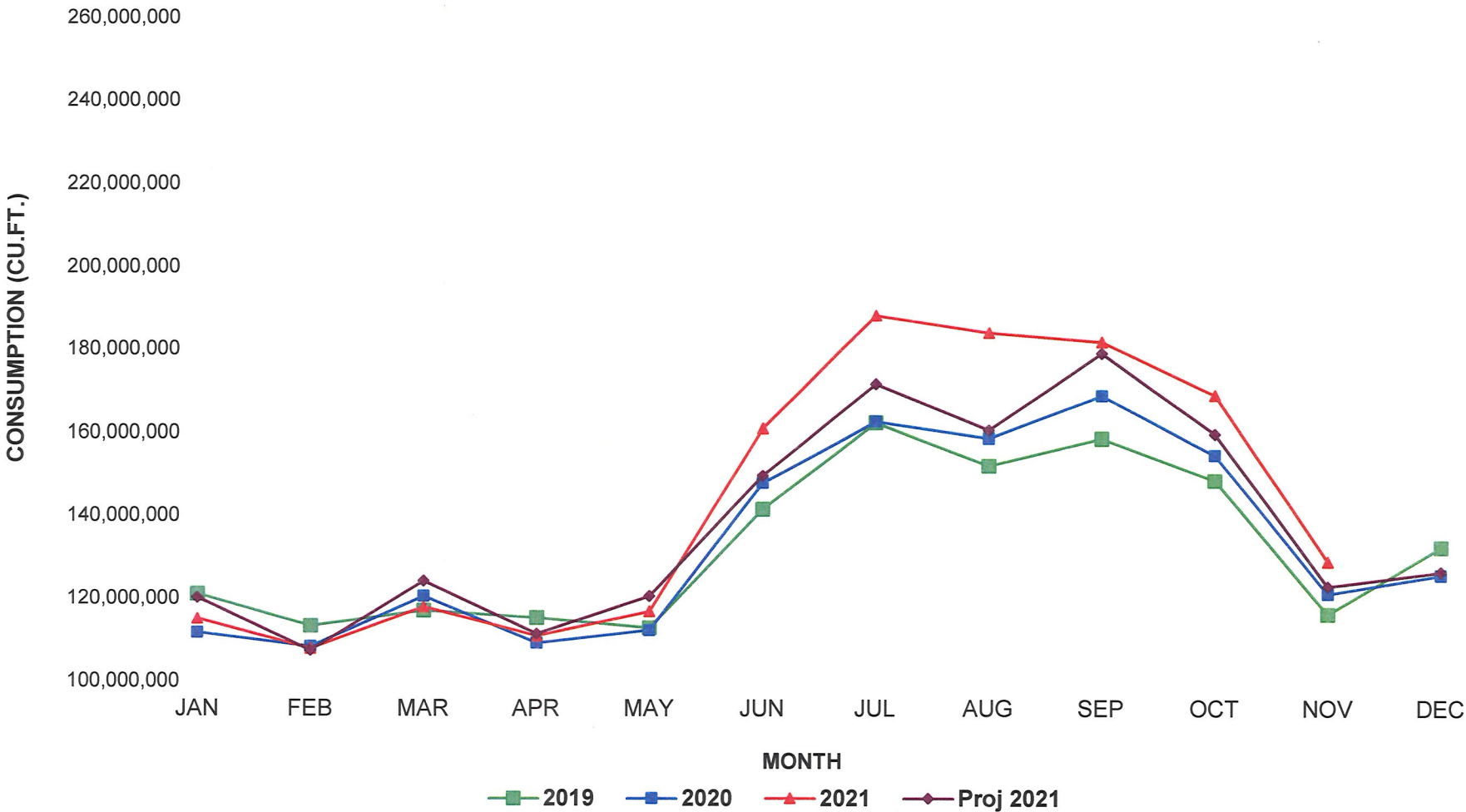
This graph represents total pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



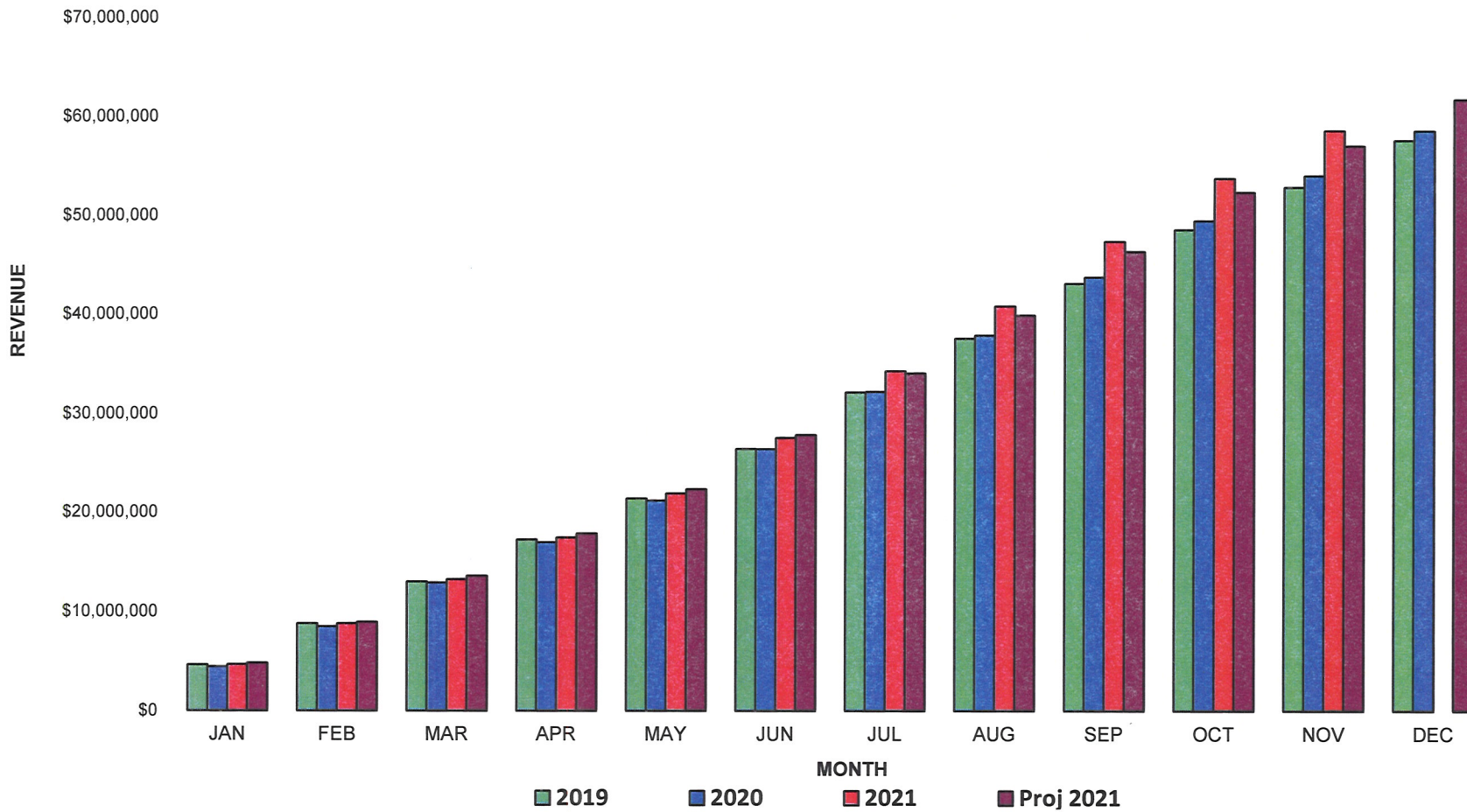
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

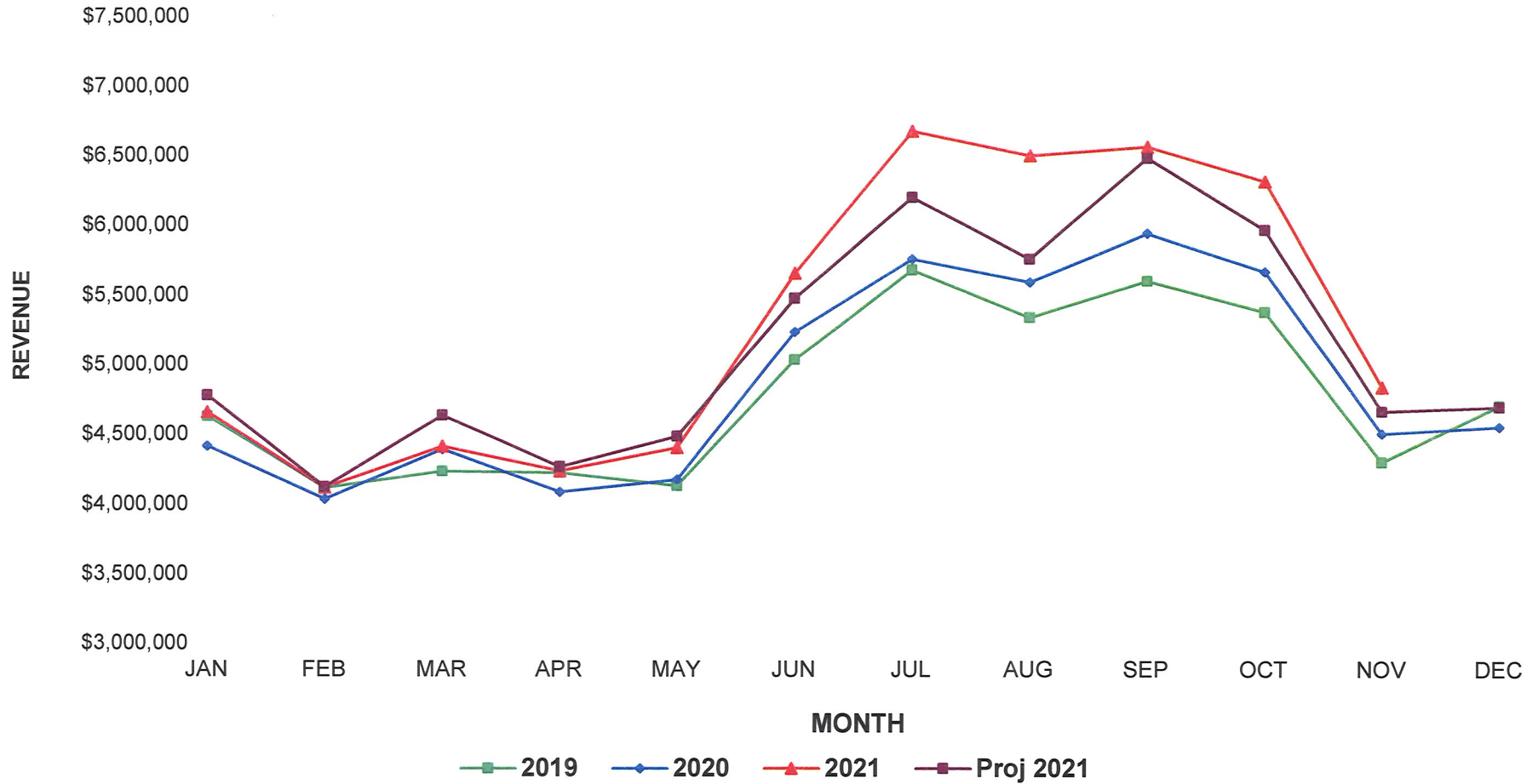
## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



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.