

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 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 - November 30, 2020

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	10,576,800	9,816,440	(760,361)	92.81%
WATER MAIN SURCHARGE	2,775,000	2,396,459	(378,541)	86.36%
AUTO FIRE ANNUAL CHARGE	260,000	272,093	12,093	104.65%
ST PAUL WATER	30,385,577	26,879,006	(3,506,571)	88.46%
FALCON HEIGHTS WATER	1,041,356	399,290	(642,066)	38.34%
LAUDERDALE WATER	178,291	178,732	441	100.25%
MAPLEWOOD WATER	5,056,138	4,288,855	(767,283)	84.82%
MENDOTA HEIGHTS WATER	2,224,230	2,226,696	2,466	100.11%
UNIV OF MIN WATER	-	366,567	366,567	0.00%
ROSEVILLE WATER	4,133,901	3,810,008	(323,893)	92.16%
SOUTH ST PAUL WATER	7,009	7,003	(6)	99.91%
WEST ST PAUL WATER	2,243,605	2,085,470	(158,135)	92.95%
NEWPORT WATER	6,233	10,083	3,850	161.77%
LITTLE CANADA WATER	810,068	782,622	(27,446)	96.61%
SUNFISH LAKE WATER	781	895	114	114.65%
LILYDALE WATER	123,270	110,433	(12,837)	89.59%
CITY OF MENDOTA WATER	9,314	10,872	1,558	116.73%
TOTAL WATER SALES	59,832,573	53,641,524	(6,191,049)	89.65%
SLUDGE PROCESSING	80,000	80,410	410	100.51%
METER TESTING FEE	-	35	35	0.00%
METER READING CHARGE	10,250	6,288	(3,962)	61.35%
CUT OFFS	40,000	13,740	(26,260)	34.35%
THAWING SERVICES AND MAINS	1,000	1,200	200	120.00%
WATER SAMPLE TESTING	-	(530)	(530)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,625	625	103.68%
RPZ BACKFLOW PREVENTER FEE	165,000	165,130	130	100.08%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	1,064,627	927,580	(137,047)	87.13%
ADMIN FEE LEAD REPLACEMENT	30,000	2,910	(27,090)	9.70%
HYDRANT METER RENTAL	30,000	9,360	(20,640)	31.20%
INSP FEE WINTER HYD PERMIT	15,000	14,870	(130)	99.13%
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	102,185	(147,815)	40.87%
COLLECTION FEE	1,260,000	985,131	(274,869)	78.19%
RECOVERED CHGS IN OUT CITY	75,000	158,268	83,268	211.02%
LATE CHARGES	535,000	531,090	(3,910)	99.27%
INSIDE PIPING RESIDENTIAL	55,000	40,970	(14,030)	74.49%
INSIDE PIPING COMMERCIAL	79,000	68,098	(10,902)	86.20%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	26,775	(3,225)	89.25%
OUTSIDE DITCH 3INCH AND LARGER	41,000	37,952	(3,048)	92.57%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	57,068	(57,932)	49.62%
METER SET AND SEAL 1 OR LESS	8,500	7,225	(1,275)	85.00%
METER SET AND SEAL 3 AND 4 IN	2,000	-	(2,000)	0.00%
METER SET AND SEAL 6 INCH	2,500	1,650	(850)	66.00%
METER SET AND SEAL 8 INCH	450	675	225	150.00%
DOCK PERMITS	600	725	125	120.83%
METER REPAIR AND REPLACEMENT	40,000	27,541	(12,459)	68.85%
CELLULAR ANTENNA ENGR SVC	-	4,006	4,006	0.00%
TOTAL WATER FEE AND SERVICE	4,043,927	3,396,723	(647,204)	84.00%
RIGHT OF WAY CHARGE	1,875,000	1,726,728	(148,272)	92.09%
TOTAL UTILITY COST RECOVERY	1,875,000	1,726,728	(148,272)	92.09%

Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 - November 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	325,779	(49,221)	86.87%
INVESTMENTS-INVESTMENT EARNINGS	700,000	111,279	(588,721)	15.90%
ASSET CONTRIB METER	80,000	88,054	8,054	110.07%
ASSET CONTRIB AUTOFIRE	200,000	204,605	4,605	102.30%
ASSET CONTRIB HYDRANT	100,000	-	(100,000)	0.00%
ASSET CONTRIB MAIN	50,000	31,097	(18,903)	62.19%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	57,408	(42,592)	57.41%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	95,581	(4,419)	95.58%
TOTAL CONTRIBUTIONS	630,000	476,745	(153,255)	75.67%
STATE GRANT OTHER ADMIN	-	50,000	50,000	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	7,380	380	105.43%
RECYCLED ITEMS PURCHASING	-	15	15	0.00%
SALE OF SCRAP SCRAP METAL	2,000	7,516	5,516	375.81%
PENALTY AND FINE	-	2,000	2,000	0.00%
WCRA REIMBURSEMENT	-	182,629	182,629	0.00%
PROPERTY DAMAGE SETTLEMENT	-	28,786	28,786	0.00%
REFUNDS OVERPAYMENTS	-	(13,330)	(13,330)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	12,222	12,222	0.00%
JURY DUTY PAY	-	20	20	0.00%
CASH OVER OR SHORT	-	(95)	(95)	0.00%
OTHER MISC REVENUE	-	534	534	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	882,546	(23,684,613)	3.59%
REVENUE	91,763,659	60,485,371	(31,278,288)	65.91%

# 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 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.

but has not yet received an interdepartmental invoice.

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,330,628	14,810,300	520,328	96.61%
Total EMPLOYEE BENEFITS	8,402,727	7,220,952	1,181,775	85.94%
Total EMPLOYEE EXPENSE	23,733,355	22,031,252	1,702,103	92.83%
Total PROFESSIONAL SERVICES	1,336,704	458,778	877,926	34.32%
Total SKILLED SERVICES	1,617,300	953,393	663,907	58.95%
Total FINANCIAL SERVICES	457,500	249,935	207,565	54.63%
Total BUILDING REPAIR MAINT SERVICES	236,263	772,654	(536,391)	327.03%
Total MACHINERY AND EQUIPMENT	733,250	282,426	450,824	38.52%
Total INFRASTRUCTURE REPAIR	165,000	-	165,000	0.00%
Total OTHER REPAIR	178,900	204,740	(25,840)	114.44%
Total LAND AND BUILDING	12,500	11,538	962	92.30%
Total EQUIPMENT RENTAL	377,000	160,582	216,418	42.59%
Total COMMUNICATIONS SERVICES	184,500	123,032	61,468	66.68%
Total WATER SEWER SERVICES	15,300	17,308	(2,008)	113.12%
Total REAL ESTATE SERVICE CHGS	122,000	78,157	43,843	64.06%
Total DELIVERY SERVICES	273,350	186,242	87,108	68.13%
Total DATA PRINT SERVICES	240,500	99,524	140,976	41.38%
Total TRAVEL AND TRAINING	227,150	91,120	136,030	40.11%
Total MILEAGE AND PARKING	10,200	3,872	6,328	37.96%
Total INSURANCE PREMIUMS	-	304	(304)	0.00%
Total INTERNAL CHARGES	4,831,168	937,344	3,893,824	19.40%
Total OTHER SERVICE EXPENSE	3,747,346	2,344,045	1,403,301	62.55%
Total SERVICES	14,765,931	6,974,993	7,790,938	47.24%



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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	14,700	13,329	1,371	90.67%
Total COMPUTER MATERIAL AND SUPPLIES	184,750	212,610	(27,860)	115.08%
Total PAPER AND FORMS	93,500	12,672	80,828	13.55%
Total OFFICE EQUIPMENT AND FURNITURES	34,000	34,351	(351)	101.03%
Total GENERAL OFFICE SUPPLIES	32,850	13,026	19,824	39.65%
Total VEHICLE COMMODITIES	466,700	288,950	177,750	61.91%
Total BUILDING UTILITIES	2,269,000	1,623,749	645,251	71.56%
Total BUILDING REPAIR SUPPLIES	303,250	111,795	191,455	36.87%
Total STREET MAINTENANCE MATERIALS	33,000	12,998	20,002	39.39%
Total VEHICLE REPAIR AND MAINTENANCE	110,100	63,602	46,498	57.77%
Total EQUIPMENT PARTS	392,500	291,924	100,576	74.38%
Total EMPLOYEE CLOTHING	84,800	69,888	14,912	82.42%
Total PUBLIC SAFETY SUPPLIES	187,700	153,237	34,463	81.64%
Total FIELD AND SHOP SUPPLIES	229,700	143,900	85,800	62.65%
Total RECREATION SUPPLIES	12,000	22,097	(10,097)	184.14%
Total RAW MATERIAL	385,300	307,316	77,984	79.76%
Total INFRASTRUCTURE SUPPLIES	3,037,400	2,884,384	153,016	94.96%
Total GEN MATERIALS AND SUPPLIES	387,200	364,071	23,129	94.03%
Total MATERIALS AND SUPPLIES	8,258,450	6,623,899	1,634,551	80.21%
Total LOAN EXPENSE	400,000	316,090	83,910	79.02%
Total TORT LIABILITY	1,640,000	1,563,160	76,840	95.31%
Total MISCELLANEOUS EXPENSE	10,000	-	10,000	0.00%
Total OTHER MISCELLANEOUS	2,050,000	1,879,251	170,750	91.67%

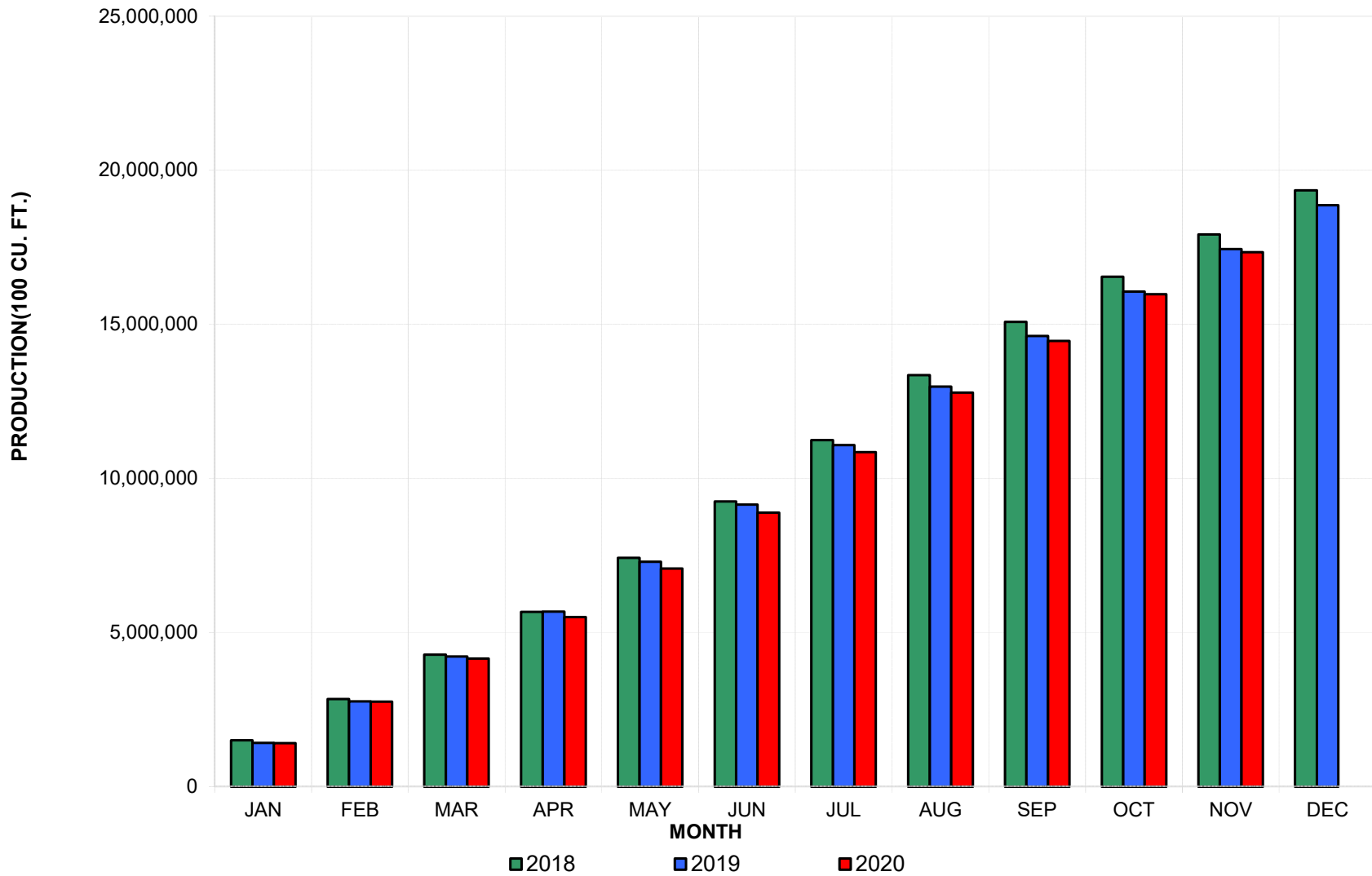
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - November 30, 2020

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	38,028,500	8,206,865	29,821,635	21.58%
Total DEPRECIATION EXPENSE	(570,000)	5,790,345	(6,360,345)	-1015.85%
Total CAPITAL OUTLAY	37,458,500	13,997,210	23,461,290	37.37%
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%
EXPENDITURE EXPENSE	91,763,659	51,802,032	39,961,627	56%

# Graphs

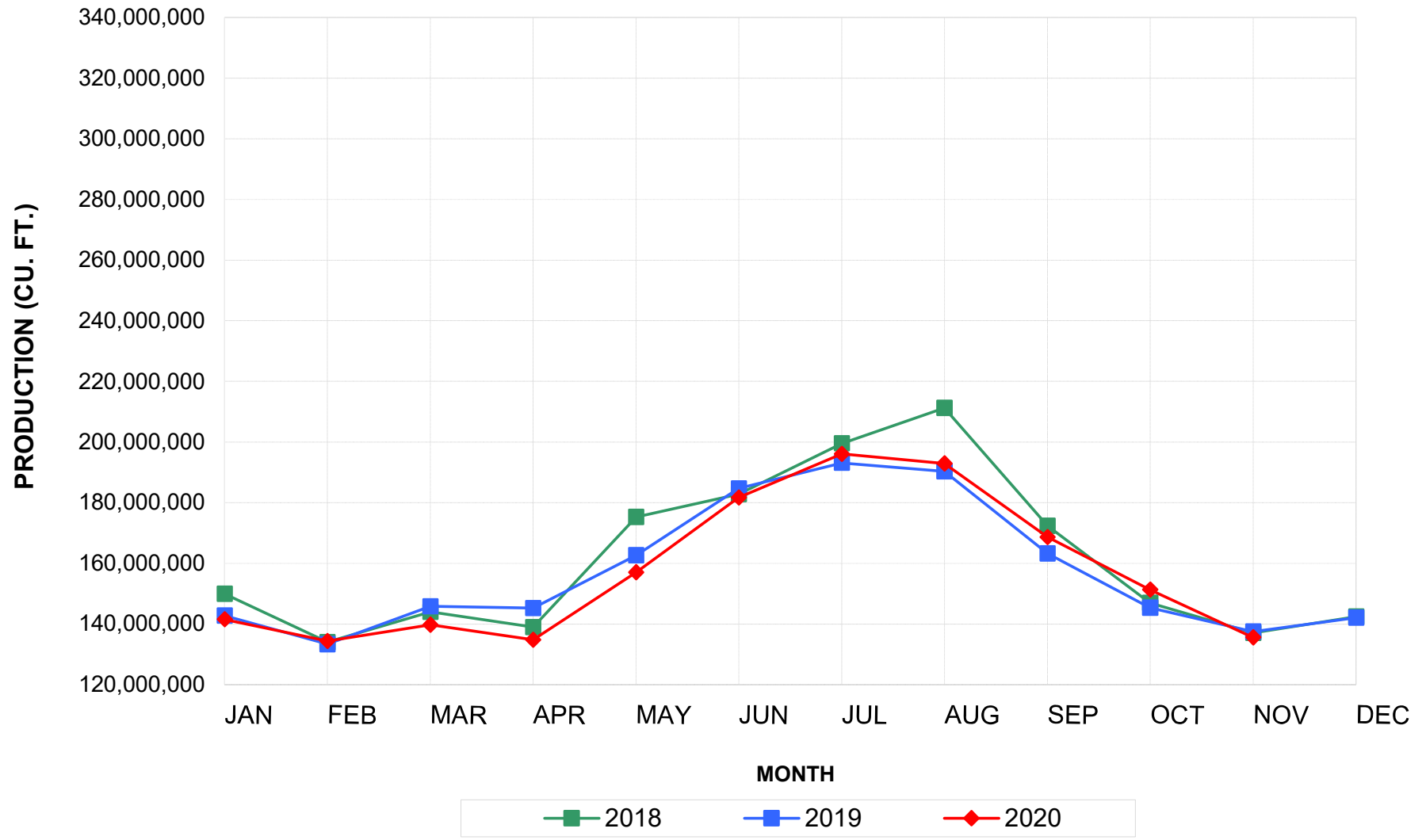
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



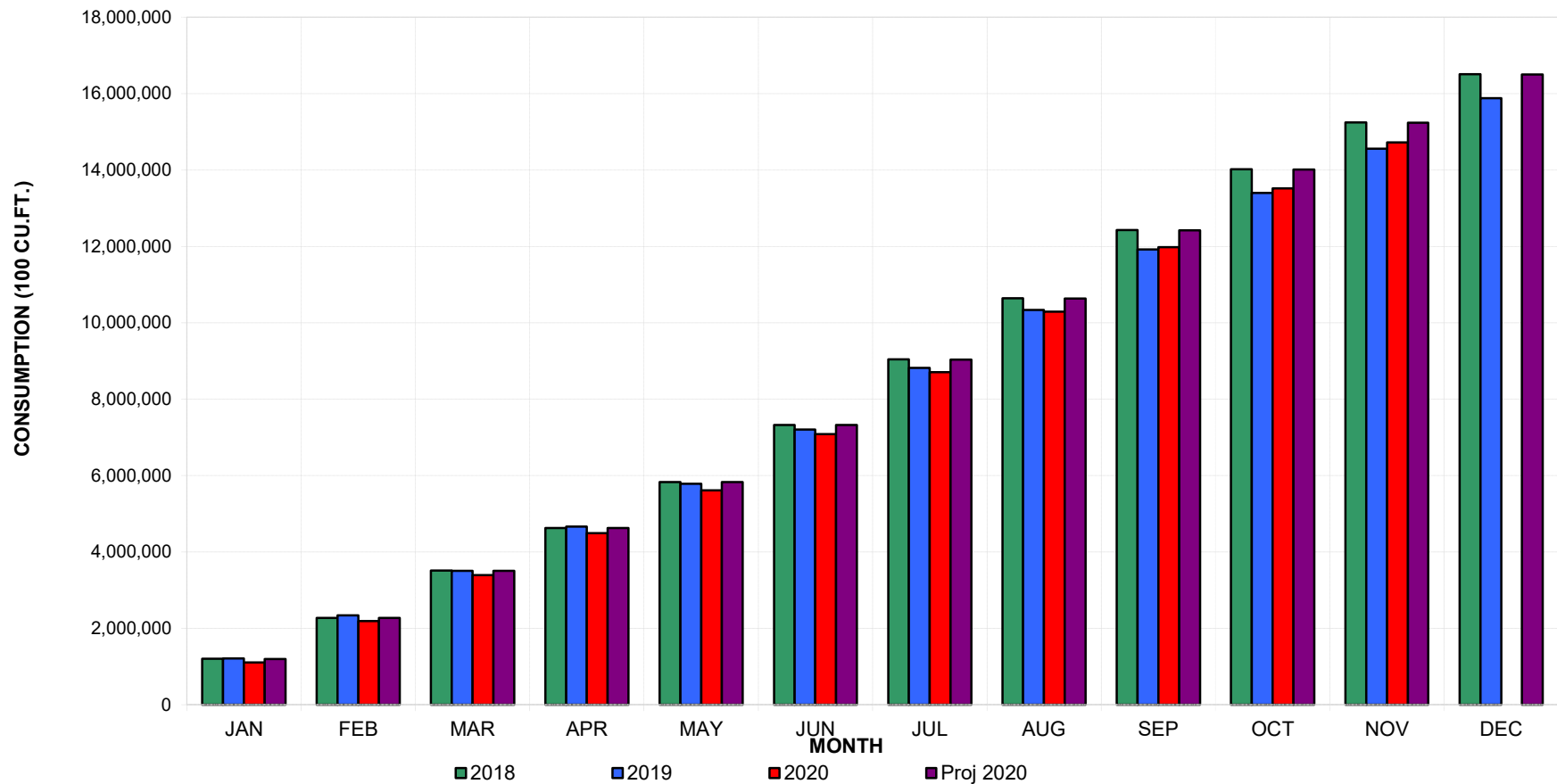
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



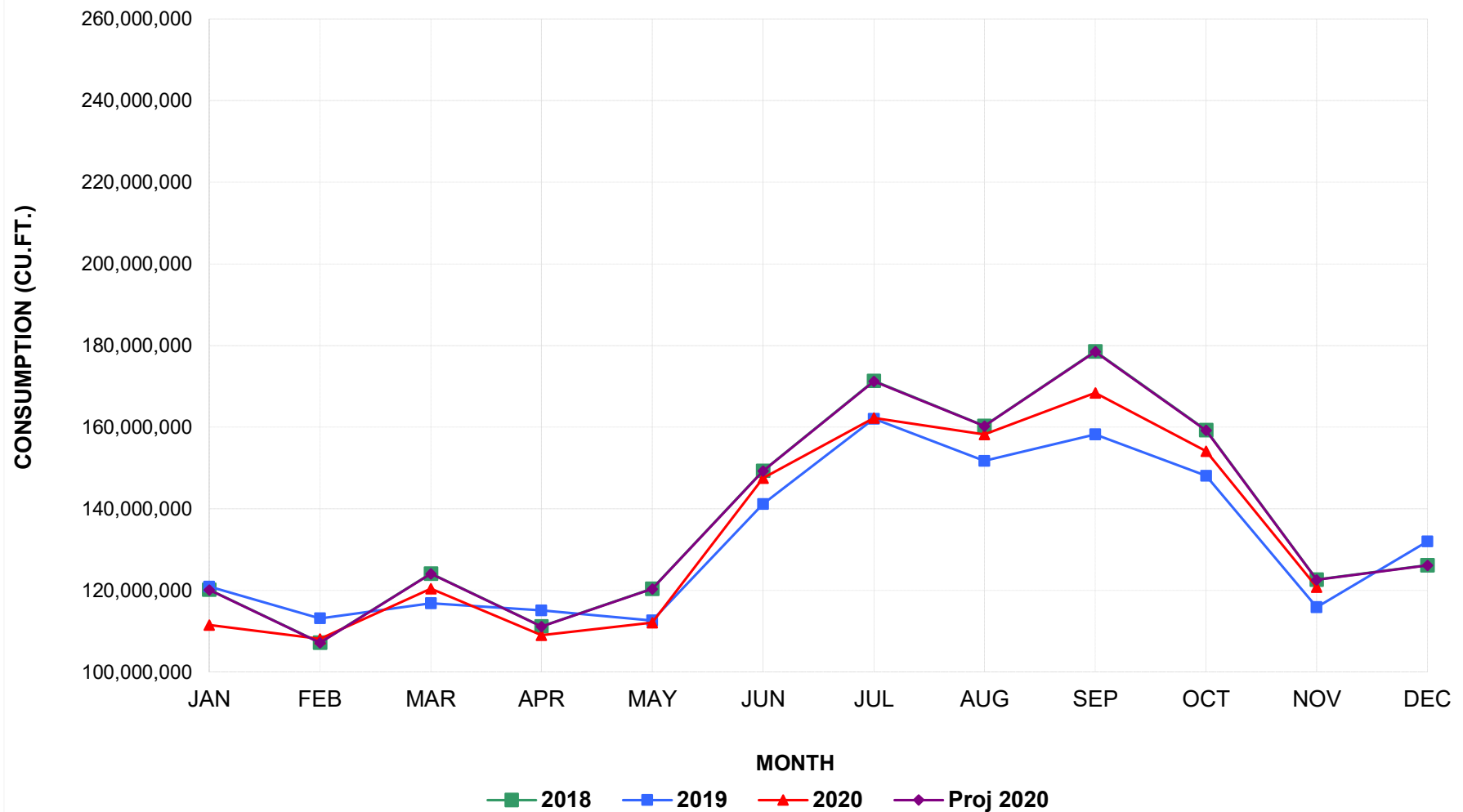
This graph represents total pumping through the McCarron's pumping station.

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



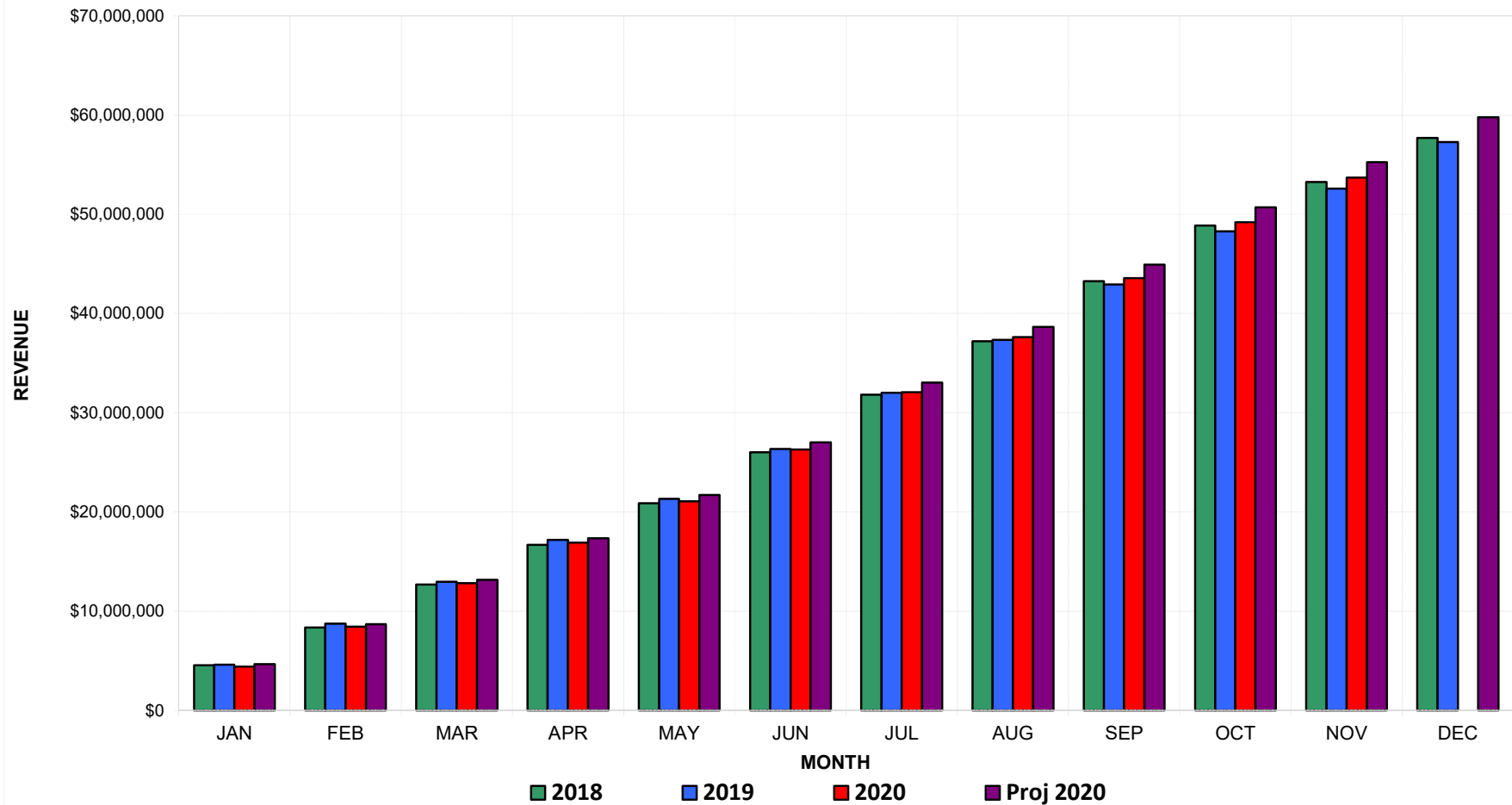
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

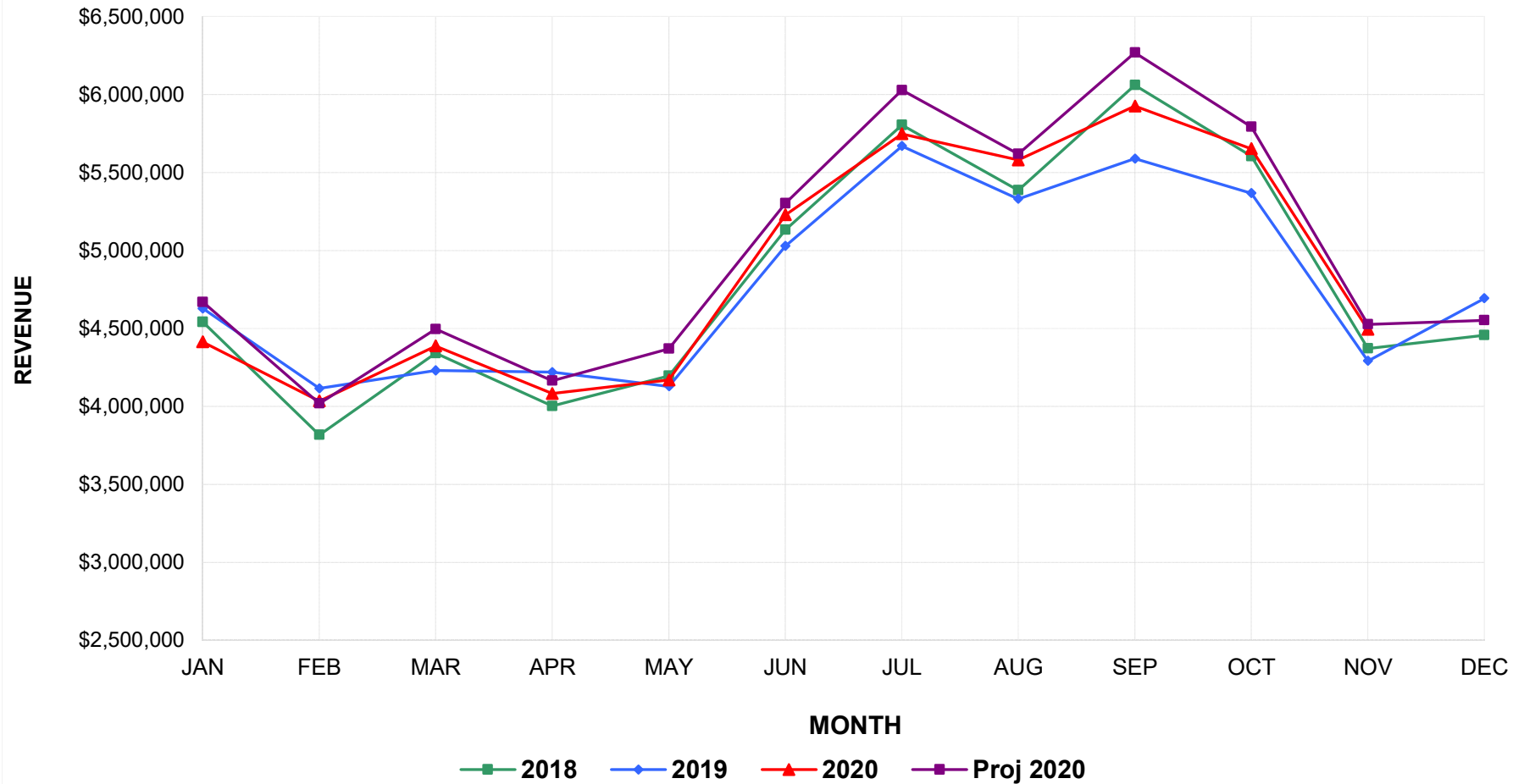
# **SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE**



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.