

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

MARCH

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 - March 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	2,660,808	(7,983,912)	25.00%
WATER MAIN SURCHARGE	2,720,000	562,000	(2,158,000)	20.66%
AUTO FIRE ANNUAL CHARGE	260,000	274,400	14,400	105.54%
ST PAUL WATER	31,509,032	6,588,154	(24,920,878)	20.91%
FALCON HEIGHTS WATER	525,547	92,094	(433,453)	17.52%
LAUDERDALE WATER	184,883	43,544	(141,339)	23.55%
MAPLEWOOD WATER	5,242,715	964,481	(4,278,234)	18.40%
MENDOTA HEIGHTS WATER	2,228,506	388,306	(1,840,200)	17.42%
UNIV OF MIN WATER	510,080	71,255	(438,825)	13.97%
ROSEVILLE WATER	4,295,866	848,096	(3,447,770)	19.74%
SOUTH ST PAUL WATER	7,284	1,503	(5,781)	20.64%
WEST ST PAUL WATER	2,326,485	484,921	(1,841,564)	20.84%
NEWPORT WATER	6,478	2,246	(4,232)	34.67%
LITTLE CANADA WATER	841,846	174,352	(667,494)	20.71%
SUNFISH LAKE WATER	812	266	(546)	32.72%
LILYDALE WATER	128,093	20,329	(107,764)	15.87%
CITY OF MENDOTA WATER	9,679	2,456	(7,223)	25.38%
TOTAL WATER SALES	61,443,526	13,179,712	(48,263,814)	21.45%
SLUDGE PROCESSING	80,000	12,470	(67,530)	15.59%
METER READING CHARGE	10,250	1,488	(8,762)	14.52%
CUT OFFS	18,000	3,590	(14,410)	19.94%
THAWING SERVICES AND MAINS	1,000	6,600	5,600	660.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,200	1,200	107.06%
RPZ BACKFLOW PREVENTER FEE	178,000	37,135	(140,865)	20.86%
ANTENNA SITE RENTAL FEE	1,125,318	404,626	(720,692)	35.96%
ADMIN FEE LEAD REPLACEMENT	30,000	(180)	(30,180)	-0.60%

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

Account Description	Budget	Actual	Variance	Act/Budg %
HYDRANT METER RENTAL	23,000	1,080	(21,920)	4.70%
INSP FEE WINTER HYD PERMIT	22,000	12,925	(9,075)	58.75%
REPAIRS	85,000	48,239	(36,761)	56.75%
TURN ON AND OFF	250,000	14,325	(235,675)	5.73%
COLLECTION FEE	1,260,000	332,393	(927,607)	26.38%
RECOVERED CHGS IN OUT CITY	75,000	8,797	(66,203)	11.73%
LATE CHARGES	535,000	143,734	(391,266)	26.87%
INSIDE PIPING RESIDENTIAL	70,000	9,164	(60,836)	13.09%
INSIDE PIPING COMMERCIAL	95,000	14,546	(80,454)	15.31%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	2,430	(33,570)	6.75%
OUTSIDE DITCH 3INCH AND LARGER	49,000	1,890	(47,110)	3.86%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	14,974	(100,026)	13.02%
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	20,809	(34,191)	37.83%
TOTAL WATER FEE AND SERVICE	4,159,168	1,109,460	(3,049,708)	26.68%
RIGHT OF WAY CHARGE	1,875,000	469,446	(1,405,554)	25.04%
TOTAL UTILITY COST RECOVERY	1,875,000	469,446	(1,405,554)	25.04%
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%

Saint Paul Regional Water Services  
Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST ACCRUED REVENUE	-	(55,757)	-	0.00%
INTEREST NON POOL	375,000	(54,647)	(429,647)	-14.57%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(110,404)	(810,404)	-15.77%
ASSET CONTRIB METER	80,000	13,859	(66,141)	17.32%
ASSET CONTRIB AUTOFIRE	200,000	24,231	(175,769)	12.12%
ASSET CONTRIB HYDRANT	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	56,232	(573,768)	8.93%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	2,010	(4,990)	28.71%
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	-	(4,542)	(4,542)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	287	-	0.00%
OTHER MISC REVENUE	-	945	945	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	-	52,230	52,230	0.00%
USE OF FUND EQUITY	2,809,736	-	(2,809,736)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	54,576,696	54,930	(54,521,766)	0.00%
REVENUE-REVENUE	123,499,390	14,759,377	(108,740,013)	11.95%

# 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 - March 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,483,707	3,803,652	11,680,055	24.57%
Total EMPLOYEE BENEFITS	8,698,901	1,885,760	6,813,141	21.68%
Total EMPLOYEE EXPENSE	24,182,608	5,689,412	18,493,196	23.53%
Total PROFESSIONAL SERVICES	1,612,647	75,797	1,536,850	4.70%
Total SKILLED SERVICES	1,586,350	275,470	1,310,880	17.37%
Total FINANCIAL SERVICES	402,500	49,038	353,462	12.18%
Total BUILDING REPAIR MAINT SERVICES	262,500	15,976	246,524	6.09%
Total MACHINERY AND EQUIPMENT	867,336	179,602	687,734	20.71%
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	18,668	367,582	4.83%
Total COMMUNICATIONS SERVICES	253,886	23,194	230,692	9.14%
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	37,884	200,616	15.88%
Total TRAVEL AND TRAINING	252,300	67,668	184,632	26.82%
Total MILEAGE AND PARKING	10,700	1,464	9,236	13.69%
Total INTERNAL CHARGES	4,832,929	(31,078)	4,864,007	-0.64%
Total OTHER SERVICE EXPENSE	2,914,736	173,434	2,741,302	5.95%
Total SERVICES	14,324,884	952,717	13,372,167	6.65%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMM MATERIAL AND SUPPLIES	8,800	326	8,474	3.70%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	46,573	257,127	15.34%
Total PAPER AND FORMS	98,900	13,378	85,522	13.53%
Total OFFICE EQUIPMENT AND FURNITURES	123,000	12,123	110,877	9.86%
Total GENERAL OFFICE SUPPLIES	42,050	-	42,050	0.00%
Total VEHICLE COMMODITIES	436,700	72,630	364,070	16.63%
Total BUILDING UTILITIES	2,169,000	314,023	1,854,977	14.48%
Total BUILDING REPAIR SUPPLIES	276,250	3,572	272,678	1.29%
Total STREET MAINTENANCE MATERIALS	34,000	-	34,000	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	10,079	93,421	9.74%
Total EQUIPMENT PARTS	446,500	68,064	378,436	15.24%
Total EMPLOYEE CLOTHING	89,550	40,334	49,216	45.04%
Total PUBLIC SAFETY SUPPLIES	201,100	31,084	170,016	15.46%
Total FIELD AND SHOP SUPPLIES	261,700	21,930	239,770	8.38%
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	682,758	2,494,942	21.49%
Total GEN MATERIALS AND SUPPLIES	385,200	56,489	328,711	14.66%
Total MATERIALS AND SUPPLIES	8,577,150	1,382,543	7,194,607	16.12%
Total LOAN EXPENSE	650,000	30,820	619,180	4.74%
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	44,789	825,211	5.15%

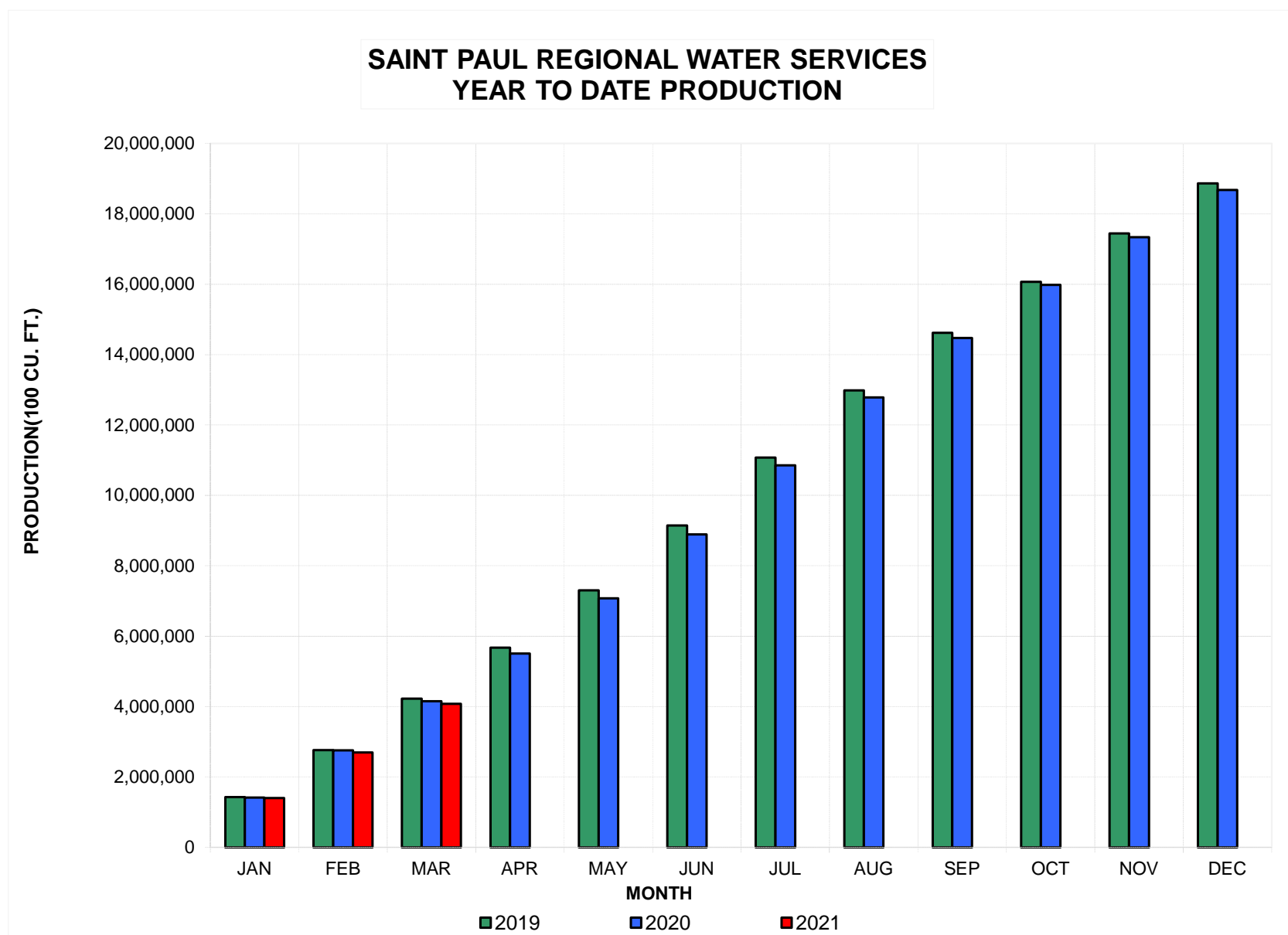


Saint Paul Regional Water Services  
Spending Information By Account  
For Periods January 1 - March 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	70,751,200	1,833,320	68,917,880	2.59%
Total DEPRECIATION EXPENSE	(589,000)	-	(589,000)	0.00%
Total CAPITAL OUTLAY	70,162,200	1,833,320	68,328,880	2.61%
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	9,902,782	113,596,608	8.02%

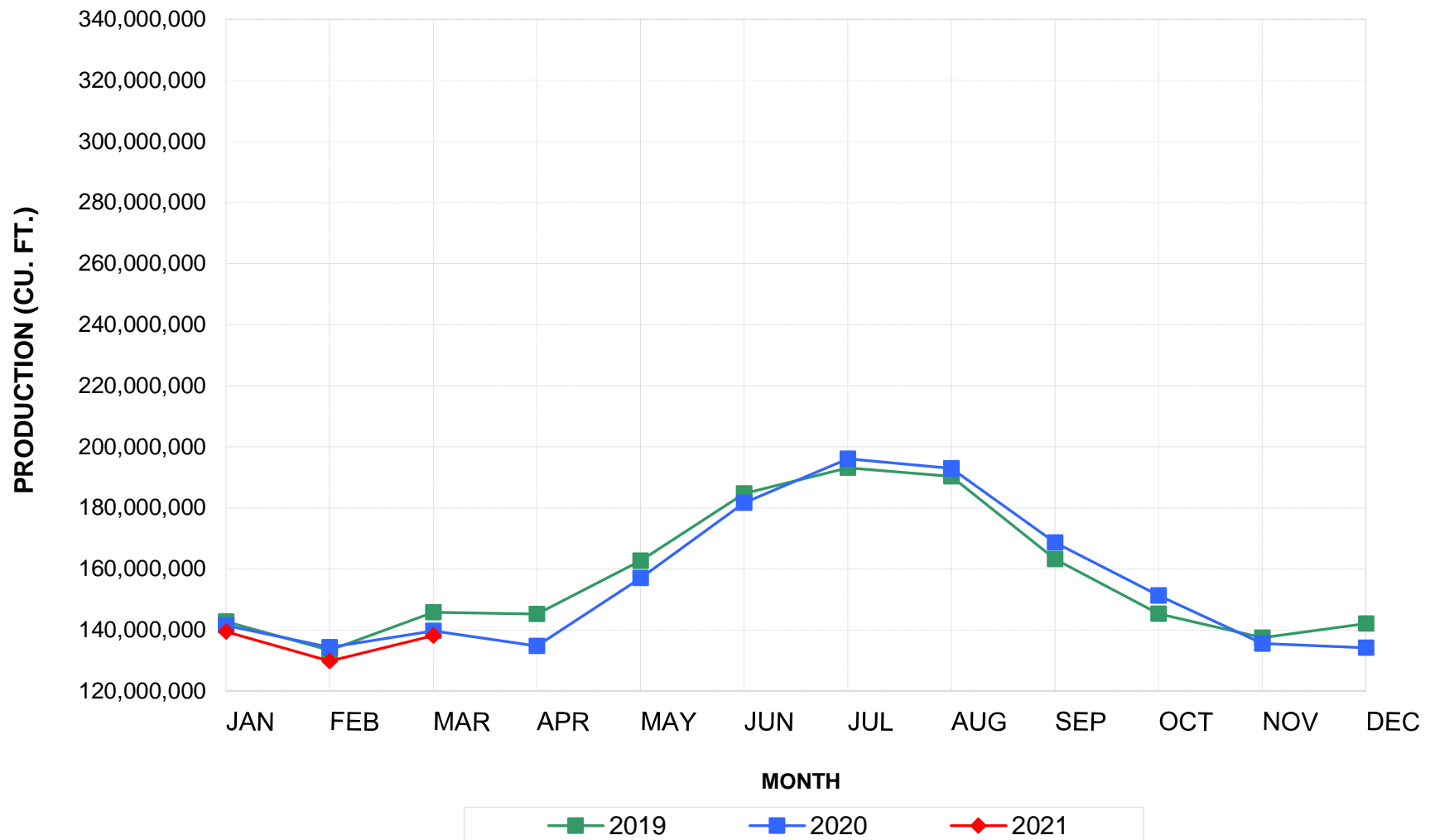
# Graphs

**PRODUCTION - CONSUMPTION - REVENUE**



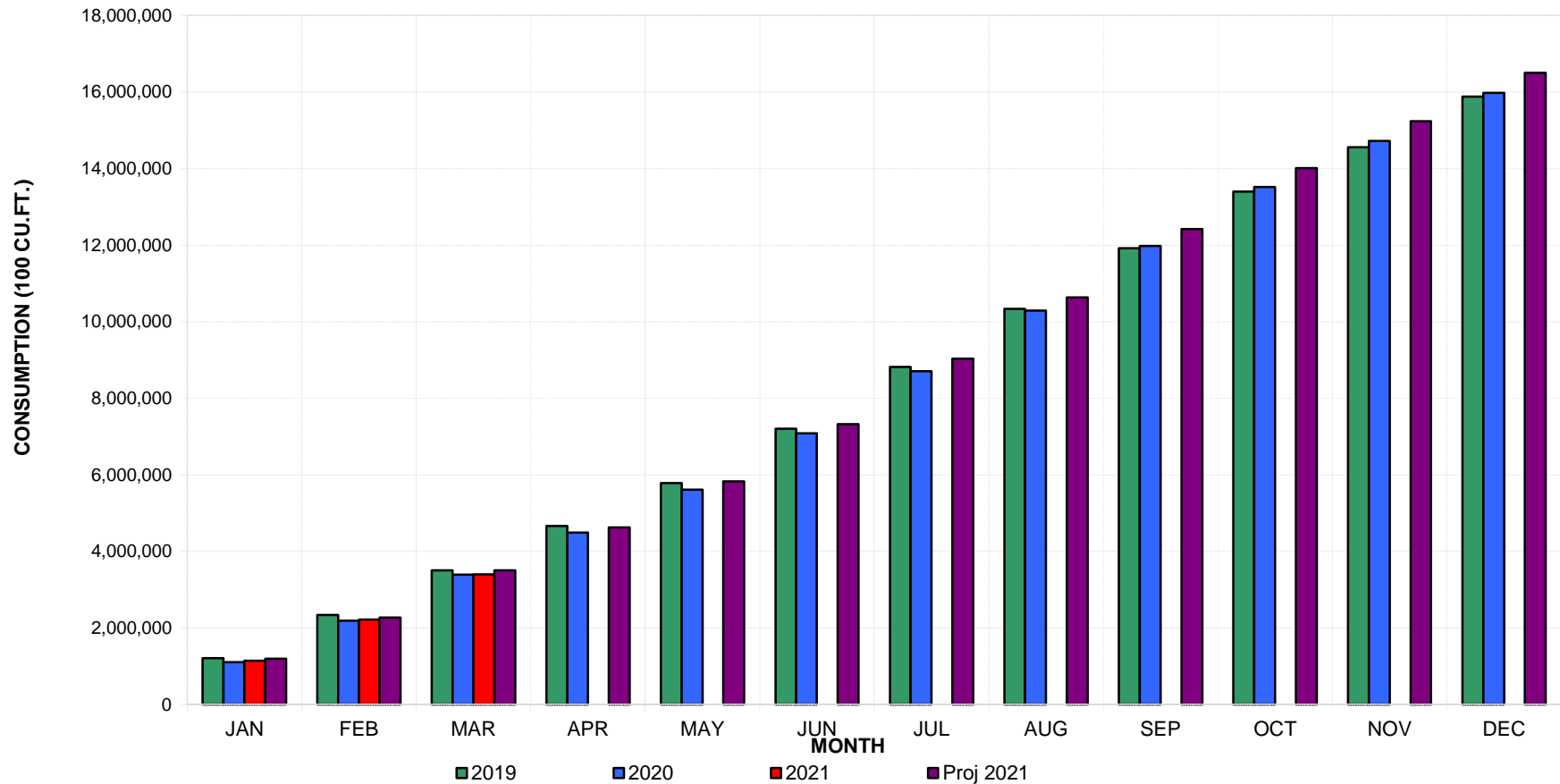
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



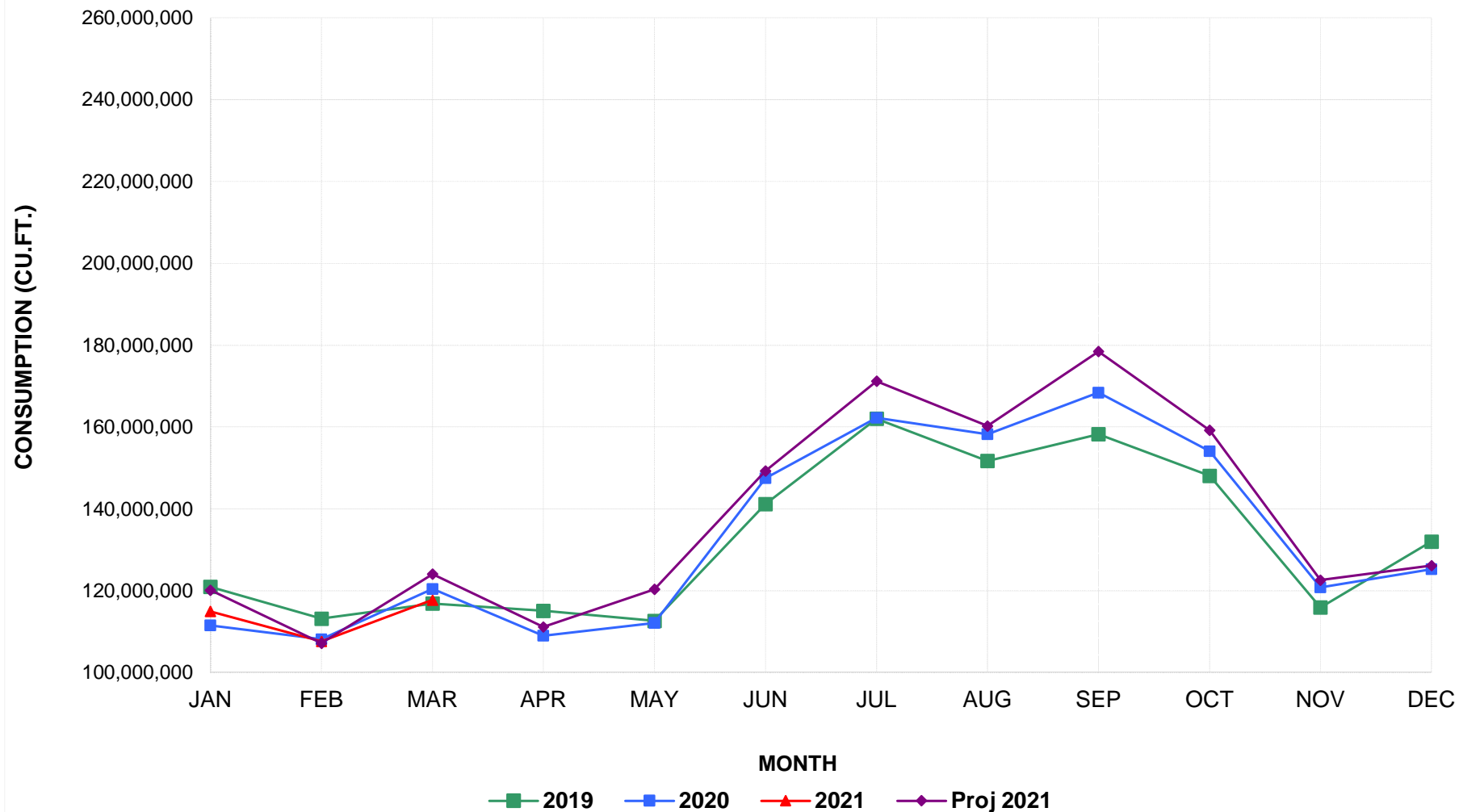
This graph represents total pumping through the McCarron's pumping station.

# SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION

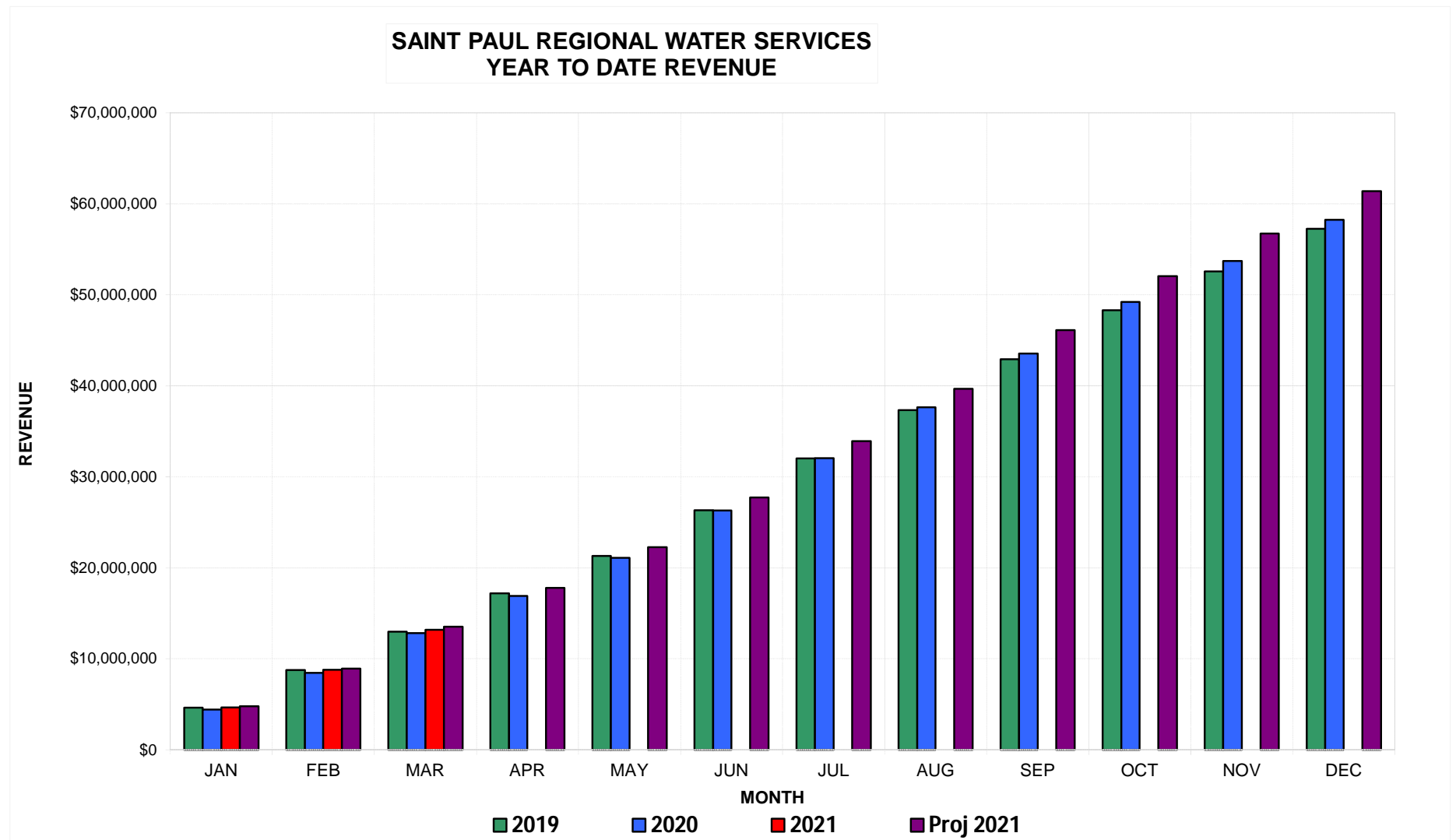


This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH

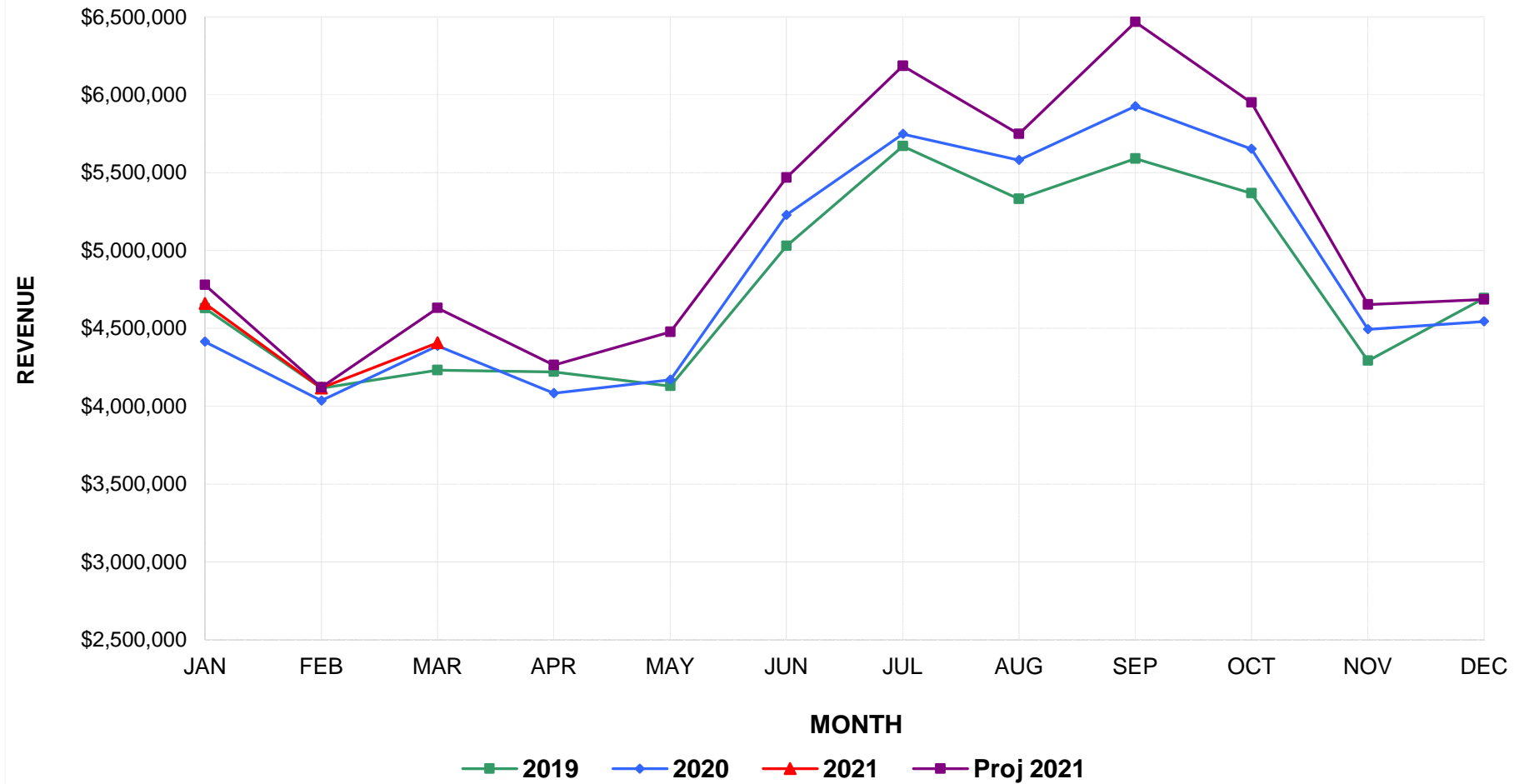


This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.



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.