

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

JUNE

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 - June 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	5,339,013	(5,305,707)	50.16%
WATER MAIN SURCHARGE	2,720,000	1,161,053	(1,558,947)	42.69%
AUTO FIRE ANNUAL CHARGE	260,000	275,303	15,303	105.89%
ST PAUL WATER	31,509,032	13,614,573	(17,894,459)	43.21%
FALCON HEIGHTS WATER	525,547	186,006	(339,541)	35.39%
LAUDERDALE WATER	184,883	87,503	(97,380)	47.33%
MAPLEWOOD WATER	5,242,715	2,221,742	(3,020,973)	42.38%
MENDOTA HEIGHTS WATER	2,228,506	758,145	(1,470,361)	34.02%
UNIV OF MIN WATER	510,080	176,482	(333,598)	34.60%
ROSEVILLE WATER	4,295,866	2,160,279	(2,135,587)	50.29%
SOUTH ST PAUL WATER	7,284	2,985	(4,299)	40.98%
WEST ST PAUL WATER	2,326,485	975,702	(1,350,783)	41.94%
NEWPORT WATER	6,478	4,614	(1,864)	71.23%
LITTLE CANADA WATER	841,846	431,157	(410,689)	51.22%
SUNFISH LAKE WATER	812	404	(408)	49.76%
LILYDALE WATER	128,093	41,656	(86,437)	32.52%
CITY OF MENDOTA WATER	9,679	4,338	(5,341)	44.82%
TOTAL WATER SALES	61,443,526	27,441,456	(34,002,070)	44.66%
SLUDGE PROCESSING	80,000	41,710	(38,290)	52.14%
METER READING CHARGE	10,250	2,772	(7,478)	27.04%
CUT OFFS	18,000	12,520	(5,480)	69.56%
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	99,050	(78,950)	55.65%
ANTENNA SITE RENTAL FEE	1,125,318	431,878	(693,440)	38.38%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ADMIN FEE LEAD REPLACEMENT	30,000	(360)	(30,360)	-1.20%
HYDRANT METER RENTAL	23,000	4,640	(18,360)	20.17%
INSP FEE WINTER HYD PERMIT	22,000	16,715	(5,285)	75.98%
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	50,675	(199,325)	20.27%
COLLECTION FEE	1,260,000	556,719	(703,281)	44.18%
RECOVERED CHGS IN OUT CITY	75,000	44,489	(30,511)	59.32%
LATE CHARGES	535,000	288,210	(246,790)	53.87%
INSIDE PIPING RESIDENTIAL	70,000	22,498	(47,502)	32.14%
INSIDE PIPING COMMERCIAL	95,000	62,712	(32,288)	66.01%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	12,870	(23,130)	35.75%
OUTSIDE DITCH 3INCH AND LARGER	49,000	19,740	(29,260)	40.29%
CITY FIRE CONSUMPTION	12,000	-	(12,000)	0.00%
HYDRANT WATER USE	115,000	22,279	(92,721)	19.37%
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	750	(2,250)	25.00%
METER SET AND SEAL 8 INCH	1,000	375	(625)	37.50%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	33,392	(21,608)	60.71%
TOTAL WATER FEE AND SERVICE	4,159,168	1,803,541	(2,355,627)	43.36%
RIGHT OF WAY CHARGE	1,875,000	940,724	(934,276)	50.17%
TOTAL UTILITY COST RECOVERY	1,875,000	940,724	(934,276)	50.17%
ASSESSMENT INTEREST	115,000	-	(115,000)	0.00%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	-	(115,000)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
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	47,780	(32,220)	59.73%
ASSET CONTRIB AUTOFIRE	200,000	158,351	(41,649)	79.18%
ASSET CONTRIB HYDRANT	100,000	(4,652)	(104,652)	-4.65%
ASSET CONTRIB MAIN	50,000	129,573	79,573	259.15%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	18,704	(81,296)	18.70%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	46,800	(53,200)	46.80%
TOTAL CONTRIBUTIONS	630,000	396,557	(233,443)	62.95%
STATE GRANT OTHER ADMIN	-	50,000	50,000	0.00%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	3,750	(3,250)	53.57%
SALE OF SCRAP SCRAP METAL	2,000	13,736	11,736	686.80%
PENALTY AND FINE	-	2,000	2,000	0.00%
REBATES	-	18,423	18,423	0.00%
WCRA REIMBURSEMENT	-	146	146	0.00%
PROPERTY DAMAGE SETTLEMENT	-	508	508	0.00%
REFUNDS OVERPAYMENTS	-	(31,602)	(31,602)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	287	287	0.00%
OTHER MISC REVENUE	-	1,134	1,134	0.00%
MISC NON OPER INCOME	-	74,800	74,800	0.00%
PROCEEDS FROM NOTE ISSUANCE	51,030,000	2,620,554	(48,409,446)	5.14%
PROCEEDS FROM LOAN	250,000	-	(250,000)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
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	2,811,763	(51,764,933)	5.15%
REVENUE	123,499,390	32,195,639	(91,303,751)	26.07%

# 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 - June 30, 2021**

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,483,707	7,639,615	7,844,092	49.34%
Total EMPLOYEE BENEFITS	8,698,901	4,055,041	4,643,860	46.62%
Total EMPLOYEE EXPENSE	24,182,608	11,694,656	12,487,952	48.36%
Total PROFESSIONAL SERVICES	1,612,647	194,368	1,418,279	12.05%
Total SKILLED SERVICES	1,586,350	713,692	872,658	44.99%
Total FINANCIAL SERVICES	402,500	142,021	260,479	35.28%
Total BUILDING REPAIR MAINT SERVICES	262,500	65,122	197,378	24.81%
Total MACHINERY AND EQUIPMENT	867,336	366,445	500,891	42.25%
Total INFRASTRUCTURE REPAIR	60,000	-	60,000	0.00%
Total OTHER REPAIR	215,500	36,956	178,544	17.15%
Total LAND AND BUILDING	12,500	11,590	910	92.72%
Total EQUIPMENT RENTAL	386,250	97,844	288,406	25.33%
Total COMMUNICATIONS SERVICES	253,886	109,076	144,810	42.96%
Total WATER SEWER SERVICES	15,300	10,914	4,386	71.34%
Total REAL ESTATE SERVICE CHGS	122,000	18,970	103,030	15.55%
Total DELIVERY SERVICES	278,950	107,671	171,279	38.60%
Total DATA PRINT SERVICES	238,500	84,488	154,012	35.42%
Total TRAVEL AND TRAINING	252,300	97,900	154,400	38.80%
Total MILEAGE AND PARKING	10,700	2,117	8,583	19.78%
Total INSURANCE PREMIUMS	-	1,200	(1,200)	0.00%
Total INTERNAL CHARGES	4,832,929	(190,346)	5,023,275	-3.94%
Total OTHER SERVICE EXPENSE	2,914,736	400,898	2,513,838	13.75%
Total SERVICES	14,324,884	2,270,927	12,053,957	15.85%
Total COMM MATERIAL AND SUPPLIES	8,800	1,580	7,220	17.95%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	74,406	229,294	24.50%
Total PAPER AND FORMS	98,900	29,878	69,022	30.21%



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

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	123,000	41,401	81,599	33.66%
Total GENERAL OFFICE SUPPLIES	42,050	6,612	35,438	15.72%
Total VEHICLE COMMODITIES	436,700	157,064	279,636	35.97%
Total BUILDING UTILITIES	2,169,000	796,299	1,372,701	36.71%
Total BUILDING REPAIR SUPPLIES	276,250	95,761	180,489	34.66%
Total STREET MAINTENANCE MATERIALS	34,000	4,943	29,057	14.54%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	28,881	74,619	27.90%
Total EQUIPMENT PARTS	446,500	148,904	297,596	33.35%
Total EMPLOYEE CLOTHING	89,550	51,942	37,608	58.00%
Total PUBLIC SAFETY SUPPLIES	201,100	68,031	133,069	33.83%
Total FIELD AND SHOP SUPPLIES	261,700	102,265	159,435	39.08%
Total RECREATION SUPPLIES	20,000	4,175	15,825	20.88%
Total RAW MATERIAL	399,500	97,164	302,336	24.32%
Total INFRASTRUCTURE SUPPLIES	3,177,700	1,579,258	1,598,442	49.70%
Total GEN MATERIALS AND SUPPLIES	385,200	168,532	216,668	43.75%
Total MATERIALS AND SUPPLIES	8,577,150	3,457,097	5,120,053	40.31%
Total LOAN EXPENSE	650,000	142,115	507,885	21.86%
Total TORT LIABILITY	140,000	26,886	113,114	19.20%
Total MISCELLANEOUS EXPENSE	80,000	-	80,000	0.00%
Total BAD DEBT	-	9,000	(9,000)	0.00%
Total OTHER MISCELLANEOUS	870,000	178,000	692,000	20.46%
Total CAPITAL EXPENSE	70,751,200	6,414,131	64,337,069	9.07%
Total DEPRECIATION EXPENSE	(589,000)	-	(589,000)	0.00%
Total CAPITAL OUTLAY	70,162,200	6,414,131	63,748,069	9.14%
Total NOTE PRINCIPAL	2,644,000	-	2,644,000	0.00%

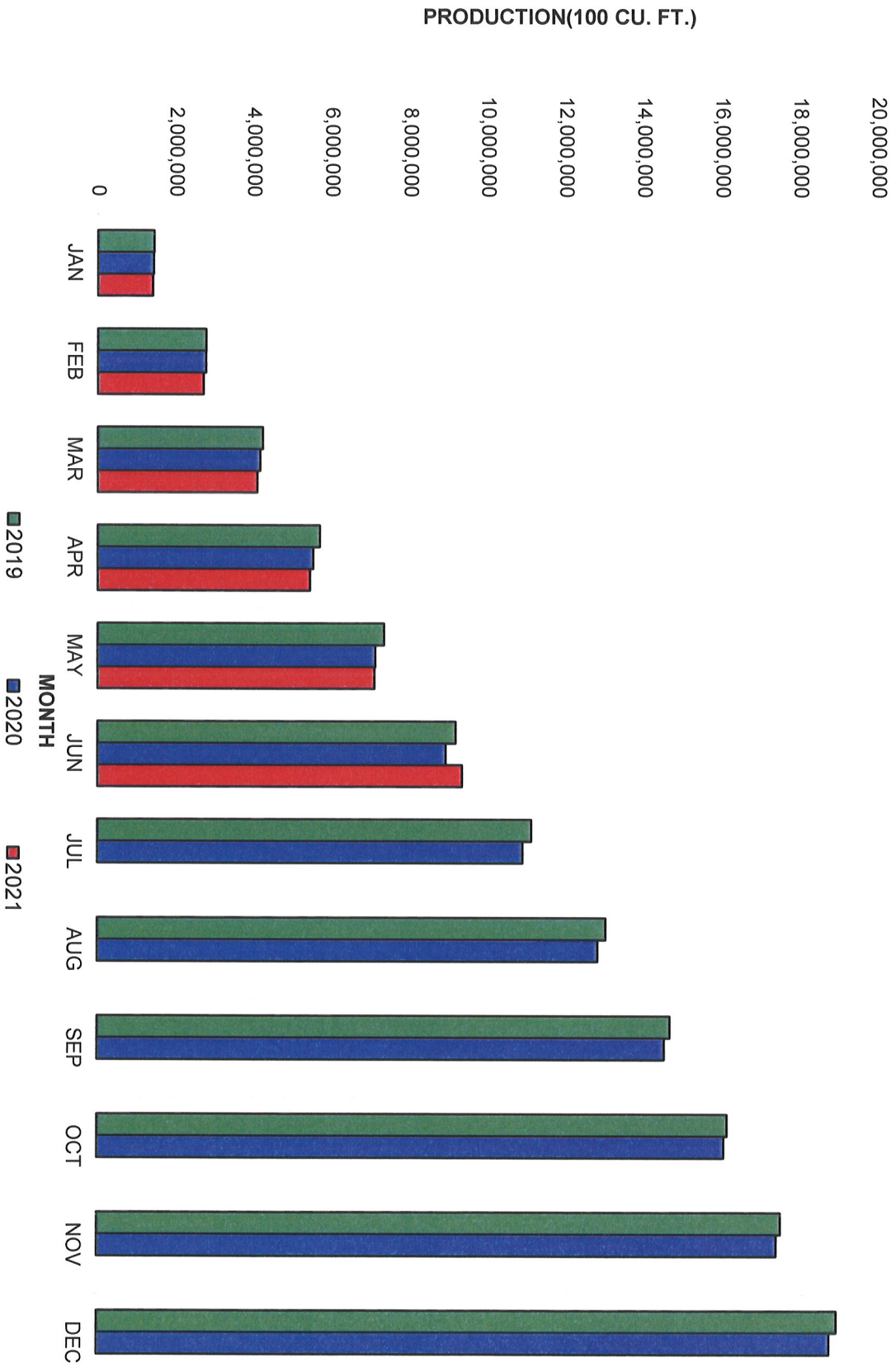
**Saint Paul Regional Water Services**  
**Spending Information By Account**  
**For Periods January 1 - June 30, 2021**

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	5,382,548	259,082	5,123,466	4.81%
EXPENDITURE	123,499,390	24,273,894	99,225,496	19.66%

# Graphs

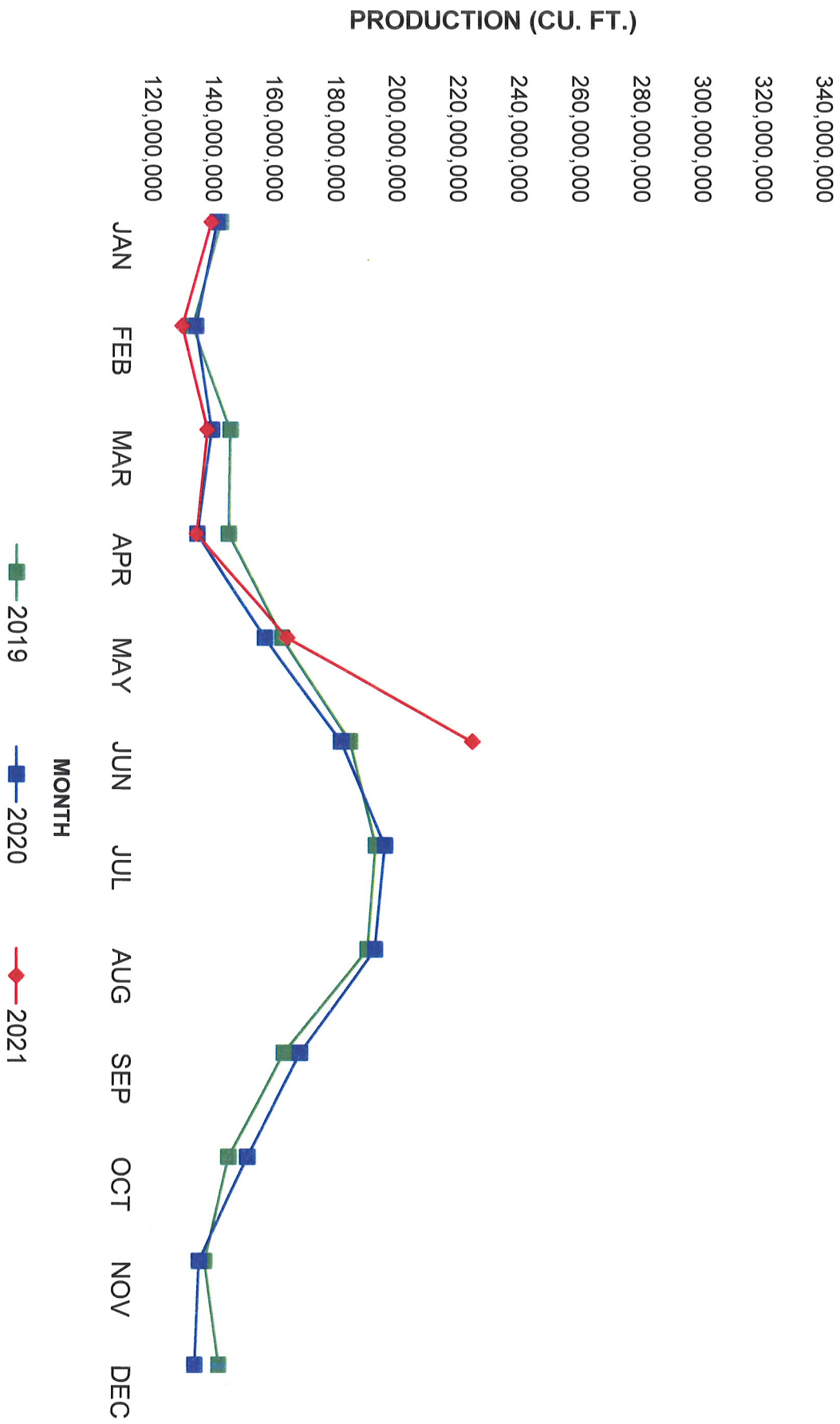
**PRODUCTION - CONSUMPTION - REVENUE**

# SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



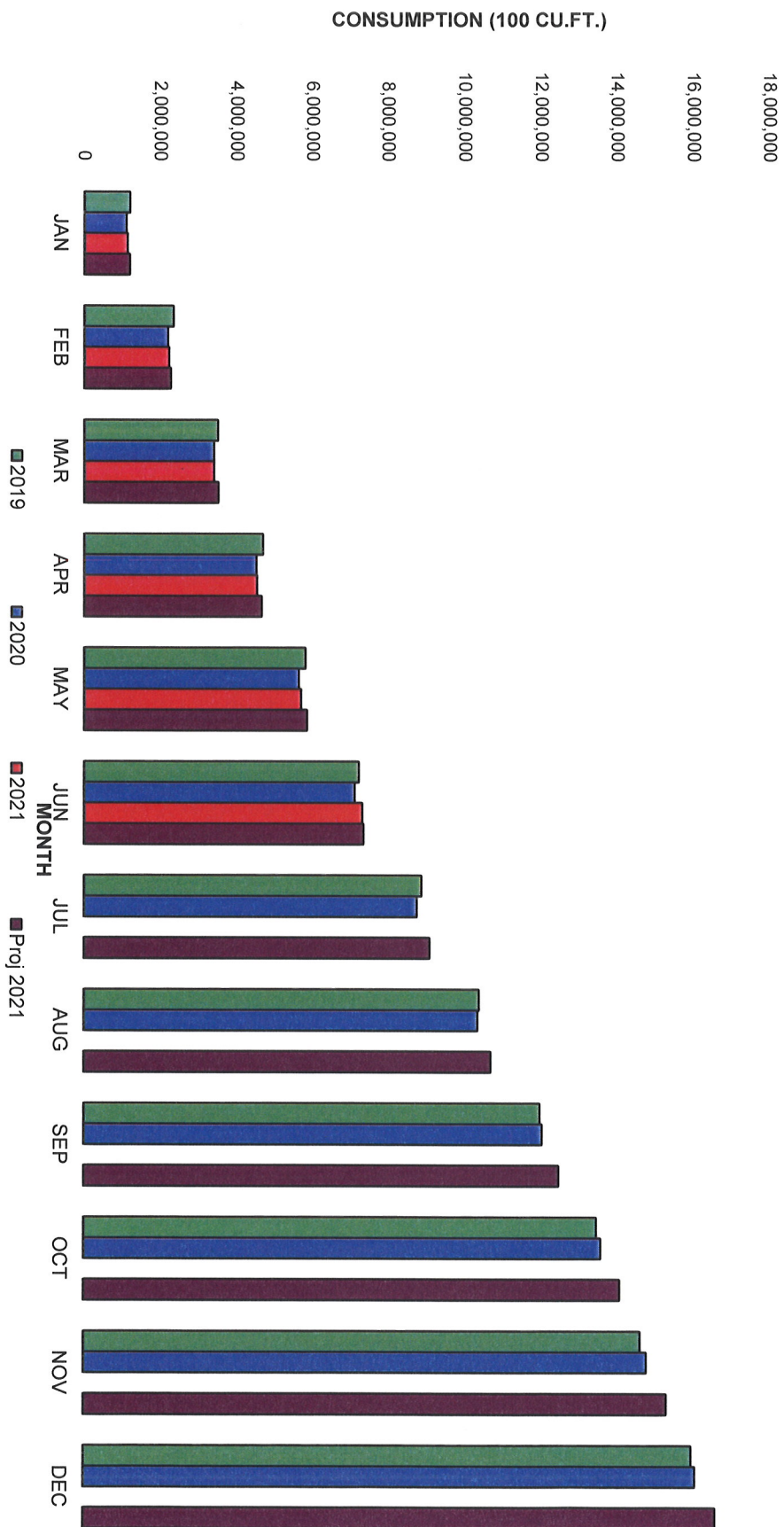
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

# SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



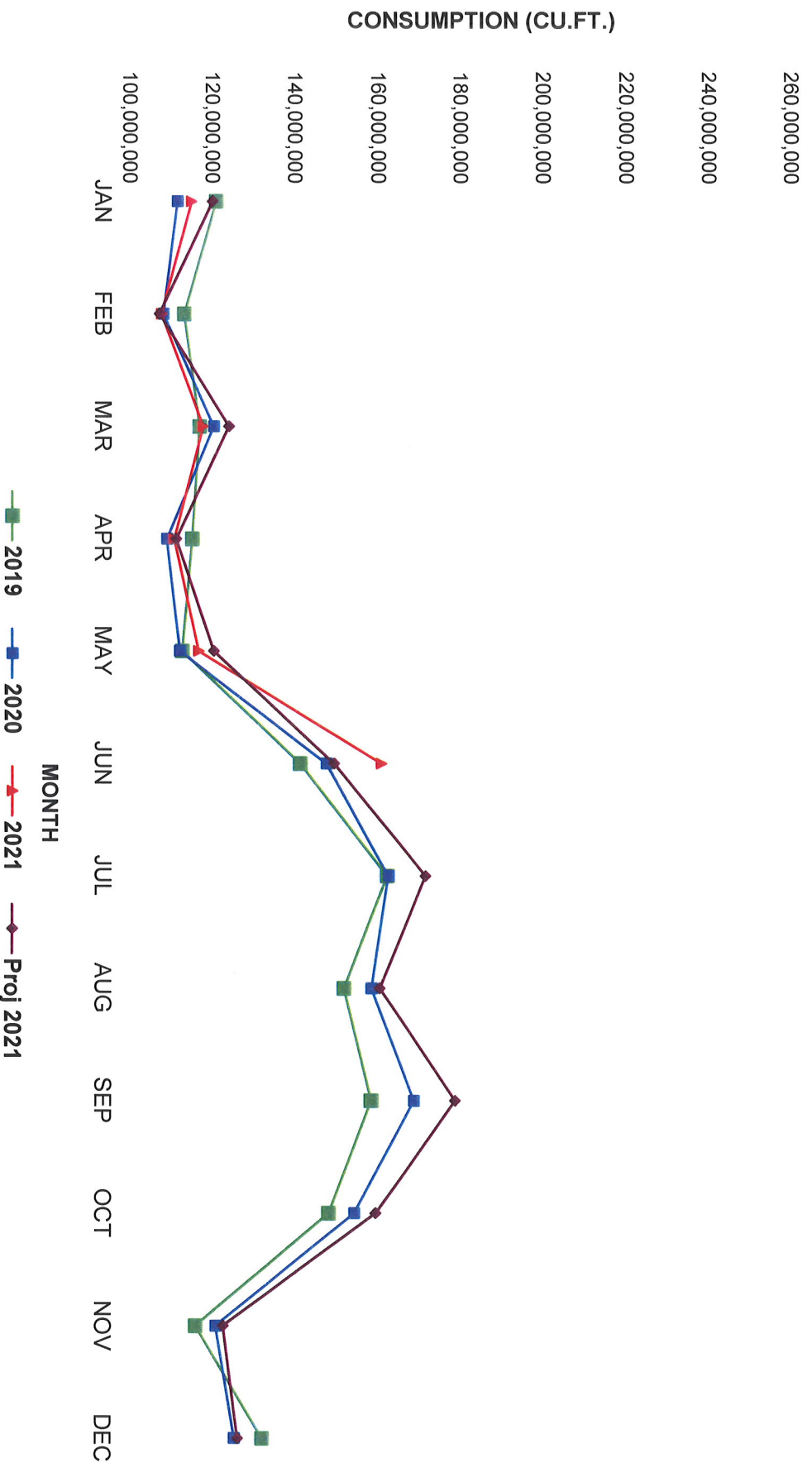
This graph represents total pumping through the McCarron's pumping station.

# SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



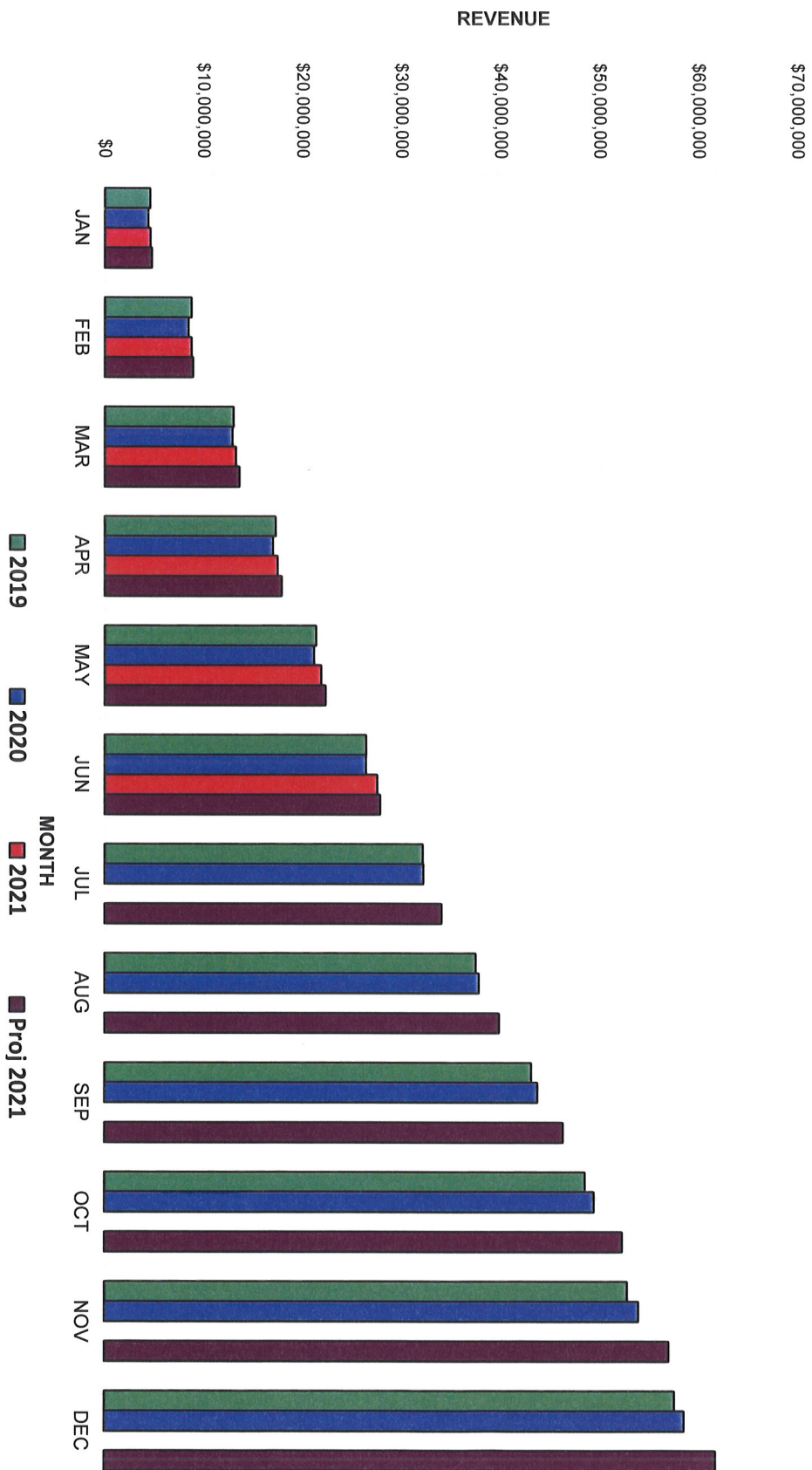
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

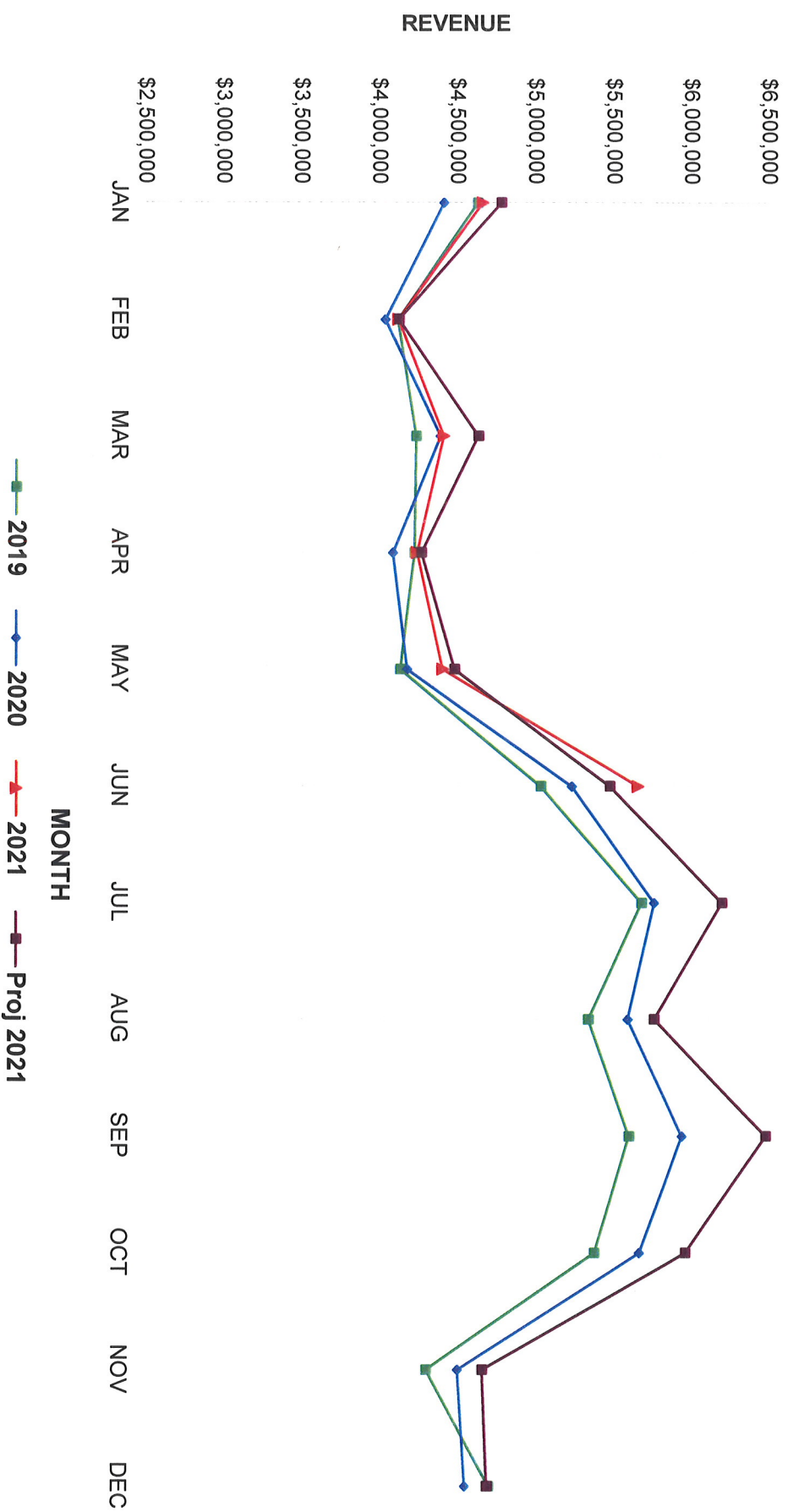
# SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



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.