

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

JULY

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 - July 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	950	(550)	63.33%
WATER SERVICE BASE FEE	10,644,720	6,236,681	(4,408,039)	58.59%
WATER MAIN SURCHARGE	2,720,000	1,452,781	(1,267,219)	53.41%
AUTO FIRE ANNUAL CHARGE	260,000	275,388	15,388	105.92%
ST PAUL WATER	31,509,032	16,508,347	(15,000,685)	52.39%
FALCON HEIGHTS WATER	525,547	213,970	(311,577)	40.71%
LAUDERDALE WATER	184,883	98,070	(86,813)	53.04%
MAPLEWOOD WATER	5,242,715	2,830,539	(2,412,176)	53.99%
MENDOTA HEIGHTS WATER	2,228,506	1,384,514	(843,992)	62.13%
UNIV OF MIN WATER	510,080	243,757	(266,323)	47.79%
ROSEVILLE WATER	4,295,866	2,769,826	(1,526,040)	64.48%
SOUTH ST PAUL WATER	7,284	5,026	(2,258)	69.01%
WEST ST PAUL WATER	2,326,485	1,451,196	(875,289)	62.38%
NEWPORT WATER	6,478	6,378	(100)	98.45%
LITTLE CANADA WATER	841,846	546,190	(295,656)	64.88%
SUNFISH LAKE WATER	812	765	(47)	94.21%
LILYDALE WATER	128,093	65,791	(62,302)	51.36%
CITY OF MENDOTA WATER	9,679	8,982	(697)	92.80%
TOTAL WATER SALES	61,443,526	34,099,151	(27,344,375)	55.50%
SLUDGE PROCESSING	80,000	58,910	(21,090)	73.64%
METER READING CHARGE	10,250	2,964	(7,286)	28.92%
CUT OFFS	18,000	15,370	(2,630)	85.39%
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	113,505	(64,495)	63.77%
ANTENNA SITE RENTAL FEE	1,125,318	451,363	(673,955)	40.11%
ADMIN FEE LEAD REPLACEMENT	30,000	(165)	(30,165)	-0.55%

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Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
HYDRANT METER RENTAL	23,000	5,620	(17,380)	24.43%
INSP FEE WINTER HYD PERMIT	22,000	26,485	4,485	120.39%
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	55,200	(194,800)	22.08%
COLLECTION FEE	1,260,000	577,644	(682,356)	45.84%
RECOVERED CHGS IN OUT CITY	75,000	50,667	(24,333)	67.56%
LATE CHARGES	535,000	338,196	(196,804)	63.21%
INSIDE PIPING RESIDENTIAL	70,000	22,972	(47,028)	32.82%
INSIDE PIPING COMMERCIAL	95,000	69,351	(25,649)	73.00%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	13,319	(22,681)	37.00%
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	33,101	(81,900)	28.78%
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	450	(550)	45.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	35,752	(19,248)	65.00%
TOTAL WATER FEE AND SERVICE	4,159,168	1,977,400	(2,181,768)	47.54%
RIGHT OF WAY CHARGE	1,875,000	1,075,876	(799,124)	57.38%
TOTAL UTILITY COST RECOVERY	1,875,000	1,075,876	(799,124)	57.38%
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%

Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 - July 31, 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	102,330	(272,670)	27.29%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(1,198,318)	(1,898,318)	-171.19%
ASSET CONTRIB METER	80,000	53,145	(26,855)	66.43%
ASSET CONTRIB AUTOFIRE	200,000	186,955	(13,045)	93.48%
ASSET CONTRIB HYDRANT	100,000	10,925	(89,075)	10.92%
ASSET CONTRIB MAIN	50,000	135,865	85,865	271.73%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	23,954	(76,046)	23.95%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	69,603	(30,398)	69.60%
TOTAL CONTRIBUTIONS	630,000	480,446	(149,554)	76.26%
STATE GRANT OTHER ADMIN	-	50,000	50,000	0.00%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	4,560	(2,440)	65.14%
SALE OF SCRAP SCRAP METAL	2,000	18,329	16,329	916.46%
PENALTY AND FINE	-	3,000	3,000	0.00%
REBATES	-	18,423	18,423	0.00%
WCRA REIMBURSEMENT	-	146	146	0.00%
PROPERTY DAMAGE SETTLEMENT	-	508	508	0.00%
REFUNDS OVERPAYMENTS	-	(42,535)	(42,535)	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	3,202,626	(47,827,374)	6.28%
PROCEEDS FROM LOAN	250,000	-	(250,000)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%

Saint Paul Regional Water Services  
Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
SALE OF CAPITAL ASSET	-	63,775	63,775	0.00%
USE OF FUND EQUITY	2,809,736	-	(2,809,736)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	54,576,696	3,395,053	(51,181,643)	6.22%
REVENUE	123,499,390	39,820,717	(83,678,673)	32.24%

# 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 - July 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,483,707	8,888,480	6,595,227	57.41%
Total EMPLOYEE BENEFITS	8,698,901	4,581,049	4,117,852	52.66%
Total EMPLOYEE EXPENSE	24,182,608	13,469,529	10,713,079	55.70%
Total PROFESSIONAL SERVICES	1,612,647	222,240	1,390,407	13.78%
Total SKILLED SERVICES	1,586,350	922,330	664,020	58.14%
Total FINANCIAL SERVICES	402,500	142,021	260,479	35.28%
Total BUILDING REPAIR MAINT SERVICES	262,500	79,429	183,071	30.26%
Total MACHINERY AND EQUIPMENT	867,336	391,956	475,380	45.19%
Total INFRASTRUCTURE REPAIR	60,000	-	60,000	0.00%
Total OTHER REPAIR	215,500	63,881	151,619	29.64%
Total LAND AND BUILDING	12,500	11,590	910	92.72%
Total EQUIPMENT RENTAL	386,250	137,565	248,685	35.62%
Total COMMUNICATIONS SERVICES	253,886	121,172	132,714	47.73%
Total WATER SEWER SERVICES	15,300	19,683	(4,383)	128.65%
Total REAL ESTATE SERVICE CHGS	122,000	22,206	99,794	18.20%
Total DELIVERY SERVICES	278,950	134,436	144,514	48.19%
Total DATA PRINT SERVICES	238,500	96,310	142,190	40.38%
Total TRAVEL AND TRAINING	252,300	115,613	136,687	45.82%
Total MILEAGE AND PARKING	10,700	2,570	8,130	24.02%
Total NSURANCE PREMIUMS	-	1,200	(1,200)	0.00%
Total INTERNAL CHARGES	4,832,929	(260,032)	5,092,961	-5.38%
Total OTHER SERVICE EXPENSE	2,914,736	414,543	2,500,193	14.22%
Total SERVICES	14,324,884	2,638,713	11,686,171	18.42%
Total COMM MATERIAL AND SUPPLIES	8,800	1,580	7,220	17.95%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	74,907	228,793	24.66%
Total PAPER AND FORMS	98,900	30,223	68,677	30.56%



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

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	123,000	54,124	68,876	44.00%
Total GENERAL OFFICE SUPPLIES	42,050	6,612	35,438	15.72%
Total VEHICLE COMMODITIES	436,700	185,395	251,305	42.45%
Total BUILDING UTILITIES	2,169,000	1,326,235	842,765	61.14%
Total BUILDING REPAIR SUPPLIES	276,250	122,168	154,082	44.22%
Total STREET MAINTENANCE MATERIALS	34,000	4,943	29,057	14.54%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	36,142	67,358	34.92%
Total EQUIPMENT PARTS	446,500	159,836	286,664	35.80%
Total EMPLOYEE CLOTHING	89,550	54,759	34,791	61.15%
Total PUBLIC SAFETY SUPPLIES	201,100	90,507	110,593	45.01%
Total FIELD AND SHOP SUPPLIES	261,700	126,112	135,588	48.19%
Total RECREATION SUPPLIES	20,000	10,464	9,536	52.32%
Total RAW MATERIAL	399,500	169,041	230,459	42.31%
Total INFRASTRUCTURE SUPPLIES	3,177,700	2,221,206	956,494	69.90%
Total GEN MATERIALS AND SUPPLIES	385,200	226,041	159,159	58.68%
Total MATERIALS AND SUPPLIES	8,577,150	4,900,294	3,676,856	57.13%
 Total LOAN EXPENSE	 650,000	 151,678	 498,322	 23.34%
Total TORT LIABILITY	140,000	29,294	110,706	20.92%
Total MISCELLANEOUS EXPENSE	80,000	-	80,000	0.00%
Total BAD DEBT	-	13,500	(13,500)	0.00%
Total OTHER MISCELLANEOUS	870,000	194,471	675,529	22.35%
 Total CAPITAL EXPENSE	 70,751,200	 8,444,982	 62,306,218	 11.94%
Total DEPRECIATION EXPENSE	(589,000)	-	(589,000)	0.00%
Total CAPITAL OUTLAY	70,162,200	8,444,982	61,717,218	12.04%
Total NOTE PRINCIPAL	2,644,000	-	2,644,000	0.00%
Total REVENUE BOND PRINCIPAL	1,400,000	-	1,400,000	0.00%

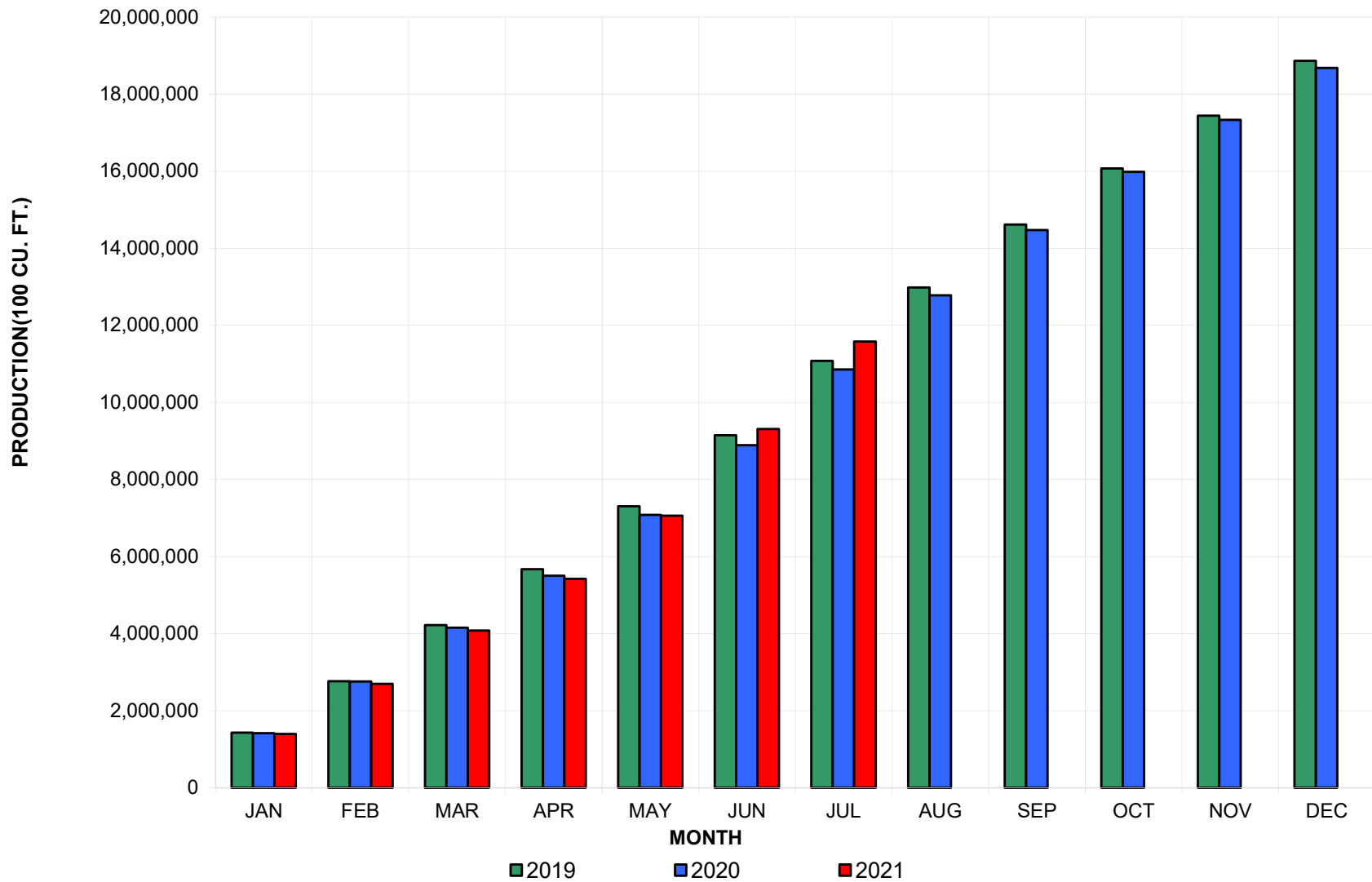
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - July 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
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	29,907,072	93,592,318	24.22%

# Graphs

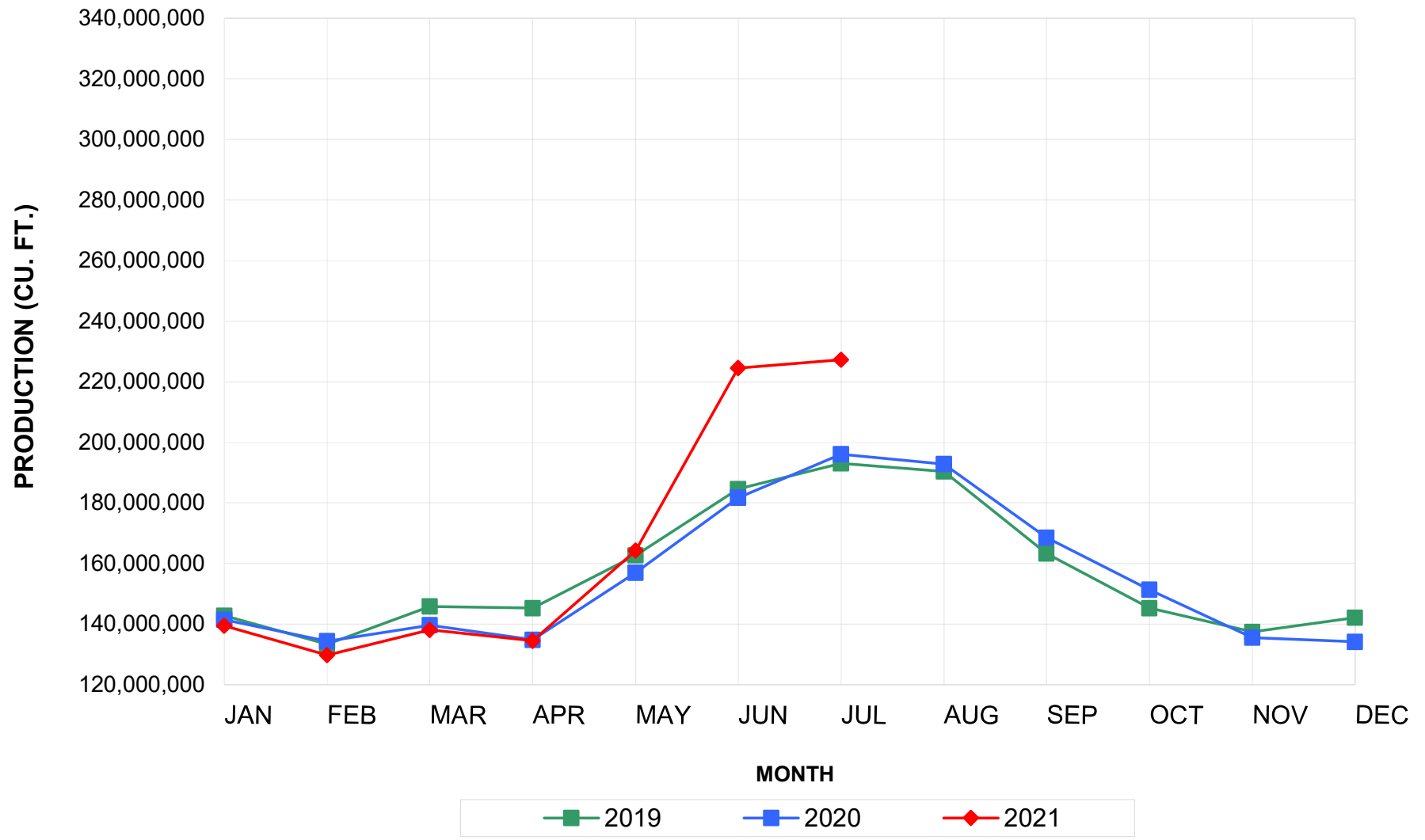
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



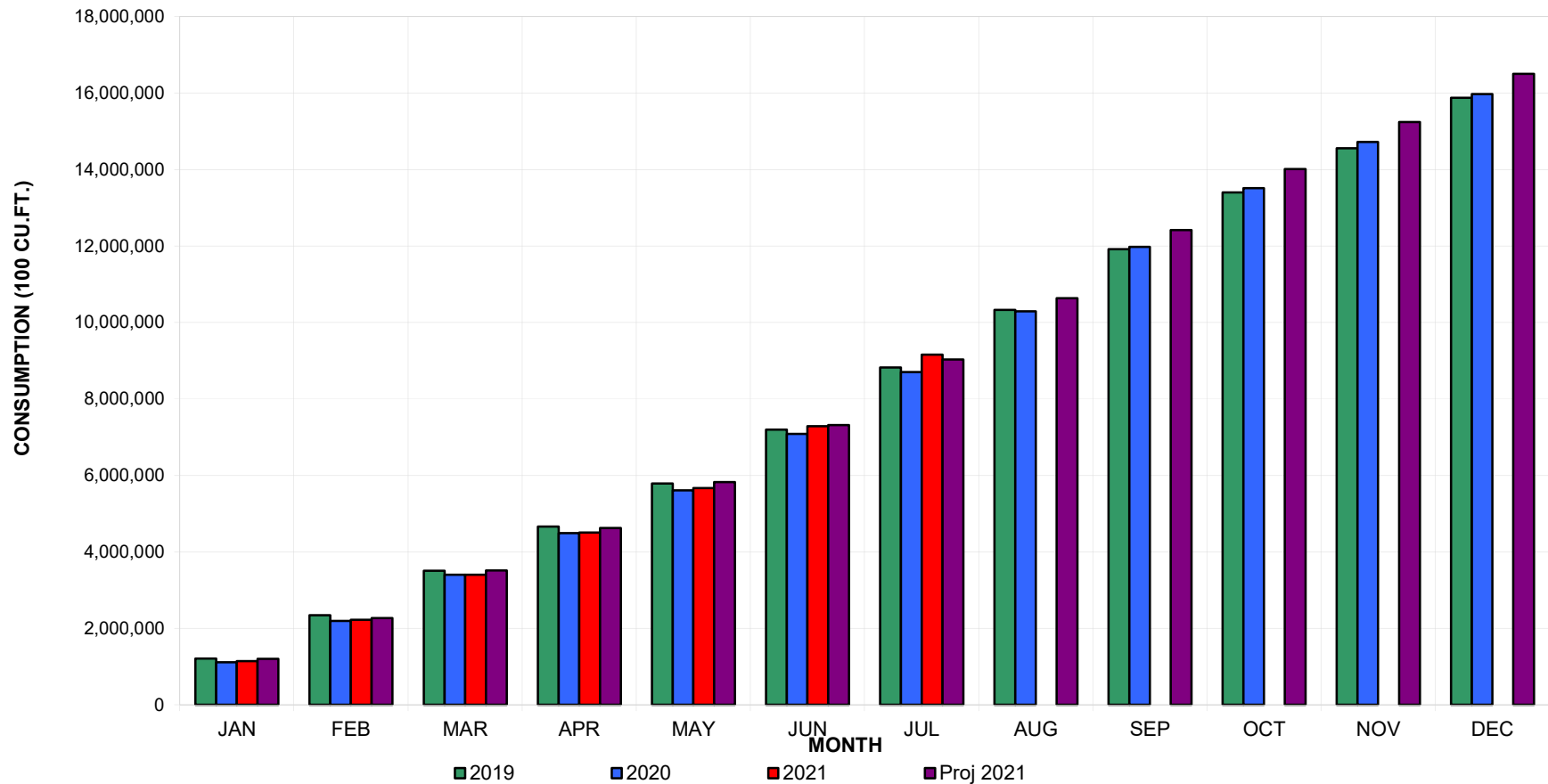
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



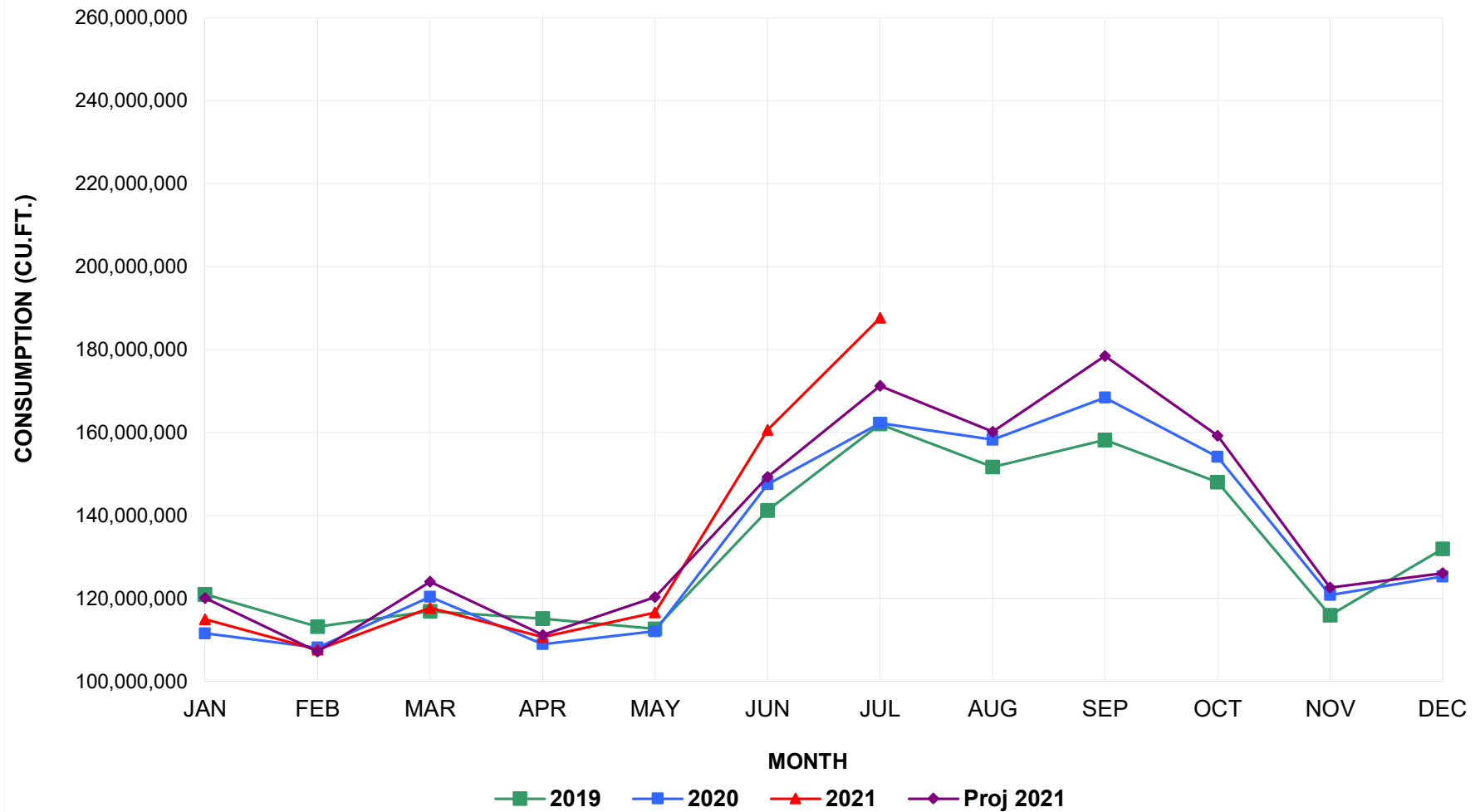
This graph represents total pumping through the McCarron's pumping station.

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



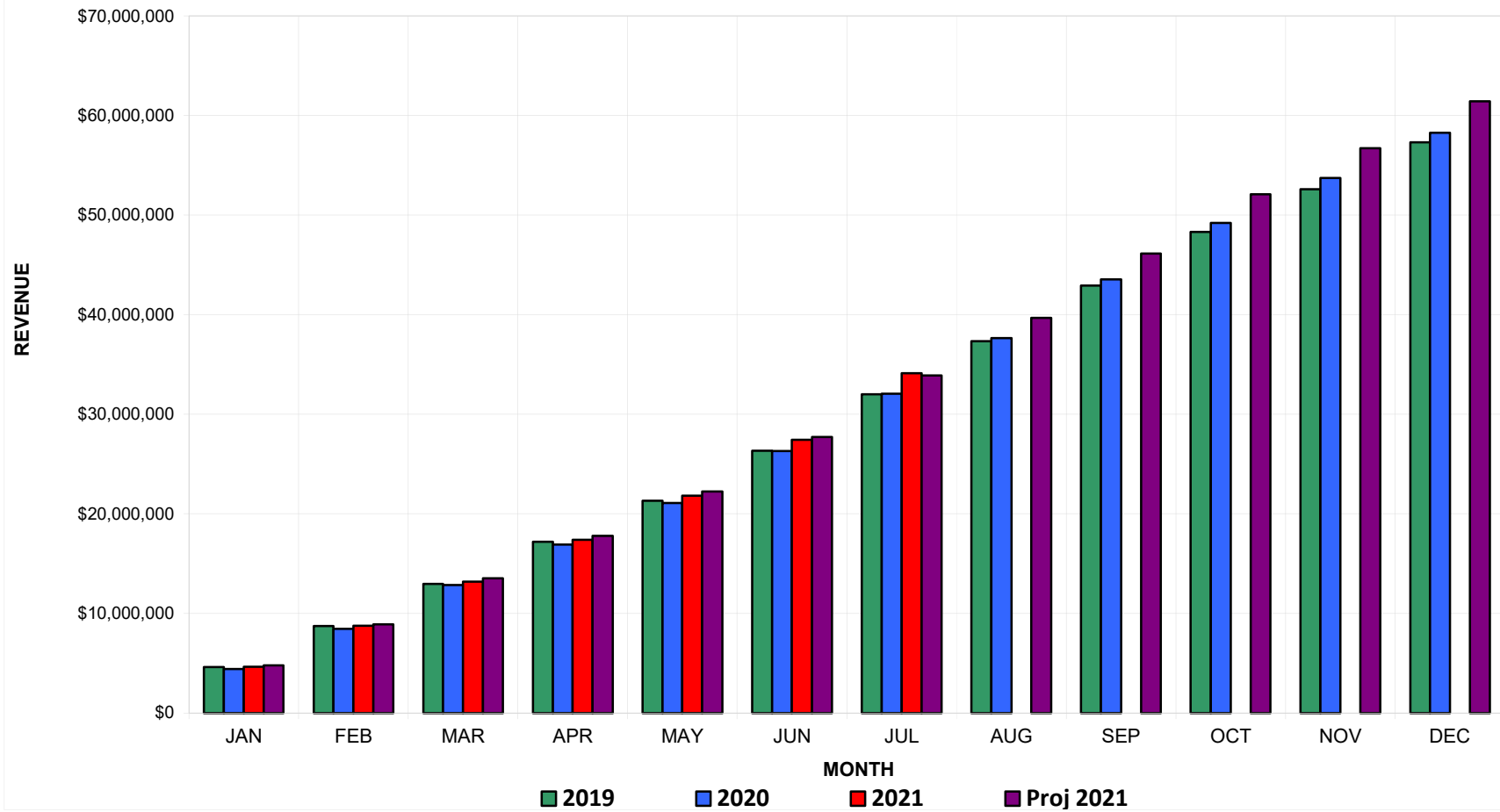
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

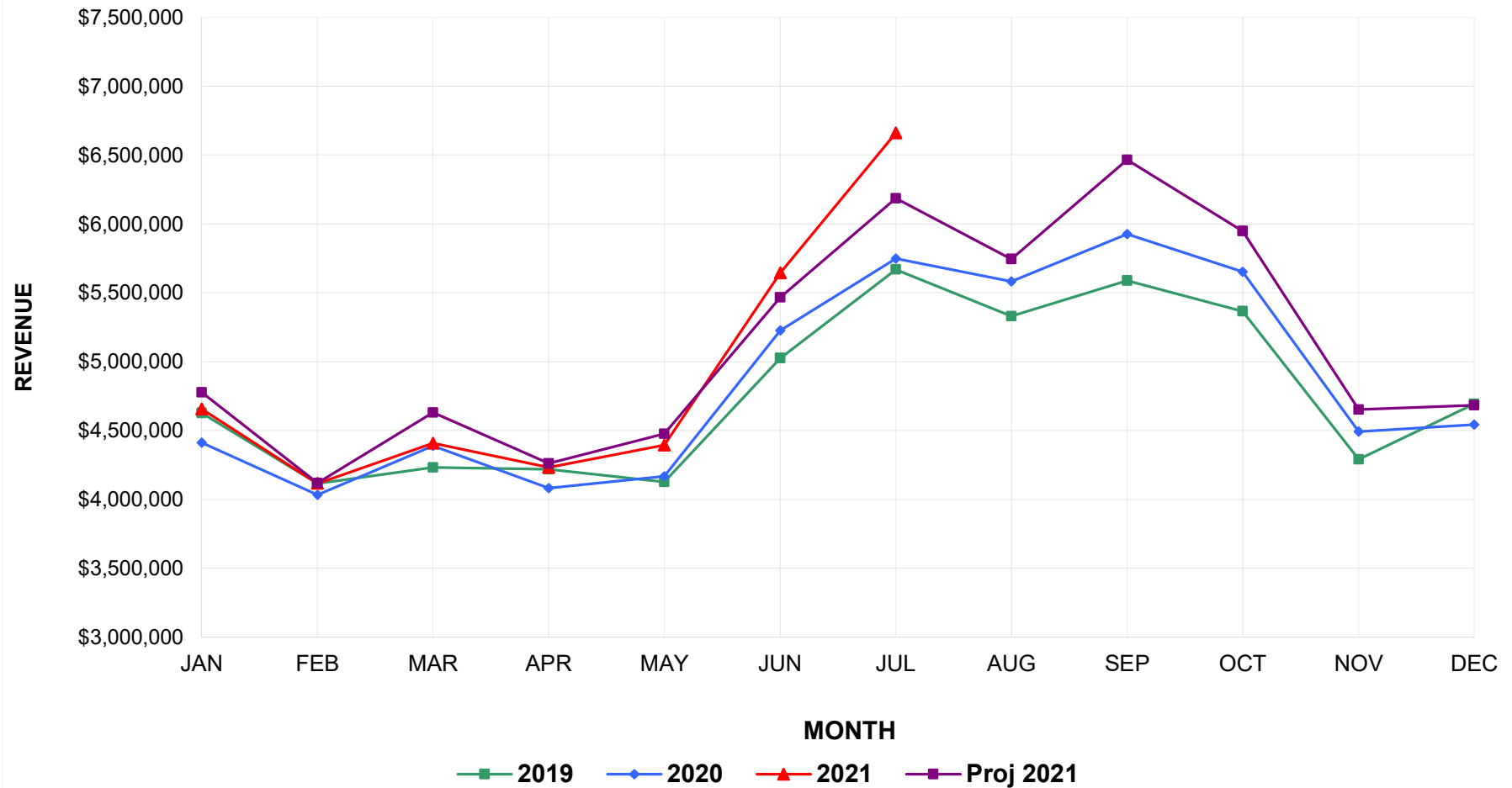
# SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



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.