

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

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 2022

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	-	(1,500)	0.00%
WATER SERVICE BASE FEE	10,644,720	2,657,711	(7,987,009)	24.97%
WATER MAIN SURCHARGE	2,720,000	561,255	(2,158,745)	20.63%
AUTO FIRE ANNUAL CHARGE	260,000	276,743	16,743	106.44%
ST PAUL WATER	34,573,004	7,243,299	(27,329,705)	20.95%
FALCON HEIGHTS WATER	576,493	97,965	(478,528)	16.99%
LAUDERDALE WATER	202,863	41,988	(160,875)	20.70%
MAPLEWOOD WATER	5,751,562	1,062,601	(4,688,961)	18.48%
MENDOTA HEIGHTS WATER	2,144,226	377,466	(1,766,760)	17.60%
UNIV OF MIN WATER	559,585	115,637	(443,948)	20.66%
ROSEVILLE WATER	4,712,349	950,681	(3,761,668)	20.17%
SOUTH ST PAUL WATER	7,991	1,736	(6,255)	21.72%
WEST ST PAUL WATER	2,552,522	520,755	(2,031,767)	20.40%
NEWPORT WATER	7,107	2,440	(4,667)	34.33%
LITTLE CANADA WATER	923,561	203,044	(720,517)	21.98%
SUNFISH LAKE WATER	891	196	(695)	22.00%
LILYDALE WATER	140,496	20,604	(119,892)	14.67%
CITY OF MENDOTA WATER	10,615	2,772	(7,843)	26.11%
TOTAL WATER SALES	<u>65,789,485</u>	<u>14,136,894</u>	<u>(51,652,591)</u>	<u>21.49%</u>
SLUDGE PROCESSING	80,000	17,630	(62,370)	22.04%
METER READING CHARGE	10,250	1,272	(8,978)	12.41%
CUT OFFS	18,000	1,600	(16,400)	8.89%
THAWING SERVICES AND MAINS	1,000	600	(400)	60.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,375	1,375	108.09%
RPZ BACKFLOW PREVENTER FEE	178,000	37,485	(140,515)	21.06%
ANTENNA SITE RENTAL FEE	1,125,318	850,460	(274,858)	75.58%
ADMIN FEE LEAD REPLACEMENT	30,000	(360)	(30,360)	-1.20%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - March 31 2022

Account Description	Budget	Actual	Variance	Act/Budg %
HYDRANT METER RENTAL	23,000	1,180	(21,820)	5.13%
INSP FEE WINTER HYD PERMIT	22,000	4,170	(17,830)	18.95%
SPRWS LAND EASEMENT RENTAL	85,000	-	(85,000)	0.00%
REPAIRS	100,000	17,049	(82,951)	17.05%
COLLECTION FEE	1,260,000	201,323	(1,058,677)	15.98%
RECOVERED CHGS IN OUT CITY	75,000	27,204	(47,796)	36.27%
LATE CHARGES	515,000	169,524	(345,476)	32.92%
INSIDE PIPING RESIDENTIAL	70,000	9,210	(60,790)	13.16%
INSIDE PIPING COMMERCIAL	95,000	21,296	(73,704)	22.42%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	6,030	(29,970)	16.75%
OUTSIDE DITCH 3INCH AND LARGER	49,000	3,150	(45,850)	6.43%
CITY FIRE CONSUMPTION	14,000	-	(14,000)	0.00%
HYDRANT WATER USE	100,000	7,933	(92,067)	7.93%
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	75	(2,925)	2.50%
METER SET AND SEAL 8 INCH	1,000	-	(1,000)	0.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	23,279	(31,721)	42.33%
CELLULAR ANTENNA ENGR SVC	50,000	-	(50,000)	0.00%
TOTAL WATER FEE AND SERVICE	<u>4,026,168</u>	<u>1,418,485</u>	<u>(2,607,683)</u>	<u>35.23%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>471,311</u>	<u>(1,403,689)</u>	<u>25.14%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>471,311</u>	<u>(1,403,689)</u>	<u>25.14%</u>
ASSESSMENT INTEREST	<u>113,000</u>	<u>-</u>	<u>(113,000)</u>	<u>0.00%</u>
TOTAL CURRENT SPECIAL ASSESSMENTS	<u>113,000</u>	<u>-</u>	<u>(113,000)</u>	<u>0.00%</u>

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - March 31 2022

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%
INTEREST NON POOL	400,000	19,683	(380,317)	4.92%
INVESTMENTS-INVESTMENT EARNINGS	800,000	19,683	(780,317)	2.46%
ASSET CONTRIB METER	80,000	17,777	(62,223)	22.22%
ASSET CONTRIB AUTOFIRE	200,000	3,990	(196,010)	1.99%
ASSET CONTRIB HYDRANT	100,000	-	(100,000)	0.00%
ASSET CONTRIB MAIN	50,000	-	(50,000)	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	1,014	(98,986)	1.01%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	-	(100,000)	0.00%
TOTAL CONTRIBUTIONS	630,000	22,781	(607,219)	3.62%
FEDERAL GRANT STATE ADMIN	-	109,500	109,500	0.00%
RETURNED PAYMENT FEE	7,000	2,640	(4,360)	37.71%
SALE OF SCRAP SCRAP METAL	2,000	13,000	11,000	650.02%
SETTLEMENT AWARDS	-	29,118	29,118	0.00%
REFUNDS OVERPAYMENTS	-	(2,592)	(2,592)	0.00%
CASH OVER OR SHORT	-	(11)	(11)	0.00%
OTHER MISC REVENUE	-	620	620	0.00%
PROCEEDS FROM NOTE ISSUANCE	116,030,000	2,801,938	(113,228,062)	2.41%
PROCEEDS FROM LOAN	250,000	-	(250,000)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
USE OF FUND EQUITY	2,133,761	-	(2,133,761)	100.00%
OTHERFINANCE-OTHER FINANCING SOURCES	118,822,761	2,954,215	(115,868,546)	2.49%
REVENUE	192,056,414	19,023,368	(173,033,046)	9.91%

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 1st column is the original adopted spending budget as amended by the General Manager.

The 2nd 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 3rd 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, 2022

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,900,171	5,570,308	10,329,863	35.03%
Total EMPLOYEE BENEFITS	8,948,992	2,996,908	5,952,084	33.49%
Total EMPLOYEE EXPENSE	24,849,163	8,567,215	16,281,948	34.48%
Total PROFESSIONAL SERVICES	1,247,700	99,078	1,148,622	7.94%
Total SKILLED SERVICES	1,660,600	336,834	1,323,766	20.28%
Total FINANCIAL SERVICES	403,000	-	403,000	0.00%
Total BUILDING REPAIR MAINT SERVICES	224,500	61,262	163,238	27.29%
Total MACHINERY AND EQUIPMENT	982,862	270,739	712,123	27.55%
Total INFRASTRUCTURE REPAIR	30,000	-	30,000	0.00%
Total OTHER REPAIR	322,620	16,237	306,383	5.03%
Total LAND AND BUILDING	12,500	11,647	853	93.17%
Total EQUIPMENT RENTAL	340,250	34,936	305,314	10.27%
Total COMMUNICATIONS SERVICES	344,937	40,656	304,281	11.79%
Total WATER SEWER SERVICES	15,300	10,232	5,068	66.88%
Total REAL ESTATE SERVICE CHGS	122,000	11,918	110,082	9.77%
Total DELIVERY SERVICES	280,950	39,052	241,898	13.90%
Total DATA PRINT SERVICES	208,000	46,194	161,806	22.21%
Total TRAVEL AND TRAINING	269,810	110,103	159,707	40.81%
Total MILEAGE AND PARKING	10,830	889	9,941	8.21%
Total INTERNAL CHARGES	4,827,378	(46,716)	4,874,094	-0.97%
Total OTHER SERVICE EXPENSE	2,965,400	147,270	2,818,130	4.97%
Total SERVICES	14,268,637	1,190,332	13,078,305	8.34%
Total COMM MATERIAL AND SUPPLIES	14,700	1,720	12,980	11.70%
Total COMPUTER MATERIAL AND SUPPLIES	518,271	38,288	479,983	7.39%
Total PAPER AND FORMS	101,400	59,975	41,425	59.15%

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - March 31, 2022

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	141,500	19,921	121,579	14.08%
Total GENERAL OFFICE SUPPLIES	48,950	8,867	40,083	18.11%
Total VEHICLE COMMODITIES	399,700	93,073	306,627	23.29%
Total BUILDING UTILITIES	2,167,000	655,360	1,511,640	30.24%
Total BUILDING REPAIR SUPPLIES	346,850	68,228	278,622	19.67%
Total STREET MAINTENANCE MATERIALS	35,500	-	35,500	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	95,000	23,150	71,850	24.37%
Total EQUIPMENT PARTS	415,800	93,072	322,728	22.38%
Total EMPLOYEE CLOTHING	88,350	48,540	39,810	54.94%
Total PUBLIC SAFETY SUPPLIES	213,100	22,251	190,849	10.44%
Total FIELD AND SHOP SUPPLIES	298,900	68,342	230,558	22.86%
Total RECREATION SUPPLIES	24,000	-	24,000	0.00%
Total RAW MATERIAL	415,500	9,081	406,419	2.19%
Total INFRASTRUCTURE SUPPLIES	3,220,200	1,078,593	2,141,607	33.49%
Total GEN MATERIALS AND SUPPLIES	402,700	134,600	268,100	33.42%
Total MATERIALS AND SUPPLIES	<u>8,947,421</u>	<u>2,423,062</u>	<u>6,524,359</u>	<u>27.08%</u>
Total LOAN EXPENSE	400,000	43,170	356,830	10.79%
Total TORT LIABILITY	140,000	78,500	61,500	56.07%
Total MISCELLANEOUS EXPENSE	80,000	12,498	67,502	15.62%
Total BAD DEBT	250,000	6,000	244,000	2.40%
Total OTHER MISCELLANEOUS	<u>870,000</u>	<u>140,168</u>	<u>729,832</u>	<u>16.11%</u>
Total CAPITAL EXPENSE	137,550,000	5,942,366	131,607,634	4.32%
Total DEPRECIATION EXPENSE	<u>(669,000)</u>	-	<u>(669,000)</u>	0.00%
Total CAPITAL OUTLAY	<u>136,881,000</u>	<u>5,942,366</u>	<u>130,938,634</u>	<u>4.34%</u>

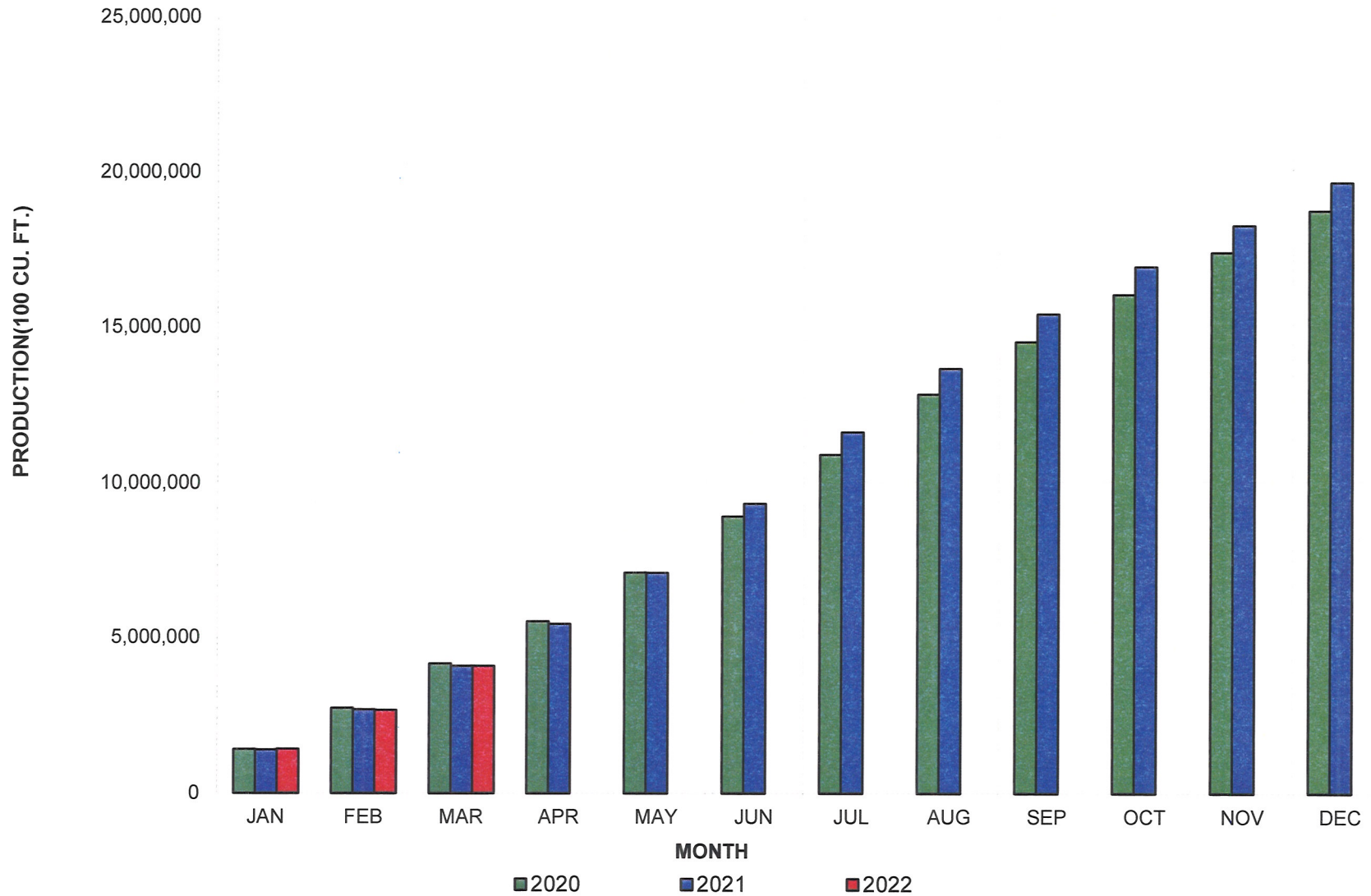
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - March 31, 2022

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	3,396,000	-	3,396,000	0.00%
Total REVENUE BOND PRINCIPAL	1,435,000	-	1,435,000	0.00%
Total GO BOND INTEREST	66,100	-	66,100	0.00%
Total OTHER DEBT INTEREST	1,280,593	-	1,280,593	0.00%
Total DEBT ISSUANCE COST	<u>62,500</u>	<u>-</u>	<u>62,500</u>	<u>0.00%</u>
Total DEBT SERVICE	<u>6,240,193</u>	<u>-</u>	<u>6,240,193</u>	<u>0.00%</u>
 EXPENDITURE	 <u><u>192,056,414</u></u>	 <u><u>18,263,144</u></u>	 <u><u>173,793,270</u></u>	 <u><u>9.51%</u></u>

Graphs

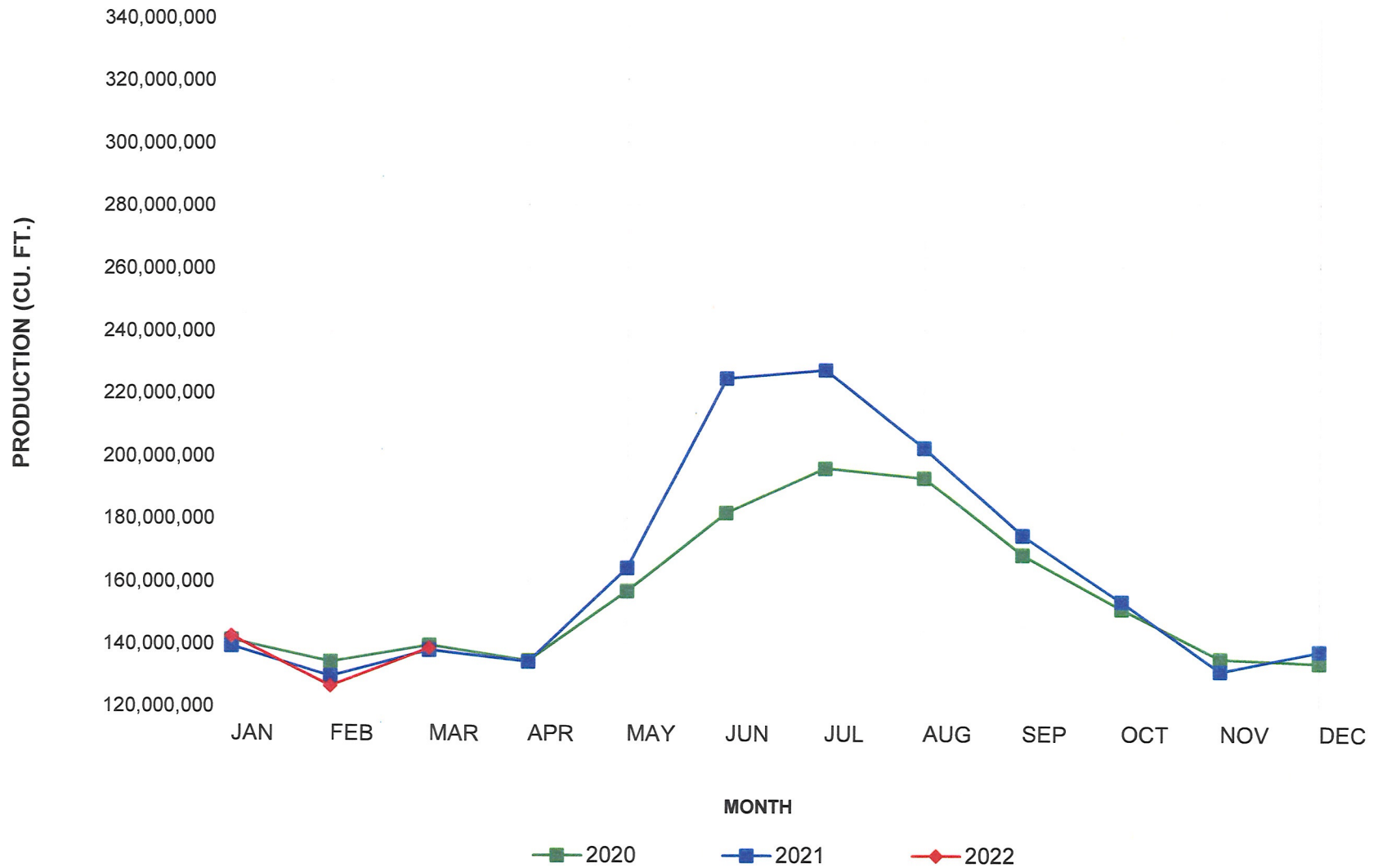
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



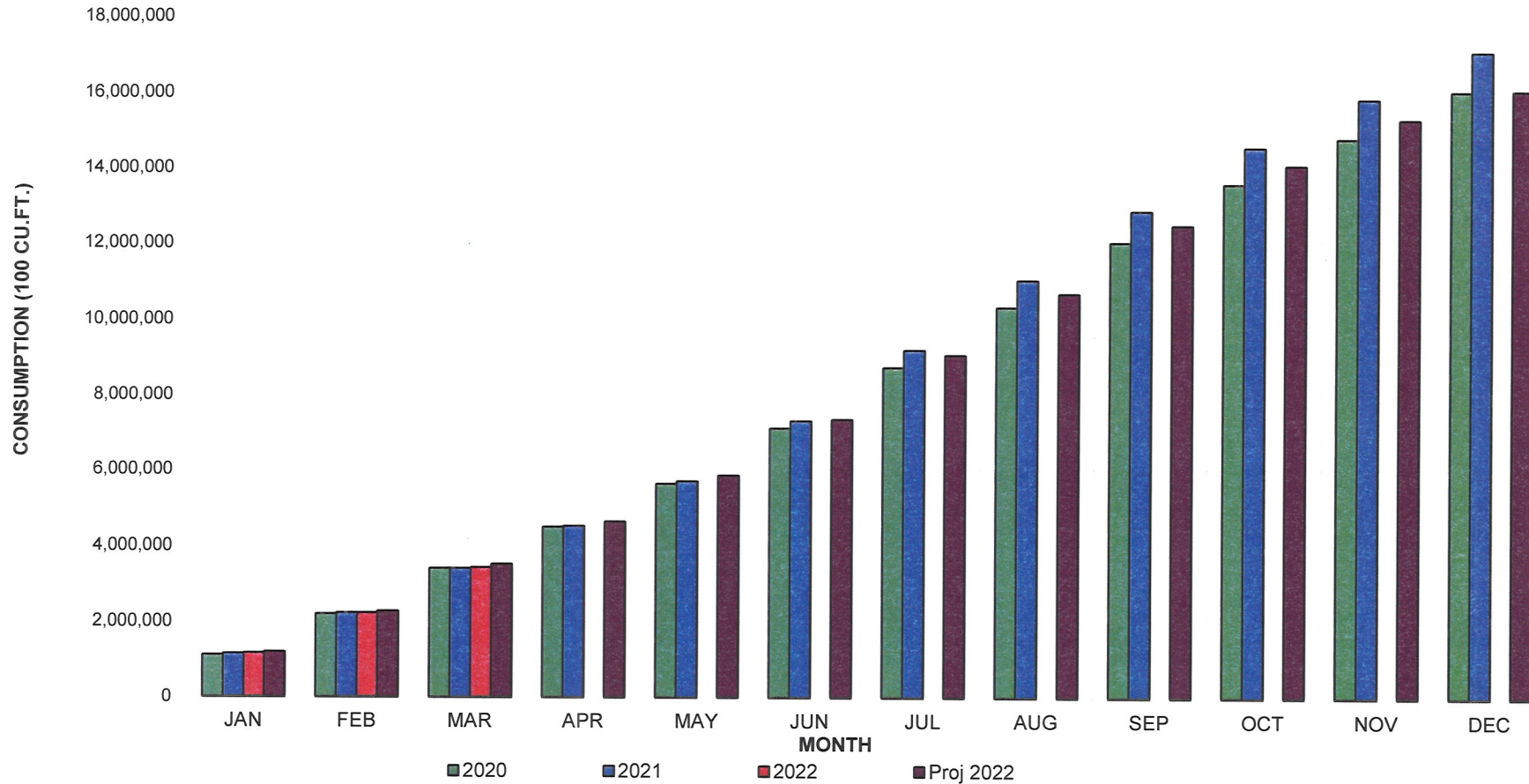
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



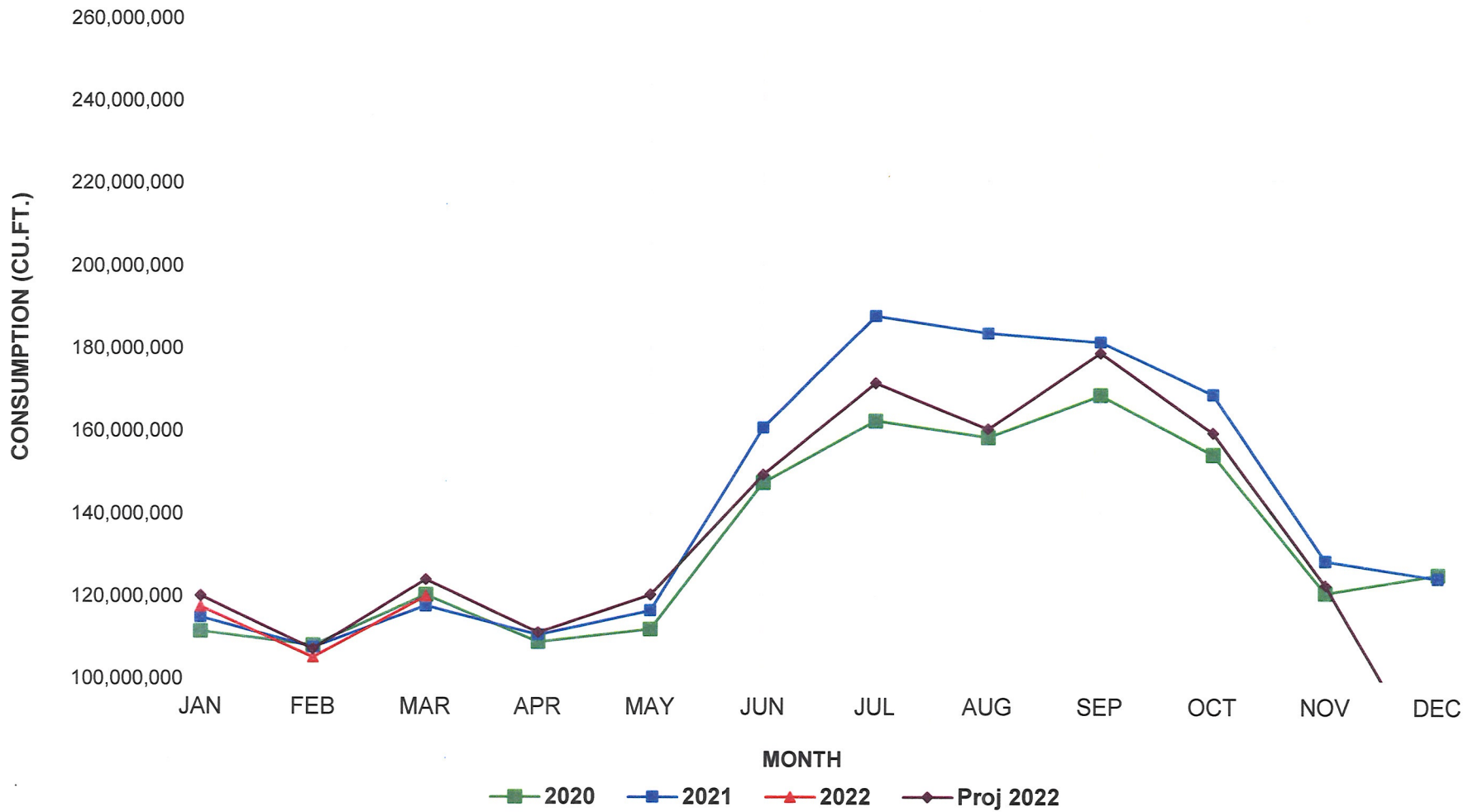
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



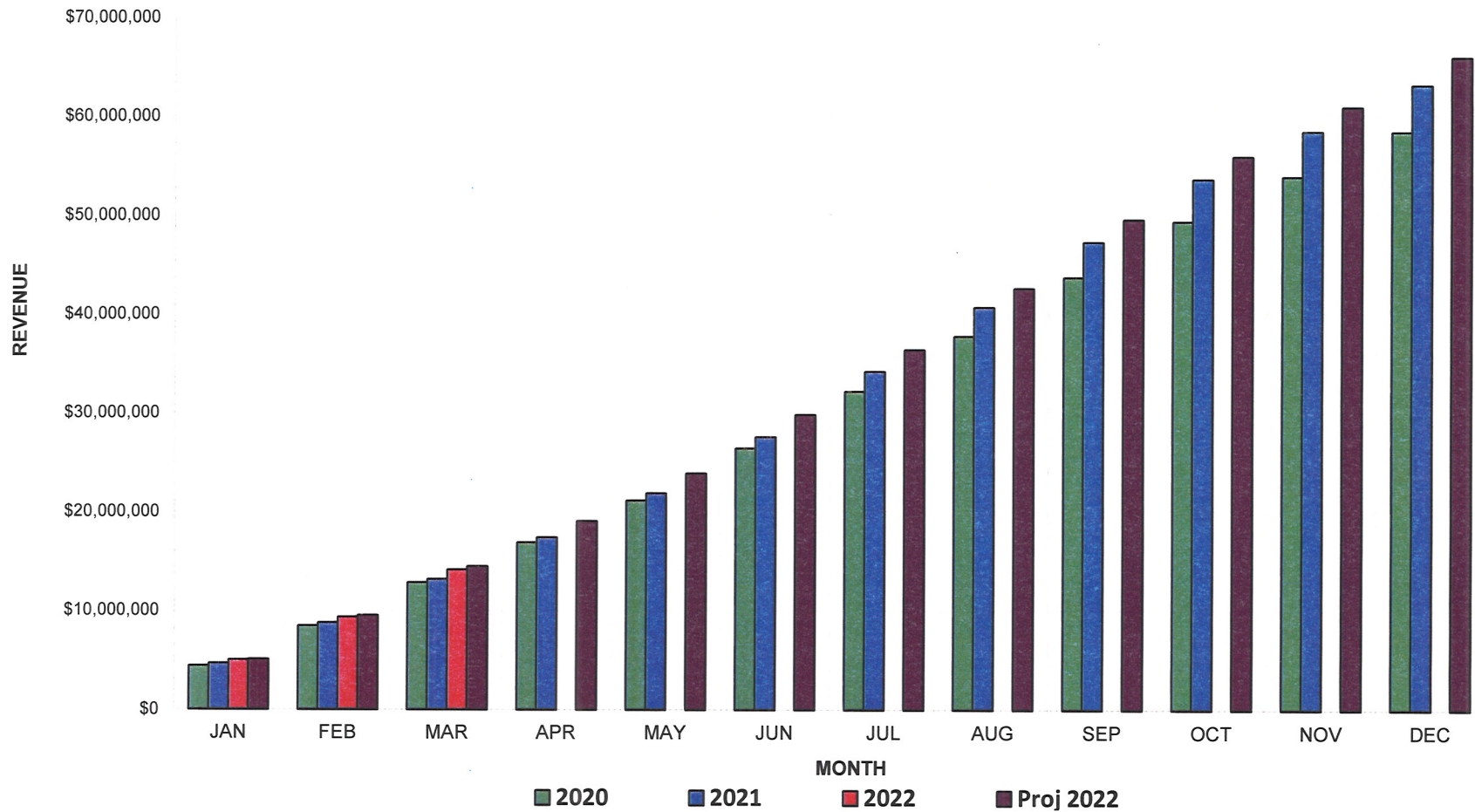
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



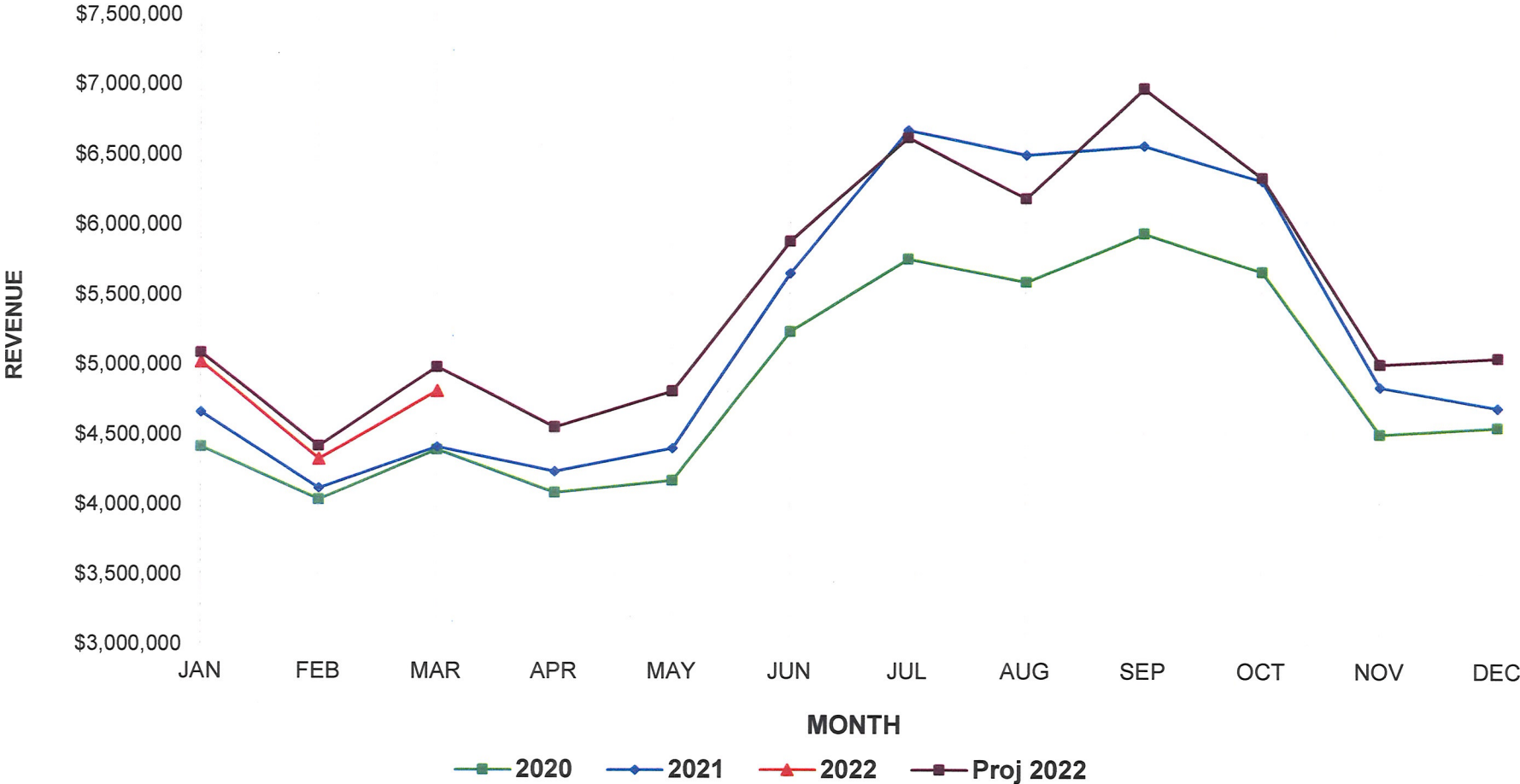
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.