

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

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, 2022

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	-	(1,500)	0.00%
WATER SERVICE BASE FEE	10,644,720	5,328,962	(5,315,758)	50.06%
WATER MAIN SURCHARGE	2,720,000	1,132,254	(1,587,746)	41.63%
AUTO FIRE ANNUAL CHARGE	260,000	277,193	17,193	106.61%
ST PAUL WATER	34,573,004	14,689,457	(19,883,547)	42.49%
FALCON HEIGHTS WATER	576,493	198,278	(378,215)	34.39%
LAUDERDALE WATER	202,863	85,439	(117,424)	42.12%
MAPLEWOOD WATER	5,751,562	2,289,764	(3,461,798)	39.81%
MENDOTA HEIGHTS WATER	2,144,226	703,308	(1,440,918)	32.80%
UNIV OF MIN WATER	559,585	271,981	(287,604)	48.60%
ROSEVILLE WATER	4,712,349	2,198,630	(2,513,719)	46.66%
SOUTH ST PAUL WATER	7,991	3,296	(4,695)	41.25%
WEST ST PAUL WATER	2,552,522	1,035,437	(1,517,085)	40.57%
NEWPORT WATER	7,107	5,008	(2,099)	70.47%
LITTLE CANADA WATER	923,561	463,700	(459,861)	50.21%
SUNFISH LAKE WATER	891	360	(531)	40.40%
LILYDALE WATER	140,496	44,770	(95,726)	31.87%
CITY OF MENDOTA WATER	10,615	4,760	(5,855)	44.84%
TOTAL WATER SALES	65,789,485	28,732,599	(37,056,886)	43.67%
SLUDGE PROCESSING	80,000	50,310	(29,690)	62.89%
METER READING CHARGE	10,250	2,544	(7,706)	24.82%
CUT OFFS	18,000	3,760	(14,240)	20.89%
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	100,065	(77,935)	56.22%
ANTENNA SITE RENTAL FEE	1,125,318	891,237	(234,081)	79.20%
ADMIN FEE LEAD REPLACEMENT	30,000	(105)	(30,105)	-0.35%

Saint Paul Regional Water Services
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 For Periods January 1 - July 31, 2022

Account Description	Budget	Actual	Variance	Act/Budg %
HYDRANT METER RENTAL	23,000	3,680	(19,320)	16.00%
INSP FEE WINTER HYD PERMIT	22,000	6,820	(15,180)	31.00%
REPAIRS	85,000	-	(85,000)	0.00%
TURN ON AND OFF	100,000	55,595	(44,405)	55.60%
COLLECTION FEE	1,260,000	685,357	(574,643)	54.39%
RECOVERED CHGS IN OUT CITY	75,000	43,134	(31,866)	57.51%
LATE CHARGES	515,000	347,346	(167,654)	67.45%
INSIDE PIPING RESIDENTIAL	70,000	28,768	(41,232)	41.10%
INSIDE PIPING COMMERCIAL	95,000	39,540	(55,460)	41.62%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	16,200	(19,800)	45.00%
OUTSIDE DITCH 3INCH AND LARGER	49,000	10,710	(38,290)	21.86%
CITY FIRE CONSUMPTION	14,000	-	(14,000)	0.00%
HYDRANT WATER USE	100,000	11,715	(88,285)	11.72%
METER SET AND SEAL 1 OR LESS	10,000	75	(9,925)	0.75%
METER SET AND SEAL 3 AND 4 IN	3,000	150	(2,850)	5.00%
METER SET AND SEAL 6 INCH	3,000	225	(2,775)	7.50%
METER SET AND SEAL 8 INCH	1,000	150	(850)	15.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	37,225	(17,775)	67.68%
CELLULAR ANTENNA ENGR SVC	50,000	(289)	(50,289)	-0.58%
TOTAL WATER FEE AND SERVICE	4,026,168	2,353,187	(1,672,981)	58.45%
RIGHT OF WAY CHARGE	1,875,000	943,971	(931,029)	50.35%
TOTAL UTILITY COST RECOVERY	1,875,000	943,971	(931,029)	50.35%
ASSESSMENT INTEREST	113,000	-	(113,000)	0.00%
TOTAL CURRENT SPECIAL ASSESSMENTS	113,000	-	(113,000)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%
INTEREST NON POOL	400,000	121,013	(278,987)	30.25%
INVESTMENTS-INVESTMENT EARNINGS	800,000	121,013	(678,987)	15.13%
ASSET CONTRIB METER	80,000	65,514	(14,486)	81.89%
ASSET CONTRIB AUTOFIRE	200,000	40,897	(159,103)	20.45%
ASSET CONTRIB HYDRANT	100,000	3,030	(96,970)	3.03%
ASSET CONTRIB MAIN	50,000	28,511	(21,489)	57.02%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	5,660	(94,340)	5.66%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	19,101	(80,899)	19.10%
TOTAL CONTRIBUTIONS	630,000	162,713	(467,287)	25.83%
FEDERAL GRANT STATE ADMIN	-	170,000	170,000	0.00%
RETURNED PAYMENT FEE	7,000	5,040	(1,960)	72.00%
SALE OF SCRAP SCRAP METAL	2,000	28,380	26,380	1419.01%
PENALTY AND FINE	-	1,000	1,000	0.00%
SETTLEMENT AWARDS	-	29,118	29,118	0.00%
REFUNDS OVERPAYMENTS	-	562,774	562,774	0.00%
JURY DUTY PAY	-	60	60	0.00%
CASH OVER OR SHORT	-	(10)	(10)	0.00%
OTHER MISC REVENUE	-	620	620	0.00%
PROCEEDS FROM NOTE ISSUANCE	116,030,000	15,392,443	(100,637,557)	13.27%
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)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	118,822,761	16,189,426	(102,633,335)	13.62%
REVENUE	192,056,414	48,502,909	(143,553,505)	25.25%

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 - July 31, 2022**

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,900,171	10,561,880	5,338,291	66.43%
Total EMPLOYEE BENEFITS	8,948,992	5,297,736	3,651,256	59.20%
Total EMPLOYEE EXPENSE	<u>24,849,163</u>	<u>15,859,616</u>	<u>8,989,547</u>	<u>63.82%</u>
Total PROFESSIONAL SERVICES	1,247,700	252,931	994,769	20.27%
Total SKILLED SERVICES	1,660,600	1,096,441	564,159	66.03%
Total FINANCIAL SERVICES	403,000	140,207	262,793	34.79%
Total BUILDING REPAIR MAINT SERVICES	224,500	142,639	81,861	63.54%
Total MACHINERY AND EQUIPMENT	982,862	340,489	642,373	34.64%
Total INFRASTRUCTURE REPAIR	30,000	-	30,000	0.00%
Total OTHER REPAIR	322,620	58,251	264,369	18.06%
Total LAND AND BUILDING	12,500	11,647	853	93.17%
Total EQUIPMENT RENTAL	340,250	98,712	241,538	29.01%
Total COMMUNICATIONS SERVICES	344,937	129,480	215,457	37.54%
Total WATER SEWER SERVICES	15,300	22,668	(7,368)	148.15%
Total REAL ESTATE SERVICE CHGS	122,000	24,643	97,357	20.20%
Total DELIVERY SERVICES	280,950	135,429	145,521	48.20%
Total DATA PRINT SERVICES	208,000	96,377	111,623	46.34%
Total TRAVEL AND TRAINING	269,810	142,924	126,886	52.97%
Total MILEAGE AND PARKING	10,830	1,848	8,982	17.06%
Total INTERNAL CHARGES	4,827,378	810,768	4,016,610	16.80%
Total OTHER SERVICE EXPENSE	2,965,400	428,116	2,537,284	14.44%
Total SERVICES	<u>14,268,637</u>	<u>3,933,569</u>	<u>10,335,068</u>	<u>27.57%</u>
Total COMM MATERIAL AND SUPPLIES	14,700	5,814	8,886	39.55%
Total COMPUTER MATERIAL AND SUPPLIES	518,271	176,590	341,681	34.07%
Total PAPER AND FORMS	101,400	64,595	36,805	63.70%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	141,500	47,846	93,654	33.81%
Total GENERAL OFFICE SUPPLIES	48,950	21,914	27,036	44.77%
Total VEHICLE COMMODITIES	399,700	211,490	188,210	52.91%
Total BUILDING UTILITIES	2,167,000	1,274,092	892,908	58.80%
Total BUILDING REPAIR SUPPLIES	346,850	198,740	148,110	57.30%
Total STREET MAINTENANCE MATERIALS	35,500	11,864	23,636	33.42%
Total VEHICLE REPAIR AND MAINTENANCE	95,000	35,631	59,369	37.51%
Total EQUIPMENT PARTS	415,800	201,238	214,562	48.40%
Total EMPLOYEE CLOTHING	88,350	57,298	31,052	64.85%
Total PUBLIC SAFETY SUPPLIES	213,100	73,335	139,765	34.41%
Total FIELD AND SHOP SUPPLIES	298,900	131,741	167,159	44.08%
Total RECREATION SUPPLIES	24,000	16,175	7,825	67.40%
Total RAW MATERIAL	415,500	100,195	315,305	24.11%
Total INFRASTRUCTURE SUPPLIES	3,220,200	2,321,542	898,658	72.09%
Total GEN MATERIALS AND SUPPLIES	402,700	329,830	72,870	81.90%
Total MATERIALS AND SUPPLIES	8,947,421	5,279,931	3,667,490	59.01%
Total LOAN EXPENSE	400,000	182,857	217,143	45.71%
Total TORT LIABILITY	140,000	78,500	61,500	56.07%
Total MISCELLANEOUS EXPENSE	80,000	24,996	55,004	31.25%
Total BAD DEBT	250,000	12,000	238,000	4.80%
Total OTHER MISCELLANEOUS	870,000	298,353	571,647	34.29%
Total CAPITAL EXPENSE	137,550,000	24,435,865	113,114,135	17.77%
Total DEPRECIATION EXPENSE	(669,000)	-	(669,000)	0.00%
Total CAPITAL OUTLAY	136,881,000	24,435,865	112,445,135	17.85%

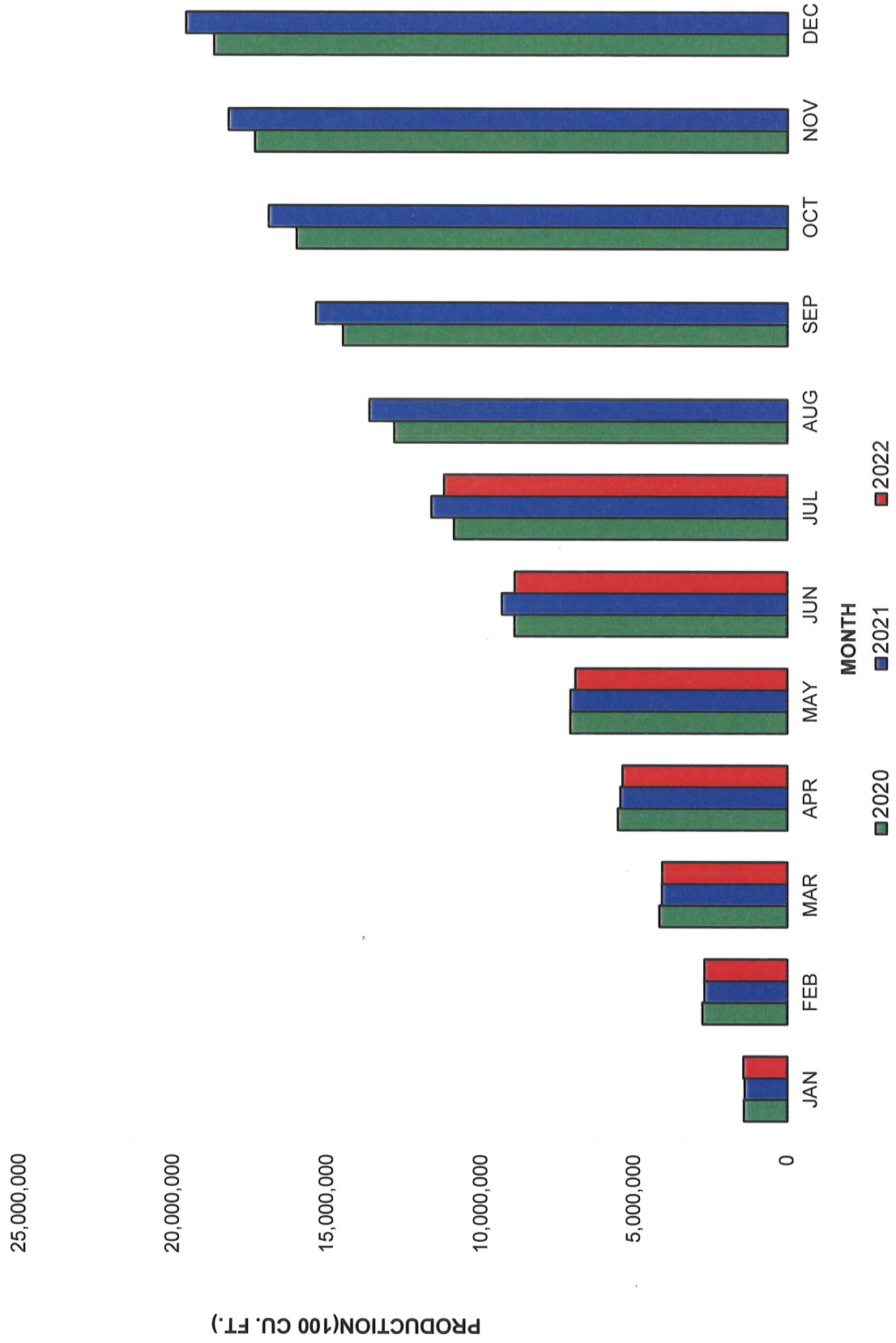
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - July 31, 2022

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	33,050	33,050	50.00%
Total OTHER DEBT INTEREST	1,280,593	221,613	1,058,980	17.31%
Total DEBT ISSUANCE COST	62,500	-	62,500	0.00%
Total DEBT SERVICE	6,240,193	254,663	5,985,530	4.08%
EXPENDITURE	192,056,414	50,061,997	141,994,417	26.07%

Graphs

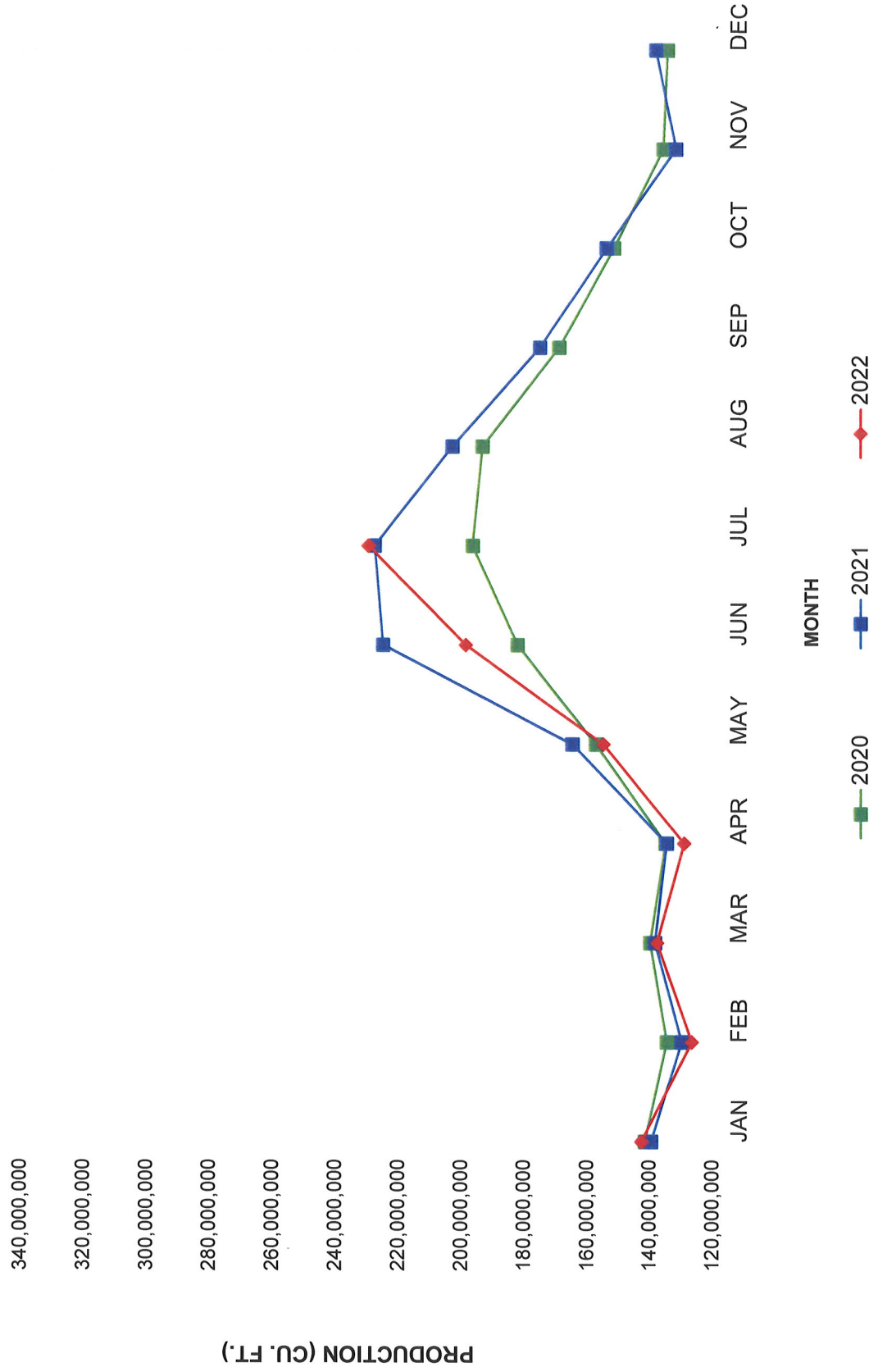
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



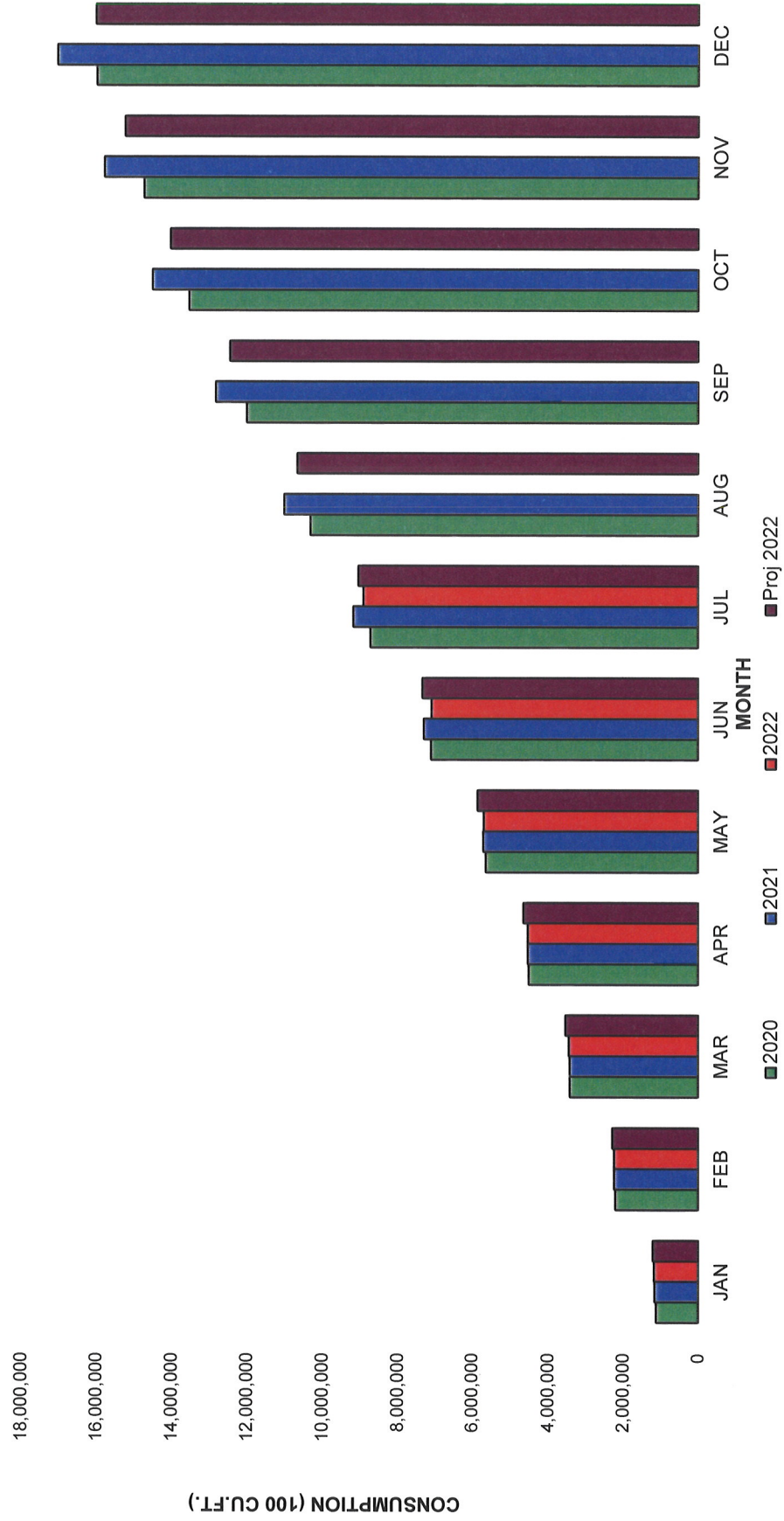
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



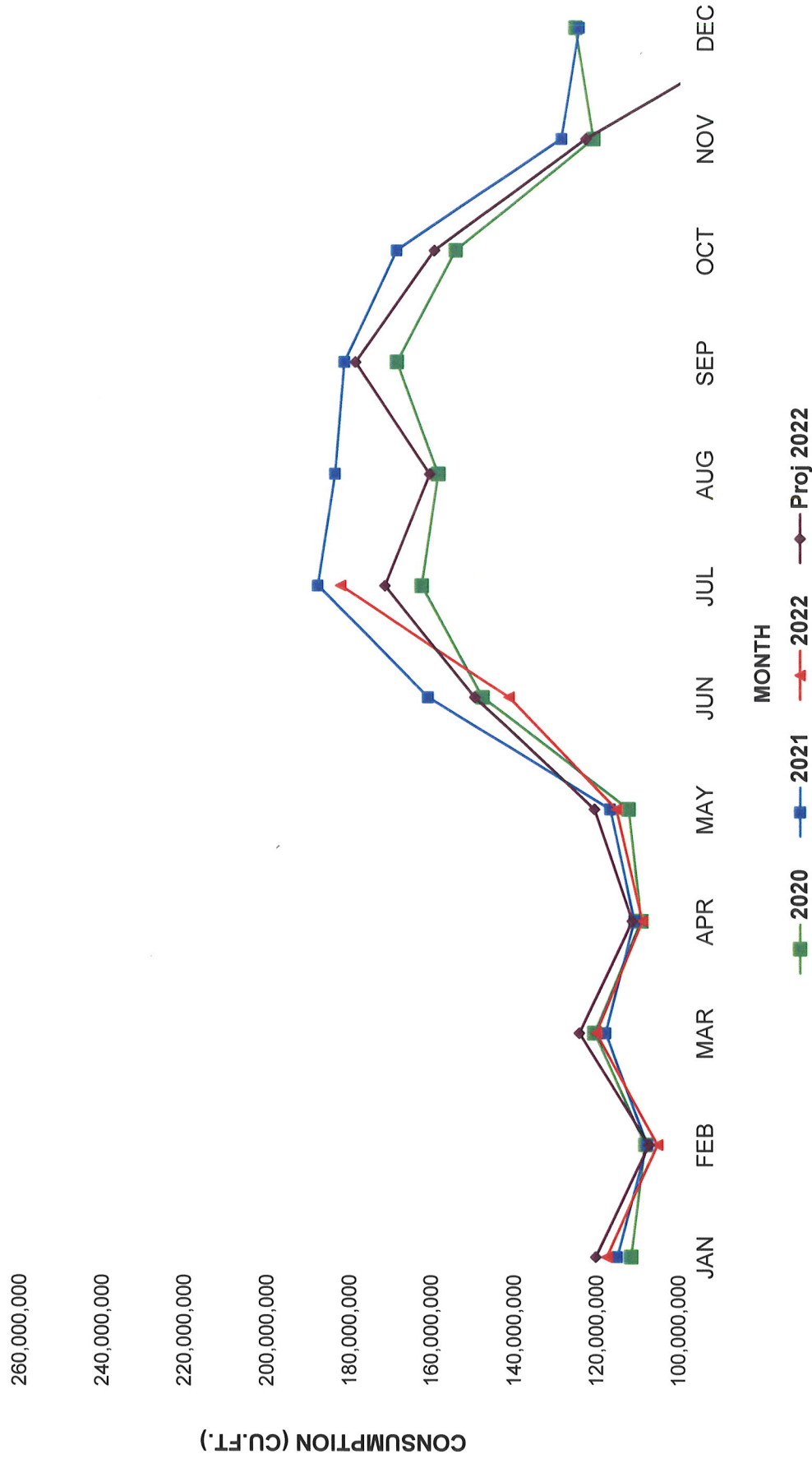
This graph represents total pumping through the McCarron's pumping station.

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



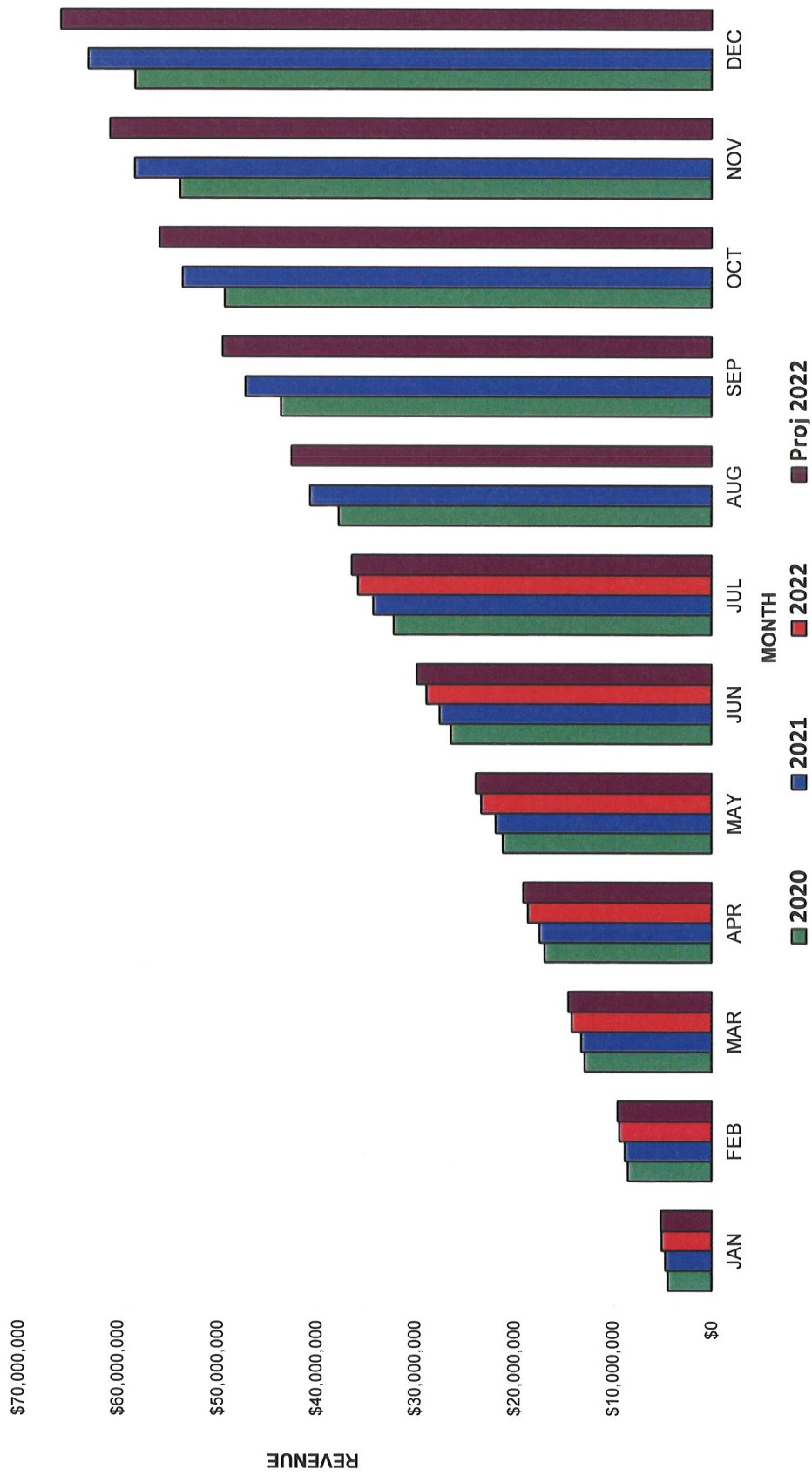
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



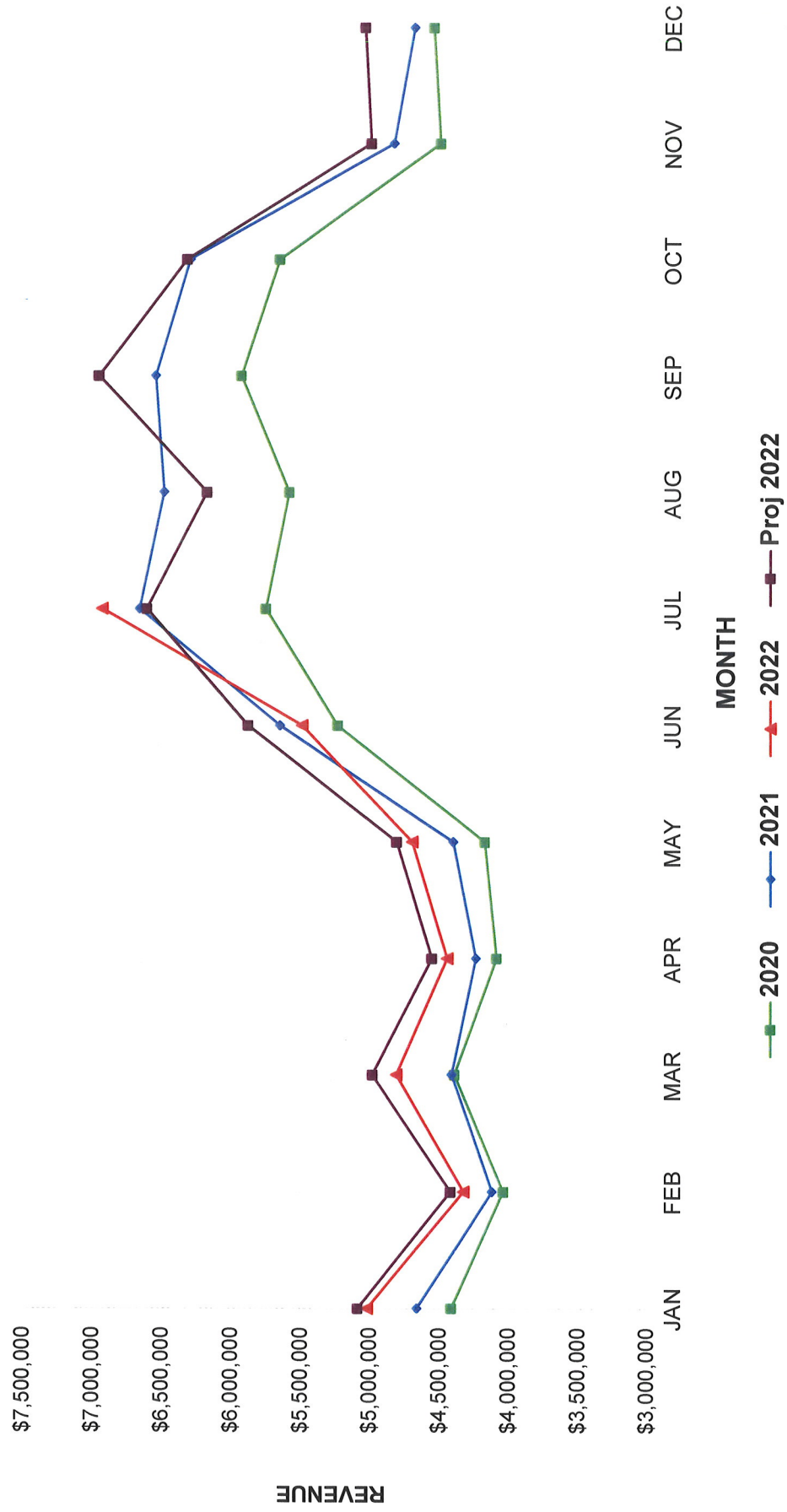
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

**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.