

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

MAY

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 - May 31, 2022

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	-	(1,500)	0.00%
WATER SERVICE BASE FEE	10,644,720	4,430,315	(6,214,405)	41.62%
WATER MAIN SURCHARGE	2,720,000	922,042	(1,797,958)	33.90%
AUTO FIRE ANNUAL CHARGE	260,000	277,062	17,062	106.56%
ST PAUL WATER	34,573,004	11,992,597	(22,580,407)	34.69%
FALCON HEIGHTS WATER	576,493	179,801	(396,692)	31.19%
LAUDERDALE WATER	202,863	77,694	(125,169)	38.30%
MAPLEWOOD WATER	5,751,562	1,569,613	(4,181,949)	27.29%
MENDOTA HEIGHTS WATER	2,144,226	642,111	(1,502,115)	29.95%
UNIV OF MIN WATER	559,585	216,187	(343,398)	38.63%
ROSEVILLE WATER	4,712,349	1,616,876	(3,095,473)	34.31%
SOUTH ST PAUL WATER	7,991	3,296	(4,695)	41.25%
WEST ST PAUL WATER	2,552,522	935,254	(1,617,268)	36.64%
NEWPORT WATER	7,107	4,168	(2,939)	58.65%
LITTLE CANADA WATER	923,561	343,783	(579,778)	37.22%
SUNFISH LAKE WATER	891	360	(531)	40.40%
LILYDALE WATER	140,496	36,806	(103,690)	26.20%
CITY OF MENDOTA WATER	10,615	4,760	(5,855)	44.84%
TOTAL WATER SALES	65,789,485	23,252,724	(42,536,761)	35.34%
SLUDGE PROCESSING	80,000	33,970	(46,030)	42.46%
METER READING CHARGE	10,250	2,124	(8,126)	20.72%
CUT OFFS	18,000	1,850	(16,150)	10.28%
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	82,390	(95,610)	46.29%
ANTENNA SITE RENTAL FEE	1,125,318	877,087	(248,231)	77.94%
ADMIN FEE LEAD REPLACEMENT	30,000	(540)	(30,540)	-1.80%

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

Account Description	Budget	Actual	Variance	Act/Budg %
HYDRANT METER RENTAL	23,000	3,220	(19,780)	14.00%
INSP FEE WINTER HYD PERMIT	22,000	6,320	(15,680)	28.73%
SPRWS LAND EASEMENT RENTAL	85,000	-	(85,000)	0.00%
REPAIRS	100,000	47,484	(52,516)	47.48%
COLLECTION FEE	1,260,000	437,117	(822,883)	34.69%
RECOVERED CHGS IN OUT CITY	75,000	39,299	(35,701)	52.40%
LATE CHARGES	515,000	298,081	(216,919)	57.88%
INSIDE PIPING RESIDENTIAL	70,000	17,972	(52,028)	25.67%
INSIDE PIPING COMMERCIAL	95,000	24,894	(70,106)	26.20%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	8,820	(27,180)	24.50%
OUTSIDE DITCH 3INCH AND LARGER	49,000	5,670	(43,330)	11.57%
CITY FIRE CONSUMPTION	14,000	-	(14,000)	0.00%
HYDRANT WATER USE	100,000	10,582	(89,418)	10.58%
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	75	(925)	7.50%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	33,786	(21,214)	61.43%
CELLULAR ANTENNA ENGR SVC	50,000	(289)	(50,289)	-0.58%
TOTAL WATER FEE AND SERVICE	4,026,168	1,948,963	(2,077,205)	48.41%
RIGHT OF WAY CHARGE	1,875,000	787,077	(1,087,923)	41.98%
TOTAL UTILITY COST RECOVERY	1,875,000	787,077	(1,087,923)	41.98%
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 - May 31, 2022

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%
INTEREST NON POOL	400,000	120,656	(279,344)	30.16%
INVESTMENTS-INVESTMENT EARNINGS	800,000	120,656	(679,344)	15.08%
ASSET CONTRIB METER	80,000	35,785	(44,215)	44.73%
ASSET CONTRIB AUTOFIRE	200,000	6,291	(193,709)	3.15%
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	43,090	(586,910)	6.84%
FEDERAL GRANT STATE ADMIN	-	162,500	162,500	0.00%
RETURNED PAYMENT FEE	7,000	4,170	(2,830)	59.57%
SALE OF SCRAP SCRAP METAL	2,000	18,319	16,319	915.95%
PENALTY AND FINE	-	1,000	1,000	0.00%
SETTLEMENT AWARDS	-	29,118	29,118	0.00%
REFUNDS OVERPAYMENTS	-	572,214	572,214	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	4,838,480	(111,191,520)	4.17%
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	5,626,472	(113,196,289)	4.74%
REVENUE	192,056,414	31,778,983	(160,277,431)	16.55%

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 - May 31, 2022

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,900,171	7,060,879	8,839,292	44.41%
Total EMPLOYEE BENEFITS	8,948,992	3,925,353	5,023,639	43.86%
Total EMPLOYEE EXPENSE	24,849,163	10,986,232	13,862,931	44.21%
Total PROFESSIONAL SERVICES	1,247,700	171,294	1,076,406	13.73%
Total SKILLED SERVICES	1,660,600	637,864	1,022,736	38.41%
Total FINANCIAL SERVICES	403,000	140,203	262,797	34.79%
Total BUILDING REPAIR MAINT SERVICES	224,500	86,888	137,612	38.70%
Total MACHINERY AND EQUIPMENT	982,862	310,359	672,503	31.58%
Total INFRASTRUCTURE REPAIR	30,000	-	30,000	0.00%
Total OTHER REPAIR	322,620	36,686	285,934	11.37%
Total LAND AND BUILDING	12,500	11,647	853	93.17%
Total EQUIPMENT RENTAL	340,250	50,665	289,585	14.89%
Total COMMUNICATIONS SERVICES	344,937	107,099	237,838	31.05%
Total WATER SEWER SERVICES	15,300	10,868	4,432	71.03%
Total REAL ESTATE SERVICE CHGS	122,000	19,037	102,963	15.60%
Total DELIVERY SERVICES	280,950	97,254	183,696	34.62%
Total DATA PRINT SERVICES	208,000	76,489	131,511	36.77%
Total TRAVEL AND TRAINING	269,810	114,521	155,289	42.45%
Total MILEAGE AND PARKING	10,830	1,213	9,617	11.20%
Total INTERNAL CHARGES	4,827,378	(73,015)	4,900,393	-1.51%
Total OTHER SERVICE EXPENSE	2,965,400	263,389	2,702,011	8.88%
Total SERVICES	14,268,637	2,062,462	12,206,175	14.45%
Total COMM MATERIAL AND SUPPLIES	14,700	1,720	12,980	11.70%
Total COMPUTER MATERIAL AND SUPPLIES	518,271	135,093	383,178	26.07%
Total PAPER AND FORMS	101,400	47,436	53,964	46.78%
Total OFFICE EQUIPMENT AND FURNITURES	141,500	29,424	112,076	20.79%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total GENERAL OFFICE SUPPLIES	48,950	8,867	40,083	18.11%
Total VEHICLE COMMODITIES	399,700	171,684	228,016	42.95%
Total BUILDING UTILITIES	2,167,000	830,769	1,336,231	38.34%
Total BUILDING REPAIR SUPPLIES	346,850	114,634	232,216	33.05%
Total STREET MAINTENANCE MATERIALS	35,500	-	35,500	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	95,000	26,620	68,380	28.02%
Total EQUIPMENT PARTS	415,800	119,000	296,800	28.62%
Total EMPLOYEE CLOTHING	88,350	52,821	35,529	59.79%
Total PUBLIC SAFETY SUPPLIES	213,100	41,882	171,218	19.65%
Total FIELD AND SHOP SUPPLIES	298,900	84,947	213,953	28.42%
Total RECREATION SUPPLIES	24,000	2,869	21,131	11.95%
Total RAW MATERIAL	415,500	29,656	385,844	7.14%
Total INFRASTRUCTURE SUPPLIES	3,220,200	1,466,834	1,753,366	45.55%
Total GEN MATERIALS AND SUPPLIES	402,700	178,717	223,983	44.38%
Total MATERIALS AND SUPPLIES	8,947,421	3,342,974	5,604,447	37.36%
Total LOAN EXPENSE	400,000	127,369	272,631	31.84%
Total TORT LIABILITY	140,000	78,500	61,500	56.07%
Total MISCELLANEOUS EXPENSE	80,000	20,830	59,170	26.04%
Total BAD DEBT	250,000	7,500	242,500	3.00%
Total OTHER MISCELLANEOUS	870,000	234,199	635,801	26.92%
Total CAPITAL EXPENSE	137,550,000	14,626,474	122,923,526	10.63%
Total DEPRECIATION EXPENSE	(669,000)	-	(669,000)	0.00%
Total CAPITAL OUTLAY	136,881,000	14,626,474	122,254,526	10.69%
Total NOTE PRINCIPAL	3,396,000	-	3,396,000	0.00%
Total REVENUE BOND PRINCIPAL	1,435,000	-	1,435,000	0.00%

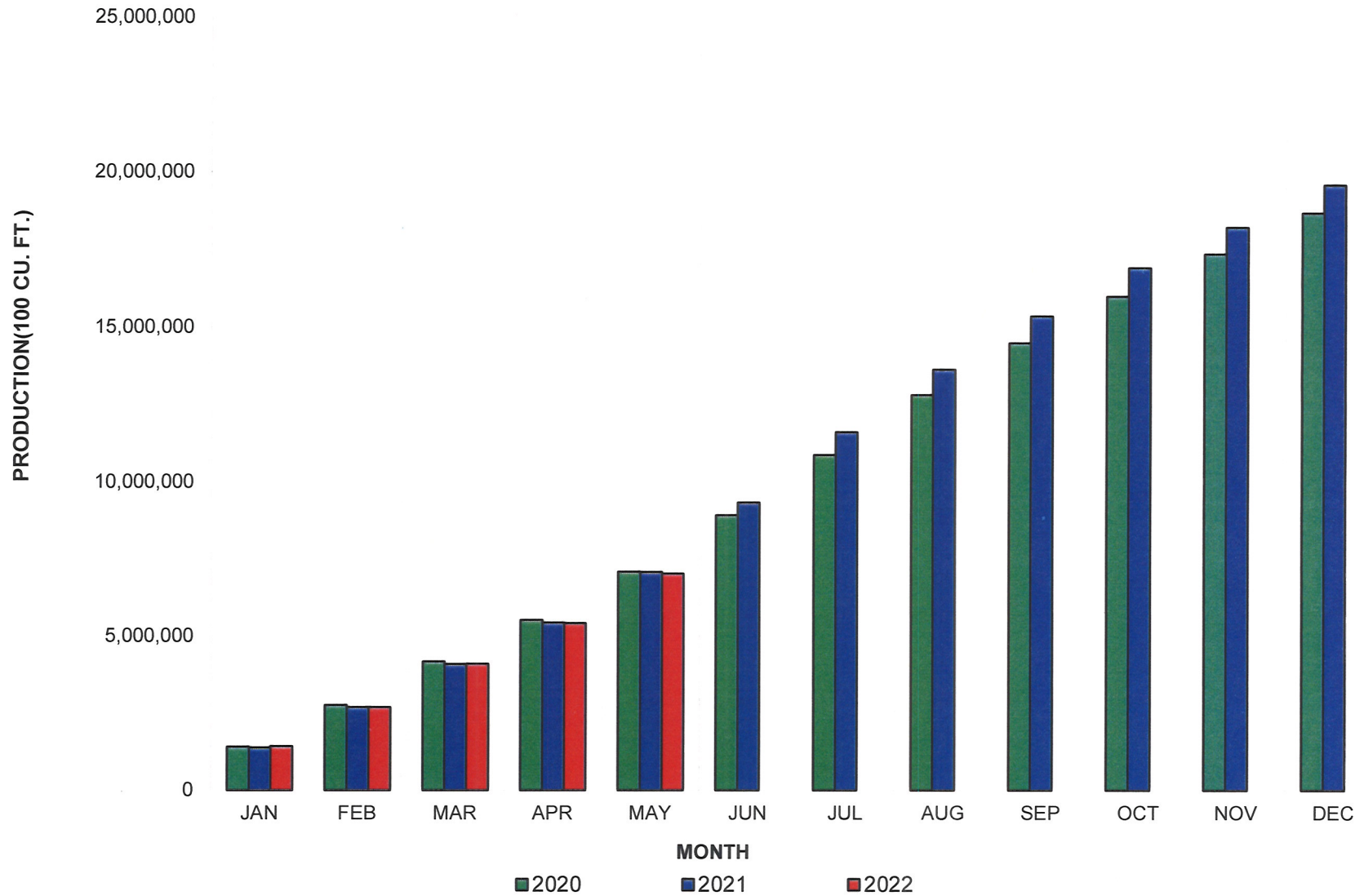
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - May 31, 2022

Account Description	Budget	Expended	Available	Exp/Bud %
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	62,500	-	62,500	0.00%
Total DEBT SERVICE	6,240,193	-	6,240,193	0.00%
EXPENDITURE	192,056,414	31,252,340	160,804,074	16.27%

Graphs

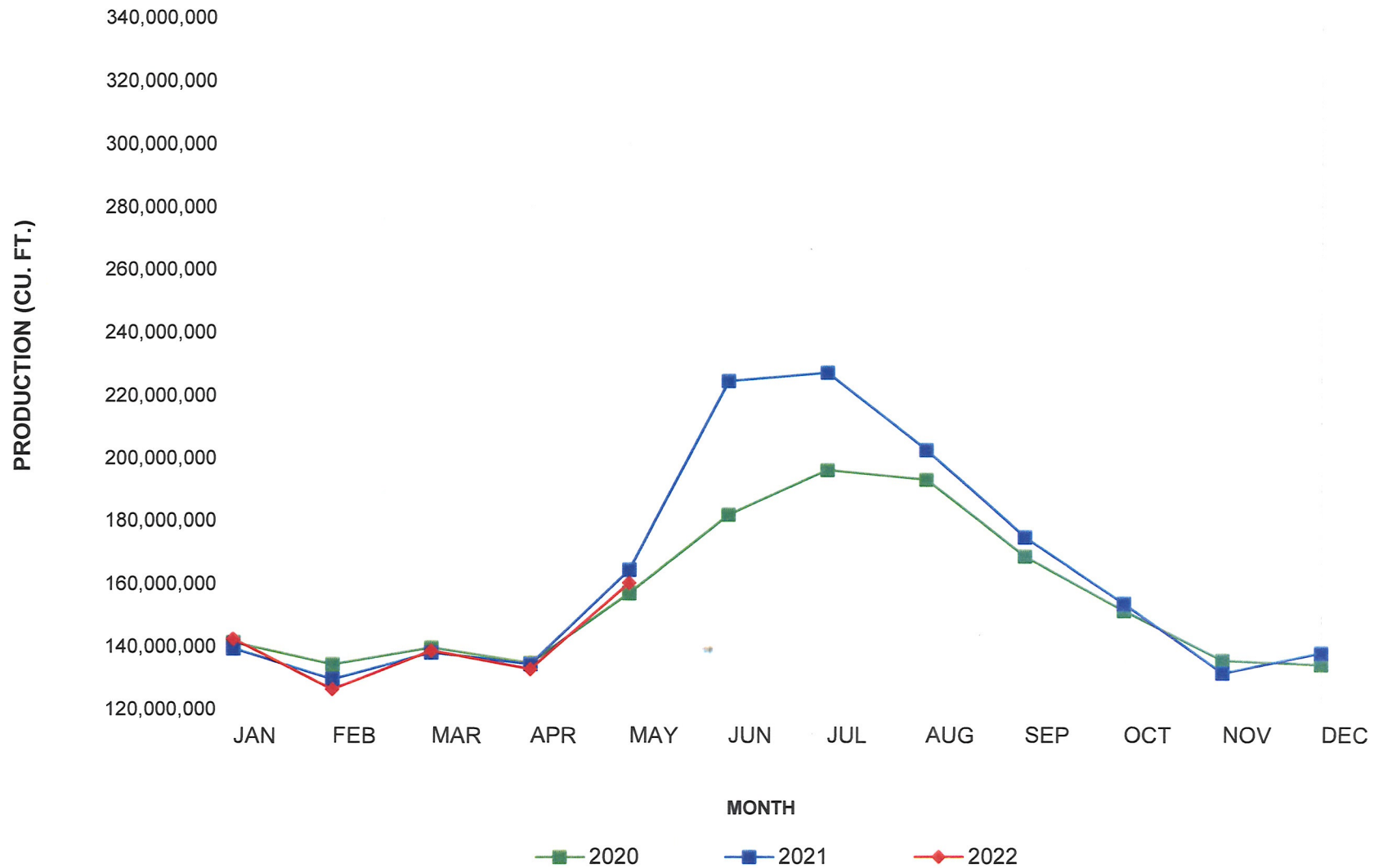
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



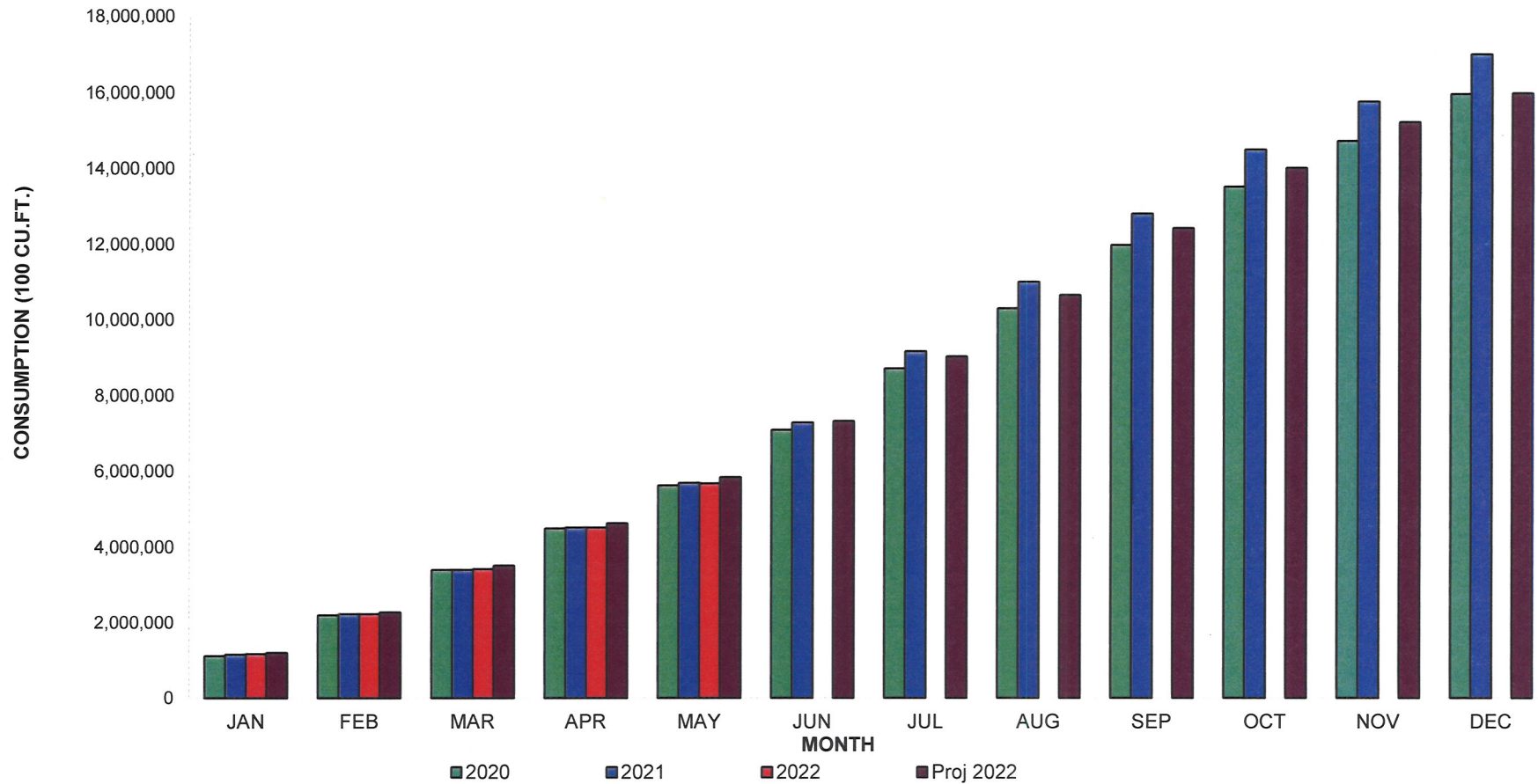
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



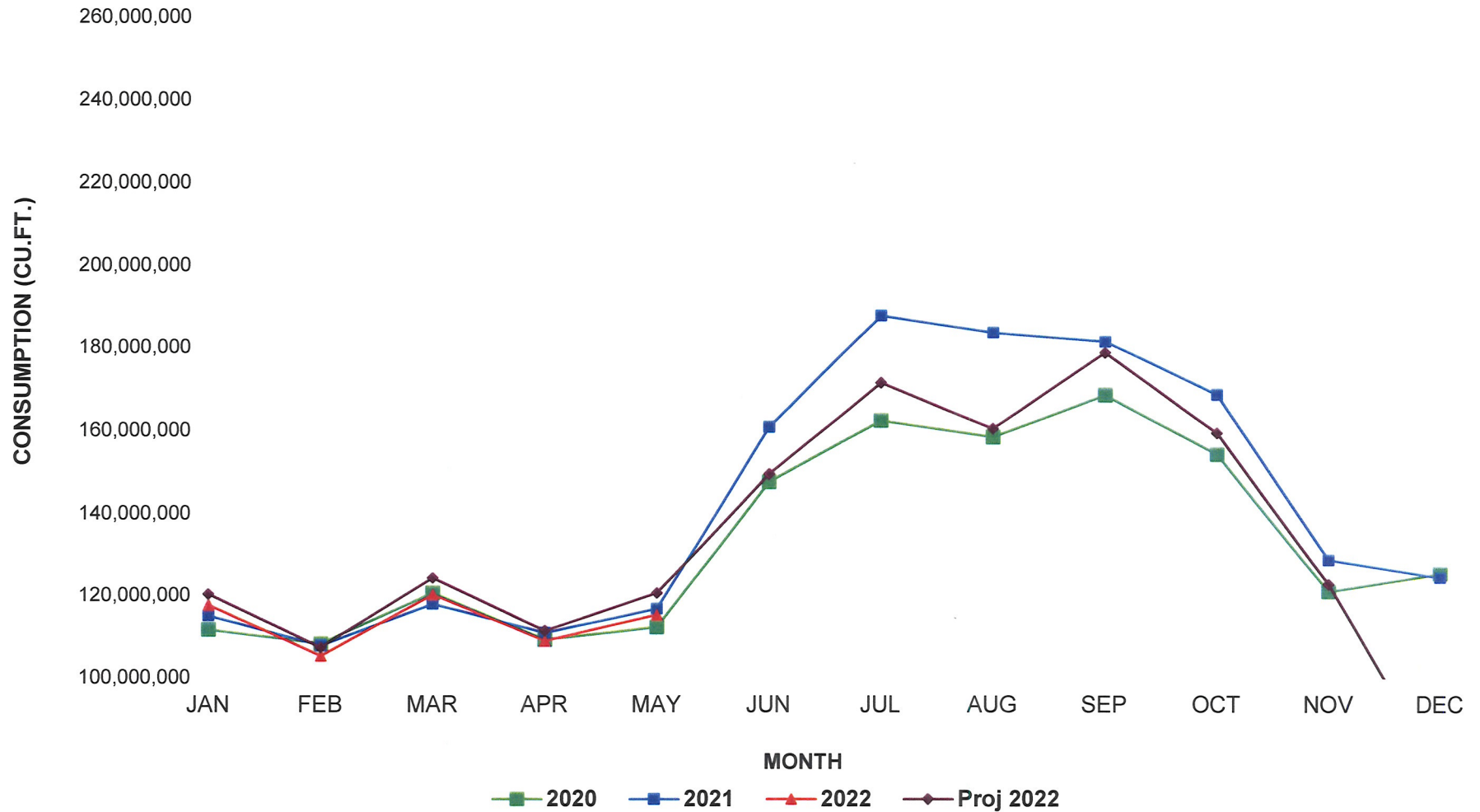
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



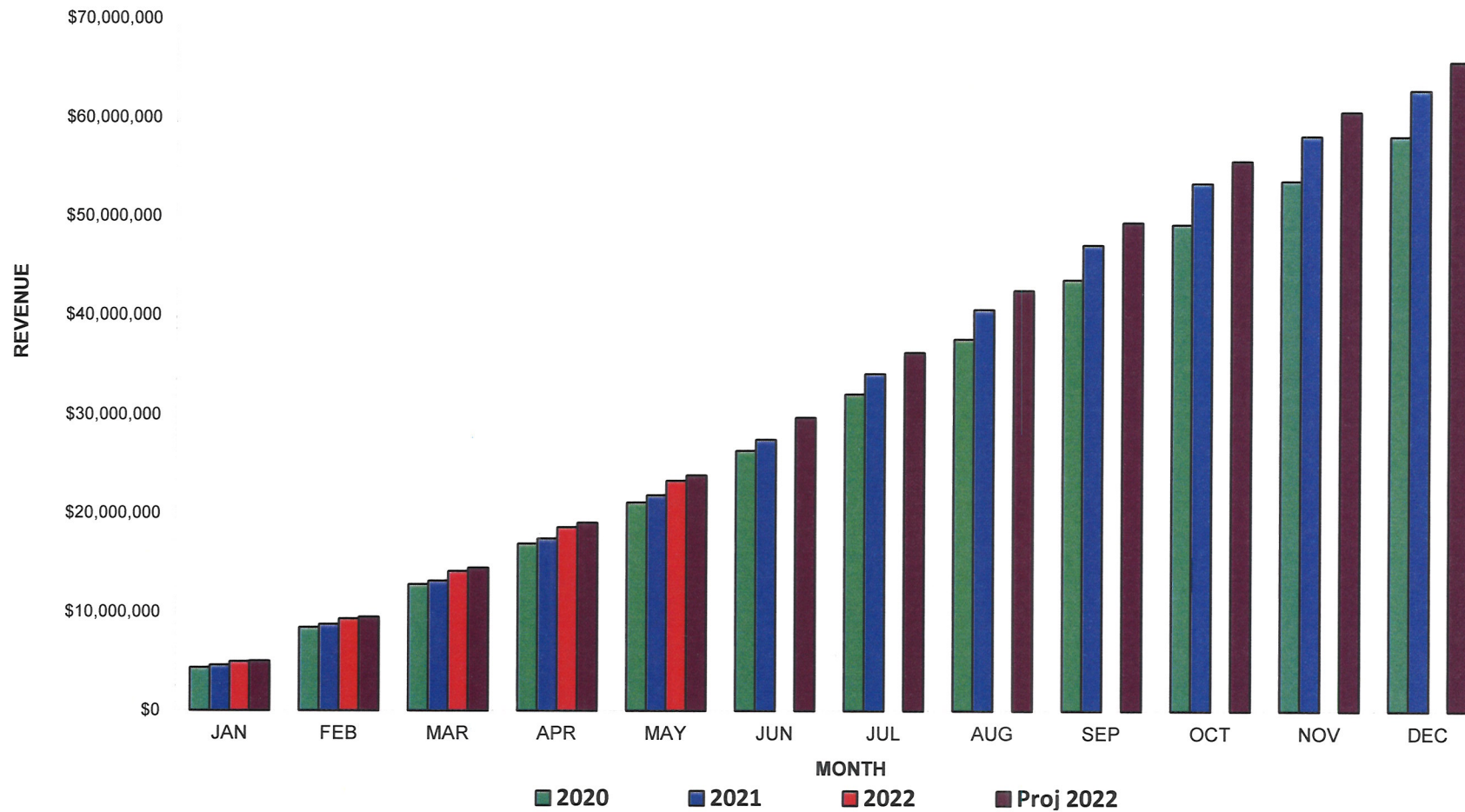
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



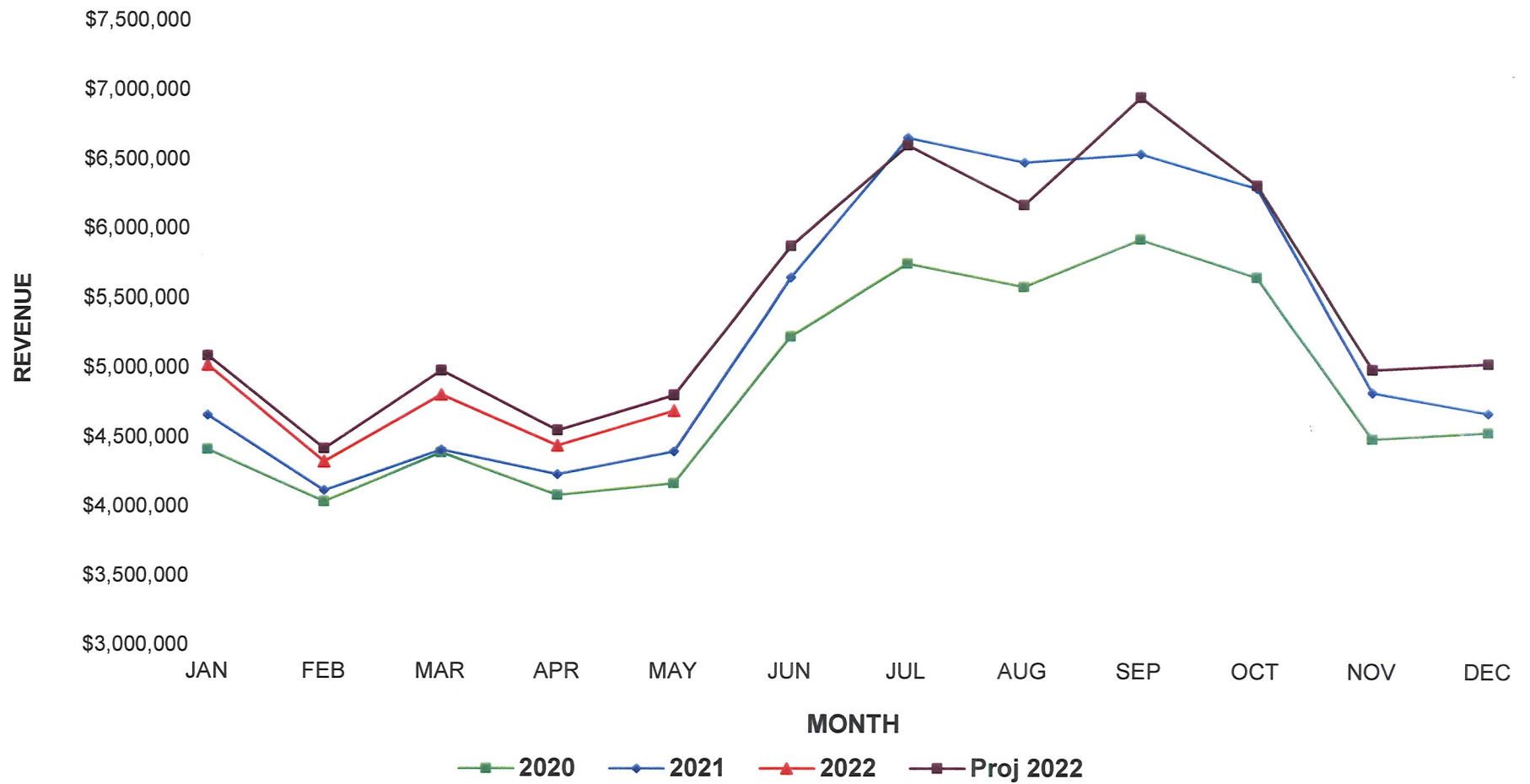
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.