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

FOR THE MONTH OF

AUGUST

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 - August 31, 2022

	For Periods January 1 - August 31, 2022			Act/Budg	
Account Description	Budget	Actual	Variance	%	
ADMINISTRATION FEE	1,500	-	(1,500)	0.00%	
WATER SERVICE BASE FEE	10,644,720	7,115,797	(3,528,923)	66.85%	
WATER MAIN SURCHARGE	2,720,000	1,682,545	(1,037,455)	61.86%	
AUTO FIRE ANNUAL CHARGE	260,000	277,395	17,395	106.69%	
ST PAUL WATER	34,573,004	21,592,103	(12,980,901)	62.45%	
FALCON HEIGHTS WATER	576,493	349,185	(227,308)	60.57%	
LAUDERDALE WATER	202,863	136,978	(65,885)	67.52%	
MAPLEWOOD WATER	5,751,562	3,335,362	(2,416,200)	57.99%	
MENDOTA HEIGHTS WATER	2,144,226	1,325,844	(818,382)	61.83%	
UNIV OF MIN WATER	559,585	452,231	(107,354)	80.82%	
ROSEVILLE WATER	4,712,349	3,497,332	(1,215,017)	74.229	
SOUTH ST PAUL WATER	7,991	5,434	(2,557)	68.019	
WEST ST PAUL WATER	2,552,522	1,700,167	(852,355)	66.619	
NEWPORT WATER	7,107	7,184	77	101.089	
LITTLE CANADA WATER	923,561	725,101	(198,460)	78.519	
SUNFISH LAKE WATER	891	698	(193)	78.329	
LILYDALE WATER	140,496	82,180	(58,316)	58.49%	
CITY OF MENDOTA WATER	10,615	8,740	(1,875)	82.349	
TOTAL WATER SALES	65,789,485	42,294,276	(23,495,209)	64.29%	
SLUDGE PROCESSING	80,000	61,920	(18,080)	77.409	
METER READING CHARGE	10,250	3,384	(6,866)	33.019	
CUT OFFS	18,000	3,920	(14,080)	21.789	
THAWING SERVICES AND MAINS	1,000	600	(400)	60.009	
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,375	1,375	108.099	
RPZ BACKFLOW PREVENTER FEE	178,000	128,100	(49,900)	71.979	
ANTENNA SITE RENTAL FEE	1,125,318	929,678	(195,640)	82.619	
ADMIN FEE LEAD REPLACEMENT	30,000	(105)	(30,105)	-0.359	
HYDRANT METER RENTAL	23,000	4,790	(18,210)	20.839	
INSP FEE WINTER HYD PERMIT	22,000	11,515	(10,485)	52.34%	

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

	For Periods January 1 - August 31, 2022			Act/Budg	
Account Description	Budget	Actual	Variance	%%	
SPRWS LAND EASEMENT RENTAL	85,000	9,425	(75,575)	11.09%	
REPAIRS	100,000	64,601	(35,399)	64.60%	
COLLECTION FEE	1,260,000	796,026	(463,974)	63.18%	
RECOVERED CHGS IN OUT CITY	75,000	131,947	56,947	175.93%	
LATE CHARGES	515,000	479,877	(35,123)	93.18%	
INSIDE PIPING RESIDENTIAL	70,000	39,616	(30,384)	56.59%	
INSIDE PIPING COMMERCIAL	95,000	42,940	(52,060)	45.20%	
OUTSIDE DITCH 2INCH AND SMALLER	36,000	17,640	(18,360)	49.00%	
OUTSIDE DITCH 3INCH AND LARGER	49,000	14,490	(34,510)	29.57%	
CITY FIRE CONSUMPTION	14,000	-	(14,000)	0.00%	
HYDRANT WATER USE	100,000	23,541	(76,459)	23.54%	
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	1,575	(1,425)	52.50%	
METER SET AND SEAL 8 INCH	1,000	300	(700)	30.00%	
DOCK PERMITS	600	-	(600)	0.00%	
METER REPAIR AND REPLACEMENT	55,000	44,883	(10,117)	81.61%	
CELLULAR ANTENNA ENGR SVC	50,000	341	(49,659)	0.68%	
TOTAL WATER FEE AND SERVICE	4,026,168	2,829,605	(1,196,564)	70.28%	
RIGHT OF WAY CHARGE	1,875,000	1,260,605	(614,395)	67.23%	
TOTAL UTILITY COST RECOVERY	1,875,000	1,260,605	(614,395)	67.23%	
ASSESSMENT INTEREST	113,000	-	(113,000)	0.00%	
TOTAL CURRENT SPECIAL ASSESSMENTS	113,000		(113,000)	0.00%	
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%	
INTEREST NON POOL	400,000	171,013	(228,987)	42.75%	
INVESTMENTS-INVESTMENT EARNINGS	800,000	171,013	(628,987)	21.38%	

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

FOI FEILOUS January I	- August 31, 2022		Act/Budg	
Budget	Actual	Variance	%	
80,000	95,383	15,383	119.23%	
200,000	49,353	(150,647)	24.68%	
100,000	3,030	(96,970)	3.03%	
50,000	100,598	50,598	201.20%	
100,000	4,910	(95,090)	4.91%	
100,000	11,894	(88,106)	11.89%	
630,000	265,169	(364,831)	42.09%	
-	176,000	176,000	0.00%	
-	10,000	10,000	0.00%	
7,000	7,050	50	100.71%	
2,000	34,536	32,536	1726.79%	
-	1,000	1,000	0.00%	
-	3,690	3,690	0.00%	
-	29,118	29,118	0.00%	
-	568,128	568,128	0.00%	
-	60	60	0.00%	
-	(10)	(10)	0.00%	
-	100,452	100,452	0.00%	
116,030,000	21,525,618	(94,504,382)	18.55%	
250,000	-	(250,000)	0.00%	
400,000	-	(400,000)	0.00%	
2,133,761	-	(2,133,761)	0.00%	
118,822,761	22,455,643	(96,367,118)	18.90%	
192,056,414	62,170,232	(129,886,182)	32.37%	
	Budget 80,000 200,000 100,000 50,000 100,000 630,000 630,000 - - 7,000 2,000 - - - 116,030,000 250,000 400,000 2,133,761 118,822,761	80,000 $95,383$ $200,000$ $49,353$ $100,000$ $3,030$ $50,000$ $100,598$ $100,000$ $4,910$ $100,000$ $11,894$ $630,000$ $265,169$ - $10,000$ - $10,000$ 7,000 $7,050$ 2,000 $34,536$ - $1,000$ - $3,690$ - $29,118$ - $568,128$ - 60 - (10) - $100,452$ $116,030,000$ $21,525,618$ $250,000$ - $400,000$ - $2,133,761$ - $118,822,761$ $22,455,643$	Budget Actual Variance 80,000 95,383 15,383 200,000 49,353 (150,647) 100,000 3,030 (96,970) 50,000 100,598 50,598 100,000 4,910 (95,090) 100,000 11,894 (88,106) 630,000 265,169 (364,831) - 176,000 10,000 - 10,000 10,000 - 10,000 10,000 - 10,000 10,000 7,000 7,050 50 2,000 34,536 32,536 - 1,000 1,000 - 3,690 3,690 - 29,118 29,118 - 568,128 568,128 - 60 60 - (10) (10) - 100,452 100,452 116,030,000 21,525,618 (94,504,382) 250,000 - (250,000)	

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 2^{nd} 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 - August 31, 2022

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15 000 171	11 020 156	2 062 015	75.08%
Total EMPLOYEE BENEFITS	15,900,171	11,938,156	3,962,015	66.91%
Total EMPLOYEE EXPENSE	8,948,992	5,987,381	2,961,611	
IOLAI EIVIPLOTEE EXPENSE	24,849,163	17,925,537	6,923,626	72.14%
Total PROFESSIONAL SERVICES	1,247,700	393,908	853,792	31.57%
Total SKILLED SERVICES	1,660,600	1,331,305	329,295	80.17%
Total FINANCIAL SERVICES	403,000	140,207	262,793	34.79%
Total BUILDING REPAIR MAINT SERVICES	224,500	144,396	80,104	64.32%
Total MACHINERY AND EQUIPMENT	982,862	360,004	622,858	36.63%
Total INFRASTRUCTURE REPAIR	30,000	2,876	27,124	9.59%
Total OTHER REPAIR	322,620	103,060	219,560	31.94%
Total LAND AND BUILDING	12,500	11,647	853	93.17%
Total EQUIPMENT RENTAL	340,250	122,699	217,551	36.06%
Total COMMUNICATIONS SERVICES	344,937	142,157	202,780	41.21%
Total WATER SEWER SERVICES	15,300	27,559	(12,259)	180.13%
Total REAL ESTATE SERVICE CHGS	122,000	27,084	94,916	22.20%
Total DELIVERY SERVICES	280,950	166,199	114,751	59.16%
Total DATA PRINT SERVICES	208,000	125,802	82,198	60.48%
Total TRAVEL AND TRAINING	269,810	151,487	118,323	56.15%
Total MILEAGE AND PARKING	10,830	2,288	8,542	21.12%
Total INTERNAL CHARGES	4,827,378	662,912	4,164,466	13.73%
Total OTHER SERVICE EXPENSE	2,965,400	461,700	2,503,700	15.57%
Total SERVICES	14,268,637	4,377,288	9,891,349	30.68%
Total PROFESSIONAL SERVICES	14,700	5,814	8,886	39.55%
Total SKILLED SERVICES	518,271	226,652	291,619	43.73%
Total FINANCIAL SERVICES	101,400	72,726	28,674	71.72%
Total BUILDING REPAIR MAINT SERVICES	141,500	65,685	75,815	46.42%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total MACHINERY AND EQUIPMENT	48,950	24,544	24,406	50.14%
Total INFRASTRUCTURE REPAIR	399,700	286,981	112,719	71.80%
Total OTHER REPAIR	2,167,000	1,592,611	574,389	73.49%
Total LAND AND BUILDING	346,850	285,448	61,402	82.30%
Total EQUIPMENT RENTAL	35,500	11,864	23,636	33.42%
Total COMMUNICATIONS SERVICES	95,000	46,346	48,654	48.79%
Total WATER SEWER SERVICES	415,800	232,568	183,232	55.93%
Total REAL ESTATE SERVICE CHGS	88,350	59,805	28,545	67.69%
Total DELIVERY SERVICES	213,100	104,916	108,184	49.23%
Total DATA PRINT SERVICES	298,900	156,650	142,250	52.41%
Total TRAVEL AND TRAINING	24,000	21,894	2,106	91.23%
Total MILEAGE AND PARKING	415,500	125,001	290,499	30.08%
Total INTERNAL CHARGES	3,220,200	2,868,310	351,890	89.07%
Total OTHER SERVICE EXPENSE	402,700	373,504	29,196	92.75%
Total SERVICES	8,947,421	6,561,320	2,386,101	73.33%
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	33,328	46,672	41.66%
Total BAD DEBT	250,000	12,000	238,000	4.80%
Total OTHER MISCELLANEOUS	870,000	306,685	563,315	35.25%
Total CAPITAL EXPENSE	137,550,000	33,811,445	103,738,555	24.58%
Total DEPRECIATION EXPENSE	(669,000)	905,309	(1,574,309)	-135.32%
Total CAPITAL OUTLAY	136,881,000	34,716,754	102,164,246	25.36%
Total NOTE PRINICIPAL	3,396,000	_	3,396,000	0.00%
Total REVENUE BOND PRINCIPAL	1,435,000	-		
	1,455,000	-	1,435,000	0.00%

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

Account Description	Budget	Expended	Available	Exp/Bud %
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	18,000	44,500	28.80%
Total DEBT SERVICE	6,240,193	272,663	5,967,530	4.37%
EXPENDITURE	192,056,414	64,160,247	127,896,168	33.41%

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.



PRODUCTION (CU. FT.)

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.

CONSUMPTION (CU.FT.)

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 billlings issued.