

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

FOR THE MONTH OF

JUNE

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 - June 30, 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	2,545	(15,455)	14.14%
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	881,232	(244,086)	78.31%
ADMIN FEE LEAD REPLACEMENT	30,000	(540)	(30,540)	-1.80%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - June 30, 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%
SPRWS LAND EASEMENT RENTAL	85,000	-	(85,000)	0.00%
REPAIRS	100,000	55,095	(44,905)	55.10%
COLLECTION FEE	1,260,000	649,858	(610,142)	51.58%
RECOVERED CHGS IN OUT CITY	75,000	53,415	(21,585)	71.22%
LATE CHARGES	515,000	347,346	(167,654)	67.45%
INSIDE PIPING RESIDENTIAL	70,000	24,564	(45,436)	35.09%
INSIDE PIPING COMMERCIAL	95,000	35,580	(59,420)	37.45%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	12,690	(23,310)	35.25%
OUTSIDE DITCH 3INCH AND LARGER	49,000	7,770	(41,230)	15.86%
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	-	(3,000)	0.00%
METER SET AND SEAL 6 INCH	3,000	150	(2,850)	5.00%
METER SET AND SEAL 8 INCH	1,000	75	(925)	7.50%
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	<u>4,026,168</u>	<u>2,300,901</u>	<u>(1,725,267)</u>	<u>57.15%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>943,971</u>	<u>(931,029)</u>	<u>50.35%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>943,971</u>	<u>(931,029)</u>	<u>50.35%</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 - June 30, 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	43,289	(36,711)	54.11%
ASSET CONTRIB AUTOFIRE	200,000	13,814	(186,186)	6.91%
ASSET CONTRIB HYDRANT	100,000	3,406	(96,594)	3.41%
ASSET CONTRIB MAIN	50,000	13,925	(36,075)	27.85%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	4,164	(95,836)	4.16%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	(690)	(100,690)	-0.69%
TOTAL CONTRIBUTIONS	630,000	77,909	(552,091)	12.37%
FEDERAL GRANT STATE ADMIN	-	162,500	162,500	0.00%
RETURNED PAYMENT FEE	7,000	5,040	(1,960)	72.00%
SALE OF SCRAP SCRAP METAL	2,000	26,651	24,651	1332.56%
PENALTY AND FINE	-	1,000	1,000	0.00%
SETTLEMENT AWARDS	-	29,118	29,118	0.00%
REFUNDS OVERPAYMENTS	-	569,368	569,368	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	5,632,828	(113,189,933)	4.74%
REVENUE	192,056,414	37,808,863	(154,247,551)	19.69%

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**

<u>Account Description</u>	<u>Budget</u>	<u>Expended</u>	<u>Available</u>	<u>Exp/Bud %</u>
Total SALARIES AND WAGES	15,900,171	9,300,004	6,600,167	58.49%
Total EMPLOYEE BENEFITS	8,948,992	4,962,898	3,986,094	55.46%
Total EMPLOYEE EXPENSE	<u>24,849,163</u>	<u>14,262,902</u>	<u>10,586,261</u>	<u>57.40%</u>
Total PROFESSIONAL SERVICES	1,247,700	223,321	1,024,379	17.90%
Total SKILLED SERVICES	1,660,600	842,458	818,142	50.73%
Total FINANCIAL SERVICES	403,000	140,203	262,797	34.79%
Total BUILDING REPAIR MAINT SERVICES	224,500	128,147	96,353	57.08%
Total MACHINERY AND EQUIPMENT	982,862	338,244	644,618	34.41%
Total INFRASTRUCTURE REPAIR	30,000	-	30,000	0.00%
Total OTHER REPAIR	322,620	77,116	245,504	23.90%
Total LAND AND BUILDING	12,500	11,647	853	93.17%
Total EQUIPMENT RENTAL	340,250	88,893	251,357	26.13%
Total COMMUNICATIONS SERVICES	344,937	122,686	222,251	35.57%
Total WATER SEWER SERVICES	15,300	20,416	(5,116)	133.44%
Total REAL ESTATE SERVICE CHGS	122,000	22,267	99,733	18.25%
Total DELIVERY SERVICES	280,950	103,815	177,135	36.95%
Total DATA PRINT SERVICES	208,000	92,739	115,261	44.59%
Total TRAVEL AND TRAINING	269,810	126,738	143,072	46.97%
Total MILEAGE AND PARKING	10,830	1,579	9,251	14.58%
Total INTERNAL CHARGES	4,827,378	810,768	4,016,610	16.80%
Total OTHER SERVICE EXPENSE	2,965,400	278,960	2,686,440	9.41%
Total SERVICES	<u>14,268,637</u>	<u>3,429,996</u>	<u>10,838,641</u>	<u>24.04%</u>
Total COMM MATERIAL AND SUPPLIES	14,700	1,720	12,980	11.70%
Total COMPUTER MATERIAL AND SUPPLIES	518,271	174,035	344,236	33.58%
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 - May 31, 2022**

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	141,500	40,765	100,735	28.81%
Total GENERAL OFFICE SUPPLIES	48,950	10,125	38,825	20.68%
Total VEHICLE COMMODITIES	399,700	211,290	188,410	52.86%
Total BUILDING UTILITIES	2,167,000	1,149,359	1,017,641	53.04%
Total BUILDING REPAIR SUPPLIES	346,850	166,855	179,995	48.11%
Total STREET MAINTENANCE MATERIALS	35,500	-	35,500	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	95,000	31,467	63,533	33.12%
Total EQUIPMENT PARTS	415,800	155,615	260,185	37.43%
Total EMPLOYEE CLOTHING	88,350	54,605	33,745	61.81%
Total PUBLIC SAFETY SUPPLIES	213,100	48,403	164,697	22.71%
Total FIELD AND SHOP SUPPLIES	298,900	113,530	185,370	37.98%
Total RECREATION SUPPLIES	24,000	10,957	13,043	45.66%
Total RAW MATERIAL	415,500	64,579	350,921	15.54%
Total INFRASTRUCTURE SUPPLIES	3,220,200	2,086,156	1,134,044	64.78%
Total GEN MATERIALS AND SUPPLIES	<u>402,700</u>	<u>284,977</u>	<u>117,723</u>	<u>70.77%</u>
Total MATERIALS AND SUPPLIES	<u>8,947,421</u>	<u>4,669,033</u>	<u>4,278,388</u>	<u>52.18%</u>
Total LOAN EXPENSE	400,000	160,477	239,523	40.12%
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	<u>250,000</u>	<u>9,000</u>	<u>241,000</u>	<u>3.60%</u>
Total OTHER MISCELLANEOUS	<u>870,000</u>	<u>272,973</u>	<u>597,027</u>	<u>31.38%</u>
Total CAPITAL EXPENSE	137,550,000	22,232,598	115,317,402	16.16%
Total DEPRECIATION EXPENSE	<u>(669,000)</u>	<u>-</u>	<u>(669,000)</u>	<u>0.00%</u>
Total CAPITAL OUTLAY	<u>136,881,000</u>	<u>22,232,598</u>	<u>114,648,402</u>	<u>16.24%</u>

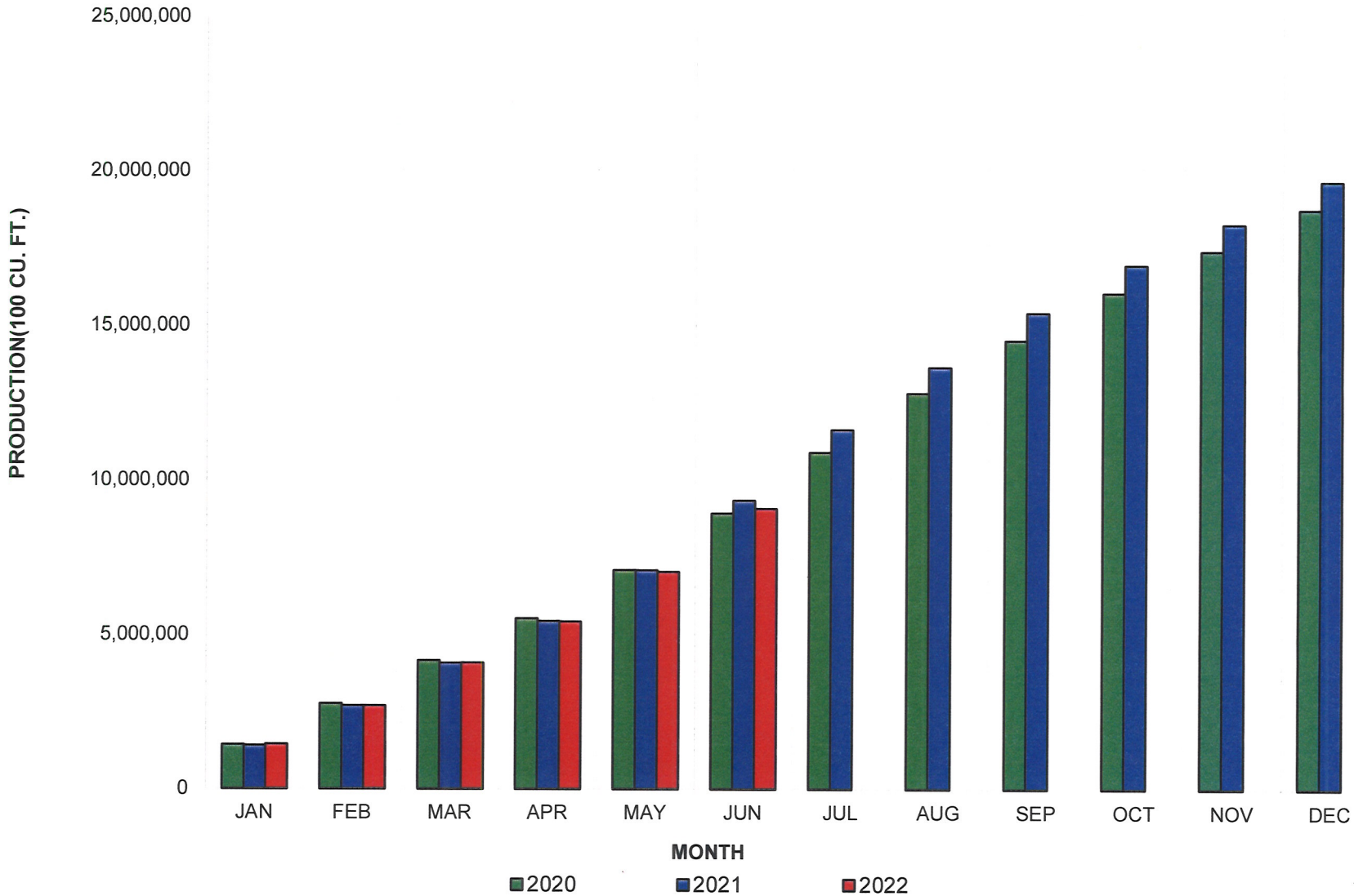
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - May 31, 2022

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	-	1,280,593	0.00%
Total DEBT ISSUANCE COST	62,500	-	62,500	0.00%
Total DEBT SERVICE	6,240,193	33,050	6,207,143	0.53%
EXPENDITURE	192,056,414	44,900,552	147,155,862	23.38%

Graphs

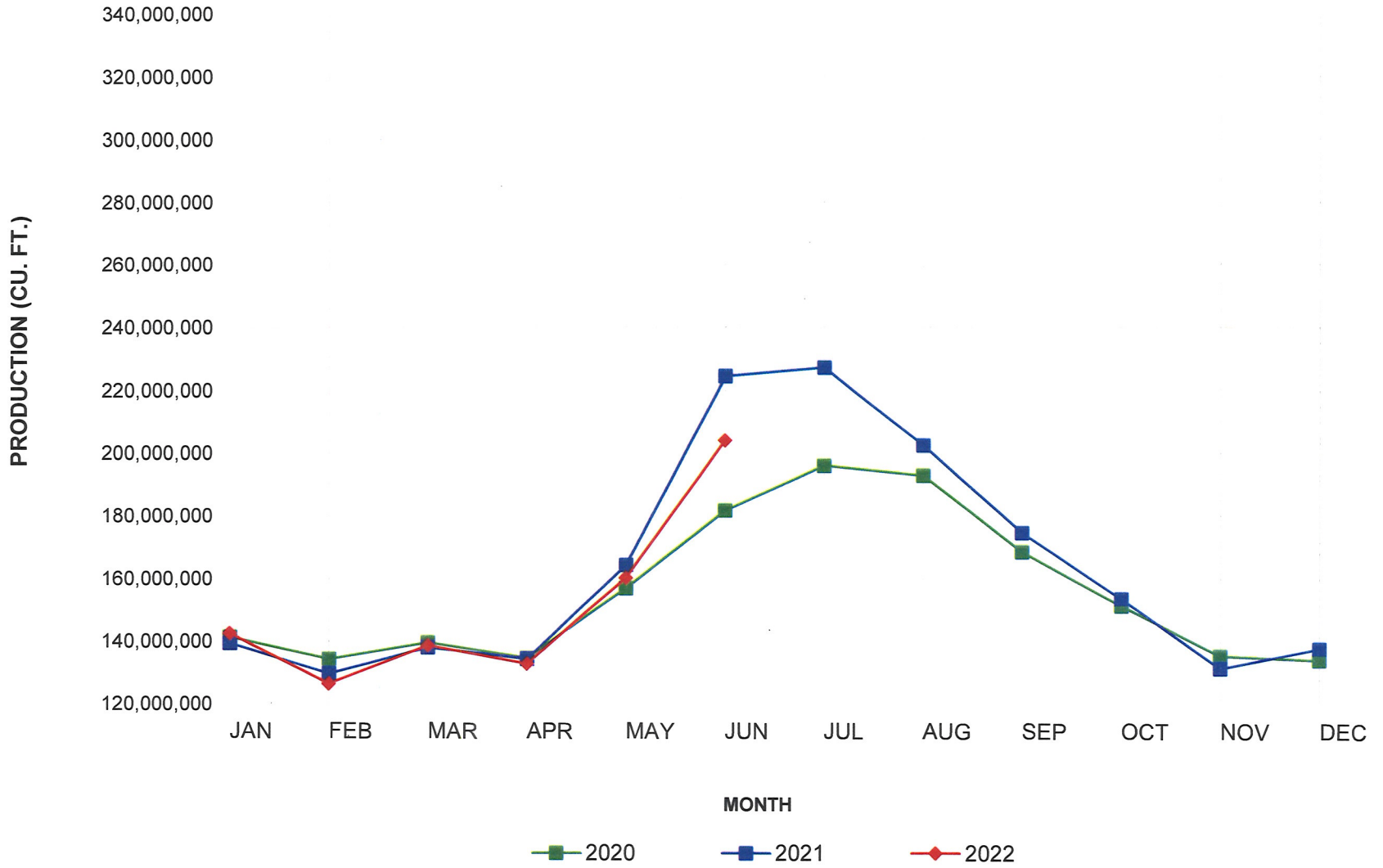
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



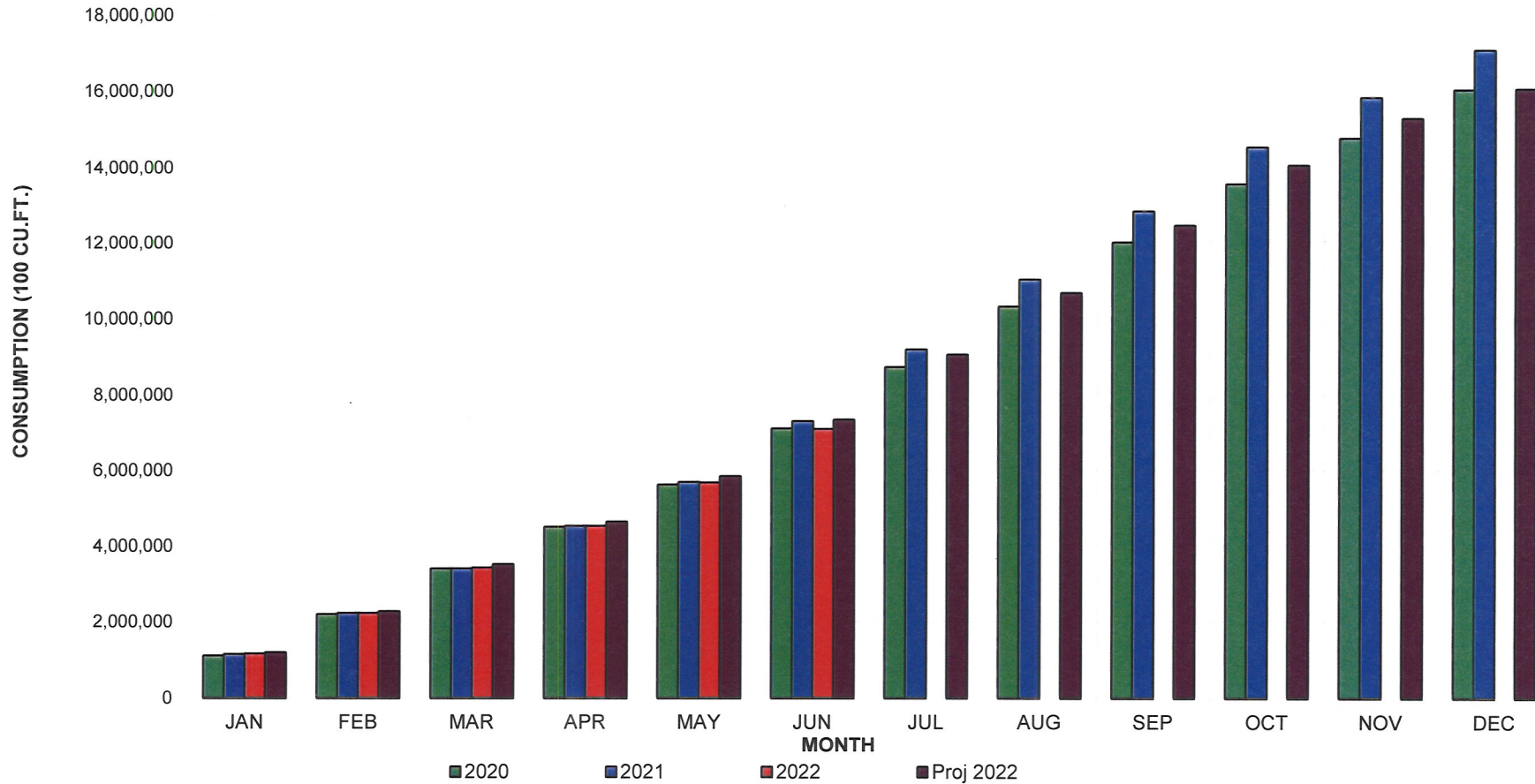
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



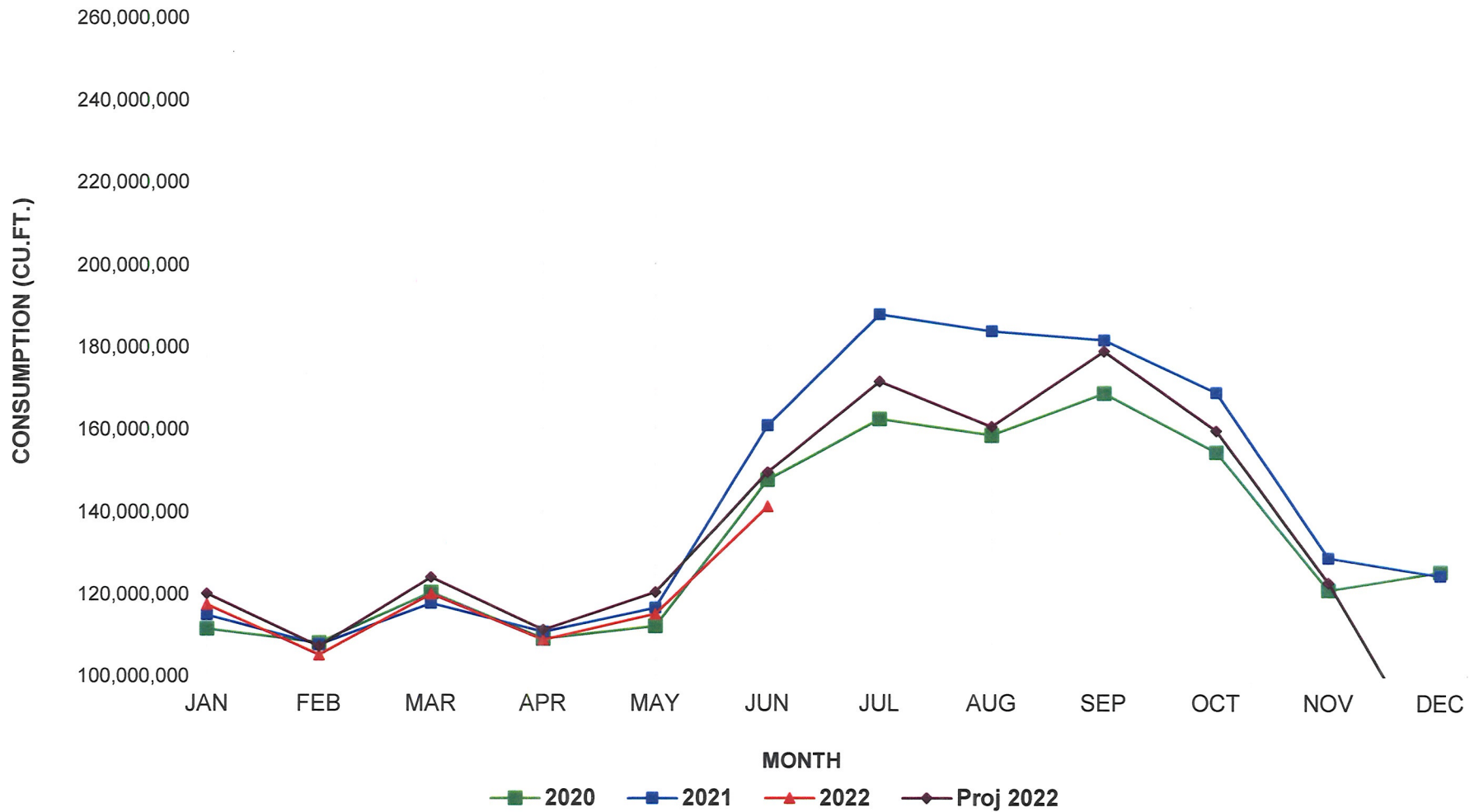
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



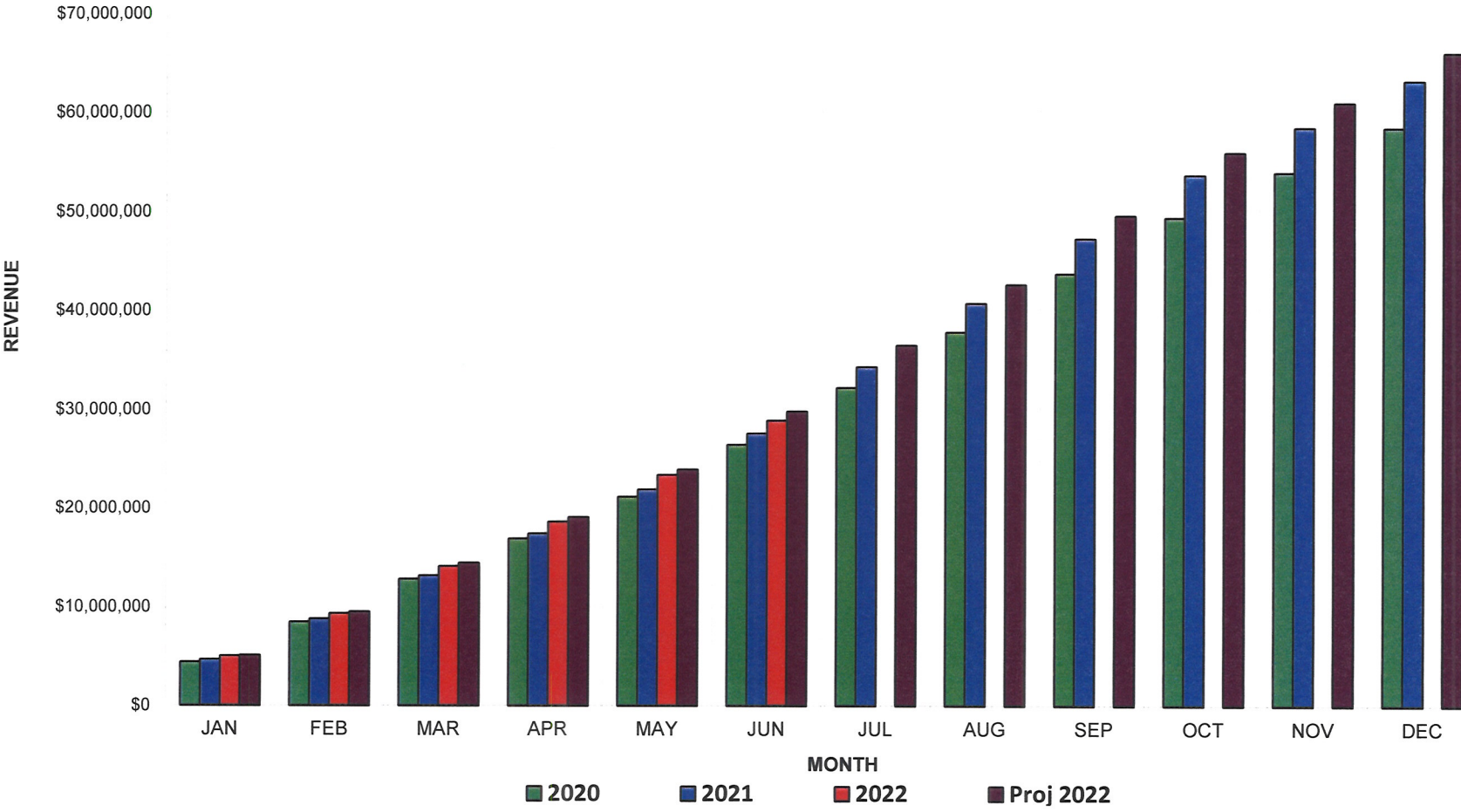
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



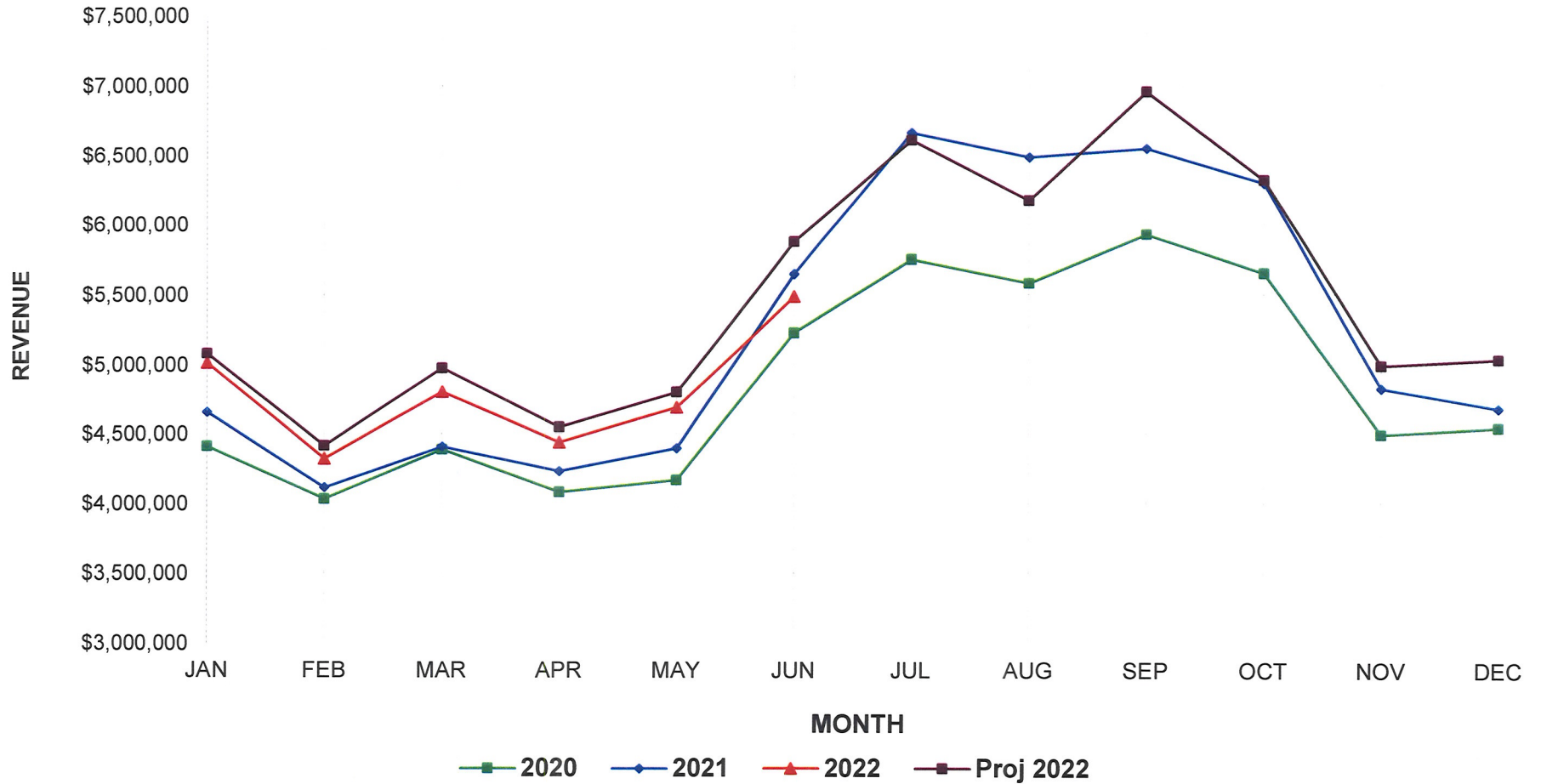
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

**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.