

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

FOR THE MONTH OF

DECEMBER

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 - December 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	1,100	(400)	73.33%
WATER SERVICE BASE FEE	10,644,720	10,728,761	84,041	100.79%
WATER MAIN SURCHARGE	2,720,000	2,747,862	27,862	101.02%
AUTO FIRE ANNUAL CHARGE	260,000	276,013	16,013	106.16%
ST PAUL WATER	31,509,032	31,533,400	24,368	100.08%
FALCON HEIGHTS WATER	525,547	528,237	2,690	100.51%
LAUDERDALE WATER	184,883	199,855	14,972	108.10%
MAPLEWOOD WATER	5,242,715	5,377,075	134,360	102.56%
MENDOTA HEIGHTS WATER	2,228,506	2,667,695	439,189	119.71%
UNIV OF MIN WATER	510,080	501,236	(8,844)	98.27%
ROSEVILLE WATER	4,295,866	4,706,018	410,152	109.55%
SOUTH ST PAUL WATER	7,284	7,346	62	100.86%
WEST ST PAUL WATER	2,326,485	2,449,922	123,437	105.31%
NEWPORT WATER	6,478	13,650	7,172	210.71%
LITTLE CANADA WATER	841,846	952,822	110,976	113.18%
SUNFISH LAKE WATER	812	1,532	720	188.67%
LILYDALE WATER	128,093	131,693	3,600	102.81%
CITY OF MENDOTA WATER	9,679	16,994	7,315	175.58%
TOTAL WATER SALES	61,443,526	62,840,111	1,396,585	102.27%
SLUDGE PROCESSING	80,000	94,600	14,600	118.25%
METER READING CHARGE	10,250	5,268	(4,982)	51.40%
CUT OFFS	18,000	25,880	7,880	143.78%
THAWING SERVICES AND MAINS	1,000	6,600	5,600	660.00%
WATER SAMPLE TESTING	-	(150)	(150)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,200	1,200	107.06%
RPZ BACKFLOW PREVENTER FEE	178,000	189,770	11,770	106.61%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - December 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
ANTENNA SITE RENTAL FEE	1,125,318	976,778	(148,540)	86.80%
ADMIN FEE LEAD REPLACEMENT	30,000	53,970	23,970	179.90%
HYDRANT METER RENTAL	23,000	23,230	230	101.00%
INSP FEE WINTER HYD PERMIT	22,000	32,445	10,445	147.48%
SPRWS LAND EASEMENT RENTAL	-	10,000	10,000	0.00%
REPAIRS	85,000	51,556	(33,444)	60.65%
TURN ON AND OFF	250,000	103,696	(146,304)	41.48%
COLLECTION FEE	1,260,000	1,310,511	50,511	104.01%
RECOVERED CHGS IN OUT CITY	75,000	84,917	9,917	113.22%
LATE CHARGES	535,000	611,859	76,859	114.37%
UNTREATED WATER	-	199	199	0.00%
INSIDE PIPING RESIDENTIAL	70,000	42,216	(27,784)	60.31%
INSIDE PIPING COMMERCIAL	95,000	136,946	41,946	144.15%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	36,259	259	100.72%
OUTSIDE DITCH 3INCH AND LARGER	49,000	46,830	(2,170)	95.57%
CITY FIRE CONSUMPTION	12,000	14,411	2,411	120.09%
HYDRANT WATER USE	115,000	102,344	(12,656)	88.99%
METER SET AND SEAL 1 OR LESS	10,000	-	(10,000)	0.00%
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	750	(250)	75.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	53,581	(1,419)	97.42%
TOTAL WATER FEE AND SERVICE	4,159,168	4,034,392	(124,776)	97.00%
RIGHT OF WAY CHARGE	1,875,000	1,888,086	13,086	100.70%
TOTAL UTILITY COST RECOVERY	1,875,000	1,888,086	13,086	100.70%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - December 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
CURRENT YEAR	-	(8,919)	(8,919)	0.00%
ASSESSMENT INTEREST	115,000	28	(114,972)	0.02%
TOTAL CURRENT SPECIAL ASSESSMENTS	115,000	(8,891)	(123,891)	-7.73%
INTEREST INTERNAL POOL	325,000	-	(325,000)	0.00%
INTEREST ACCRUED REVENUE	-	(55,757)	(55,757)	0.00%
INCR OR DECR IN FV INVESTMENTS	-	(1,244,891)	(1,244,891)	0.00%
INTEREST NON POOL	375,000	384,130	9,130	102.43%
INVESTMENTS-INVESTMENT EARNINGS	700,000	(916,518)	(1,616,518)	-130.93%
ASSET CONTRIB METER	80,000	93,726	13,726	117.16%
ASSET CONTRIB AUTOFIRE	200,000	311,944	111,944	155.97%
ASSET CONTRIB HYDRANT	100,000	38,200	(61,800)	38.20%
ASSET CONTRIB MAIN	50,000	183,700	133,700	367.40%
ASSET CONTR SVC CONNECT 2 OR LESS	100,000	72,702	(27,298)	72.70%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	146,297	46,297	146.30%
TOTAL CONTRIBUTIONS	630,000	846,569	216,569	134.38%
FEDERAL GRANT STATE ADMIN	-	74,000	74,000	0.00%
STATE GRANT OTHER ADMIN	-	60,000	60,000	0.00%
PERA PENSION AID	77,960	-	(77,960)	0.00%
RETURNED PAYMENT FEE	7,000	9,000	2,000	128.57%
SALE OF SCRAP SCRAP METAL	2,000	35,842	33,842	1792.11%
PENALTY AND FINE	-	5,758	5,758	0.00%
REBATES	-	18,423	18,423	0.00%
WCRA REIMBURSEMENT	-	146	146	0.00%
PROPERTY DAMAGE SETTLEMENT	-	508	508	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - December 31, 2021

Account Description	Budget	Actual	Variance	Act/Budg %
REFUNDS OVERPAYMENTS	-	(2,418)	(2,418)	0.00%
REFUND FOR PRIOR YEAR OVERPAYM	-	287	287	0.00%
JURY DUTY PAY	-	94	94	0.00%
OTHER MISC REVENUE	-	8,529	8,529	0.00%
MISC NON OPER INCOME	-	74,800	74,800	0.00%
PROCEEDS FROM NOTE ISSUANCE	51,030,000	5,854,113	(45,175,887)	11.47%
PROCEEDS FROM LOAN	250,000	-	(250,000)	0.00%
REPAYMENT OF ADVANCE	400,000	-	(400,000)	0.00%
SALE OF CAPITAL ASSET	-	172,178	172,178	0.00%
USE OF FUND EQUITY	2,809,736	-	(2,809,736)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	54,576,696	6,311,259	(48,265,437)	11.56%
REVENUE	123,499,390	74,995,559	(48,503,831)	60.73%

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 - December 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,483,707	16,610,834	(1,127,127)	107.28%
Total EMPLOYEE BENEFITS	8,698,901	8,328,789	370,112	95.75%
Total EMPLOYEE EXPENSE	24,182,608	24,939,622	(757,014)	103.13%
Total PROFESSIONAL SERVICES	1,612,647	477,964	1,134,683	29.64%
Total SKILLED SERVICES	1,586,350	1,690,152	(103,802)	106.54%
Total FINANCIAL SERVICES	402,500	142,029	260,471	35.29%
Total BUILDING REPAIR MAINT SERVICES	262,500	169,040	93,460	64.40%
Total MACHINERY AND EQUIPMENT	867,336	490,497	376,839	56.55%
Total INFRASTRUCTURE REPAIR	60,000	-	60,000	0.00%
Total OTHER REPAIR	215,500	98,376	117,124	45.65%
Total LAND AND BUILDING	12,500	11,590	910	92.72%
Total EQUIPMENT RENTAL	386,250	212,962	173,288	55.14%
Total COMMUNICATIONS SERVICES	253,886	182,696	71,190	71.96%
Total WATER SEWER SERVICES	15,300	42,573	(27,273)	278.26%
Total REAL ESTATE SERVICE CHGS	122,000	65,948	56,052	54.06%
Total DELIVERY SERVICES	278,950	249,921	29,029	89.59%
Total DATA PRINT SERVICES	238,500	183,107	55,393	76.77%
Total TRAVEL AND TRAINING	252,300	163,368	88,932	64.75%
Total MILEAGE AND PARKING	10,700	4,255	6,445	39.76%
Total NSURANCE PREMIUMS	-	1,502	(1,502)	0.00%
Total INTERNAL CHARGES	4,832,929	2,057,205	2,775,724	42.57%
Total OTHER SERVICE EXPENSE	2,914,736	917,081	1,997,655	31.46%
Total SERVICES	14,324,884	7,160,266	7,164,618	49.98%
Total COMM MATERIAL AND SUPPLIES	8,800	8,145	655	92.56%
Total COMPUTER MATERIAL AND SUPPLIES	303,700	176,996	126,704	58.28%

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - December 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	98,900	61,813	37,087	62.50%
Total OFFICE EQUIPMENT AND FURNITURES	123,000	128,126	(5,126)	104.17%
Total GENERAL OFFICE SUPPLIES	42,050	24,985	17,065	59.42%
Total VEHICLE COMMODITIES	436,700	307,055	129,645	70.31%
Total BUILDING UTILITIES	2,169,000	2,261,764	(92,764)	104.28%
Total BUILDING REPAIR SUPPLIES	276,250	213,230	63,020	77.19%
Total STREET MAINTENANCE MATERIALS	34,000	4,943	29,057	14.54%
Total VEHICLE REPAIR AND MAINTENANCE	103,500	60,020	43,480	57.99%
Total EQUIPMENT PARTS	446,500	421,144	25,356	94.32%
Total EMPLOYEE CLOTHING	89,550	76,444	13,106	85.36%
Total PUBLIC SAFETY SUPPLIES	201,100	170,515	30,585	84.79%
Total FIELD AND SHOP SUPPLIES	261,700	248,852	12,848	95.09%
Total RECREATION SUPPLIES	20,000	18,666	1,334	93.33%
Total RAW MATERIAL	399,500	319,169	80,331	79.89%
Total INFRASTRUCTURE SUPPLIES	3,177,700	3,477,124	(299,424)	109.42%
Total GEN MATERIALS AND SUPPLIES	385,200	423,735	(38,535)	110.00%
Total MATERIALS AND SUPPLIES	8,577,150	8,402,727	174,423	97.97%
 Total LOAN EXPENSE	 650,000	 596,107	 53,893	 91.71%
Total TORT LIABILITY	140,000	47,556	92,444	33.97%
Total MISCELLANEOUS EXPENSE	80,000	112,212	(32,212)	140.27%
Total BAD DEBT	-	152,000	(152,000)	0.00%
Total OTHER MISCELLANEOUS	870,000	907,875	(37,875)	104.35%
 Total CAPITAL EXPENSE	 70,751,200	 18,494,021	 52,257,179	 26.14%
Total DEPRECIATION EXPENSE	(589,000)	2,587,137	(3,176,137)	-439.24%
Total CAPITAL OUTLAY	70,162,200	21,081,158	49,081,042	30.05%

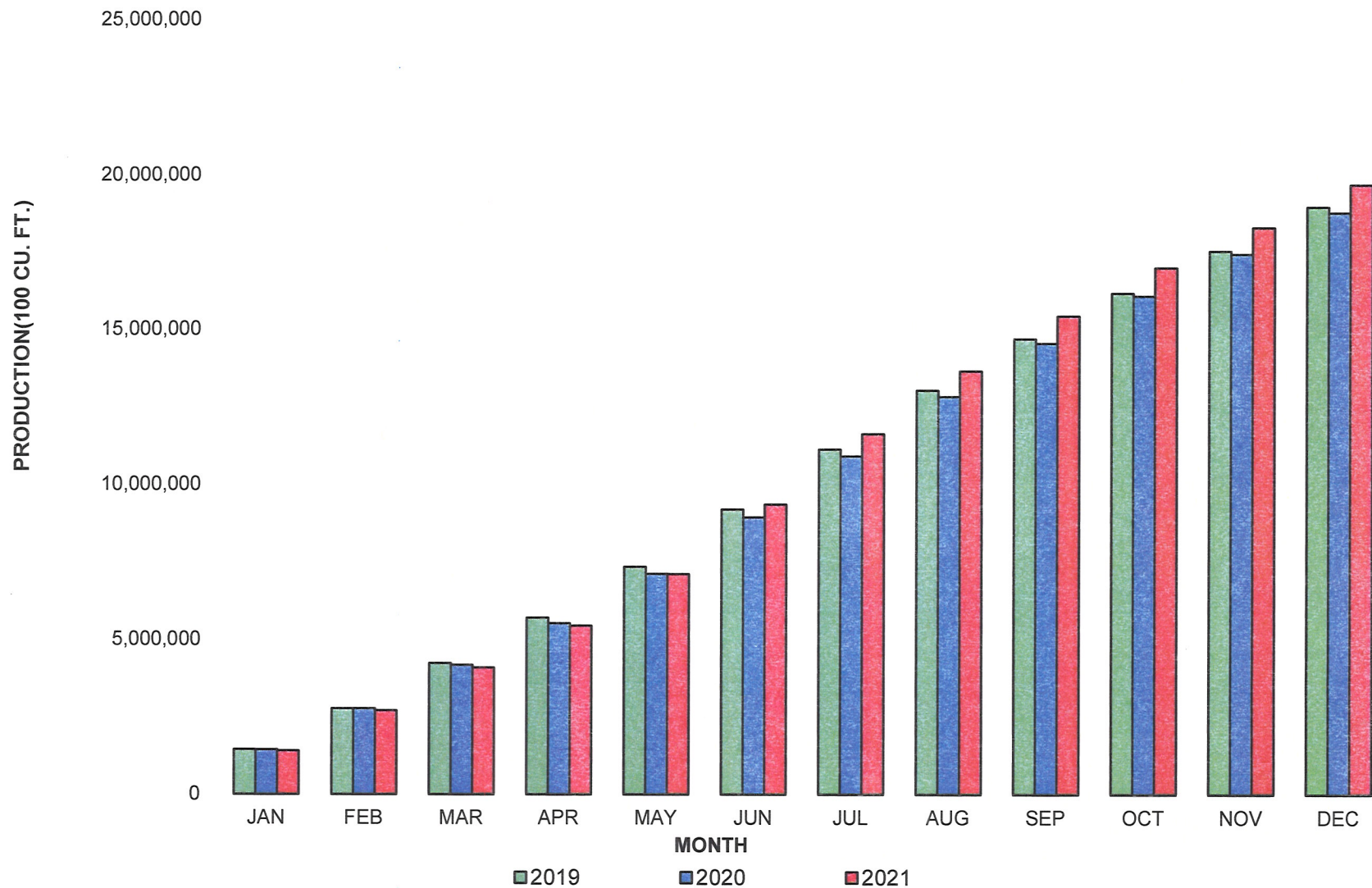
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - December 31, 2021

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	2,644,000	2,638,000	6,000	99.77%
Total REVENUE BOND PRINCIPAL	1,400,000	1,400,000	-	100.00%
Total GO BOND INTEREST	108,100	108,100	-	100.00%
Total OTHER DEBT INTEREST	1,167,948	425,721	742,227	36.45%
Total DEBT ISSUANCE COST	62,500	-	62,500	0.00%
Total DEBT SERVICE	5,382,548	4,571,821	810,727	84.94%
EXPENDITURE	123,499,390	67,063,470	56,435,920	54.30%

Graphs

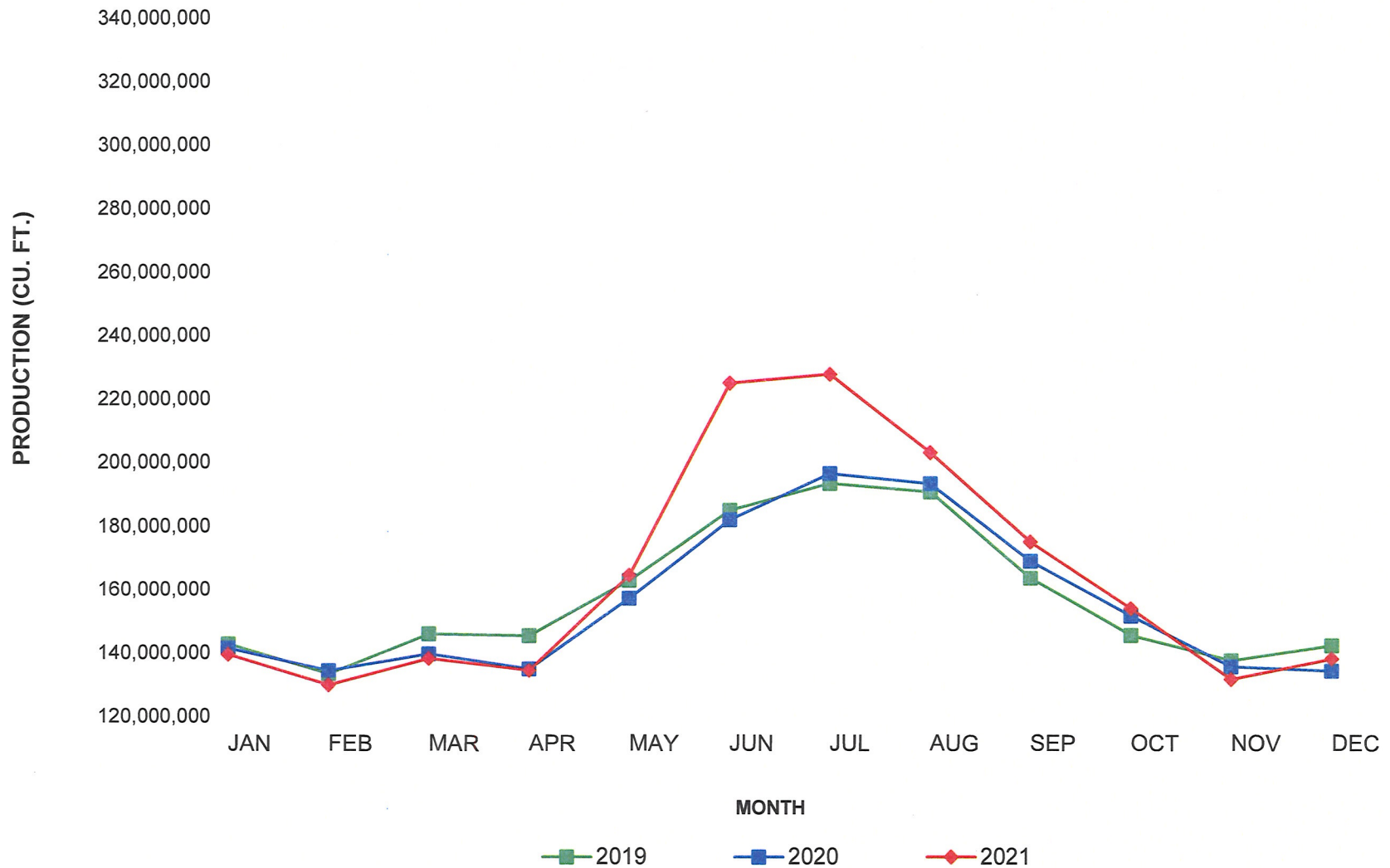
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



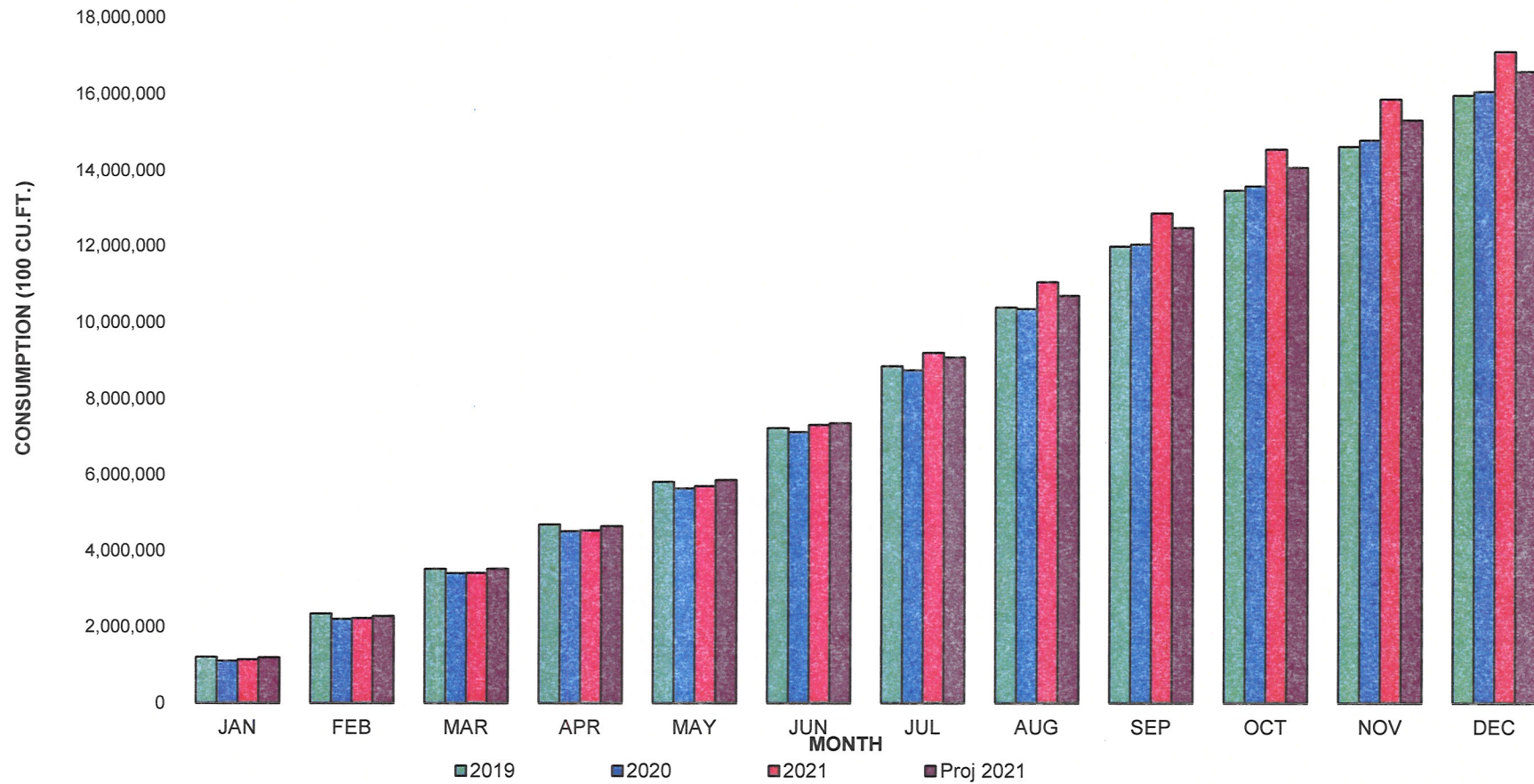
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



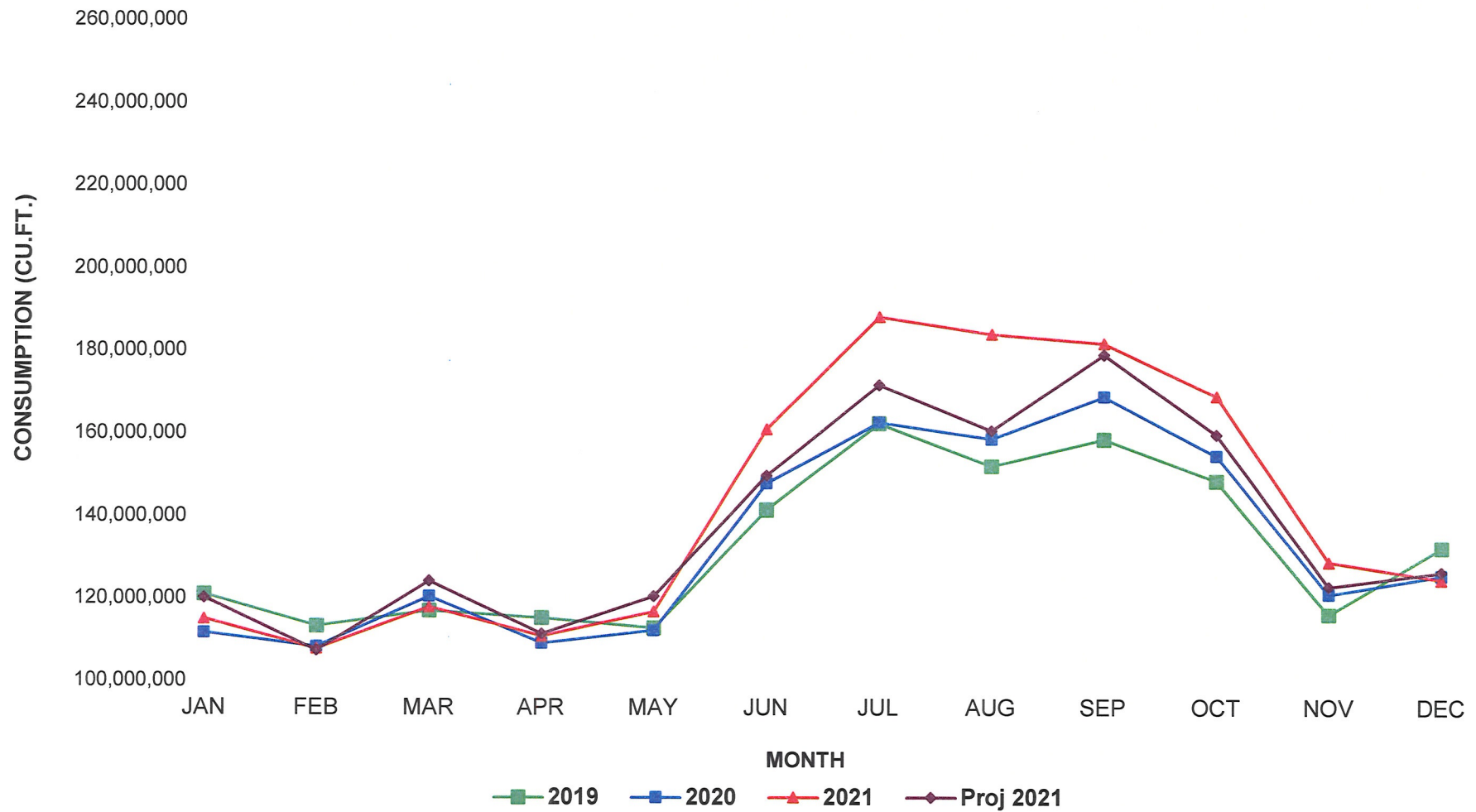
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



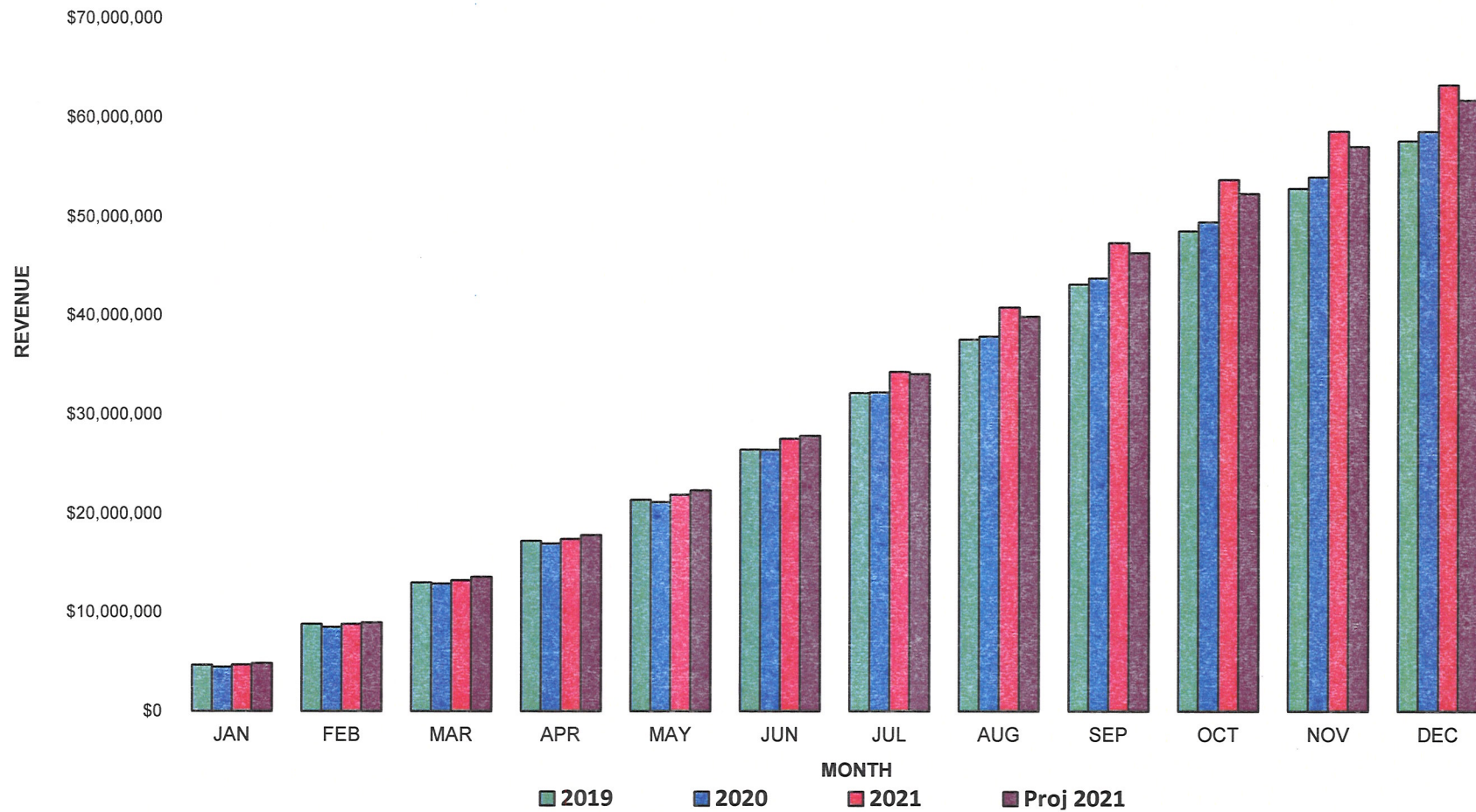
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



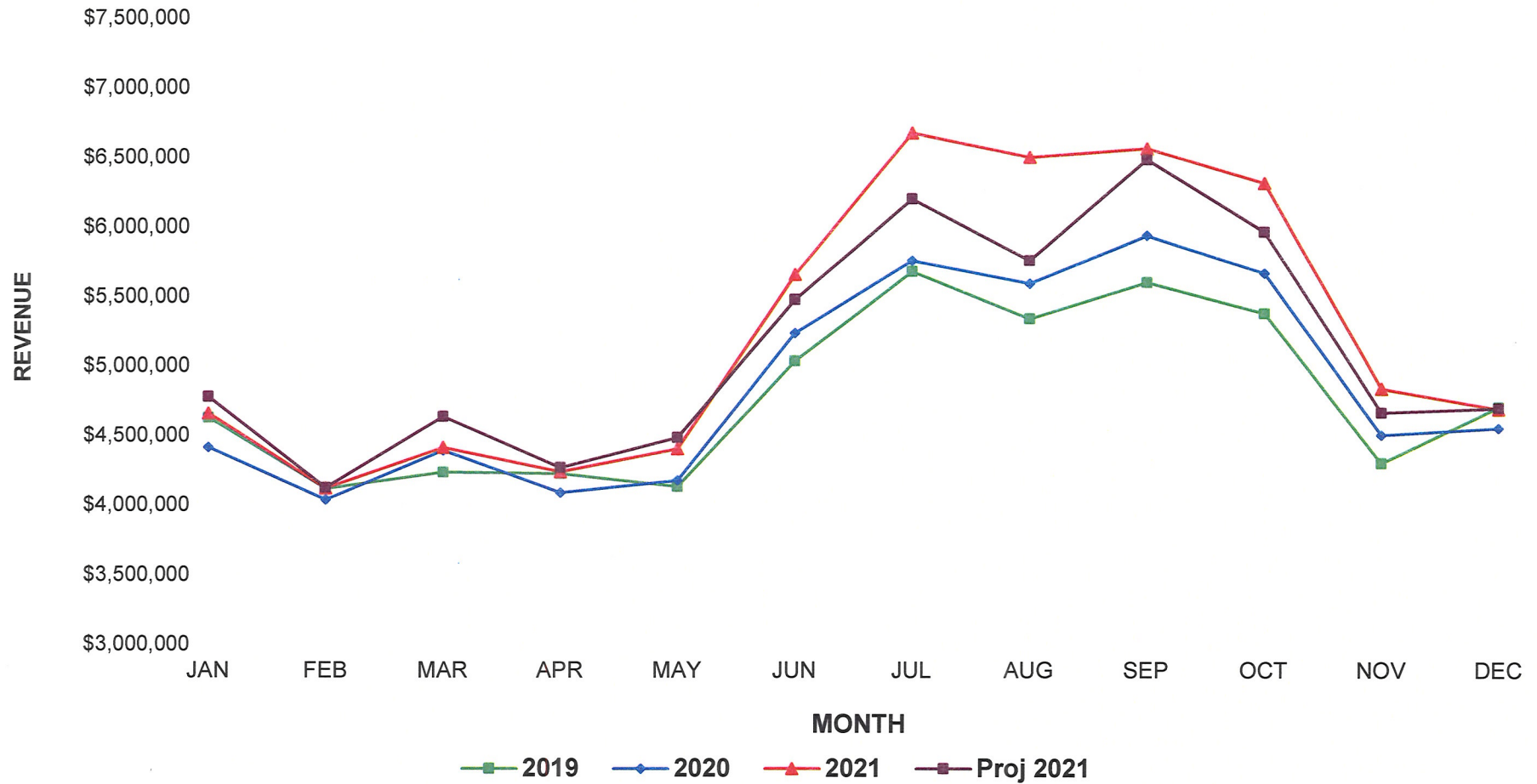
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.