

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

FOR THE MONTH OF

JANUARY

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 - January 31, 2022

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,500	-	(1,500)	0.00%
WATER SERVICE BASE FEE	10,644,720	877,080	(9,767,640)	8.24%
WATER MAIN SURCHARGE	2,720,000	194,765	(2,525,235)	7.16%
AUTO FIRE ANNUAL CHARGE	260,000	276,490	16,490	106.34%
ST PAUL WATER	34,573,004	2,265,164	(32,307,840)	6.55%
FALCON HEIGHTS WATER	576,493	16,890	(559,603)	2.93%
LAUDERDALE WATER	202,863	6,866	(195,997)	3.38%
MAPLEWOOD WATER	5,751,562	311,227	(5,440,335)	5.41%
MENDOTA HEIGHTS WATER	2,144,226	291,105	(1,853,121)	13.58%
UNIV OF MIN WATER	559,585	33,112	(526,473)	5.92%
ROSEVILLE WATER	4,712,349	306,069	(4,406,280)	6.50%
SOUTH ST PAUL WATER	7,991	1,736	(6,255)	21.72%
WEST ST PAUL WATER	2,552,522	351,518	(2,201,004)	13.77%
NEWPORT WATER	7,107	824	(6,283)	11.59%
LITTLE CANADA WATER	923,561	66,390	(857,171)	7.19%
SUNFISH LAKE WATER	891	196	(695)	22.00%
LILYDALE WATER	140,496	11,152	(129,344)	7.94%
CITY OF MENDOTA WATER	10,615	2,772	(7,843)	26.11%
TOTAL WATER SALES	<u>65,789,485</u>	<u>5,013,357</u>	<u>(60,776,128)</u>	<u>7.62%</u>
SLUDGE PROCESSING	80,000	-	(80,000)	0.00%
METER READING CHARGE	10,250	240	(10,010)	2.34%
CUT OFFS	18,000	160	(17,840)	0.89%
THAWING SERVICES AND MAINS	1,000	-	(1,000)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	17,800	800	104.71%
RPZ BACKFLOW PREVENTER FEE	178,000	8,540	(169,460)	4.80%
ANTENNA SITE RENTAL FEE	1,125,318	755,050	(370,268)	67.10%
ADMIN FEE LEAD REPLACEMENT	30,000	(330)	(30,330)	-1.10%

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

Account Description	Budget	Actual	Variance	Act/Budg %
HYDRANT METER RENTAL	23,000	320	(22,680)	1.39%
INSP FEE WINTER HYD PERMIT	22,000	370	(21,630)	1.68%
SPRWS LAND EASEMENT RENTAL	85,000	-	(85,000)	0.00%
REPAIRS	100,000	4,350	(95,650)	4.35%
COLLECTION FEE	1,260,000	1,436	(1,258,564)	0.11%
RECOVERED CHGS IN OUT CITY	75,000	88	(74,912)	0.12%
LATE CHARGES	515,000	65,074	(449,926)	12.64%
INSIDE PIPING RESIDENTIAL	70,000	1,154	(68,846)	1.65%
INSIDE PIPING COMMERCIAL	95,000	6,200	(88,800)	6.53%
OUTSIDE DITCH 2INCH AND SMALLER	36,000	2,250	(33,750)	6.25%
OUTSIDE DITCH 3INCH AND LARGER	49,000	420	(48,580)	0.86%
CITY FIRE CONSUMPTION	14,000	-	(14,000)	0.00%
HYDRANT WATER USE	100,000	1,207	(98,793)	1.21%
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	-	(3,000)	0.00%
METER SET AND SEAL 8 INCH	1,000	-	(1,000)	0.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	55,000	8,146	(46,854)	14.81%
CELLULAR ANTENNA ENGR SVC	50,000	-	(50,000)	0.00%
TOTAL WATER FEE AND SERVICE	<u>4,026,168</u>	<u>872,476</u>	<u>(3,153,692)</u>	<u>21.67%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>134,235</u>	<u>(1,740,765)</u>	<u>7.16%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>134,235</u>	<u>(1,740,765)</u>	<u>7.16%</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 - January 31, 2022

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%
INTEREST NON POOL	400,000	(213)	(400,213)	-0.05%
INVESTMENTS-INVESTMENT EARNINGS	800,000	(213)	(800,213)	-0.03%
ASSET CONTRIB METER	80,000	2,906	(77,094)	3.63%
ASSET CONTRIB AUTOFIRE	200,000	-	(200,000)	0.00%
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	-	(100,000)	0.00%
ASSET CONTR SVC CONNECT 3 OR MORE	100,000	-	(100,000)	0.00%
TOTAL CONTRIBUTIONS	630,000	2,906	(627,094)	0.46%
FEDERAL GRANT STATE ADMIN	-	34,500	34,500	0.00%
RETURNED PAYMENT FEE	7,000	570	(6,430)	8.14%
SALE OF SCRAP SCRAP METAL	2,000	-	(2,000)	0.00%
REFUNDS OVERPAYMENTS	-	6,720	6,720	0.00%
OTHER MISC REVENUE	-	401	401	0.00%
PROCEEDS FROM NOTE ISSUANCE	116,030,000	861,554	(115,168,446)	0.74%
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	118,813,761	861,554	(117,952,207)	0.73%
REVENUE-REVENUE	192,056,414	6,926,505	(185,129,909)	3.61%

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 - January 31, 2022**

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	15,900,171	1,442,595	14,457,576	9.07%
Total EMPLOYEE BENEFITS	8,948,992	628,925	8,320,067	7.03%
Total EMPLOYEE EXPENSE	<u>24,849,163</u>	<u>2,071,520</u>	<u>22,777,643</u>	<u>8.34%</u>
Total PROFESSIONAL SERVICES	1,247,700	19,734	1,227,966	1.58%
Total SKILLED SERVICES	1,660,600	101,430	1,559,170	6.11%
Total FINANCIAL SERVICES	403,000	-	403,000	0.00%
Total BUILDING REPAIR MAINT SERVICES	224,500	32,287	192,213	14.38%
Total MACHINERY AND EQUIPMENT	982,862	96,347	886,515	9.80%
Total INFRASTRUCTURE REPAIR	30,000	-	30,000	0.00%
Total OTHER REPAIR	322,620	909	321,711	0.28%
Total LAND AND BUILDING	12,500	11,647	853	93.17%
Total EQUIPMENT RENTAL	340,250	3,572	336,678	1.05%
Total COMMUNICATIONS SERVICES	344,937	1,223	343,714	0.35%
Total WATER SEWER SERVICES	15,300	440	14,860	2.88%
Total REAL ESTATE SERVICE CHGS	122,000	-	122,000	0.00%
Total DELIVERY SERVICES	280,950	4,741	276,209	1.69%
Total DATA PRINT SERVICES	208,000	12,538	195,462	6.03%
Total TRAVEL AND TRAINING	269,810	72,038	197,772	26.70%
Total MILEAGE AND PARKING	10,830	240	10,590	2.22%
Total INTERNAL CHARGES	4,827,378	-	4,827,378	0.00%
Total OTHER SERVICE EXPENSE	<u>2,965,400</u>	<u>8,705</u>	<u>2,956,695</u>	<u>0.29%</u>
Total SERVICES	<u>14,268,637</u>	<u>365,852</u>	<u>13,902,785</u>	<u>2.56%</u>
Total COMM MATERIAL AND SUPPLIES	14,700	-	14,700	0.00%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMPUTER MATERIAL AND SUPPLIES	518,271	8,908	509,363	1.72%
Total PAPER AND FORMS	101,400	36,586	64,814	36.08%
Total OFFICE EQUIPMENT AND FURNITURES	141,500	2,586	138,914	1.83%
Total GENERAL OFFICE SUPPLIES	48,950	1,518	47,433	3.10%
Total VEHICLE COMMODITIES	399,700	-	399,700	0.00%
Total BUILDING UTILITIES	2,167,000	12,184	2,154,816	0.56%
Total BUILDING REPAIR SUPPLIES	346,850	18	346,832	0.01%
Total STREET MAINTENANCE MATERIALS	35,500	-	35,500	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	95,000	6,991	88,009	7.36%
Total EQUIPMENT PARTS	415,800	21,288	394,512	5.12%
Total EMPLOYEE CLOTHING	88,350	27,520	60,830	31.15%
Total PUBLIC SAFETY SUPPLIES	213,100	1,190	211,910	0.56%
Total FIELD AND SHOP SUPPLIES	298,900	-	298,900	0.00%
Total RECREATION SUPPLIES	24,000	-	24,000	0.00%
Total RAW MATERIAL	415,500	94	415,406	0.02%
Total INFRASTRUCTURE SUPPLIES	3,220,200	330,302	2,889,898	10.26%
Total GEN MATERIALS AND SUPPLIES	<u>402,700</u>	<u>5,877</u>	<u>396,823</u>	<u>1.46%</u>
Total MATERIALS AND SUPPLIES	<u>8,947,421</u>	<u>455,063</u>	<u>8,492,358</u>	<u>5.09%</u>
Total LOAN EXPENSE	400,000	-	400,000	0.00%
Total TORT LIABILITY	140,000	-	140,000	0.00%
Total MISCELLANEOUS EXPENSE	80,000	4,166	75,834	5.21%
Total BAD DEBT	<u>250,000</u>	<u>-</u>	<u>250,000</u>	<u>0.00%</u>
Total OTHER MISCELLANEOUS	<u>870,000</u>	<u>4,166</u>	<u>865,834</u>	<u>0.48%</u>

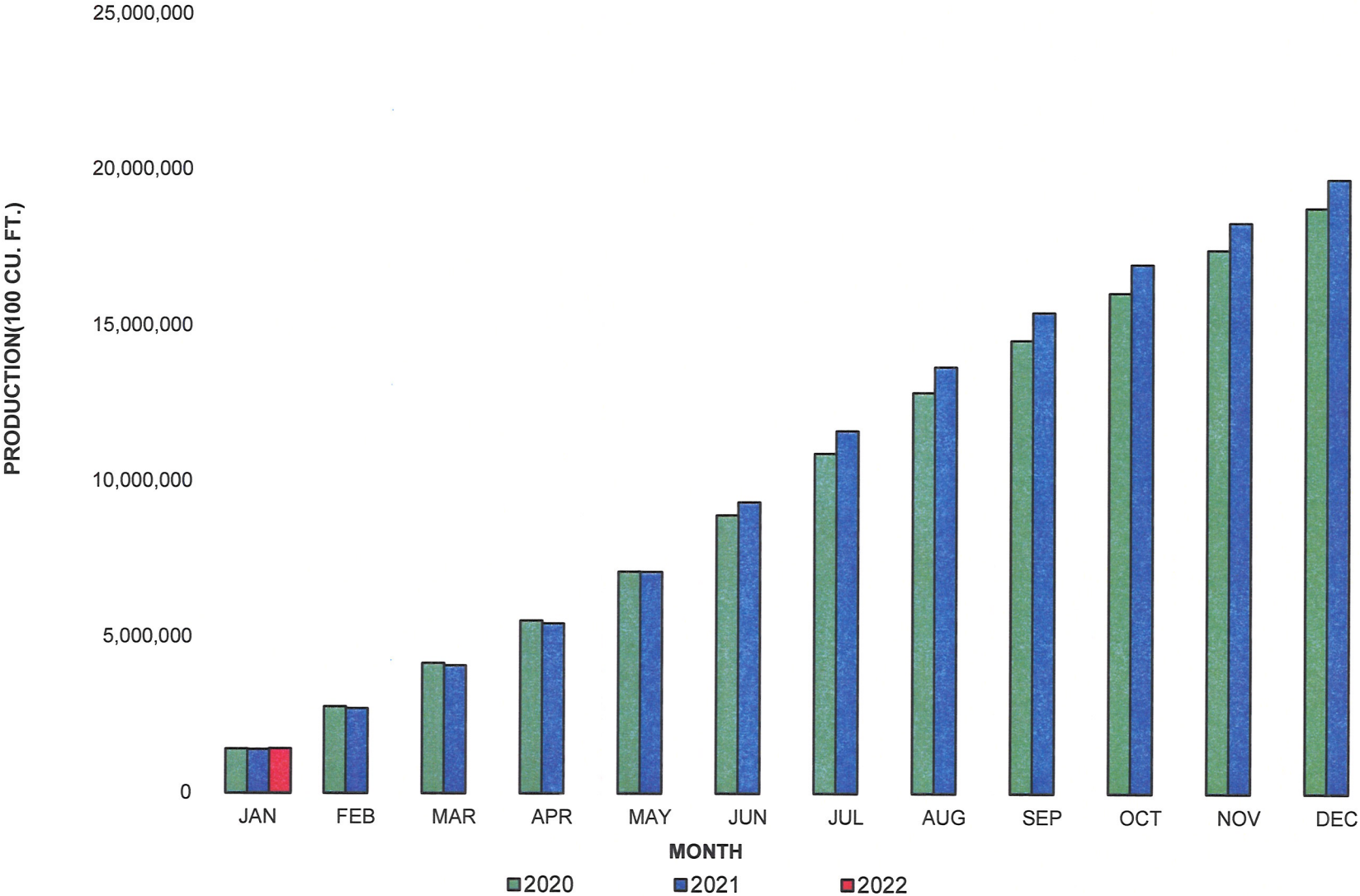
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - January 31, 2022

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	137,550,000	21,039	137,528,961	0.02%
Total DEPRECIATION EXPENSE	(669,000)	-	(669,000)	0.00%
Total CAPITAL OUTLAY	<u>136,881,000</u>	<u>21,039</u>	<u>136,859,961</u>	<u>0.02%</u>
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	-	66,100	0.00%
Total OTHER DEBT INTEREST	1,280,593	-	1,280,593	0.00%
Total DEBT ISSUANCE COST	<u>62,500</u>	<u>-</u>	<u>62,500</u>	<u>0.00%</u>
Total DEBT SERVICE	<u>6,240,193</u>	<u>-</u>	<u>6,240,193</u>	<u>0.00%</u>
EXPENDITURE	<u><u>192,056,414</u></u>	<u><u>2,917,639</u></u>	<u><u>189,138,775</u></u>	<u><u>1.52%</u></u>

Graphs

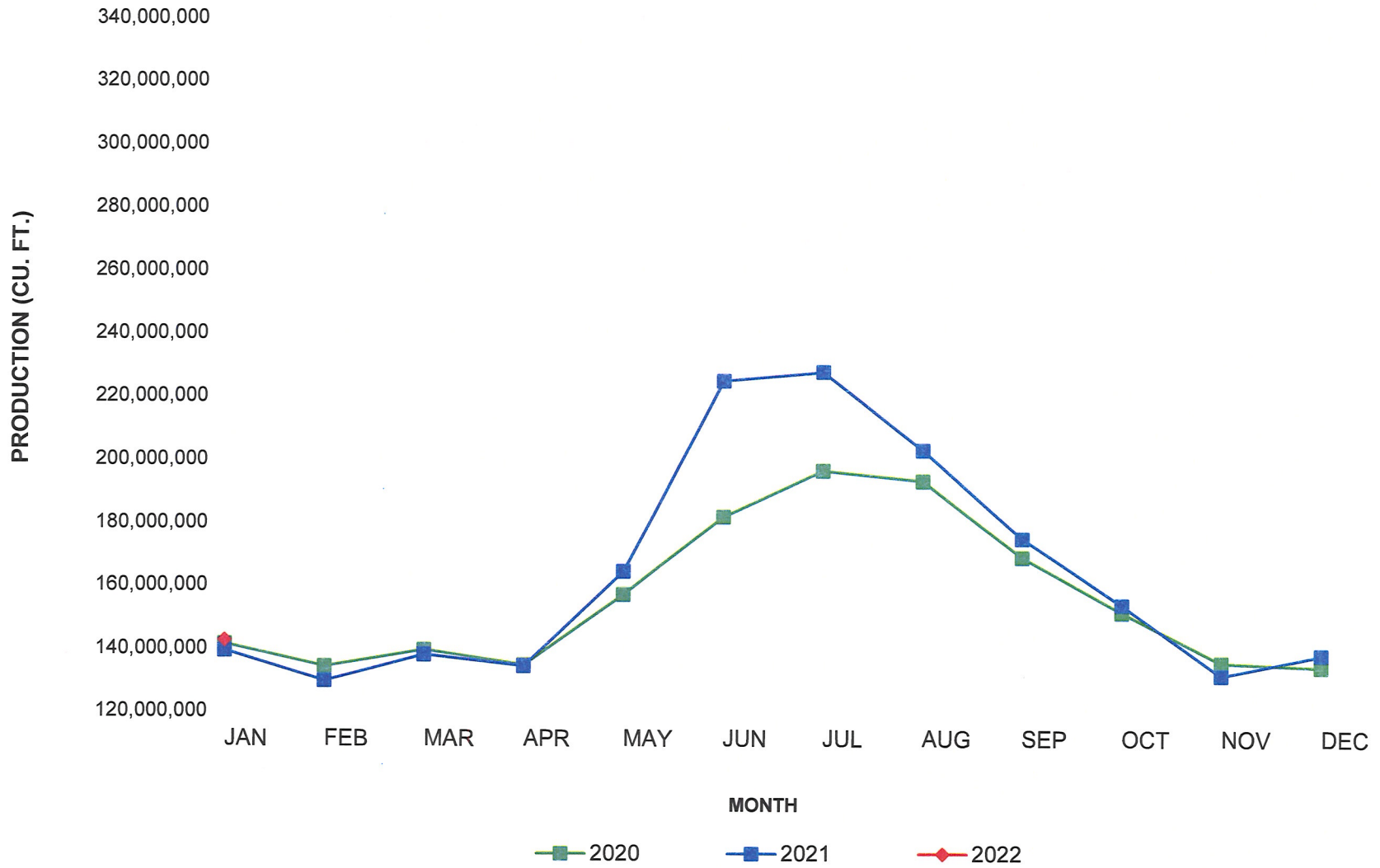
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



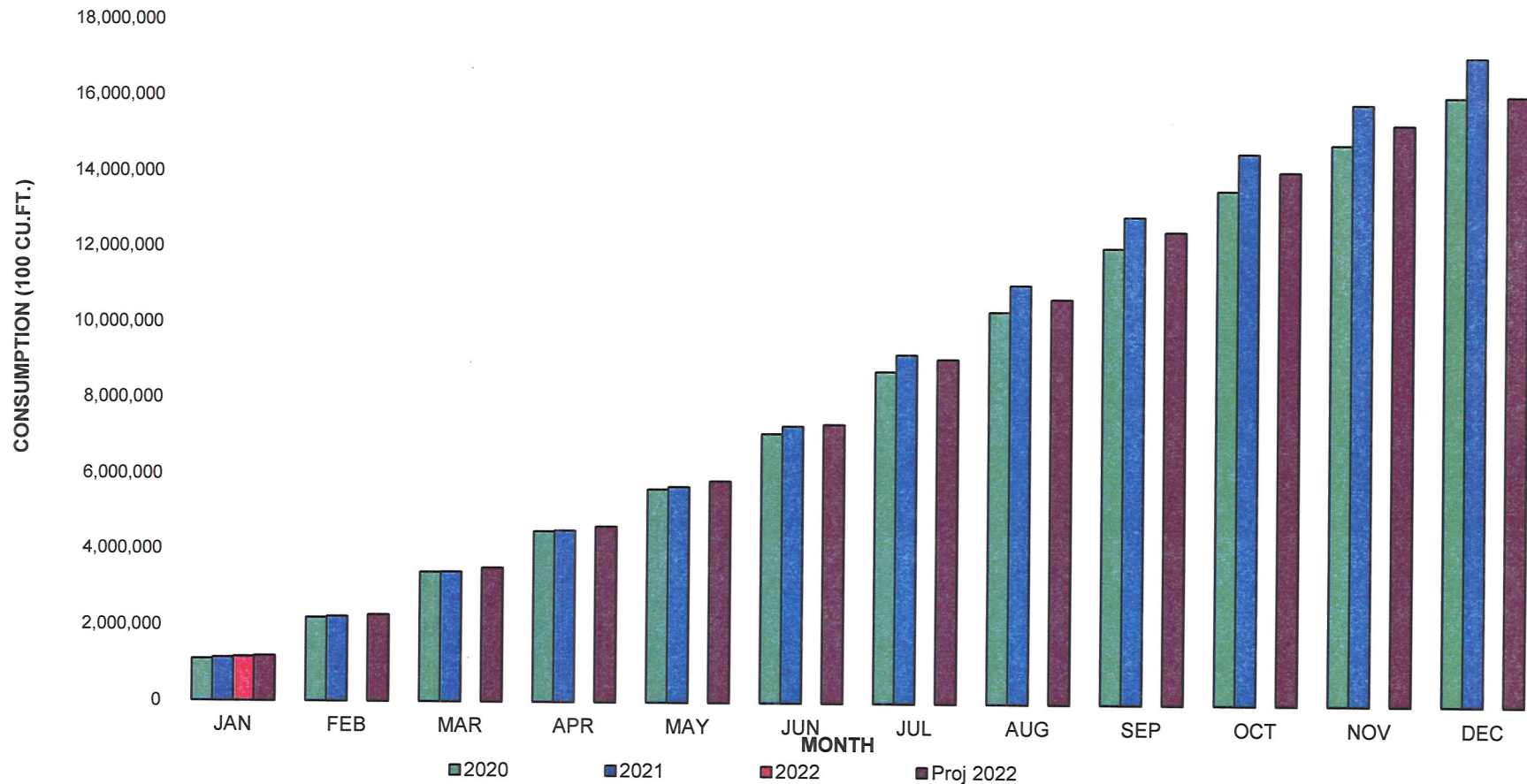
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



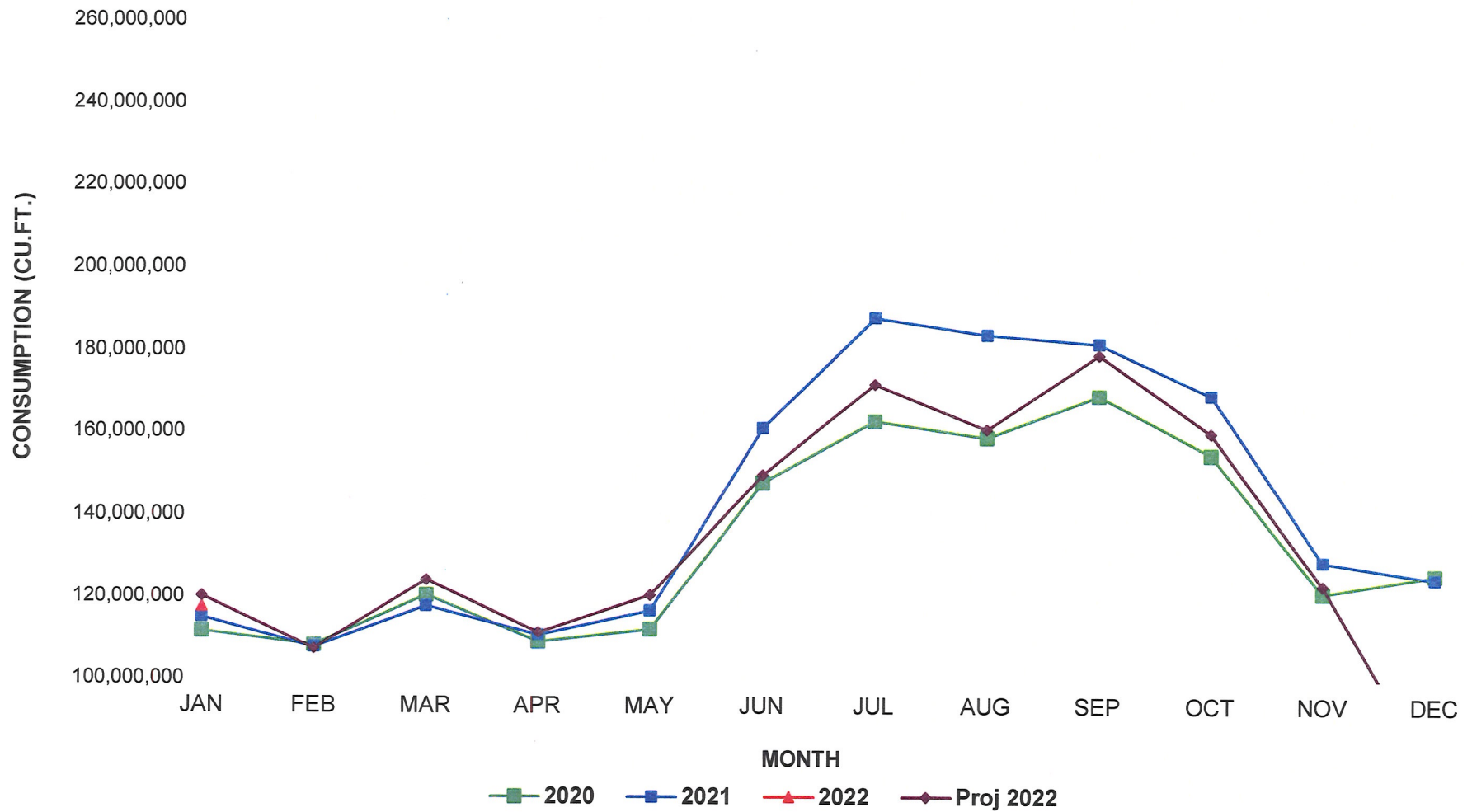
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



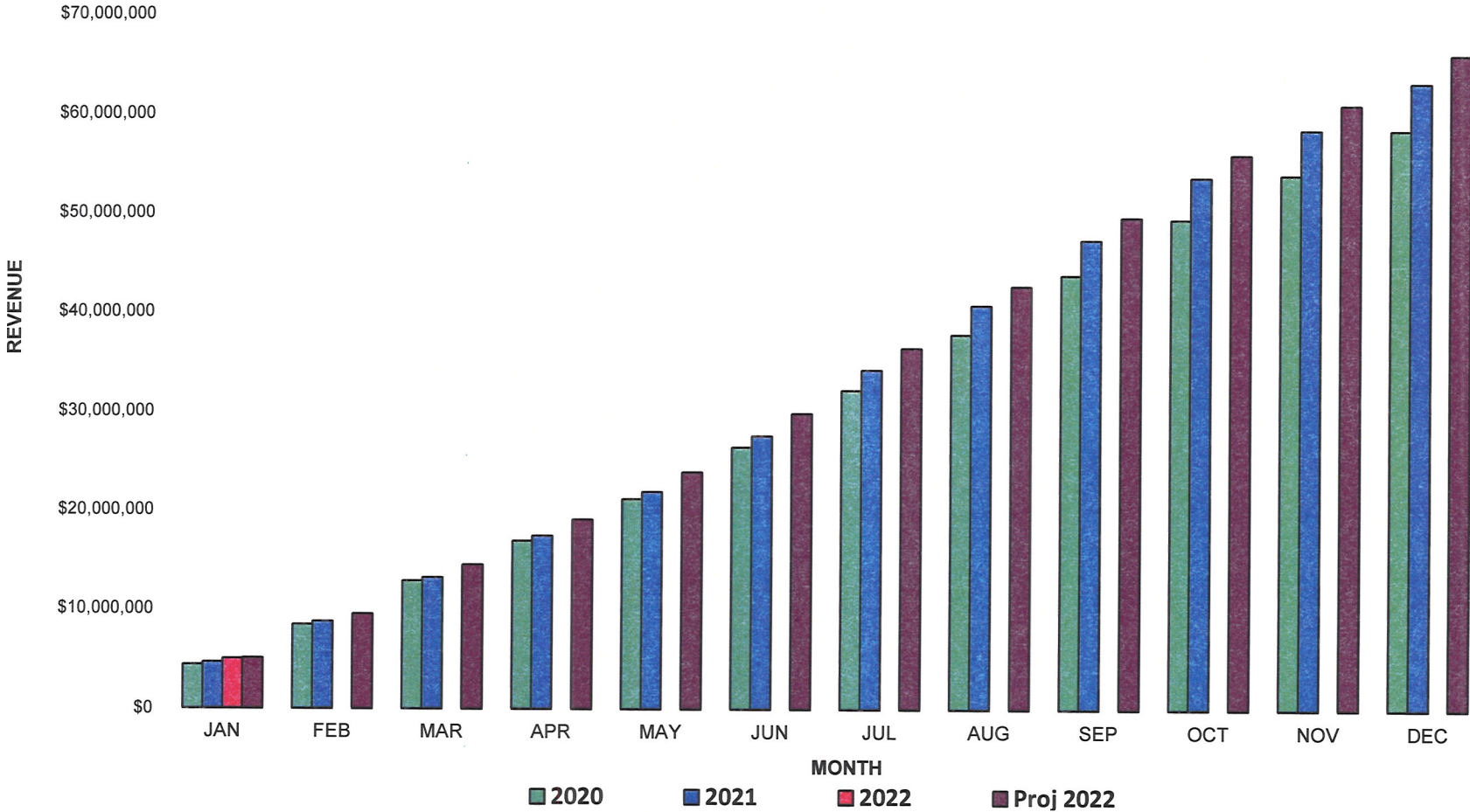
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



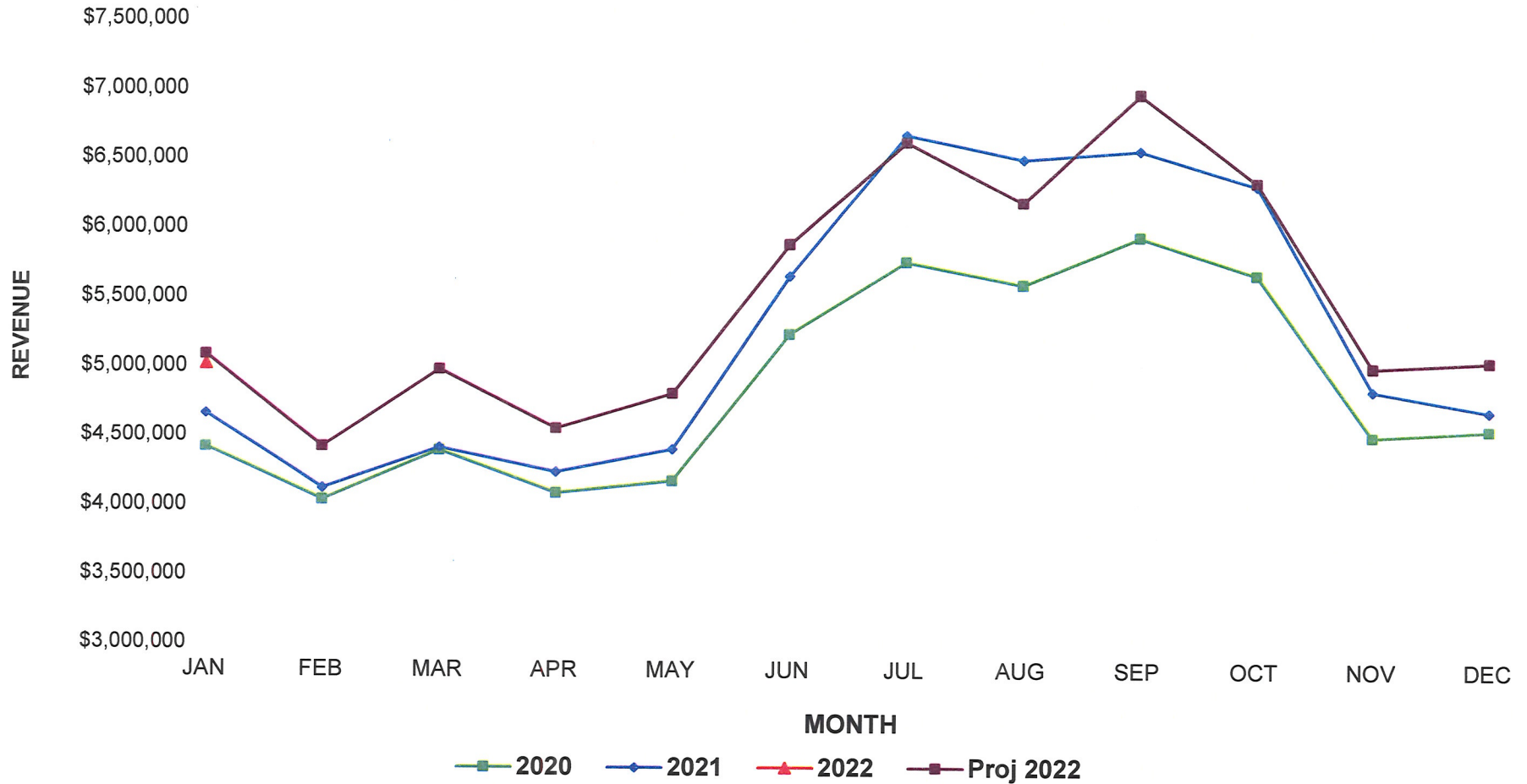
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.