

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, 2023

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	500	-	(500)	0.00%
WATER SERVICE BASE FEE	11,845,185	961,695	(10,883,490)	8.12%
WATER MAIN SURCHARGE	2,978,400	212,995	(2,765,405)	7.15%
AUTO FIRE ANNUAL CHARGE	270,000	280,090	10,090	103.74%
ST PAUL WATER	37,857,439	2,450,358	(35,407,081)	6.47%
FALCON HEIGHTS WATER	631,260	16,759	(614,501)	2.65%
LAUDERDALE WATER	222,135	7,353	(214,782)	3.31%
MAPLEWOOD WATER	6,297,960	329,644	(5,968,316)	5.23%
MENDOTA HEIGHTS WATER	2,347,928	340,643	(2,007,285)	14.51%
UNIV OF MIN WATER	537,616	40,011	(497,605)	7.44%
ROSEVILLE WATER	5,164,535	370,048	(4,794,487)	7.17%
SOUTH ST PAUL WATER	8,750	2,112	(6,638)	24.13%
WEST ST PAUL WATER	2,795,012	398,907	(2,396,105)	14.27%
NEWPORT WATER	7,782	843	(6,939)	10.83%
LITTLE CANADA WATER	1,054,807	77,957	(976,850)	7.39%
SUNFISH LAKE WATER	976	342	(634)	35.08%
LILYDALE WATER	153,843	14,548	(139,295)	9.46%
CITY OF MENDOTA WATER	11,623	2,959	(8,664)	25.46%
TOTAL WATER SALES	<u>72,185,751</u>	<u>5,507,264</u>	<u>(66,678,487)</u>	<u>7.63%</u>
SLUDGE PROCESSING	85,000.00	-	(85,000)	0.00%
METER READING CHARGE	4,050.00	180.00	(3,870)	4.44%
CUT OFFS	18,000.00	320.00	(17,680)	1.78%
THAWING SERVICES AND MAINS	1,000.00	-	(1,000)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000.00	17,750.00	750	104.41%
RPZ BACKFLOW PREVENTER FEE	180,000.00	8,750.00	(171,250)	4.86%
ANTENNA SITE RENTAL FEE	875,318.00	693,084.25	(182,234)	79.18%
ADMIN FEE LEAD REPLACEMENT	15,000.00	(855.00)	(15,855)	-5.70%
HYDRANT METER RENTAL	21,000.00	1,500.00	(19,500)	7.14%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - January 31, 2023

Account Description	Budget	Actual	Variance	Act/Budg %
INSP FEE WINTER HYD PERMIT	22,000.00	2,760.00	(19,240)	12.55%
REPAIRS	85,000.00	-	(85,000)	0.00%
TURN ON AND OFF	90,000.00	4,930.00	(85,070)	5.48%
COLLECTION FEE	1,320,000.00	1,477.57	(1,318,522)	0.11%
RECOVERED CHGS IN OUT CITY	75,000.00	3,166.67	(71,833)	4.22%
LATE CHARGES	566,000.00	81,602.94	(484,397)	14.42%
INSIDE PIPING RESIDENTIAL	40,000.00	3,044.50	(36,956)	7.61%
INSIDE PIPING COMMERCIAL	95,000.00	6,104.00	(88,896)	6.43%
OUTSIDE DITCH 2INCH AND SMALLER	30,000.00	810.00	(29,190)	2.70%
OUTSIDE DITCH 3INCH AND LARGER	49,000.00	2,940.00	(46,060)	6.00%
CITY FIRE CONSUMPTION	14,000.00	-	(14,000)	0.00%
HYDRANT WATER USE	95,000.00	11,704.92	(83,295)	12.32%
METER SET AND SEAL 1 OR LESS	7,500.00	-	(7,500)	0.00%
METER SET AND SEAL 3 AND 4 IN	500.00	-	(500)	0.00%
METER SET AND SEAL 6 INCH	1,500.00	-	(1,500)	0.00%
METER SET AND SEAL 8 INCH	500.00	-	(500)	0.00%
DOCK PERMITS	600.00	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	45,000	7,145	(37,855)	15.88%
CELLULAR ANTENNA ENGR SVC	10,000	-	(10,000)	0.00%
TOTAL WATER FEE AND SERVICE	<u>3,762,968</u>	<u>846,415</u>	<u>(2,916,553)</u>	<u>22.49%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>135,131</u>	<u>(1,739,869)</u>	<u>7.21%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>135,131</u>	<u>(1,739,869)</u>	<u>7.21%</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>
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - January 31, 2023

<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
INTEREST NON POOL	400,000	926,341	526,341	231.59%
INVESTMENTS-INVESTMENT EARNINGS	800,000	926,341	126,341	115.79%
ASSET CONTRIB METER	80,000	7,748	(72,252)	9.69%
ASSET CONTRIB AUTOFIRE	200,000	-	(200,000)	0.00%
ASSET CONTRIB HYDRANT	10,000	-	(10,000)	0.00%
ASSET CONTRIB MAIN	50,000	-	(50,000)	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	50,000	-	(50,000)	0.00%
ASSET CONTR SVC CONNECT 3 OR MORE	75,000	-	(75,000)	0.00%
TOTAL CONTRIBUTIONS	465,000	7,748	(457,252)	1.67%
FEDERAL GRANT STATE ADMIN	10,500,000	-	(10,500,000)	0.00%
FEDERAL GRANT OTHER ADMIN	7,500,000	-	(7,500,000)	0.00%
RETURNED PAYMENT FEE	4,000	750	(3,250)	18.75%
SALE OF SCRAP SCRAP METAL	2,000	1,826	(174)	91.28%
REFUNDS OVERPAYMENTS	-	11,666	11,666	0.00%
JURY DUTY PAY	-	(20)	(20)	0.00%
OTHER MISC REVENUE	-	69	69	0.00%
PROCEEDS FROM NOTE ISSUANCE	-	5,016,775	5,016,775	0.00%
PROCEEDS FROM LOAN	7,500,000	-	(7,500,000)	0.00%
REPAYMENT OF ADVANCE	100,000	-	(100,000)	0.00%
USE OF FUND EQUITY	6,284,520	-	(6,284,520)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	31,890,520	5,031,066	(26,859,454)	15.78%
REVENUE	111,092,239	11,526,997	(99,565,242)	10.38%

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, 2023

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	18,453,451	1,404,062	17,049,389	7.61%
Total EMPLOYEE BENEFITS	9,446,969	580,457	8,866,512	6.14%
Total EMPLOYEE EXPENSE	<u>27,900,420</u>	<u>1,984,520</u>	<u>25,915,900</u>	<u>7.11%</u>
Total PROFESSIONAL SERVICES	1,961,000	41,382	1,919,618	2.11%
Total SKILLED SERVICES	2,149,900	4,773	2,145,127	0.22%
Total FINANCIAL SERVICES	403,000	-	403,000	0.00%
Total BUILDING REPAIR MAINT SERVICES	199,500	-	199,500	0.00%
Total MACHINERY AND EQUIPMENT	1,004,665	243,609	761,056	24.25%
Total INFRASTRUCTURE REPAIR	16,049,318	-	16,049,318	0.00%
Total OTHER REPAIR	305,120	1,184	303,936	0.39%
Total LAND AND BUILDING	12,600	689	11,911	5.47%
Total EQUIPMENT RENTAL	375,350	2,294	373,056	0.61%
Total COMMUNICATIONS SERVICES	359,246	4,399	354,847	1.22%
Total WATER SEWER SERVICES	36,000	440	35,560	1.22%
Total REAL ESTATE SERVICE CHGS	122,000	-	122,000	0.00%
Total DELIVERY SERVICES	284,750	20,568	264,182	7.22%
Total DATA PRINT SERVICES	219,100	15,095	204,005	6.89%
Total TRAVEL AND TRAINING	297,875	70,470	227,405	23.66%
Total MILEAGE AND PARKING	11,230	-	11,230	0.00%
Total INTERNAL CHARGES	4,787,247	-	4,787,247	0.00%
Total OTHER SERVICE EXPENSE	2,933,400	7,162	2,926,238	0.24%
Total SERVICES	<u>31,511,301</u>	<u>412,064</u>	<u>31,099,237</u>	<u>1.31%</u>
Total COMM MATERIAL AND SUPPLIES	37,680	-	37,680	0.00%
Total COMPUTER MATERIAL AND SUPPLIES	357,808	1,194	356,614	0.33%

**Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - January 31, 2023**

Account Description	Budget	Expended	Available	Exp/Bud %
Total PAPER AND FORMS	116,900	6,883	110,017	5.89%
Total OFFICE EQUIPMENT AND FURNITURES	100,200	5,815	94,385	5.80%
Total GENERAL OFFICE SUPPLIES	46,650	-	46,650	0.00%
Total VEHICLE COMMODITIES	379,500	35	379,465	0.01%
Total BUILDING UTILITIES	2,163,500	16,131	2,147,369	0.75%
Total BUILDING REPAIR SUPPLIES	460,600	46,614	413,986	10.12%
Total STREET MAINTENANCE MATERIALS	33,000	-	33,000	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	94,100	6,842	87,258	7.27%
Total EQUIPMENT PARTS	441,500	25,909	415,591	5.87%
Total EMPLOYEE CLOTHING	87,850	30,632	57,218	34.87%
Total PUBLIC SAFETY SUPPLIES	195,000	13,287	181,713	6.81%
Total FIELD AND SHOP SUPPLIES	283,400	3,928	279,472	1.39%
Total RECREATION SUPPLIES	28,000	-	28,000	0.00%
Total RAW MATERIAL	405,500	1,033	404,467	0.25%
Total INFRASTRUCTURE SUPPLIES	4,442,300	-	4,442,300	0.00%
Total GEN MATERIALS AND SUPPLIES	432,300	35,791	396,509	8.28%
Total MATERIALS AND SUPPLIES	<u>10,105,788</u>	<u>194,093</u>	<u>9,911,695</u>	<u>1.92%</u>
Total LOAN EXPENSE	100,000	-	100,000	0.00%
Total TORT LIABILITY	140,000	-	140,000	0.00%
Total MISCELLANEOUS EXPENSE	30,000	-	30,000	0.00%
Total OTHER MISCELLANEOUS	<u>170,000</u>	<u>-</u>	<u>170,000</u>	<u>0.00%</u>
Total CAPITAL EXPENSE	25,585,000	4,565,098	21,019,902	17.84%
Total DEPRECIATION EXPENSE	(669,000)	-	(669,000)	0.00%
Total CAPITAL OUTLAY	<u>24,916,000</u>	<u>4,565,098</u>	<u>20,350,902</u>	<u>18.32%</u>

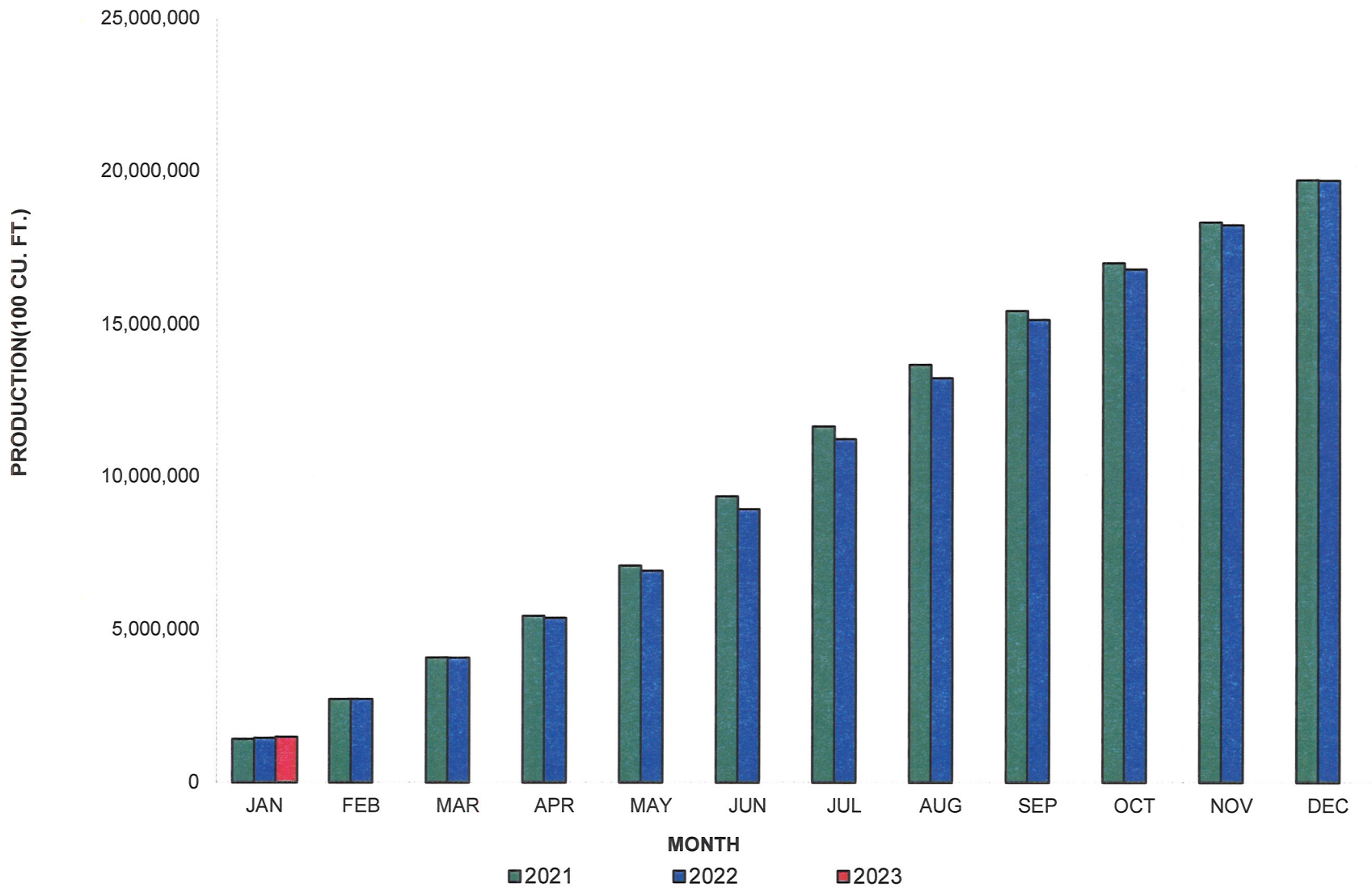
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - January 31, 2023

Account Description	Budget	Expended	Available	Exp/Bud %
Total NOTE PRINCIPAL	8,012,496	-	8,012,496	0.00%
Total REVENUE BOND PRINCIPAL	745,000	-	745,000	0.00%
Total GO BOND INTEREST	37,400	-	37,400	0.00%
Total OTHER DEBT INTEREST	7,362,030	-	7,362,030	0.00%
Total DEBT ISSUANCE COST	231,804	-	231,804	0.00%
Total DEBT SERVICE	16,388,730	-	16,388,730	0.00%
 EXPENDITURE	 <u>111,092,239</u>	 <u>7,155,774</u>	 <u>103,936,465</u>	 <u>6.44%</u>

Graphs

PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



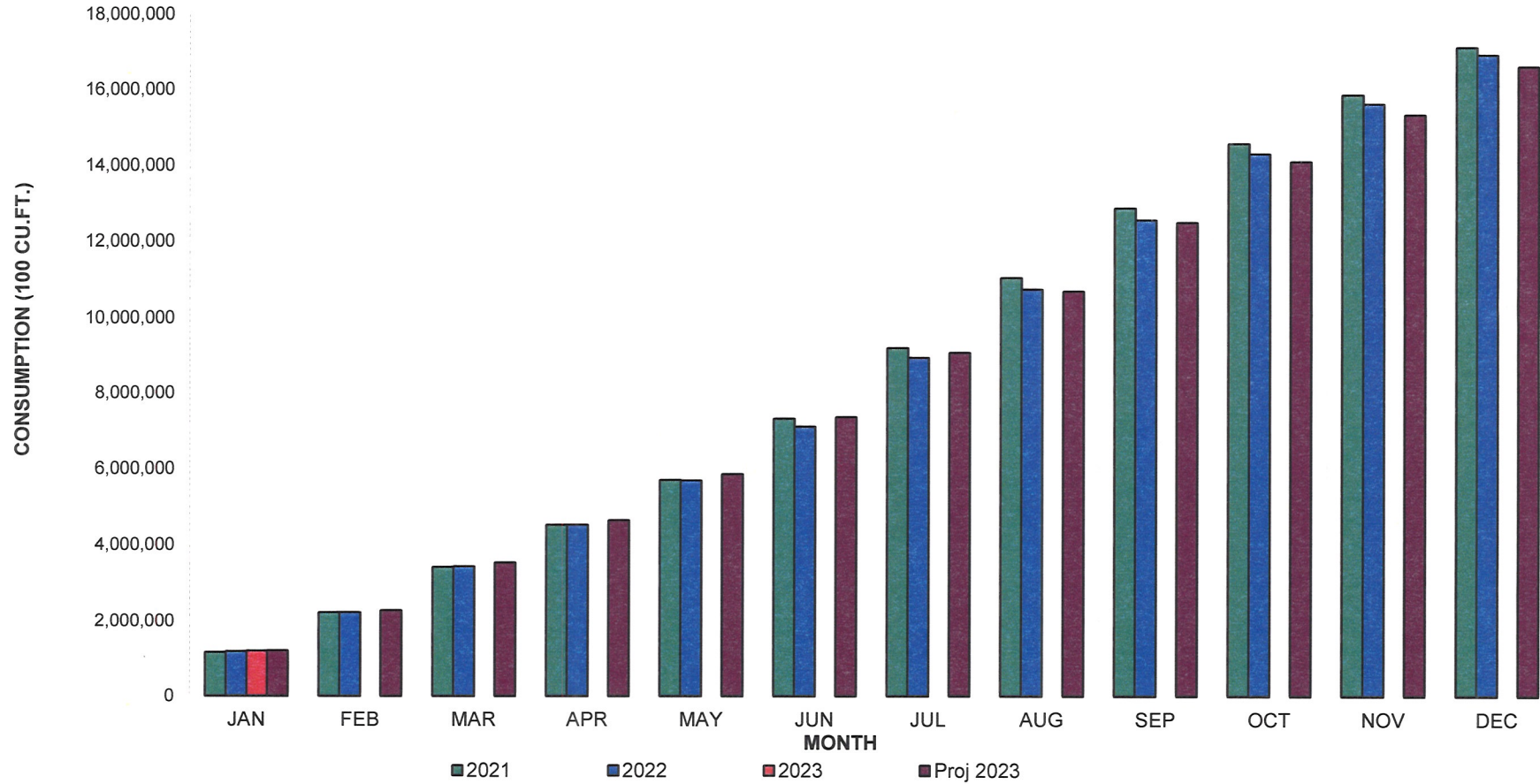
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



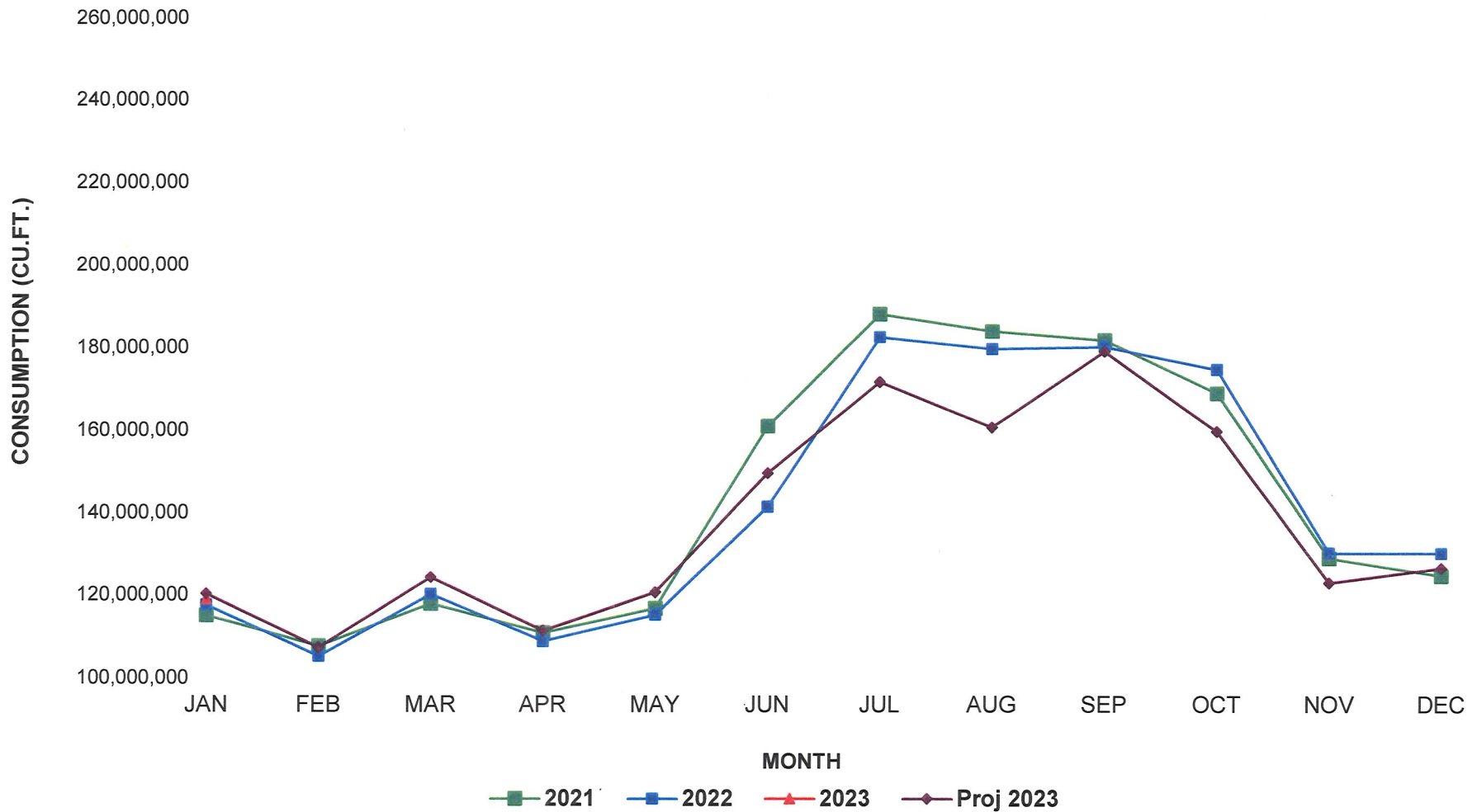
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



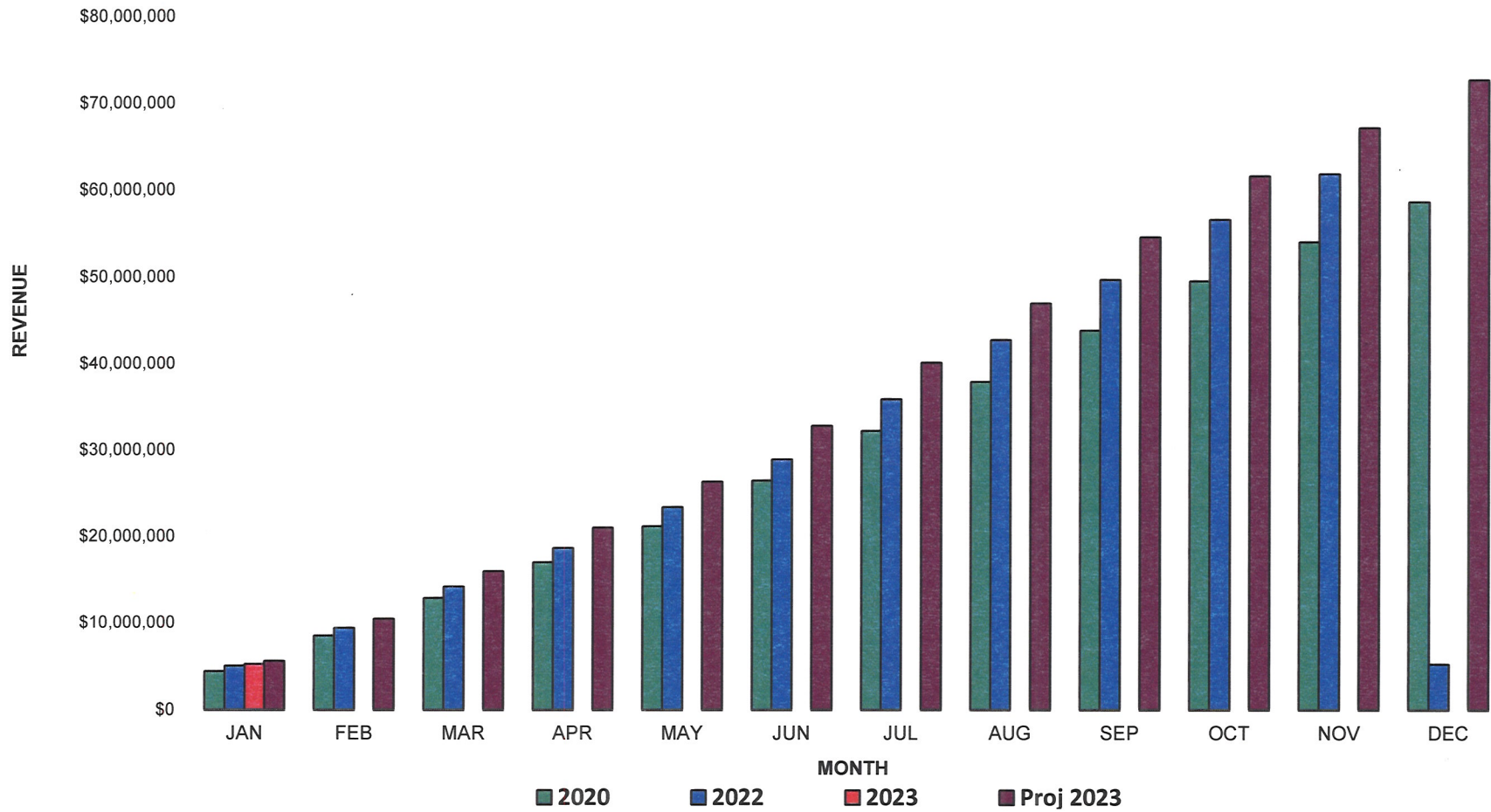
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



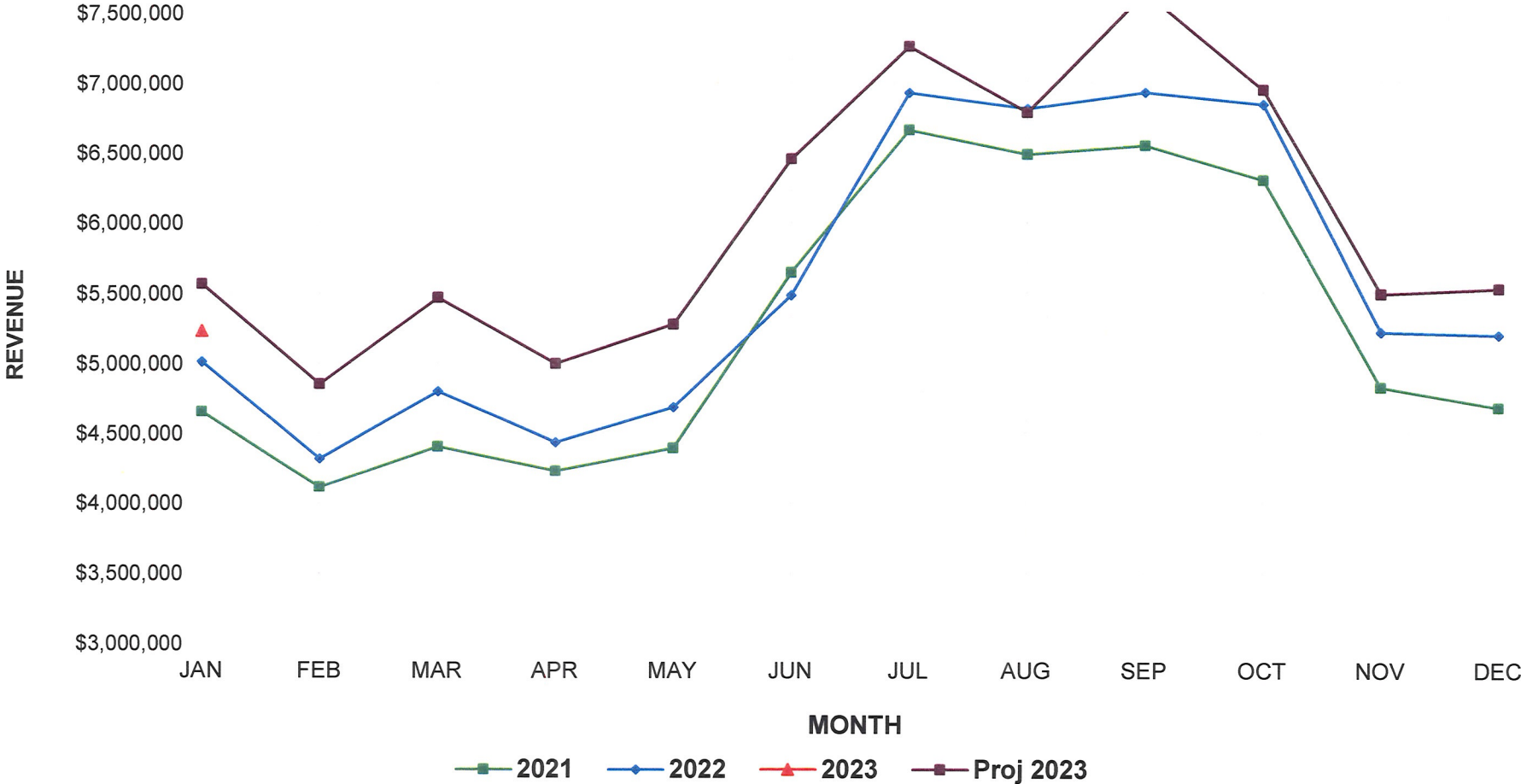
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.