

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

**FOR THE MONTH OF**

**FEBRUARY**

**TO THE BOARD OF WATER COMMISSIONERS**

# FINANCING INFORMATION TOOL – PROBE CUMULATIVE YEAR TO DATE

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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 - February 29, 2024**

<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	12,936,493	2,163,259	(10,773,234)	16.72%
WATER MAIN SURCHARGE	3,261,348	432,466	(2,828,882)	13.26%
AUTO FIRE ANNUAL CHARGE	280,000	283,095	3,095	101.11%
ST PAUL WATER	41,453,896	5,601,694	(35,852,202)	13.51%
FALCON HEIGHTS WATER	691,230	90,672	(600,558)	13.12%
LAUDERDALE WATER	243,238	43,456	(199,782)	17.87%
MAPLEWOOD WATER	6,896,266	588,979	(6,307,287)	8.54%
MENDOTA HEIGHTS WATER	2,570,981	356,867	(2,214,114)	13.88%
UNIV OF MIN WATER	584,657	109,293	(475,364)	18.69%
ROSEVILLE WATER	5,616,822	790,219	(4,826,603)	14.07%
SOUTH ST PAUL WATER	9,581	2,011	(7,570)	20.99%
WEST ST PAUL WATER	3,060,538	526,724	(2,533,814)	17.21%
NEWPORT WATER	8,521	1,536	(6,985)	18.03%
LITTLE CANADA WATER	1,147,103	169,102	(978,001)	14.74%
SUNFISH LAKE WATER	1,069	264	(805)	24.70%
LILYDALE WATER	168,458	19,997	(148,461)	11.87%
CITY OF MENDOTA WATER	12,727	2,602	(10,125)	20.44%
TOTAL WATER SALES	<u>78,943,928</u>	<u>11,182,236</u>	<u>(67,761,692)</u>	<u>14.16%</u>
SLUDGE PROCESSING	100,000	11,504	(88,496)	11.50%
METER READING CHARGE	4,100	624	(3,476)	15.22%
CUT OFFS	3,000	2,040	(960)	68.00%
THAWING SERVICES AND MAINS	1,000	-	(1,000)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,050	1,050	106.18%
RPZ BACKFLOW PREVENTER FEE	190,000	21,070	(168,930)	11.09%
ANTENNA SITE RENTAL FEE	905,000	739,828	(165,172)	81.75%
ADMIN FEE LEAD REPLACEMENT	15,000	(45)	(15,045)	-0.30%

**Saint Paul Regional Water Services  
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<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
HYDRANT METER RENTAL	20,000	1,580	(18,420)	7.90%
INSP FEE WINTER HYD PERMIT	22,000	3,200	(18,800)	14.55%
REPAIRS	85,000	-	(85,000)	0.00%
TURN ON AND OFF	100,000	8,376	(91,624)	8.38%
COLLECTION FEE	1,320,000	3,304	(1,316,696)	0.25%
RECOVERED CHGS IN OUT CITY	75,000	3,900	(71,100)	5.20%
LATE CHARGES	601,000	168,883	(432,117)	28.10%
INSIDE PIPING RESIDENTIAL	45,000	7,322	(37,678)	16.27%
INSIDE PIPING COMMERCIAL	75,000	9,194	(65,806)	12.26%
OUTSIDE DITCH 2INCH AND SMALLER	25,000	1,620	(23,380)	6.48%
OUTSIDE DITCH 3INCH AND LARGER	30,000	7,560	(22,440)	25.20%
CITY FIRE CONSUMPTION	16,000	-	(16,000)	0.00%
HYDRANT WATER USE	100,000	13,953	(86,047)	13.95%
METER SET AND SEAL 3 AND 4 IN	150	-	(150)	0.00%
METER SET AND SEAL 6 INCH	2,000	150	(1,850)	7.50%
METER SET AND SEAL 8 INCH	750	75	(675)	10.00%
DOCK PERMITS	600	-	(600)	0.00%
METER REPAIR AND REPLACEMENT	60,000	14,148	(45,852)	23.58%
CELLULAR ANTENNA ENGR SVC	60,000	-	(60,000)	0.00%
TOTAL WATER FEE AND SERVICE	<u>3,872,600</u>	<u>1,036,336</u>	<u>(2,836,264)</u>	<u>26.76%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>316,581</u>	<u>(1,558,419)</u>	<u>16.88%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>316,581</u>	<u>(1,558,419)</u>	<u>16.88%</u>
CURRENT YEAR SPECIAL ASSESSMENTS	-	103,745	103,745	0.00%
ASSESSMENT PENALTY	-	10,941	10,941	0.00%
ASSESSMENT INTEREST	<u>113,000</u>	<u>3,691</u>	<u>(109,309)</u>	<u>3.27%</u>
TOTAL CURRENT SPECIAL ASSESSMENTS	<u>113,000</u>	<u>118,377</u>	<u>5,377</u>	<u>104.76%</u>

Saint Paul Regional Water Services  
 Financing Information By Account  
 For Periods January 1 - February 29, 2024

Account Description	Budget	Actual	Variance	Act/Budg %
1ST YEAR DELINQUENT	-	9,128	9,128	0.00%
2ND YEAR DELINQUENT	-	9,744	9,744	0.00%
4TH YEAR DELINQUENT	-	95	95	0.00%
5TH YEAR DELINQUENT	-	11	11	0.00%
6TH YEAR DELINQUENT	-	103	103	0.00%
DELINQUENT SPECIAL ASSESSMENTS	-	19,081	19,081	0.00%
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%
INTEREST NON POOL	400,000	121,100	(278,900)	30.28%
INVESTMENTS-INVESTMENT EARNINGS	800,000	121,100	(678,900)	15.14%
ASSET CONTRIB METER	80,000	20,620	(59,380)	25.78%
ASSET CONTRIB AUTOFIRE	200,000	5,561	(194,439)	2.78%
ASSET CONTRIB HYDRANT	10,000	-	(10,000)	0.00%
ASSET CONTRIB MAIN	50,000	4,205	(45,795)	8.41%
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	30,386	(434,614)	6.53%
FEDERAL GRANT STATE ADMIN	47,500,000	250,000	(47,250,000)	0.53%
STATE GRANT STATE ADMIN	4,500,000	-	(4,500,000)	0.00%
METROPOLITAN COUNCIL	-	153,433	153,433	0.00%
RETURNED PAYMENT FEE	4,000	1,290	(2,710)	32.25%
SALE OF SCRAP SCRAP METAL	2,000	2,771	771	138.53%
SETTLEMENT AWARDS	-	25	25	0.00%
REFUNDS OVERPAYMENTS	-	(2,498)	(2,498)	0.00%
JURY DUTY PAY	-	20	20	0.00%

Saint Paul Regional Water Services  
 Financing Information By Account  
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<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
OTHER MISC REVENUE	-	240	240	0.00%
INTRA FUND IN 2023 BOND DRAW	70,000,000	13,656,776	(56,343,224)	19.51%
PROCEEDS FROM NOTE ISSUANCE	-	18,636	18,636	0.00%
PROCEEDS FROM LOAN	2,500,000	-	(2,500,000)	0.00%
REPAYMENT OF ADVANCE	200,000	-	(200,000)	0.00%
USE OF FUND EQUITY	7,535,126	-	(7,535,126)	0.00%
OTHER FINANCING SOURCES	<u>132,241,126</u>	<u>14,080,691</u>	<u>(118,160,435)</u>	<u>10.65%</u>
REVENUE	<u>218,310,654</u>	<u>26,904,788</u>	<u>(191,405,866)</u>	<u>12.32%</u>

# GL DEPARTMENTAL ACCOUNT SUMMARY

## CUMULATIVE YEAR TO DATE

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This report indicates the annual amount budgeted, the accumulated expenditures, and the amount available for each fully qualified account code.

The 1<sup>st</sup> column is the original adopted spending budget as amended by the General Manager.

The 2<sup>nd</sup> 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 3<sup>rd</sup> 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 - February 29, 2024**

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	19,677,879	3,271,288	16,406,591	16.62%
EEBENEFITS - EMPLOYEE BENEFITS	9,785,727	1,374,289	8,411,438	14.04%
Total EMPLOYEE EXPENSE	<u>29,463,606</u>	<u>4,645,577</u>	<u>24,818,029</u>	<u>15.77%</u>
Total PROFESSIONAL SERVICES	3,307,500	172,779	3,134,721	5.22%
Total SKILLED SERVICES	2,251,700	264,681	1,987,019	11.75%
Total FINANCIAL SERVICES	103,000	79,268	23,732	76.96%
Total BUILDING REPAIR MAINT SERVICES	403,000	37,334	365,666	9.26%
Total MACHINERY AND EQUIPMENT	272,614	352,364	(79,750)	129.25%
Total INFRASTRUCTURE REPAIR	46,699,865	158,449	46,541,416	0.34%
Total OTHER REPAIR	353,500	8,714	344,786	2.47%
Total LAND AND BUILDING	12,650	11,778	872	93.11%
Total EQUIPMENT RENTAL	299,300	24,722	274,578	8.26%
Total COMMUNICATIONS SERVICES	569,660	31,220	538,440	5.48%
Total WATER SEWER SERVICES	51,000	2,255	48,745	4.42%
Total REAL ESTATE SERVICE CHGS	122,000	4,910	117,090	4.02%
Total DELIVERY SERVICES	319,300	47,059	272,241	14.74%
Total DATA PRINT SERVICES	213,000	31,702	181,298	14.88%
Total TRAVEL AND TRAINING	320,200	36,045	284,155	11.26%
Total MILEAGE AND PARKING	7,600	1,452	6,148	19.11%
Total INTERNAL CHARGES	4,857,282	5,325	4,851,957	0.11%
Total OTHER SERVICE EXPENSE	<u>3,055,900</u>	<u>138,817</u>	<u>2,917,083</u>	<u>4.54%</u>
Total SERVICES	<u>63,219,071</u>	<u>1,408,876</u>	<u>61,810,195</u>	<u>2.23%</u>
Total COMM MATERIAL AND SUPPLIES	43,000	-	43,000	0.00%
Total COMPUTER MATERIAL AND SUPPLIES	995,400	99,606	895,794	10.01%
Total PAPER AND FORMS	114,000	31,483	82,517	27.62%



**Saint Paul Regional Water Services  
Spending Information By Account  
For Periods January 1 - February 29, 2024**

Account Description	Budget	Expended	Available	Exp/Bud %
Total OFFICE EQUIPMENT AND FURNITURES	100,200	6,378	93,822	6.37%
Total GENERAL OFFICE SUPPLIES	40,900	2,151	38,749	5.26%
Total VEHICLE COMMODITIES	456,500	67,588	388,912	14.81%
Total BUILDING UTILITIES	3,117,421	204,986	2,912,435	6.58%
Total BUILDING REPAIR SUPPLIES	291,700	25,580	266,120	8.77%
Total STREET MAINTENANCE MATERIALS	33,500	-	33,500	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	88,100	7,681	80,419	8.72%
Total EQUIPMENT PARTS	488,000	34,695	453,305	7.11%
Total EMPLOYEE CLOTHING	96,050	71,053	24,997	73.98%
Total PUBLIC SAFETY SUPPLIES	208,000	26,973	181,027	12.97%
Total FIELD AND SHOP SUPPLIES	319,800	17,500	302,300	5.47%
Total RECREATION SUPPLIES	35,000	30	34,970	0.09%
Total RAW MATERIAL	402,300	7,741	394,559	1.92%
Total INFRASTRUCTURE SUPPLIES	4,909,900	720,933	4,188,967	14.68%
Total GEN MATERIALS AND SUPPLIES	461,500	59,397	402,103	12.87%
Total MATERIALS AND SUPPLIES	<u>12,201,271</u>	<u>1,383,776</u>	<u>10,817,495</u>	<u>11.34%</u>
Total LOAN EXPENSE	200,000	21,951	178,049	10.98%
Total TORT LIABILITY	140,000	2,847	137,153	2.03%
Total MISCELLANEOUS EXPENSE	140,000	16,667	123,333	11.90%
Total OTHER MISCELLANEOUS	<u>480,000</u>	<u>41,464</u>	<u>438,536</u>	<u>8.64%</u>
Total CAPITAL EXPENSE	28,753,000	14,772,490	13,980,511	51.38%
Total DEPRECIATION EXPENSE	(669,000)	-	(669,000)	0.00%
Total CAPITAL OUTLAY	<u>28,084,000</u>	<u>14,772,490</u>	<u>13,311,511</u>	<u>52.60%</u>
Total NOTE PRINCIPAL	6,928,786	-	6,928,786	0.00%

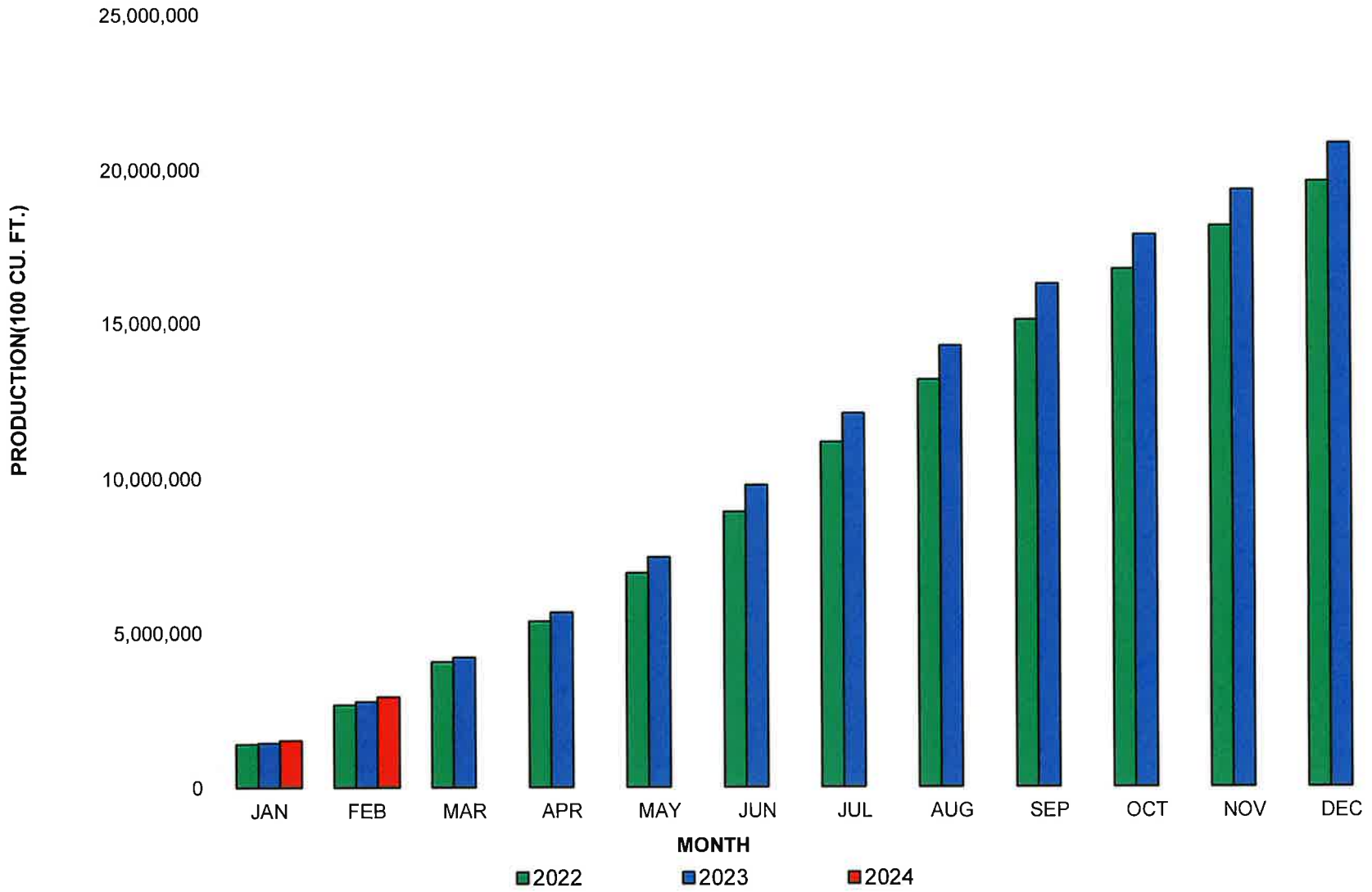
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - February 29, 2024

Account Description	Budget	Expended	Available	Exp/Bud %
Total REVENUE BOND PRINCIPAL	900,000	-	900,000	0.00%
Total GO BOND INTEREST	3,978,550	-	3,978,550	0.00%
Total OTHER DEBT INTEREST	2,992,870	-	2,992,870	0.00%
Total DEBT ISSUANCE COST	62,500	-	62,500	0.00%
Total DEBT SERVICE	<u>14,862,706</u>	<u>-</u>	<u>14,862,706</u>	<u>0.00%</u>
INTRA FUND TRANSFER OUT	<u>70,000,000</u>	<u>13,656,776</u>	<u>56,343,224</u>	<u>19.51%</u>
TRANSFEROUT - TRANSFERS OUT	<u>70,000,000</u>	<u>13,656,776</u>	<u>56,343,224</u>	<u>19.51%</u>
EXPENDITURE	<u><u>218,310,654</u></u>	<u><u>35,908,959</u></u>	<u><u>182,401,695</u></u>	<u><u>16.45%</u></u>

# Graphs

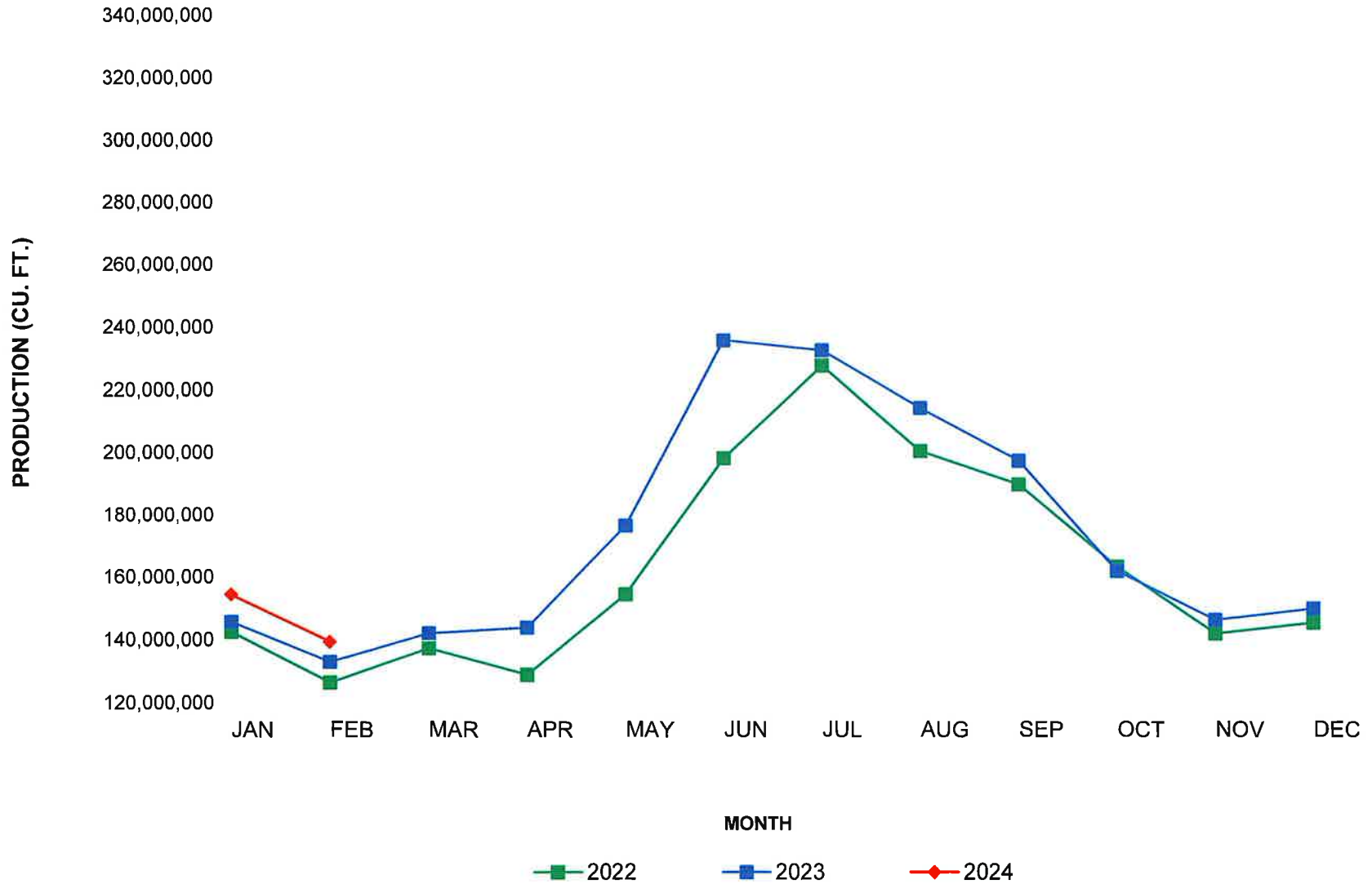
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



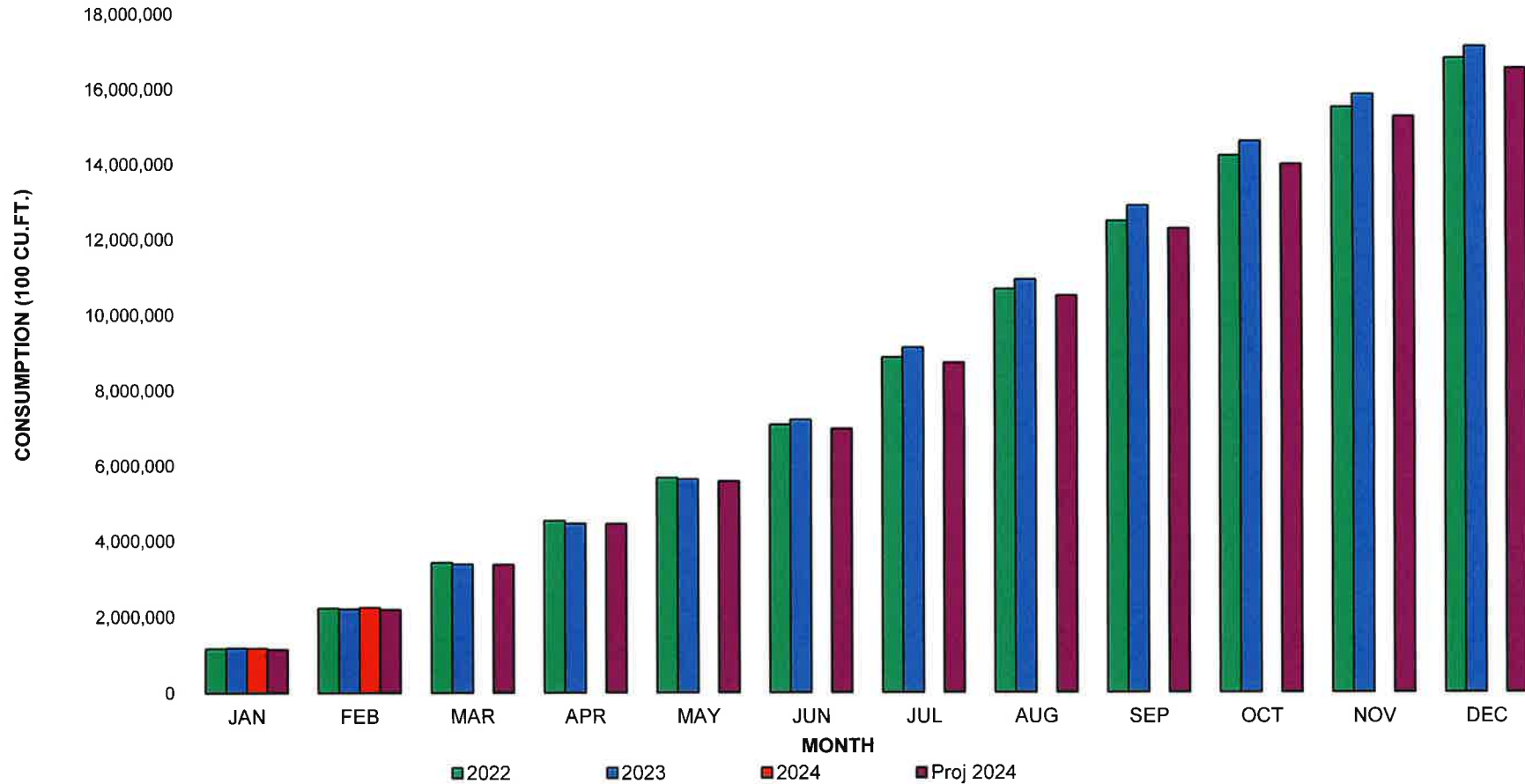
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

### SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



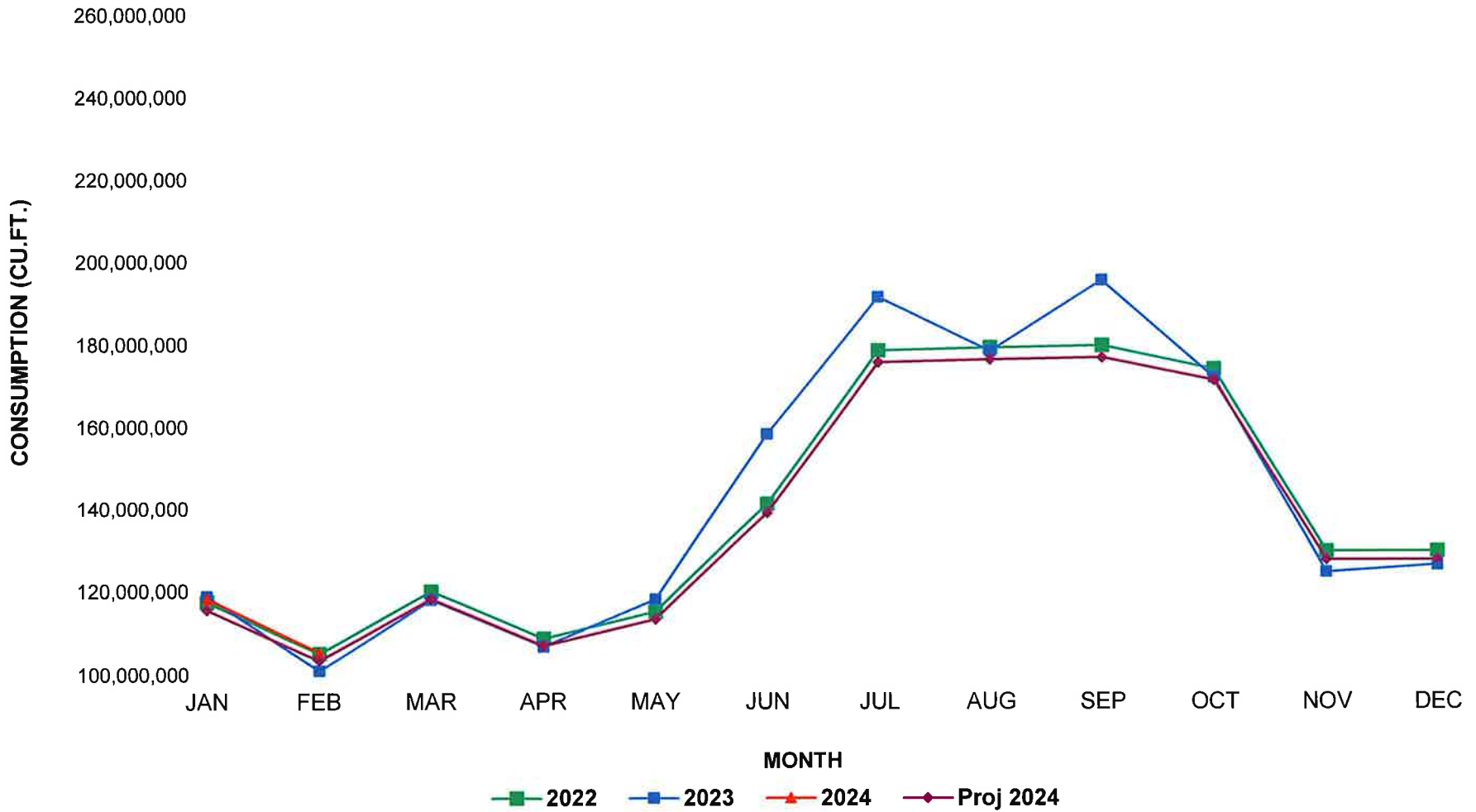
This graph represents total pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



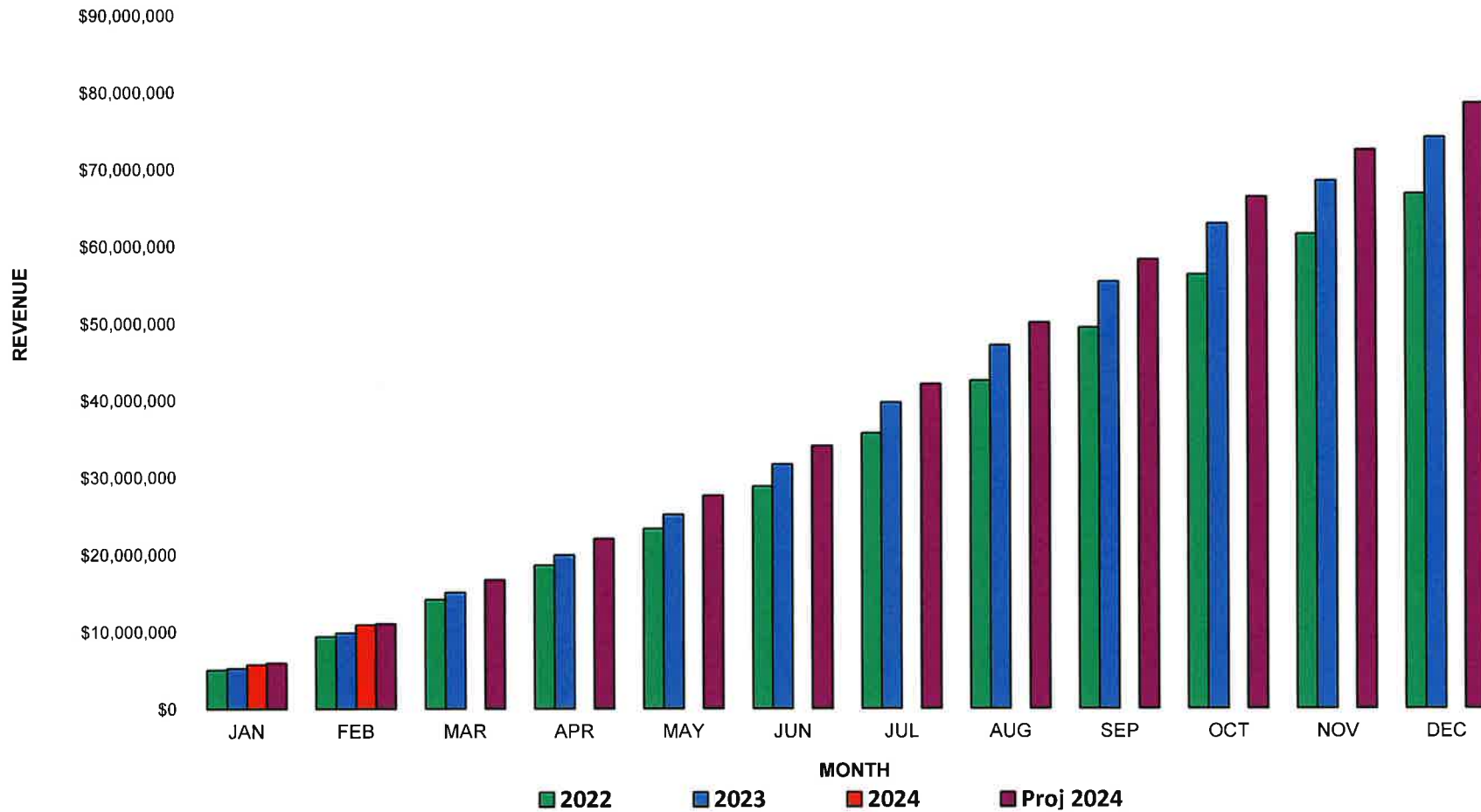
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

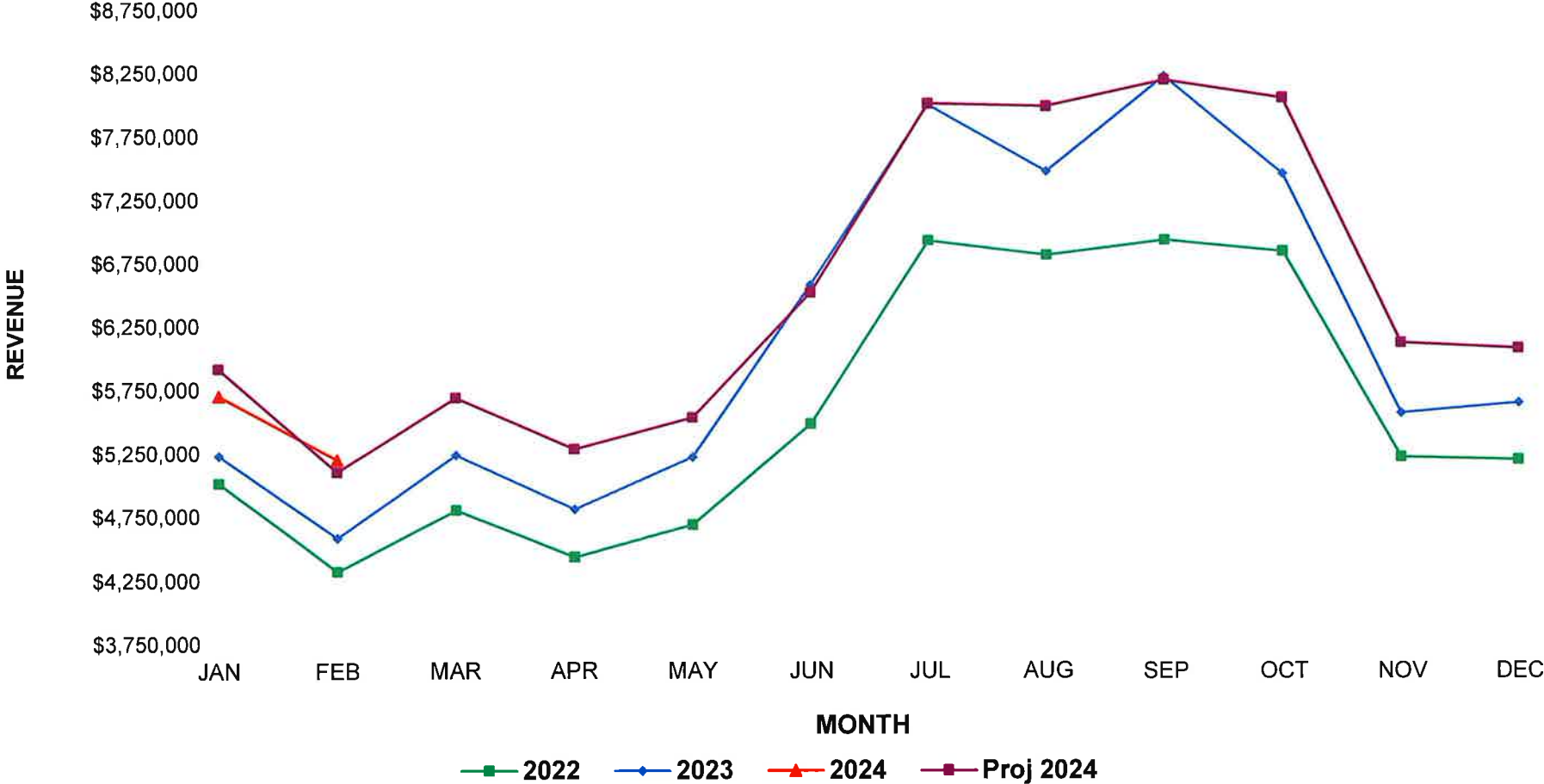
## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



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.