

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

**FOR THE MONTH OF**

**JULY**

**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 - July 31, 2023

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	500	300	(200)	60.00%
WATER SERVICE BASE FEE	11,845,185	6,918,954	(4,926,231)	58.41%
WATER MAIN SURCHARGE	2,978,400	1,574,325	(1,404,075)	52.86%
AUTO FIRE ANNUAL CHARGE	270,000	280,410	10,410	103.86%
ST PAUL WATER	37,857,439	19,567,096	(18,290,343)	51.69%
FALCON HEIGHTS WATER	631,260	251,654	(379,606)	39.87%
LAUDERDALE WATER	222,135	108,937	(113,198)	49.04%
MAPLEWOOD WATER	6,297,960	3,355,645	(2,942,315)	53.28%
MENDOTA HEIGHTS WATER	2,347,928	1,458,357	(889,571)	62.11%
UNIV OF MIN WATER	537,616	445,475	(92,141)	82.86%
ROSEVILLE WATER	5,164,535	3,378,807	(1,785,728)	65.42%
SOUTH ST PAUL WATER	8,750	6,629	(2,121)	75.76%
WEST ST PAUL WATER	2,795,012	1,789,457	(1,005,555)	64.02%
NEWPORT WATER	7,782	6,228	(1,554)	80.03%
LITTLE CANADA WATER	1,054,807	677,744	(377,063)	64.25%
SUNFISH LAKE WATER	976	947	(29)	97.06%
LILYDALE WATER	153,843	78,665	(75,178)	51.13%
CITY OF MENDOTA WATER	11,623	10,906	(717)	93.83%
TOTAL WATER SALES	<u>72,185,751</u>	<u>39,910,537</u>	<u>(32,275,214)</u>	<u>55.29%</u>
SLUDGE PROCESSING	85,000	75,790.40	(9,210)	89.17%
METER READING CHARGE	4,050	2,640.00	(1,410)	65.19%
CUT OFFS	18,000	3,400.00	(14,600)	18.89%
THAWING SERVICES AND MAINS	1,000	-	(1,000)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,300.00	1,300	107.65%

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

Account Description	Budget	Actual	Variance	Act/Budg %
RPZ BACKFLOW PREVENTER FEE	180,000	116,760.00	(63,240)	64.87%
ANTENNA SITE RENTAL FEE	875,318	801,422.98	(73,895)	91.56%
ADMIN FEE LEAD REPLACEMENT	15,000	(885.00)	(15,885)	-5.90%
HYDRANT METER RENTAL	21,000	6,050.00	(14,950)	28.81%
INSP FEE WINTER HYD PERMIT	22,000	10,120.00	(11,880)	46.00%
SPRWS LAND EASEMENT RENTAL	-	4,800.00	4,800	0.00%
REPAIRS	85,000	15,405.97	(69,594)	18.12%
TURN ON AND OFF	90,000	53,570.61	(36,429)	59.52%
COLLECTION FEE	1,320,000	743,756.74	(576,243)	56.35%
RECOVERED CHGS IN OUT CITY	75,000	86,089.59	11,090	114.79%
LATE CHARGES	566,000	488,634.17	(77,366)	86.33%
INSIDE PIPING RESIDENTIAL	40,000	20,488.50	(19,512)	51.22%
INSIDE PIPING COMMERCIAL	95,000	57,284.00	(37,716)	60.30%
OUTSIDE DITCH 2INCH AND SMALLER	30,000	10,530.00	(19,470)	35.10%
OUTSIDE DITCH 3INCH AND LARGER	49,000	10,080.00	(38,920)	20.57%
CITY FIRE CONSUMPTION	14,000	-	(14,000)	0.00%
HYDRANT WATER USE	95,000	29,541.36	(65,459)	31.10%
METER SET AND SEAL 1 OR LESS	7,500	-	(7,500)	0.00%
METER SET AND SEAL 3 AND 4 IN	500	-	(500)	0.00%
METER SET AND SEAL 6 INCH	1,500	675.00	(825)	45.00%
METER SET AND SEAL 8 INCH	500	300.00	(200)	60.00%
DOCK PERMITS	600	700	100	116.67%
METER REPAIR AND REPLACEMENT	45,000	37,171	(7,829)	82.60%
CELLULAR ANTENNA ENGR SVC	10,000	-	(10,000)	0.00%
TOTAL WATER FEE AND SERVICE	3,762,968	2,592,626	(1,170,342)	68.90%

Saint Paul Regional Water Services  
 Financing Information By Account  
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Account Description	Budget	Actual	Variance	Act/Budg %
RIGHT OF WAY CHARGE	1,875,000	1,084,246	(790,754)	57.83%
TOTAL UTILITY COST RECOVERY	1,875,000	1,084,246	(790,754)	57.83%
ASSESSMENT INTEREST	113,000	-	(113,000)	0.00%
TOTAL CURRENT SPECIAL ASSESSMENTS	113,000	-	(113,000)	0.00%
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%
INTEREST NON POOL	400,000	751,428	351,428	187.86%
INVESTMENTS-INVESTMENT EARNINGS	800,000	751,428	(48,572)	93.93%
ASSET CONTRIB METER	80,000	45,317	(34,683)	56.65%
ASSET CONTRIB AUTOFIRE	200,000	35,116	(164,884)	17.56%
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	1,595	(48,405)	3.19%
ASSET CONTR SVC CONNECT 3 OR MORE	75,000	7,489	(67,511)	9.98%
TOTAL CONTRIBUTIONS	465,000	89,517	(375,483)	19.25%
FEDERAL GRANT STATE ADMIN	10,500,000	1,475,692	(9,024,308)	14.05%
STATE GRANT STATE ADMIN	7,500,000	-	(7,500,000)	0.00%
RETURNED PAYMENT FEE	4,000	6,420	2,420	160.50%
SALE OF SCRAP SCRAP METAL	2,000	9,326	7,326	466.32%
PENALTY AND FINE	-	1,000	1,000	0.00%
OTHER CLAIMS	-	564	564	0.00%
REFUNDS OVERPAYMENTS	-	11,179	11,179	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
JURY DUTY PAY	-	34	34	0.00%
CASH OVER OR SHORT	-	(125)	(125)	0.00%
OTHER MISC REVENUE	-	6,091	6,091	0.00%
INTRA FUND IN 2023 BOND DRAW	-	22,679,246	22,679,246	0.00%
INTRA FUND IN TRANSFER	801,318	-	(801,318)	0.00%
REVENUE BOND ISSUED	93,415,000	93,415,000	-	100.00%
PREMIUM REVENUE BOND ISSUED	3,646,192	3,646,191	(1)	100.00%
PROCEEDS FROM NOTE ISSUANCE	-	12,770,802	12,770,802	0.00%
PROCEEDS FROM LOAN	7,500,000	-	(7,500,000)	0.00%
REPAYMENT OF ADVANCE	100,000	-	(100,000)	0.00%
SALE OF CAPITAL ASSET	-	41,075	41,075	0.00%
USE OF FUND EQUITY	6,284,520	-	(6,284,520)	0.00%
OTHERFINANCE-OTHER FINANCING SOURCES	<u>129,753,030</u>	<u>134,062,495</u>	<u>4,309,465</u>	<u>103.32%</u>
REVENUE	<u><u>208,954,749</u></u>	<u><u>178,490,849</u></u>	<u><u>(30,463,900)</u></u>	<u><u>85.42%</u></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 - July 31, 2023

Account Description	Budget	Expended	Available	Exp/Bud %
Total SALARIES AND WAGES	18,453,451	11,411,924	7,041,527	61.84%
Total EMPLOYEE BENEFITS	9,446,969	4,810,488	4,636,481	50.92%
Total EMPLOYEE EXPENSE	<u>27,900,420</u>	<u>16,222,411</u>	<u>11,678,009</u>	<u>58.14%</u>
Total PROFESSIONAL SERVICES	1,586,000	427,687	1,158,313	26.97%
Total SKILLED SERVICES	2,149,900	1,357,972	791,928	63.16%
Total FINANCIAL SERVICES	403,000	237,878	165,122	59.03%
Total BUILDING REPAIR MAINT SERVICES	199,500	199,633	(133)	100.07%
Total MACHINERY AND EQUIPMENT	1,004,665	417,060	587,605	41.51%
Total INFRASTRUCTURE REPAIR	16,049,318	1,654,734	14,394,584	10.31%
Total OTHER REPAIR	305,120	121,982	183,138	39.98%
Total LAND AND BUILDING	12,600	6,289	6,311	49.91%
Total EQUIPMENT RENTAL	375,350	144,627	230,723	38.53%
Total COMMUNICATIONS SERVICES	359,246	196,467	162,779	54.69%
Total WATER SEWER SERVICES	36,000	28,302	7,698	78.62%
Total REAL ESTATE SERVICE CHGS	122,000	18,870	103,130	15.47%
Total DELIVERY SERVICES	284,750	202,817	81,933	71.23%
Total DATA PRINT SERVICES	219,100	117,506	101,594	53.63%
Total TRAVEL AND TRAINING	297,875	155,251	142,625	52.12%
Total MILEAGE AND PARKING	11,230	5,214	6,016	46.43%
Total INTERNAL CHARGES	4,787,247	1,402,004	3,385,243	29.29%
Total OTHER SERVICE EXPENSE	<u>2,933,400</u>	<u>508,041</u>	<u>2,425,359</u>	<u>17.32%</u>
Total SERVICES	<u>31,136,301</u>	<u>7,202,335</u>	<u>23,933,966</u>	<u>23.13%</u>
Total COMM MATERIAL AND SUPPLIES	37,680	3,579	34,101	9.50%



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

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMPUTER MATERIAL AND SUPPLIES	357,808	127,530	230,278	35.64%
Total PAPER AND FORMS	116,900	70,461	46,439	60.27%
Total OFFICE EQUIPMENT AND FURNITURES	100,200	66,183	34,017	66.05%
Total GENERAL OFFICE SUPPLIES	46,650	22,908	23,742	49.11%
Total VEHICLE COMMODITIES	379,500	221,302	158,198	58.31%
Total BUILDING UTILITIES	2,163,500	1,475,612	687,888	68.20%
Total BUILDING REPAIR SUPPLIES	460,600	346,296	114,304	75.18%
Total STREET MAINTENANCE MATERIALS	33,000	-	33,000	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	94,100	42,888	51,212	45.58%
Total EQUIPMENT PARTS	441,500	170,284	271,216	38.57%
Total EMPLOYEE CLOTHING	87,850	68,487	19,363	77.96%
Total PUBLIC SAFETY SUPPLIES	195,000	79,372	115,628	40.70%
Total FIELD AND SHOP SUPPLIES	283,400	216,815	66,585	76.50%
Total RECREATION SUPPLIES	28,000	23,039	4,961	82.28%
Total RAW MATERIAL	405,500	161,057	244,443	39.72%
Total INFRASTRUCTURE SUPPLIES	4,442,300	2,799,522	1,642,778	63.02%
Total GEN MATERIALS AND SUPPLIES	432,300	671,774	(239,474)	155.40%
Total MATERIALS AND SUPPLIES	<u>10,105,788</u>	<u>6,567,106</u>	<u>3,538,682</u>	<u>64.98%</u>
Total LOAN EXPENSE	100,000	31,686	68,314	31.69%
Total TORT LIABILITY	140,000	13,646	126,354	0.00%
Total MISCELLANEOUS EXPENSE	30,000	19,284	10,716	64.28%
Total OTHER MISCELLANEOUS	<u>270,000</u>	<u>64,616</u>	<u>205,384</u>	<u>23.93%</u>
Total CAPITAL EXPENSE	25,960,000	43,097,404	(17,137,404)	166.01%

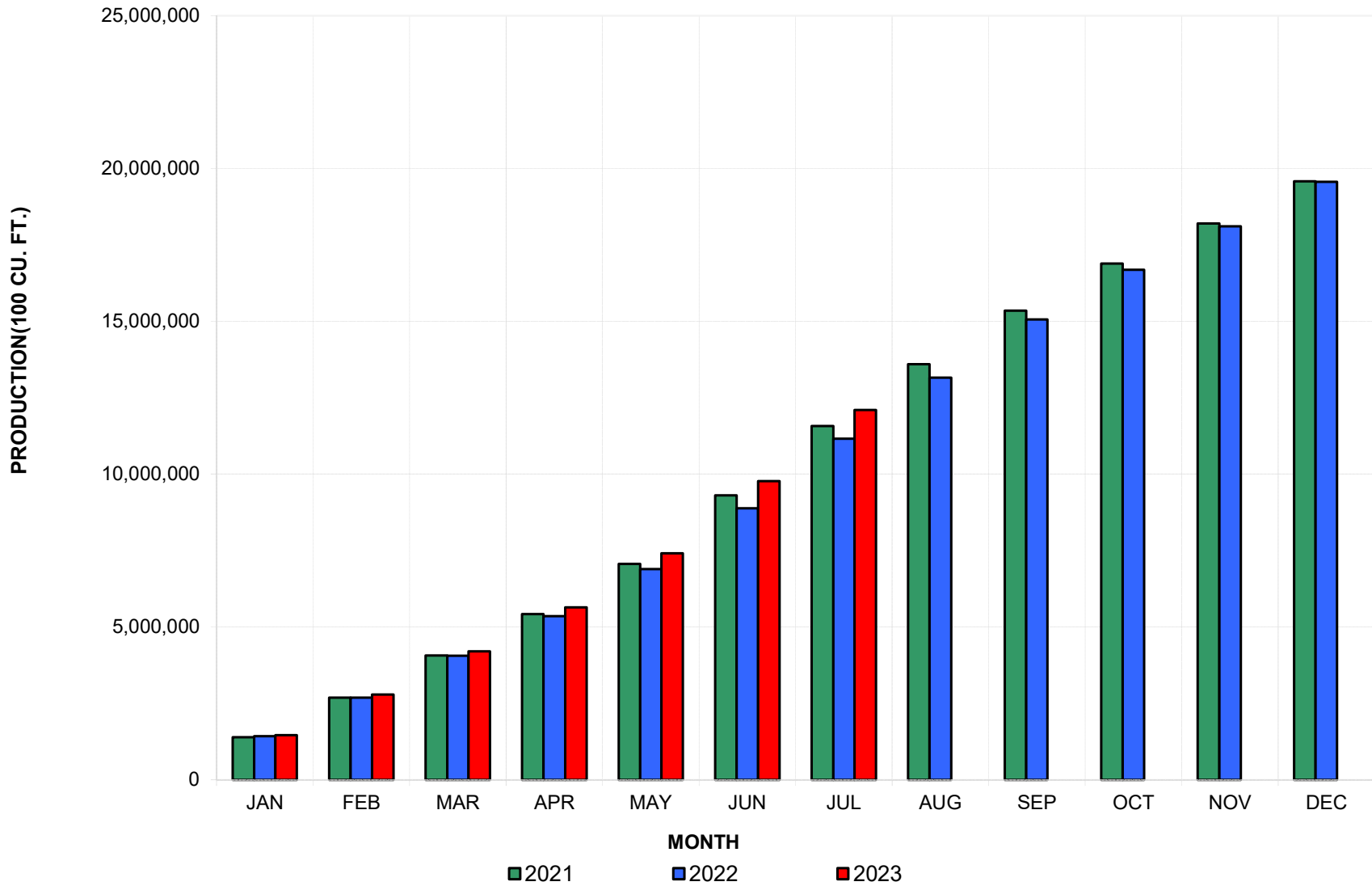
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - July 31, 2023

Account Description	Budget	Expended	Available	Exp/Bud %
Total DEPRECIATION EXPENSE	(669,000)	-	(669,000)	0.00%
Total CAPITAL OUTLAY	25,291,000	43,097,404	(17,806,404)	170.41%
Total NOTE PRINCIPAL	6,785,429	-	6,785,429	0.00%
Total REVENUE BOND PRINCIPAL	2,009,467	1,495,000	514,467	74.40%
Total GO BOND INTEREST	2,613,428	12,467	2,600,961	0.48%
Total OTHER DEBT INTEREST	4,748,602	704,803	4,043,799	14.84%
Total DEBT ISSUANCE COST	843,979	585,568	258,411	69.38%
Total DEBT SERVICE	17,000,905	2,797,837	14,203,068	16.46%
INTRA FUND TRANSFER OUT	97,250,335	22,679,246	74,571,089	23.32%
TRANSFEROUT - TRANSFERS OUT	97,250,335	22,679,246	74,571,089	23.32%
EXPENDITURE	<u>208,954,749</u>	<u>98,630,956</u>	<u>110,323,793</u>	<u>47.20%</u>

# Graphs

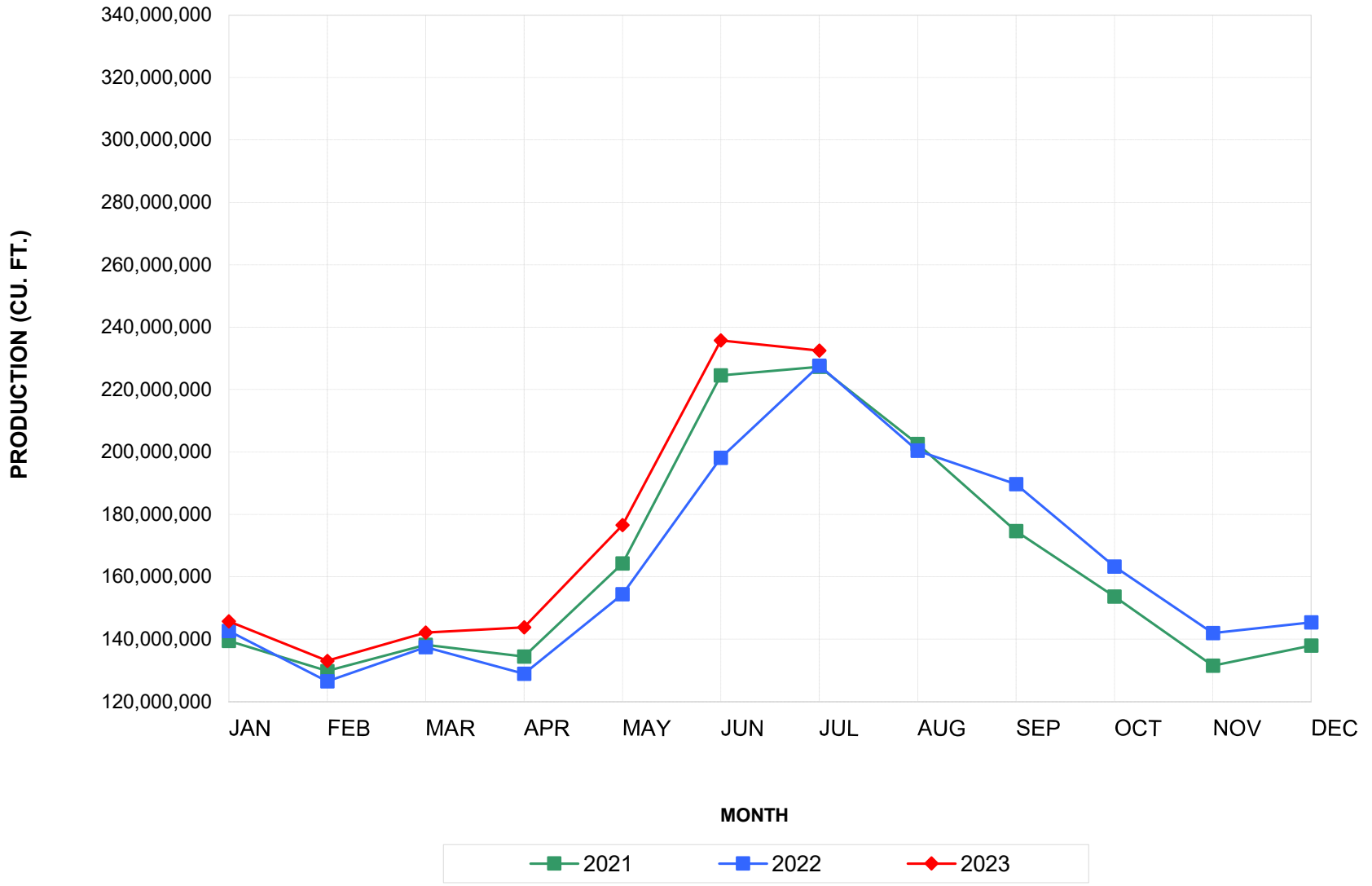
**PRODUCTION - CONSUMPTION - REVENUE**

### SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



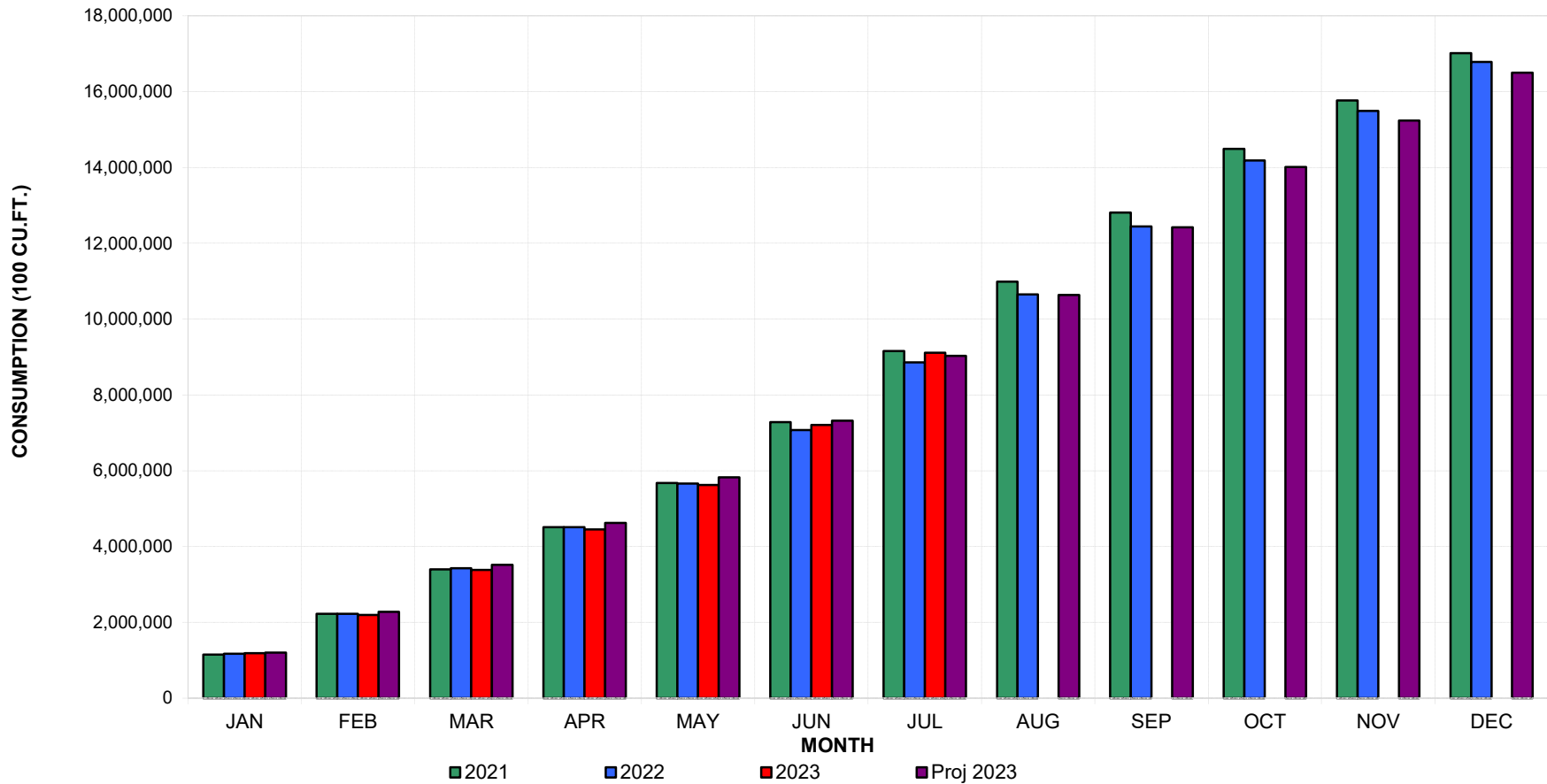
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

### SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



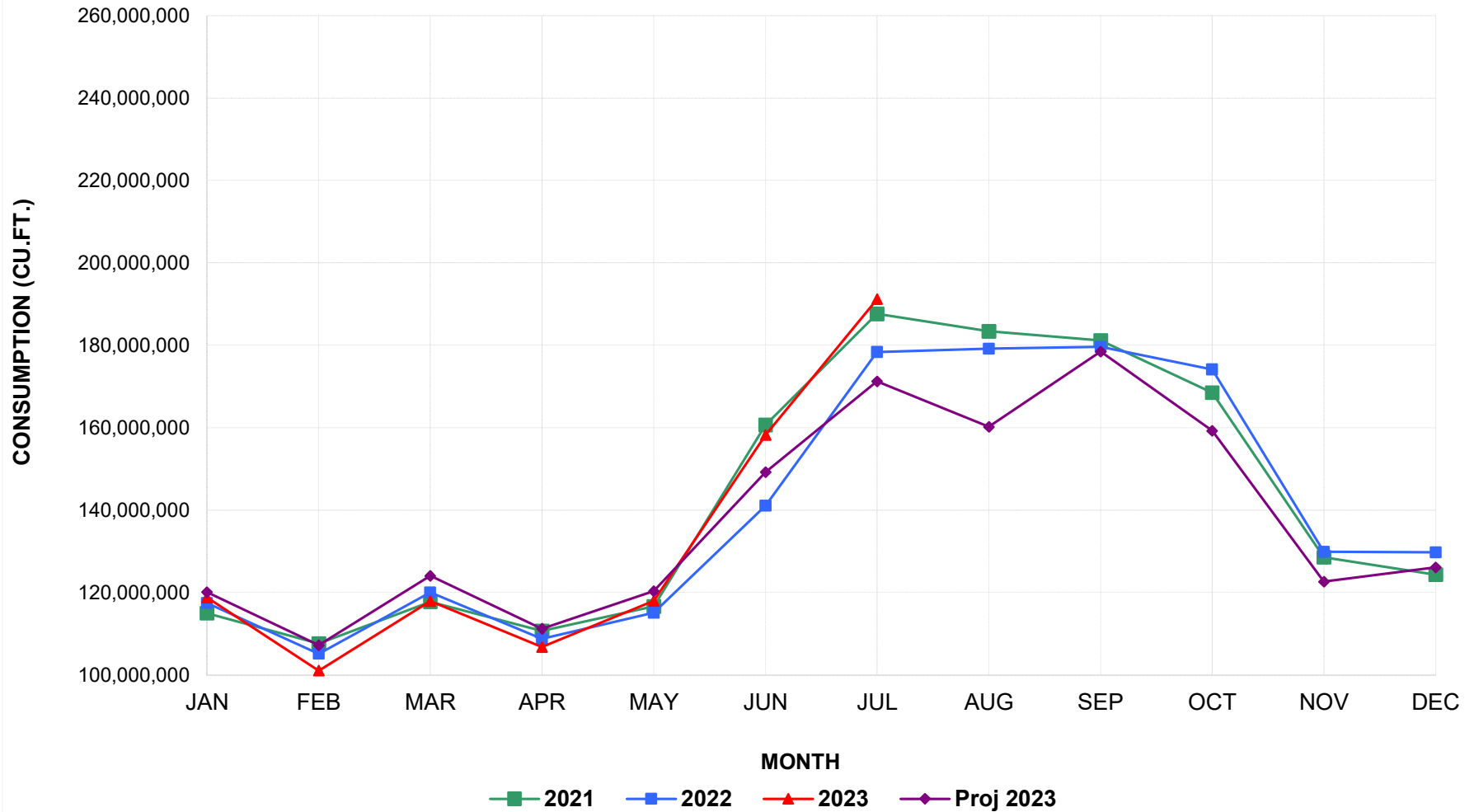
This graph represents total pumping through the McCarron's pumping station.

**SAINT PAUL REGIONAL WATER SERVICES  
YEAR TO DATE CONSUMPTION**



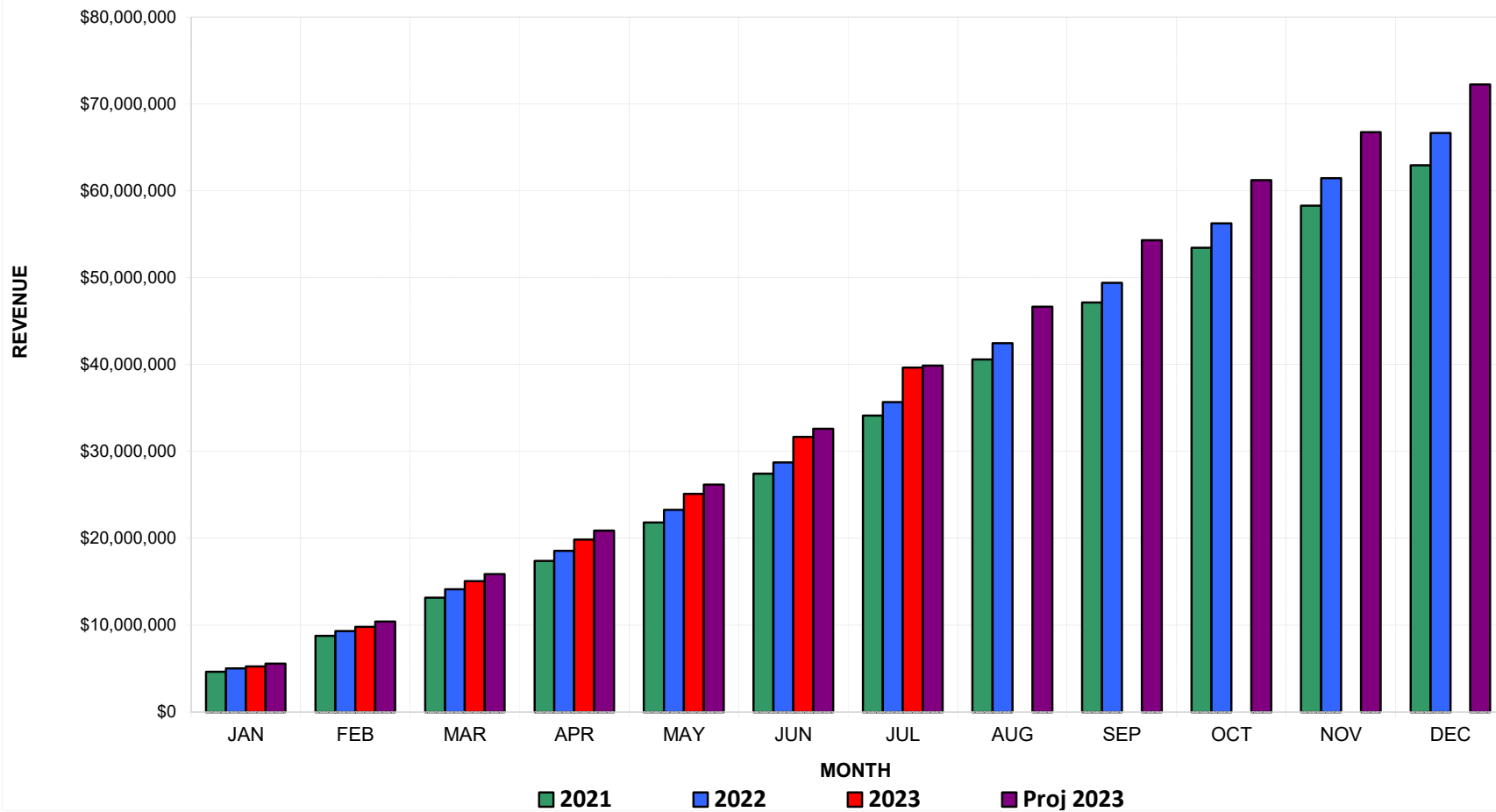
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

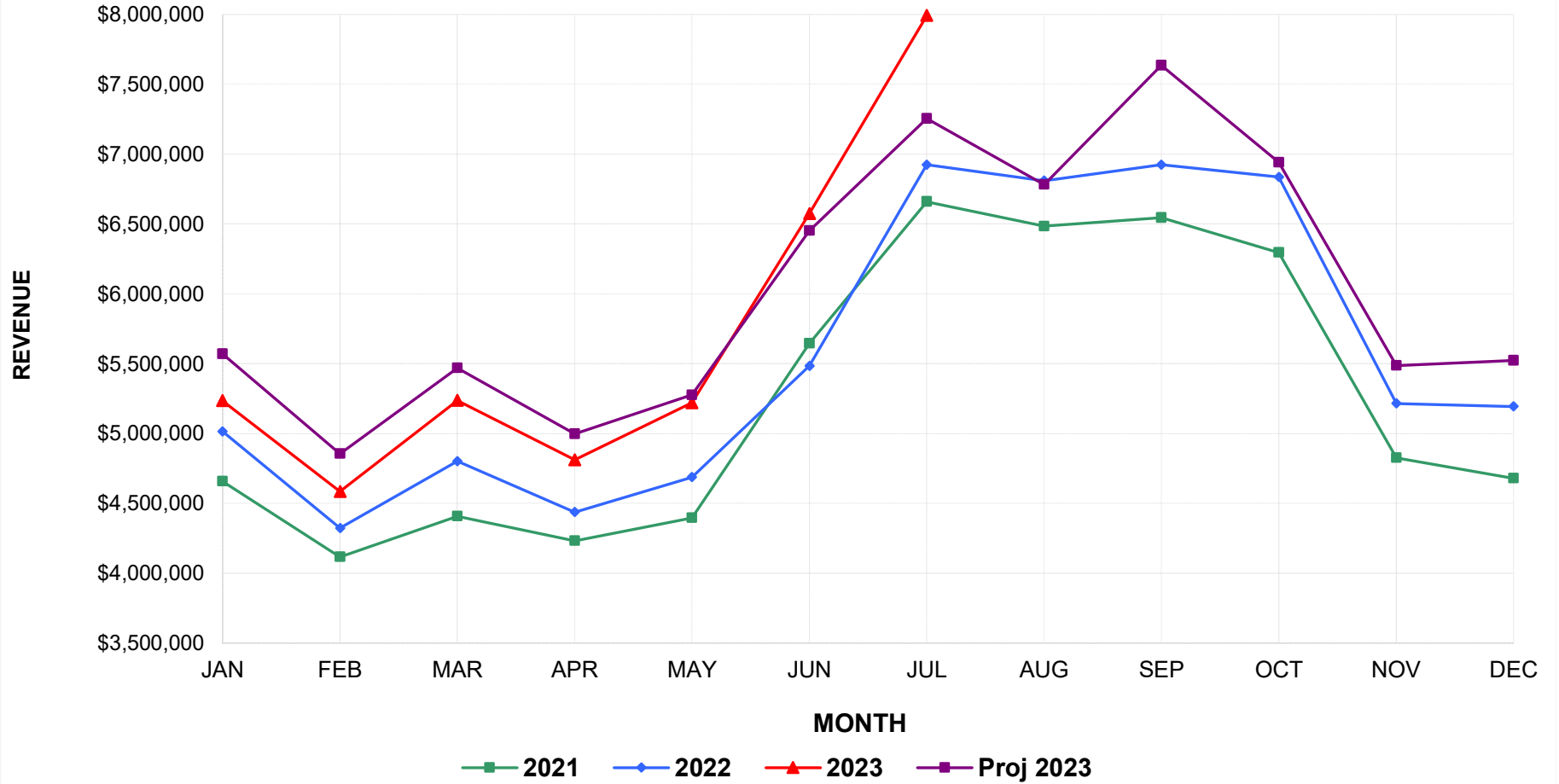
**SAINT PAUL REGIONAL WATER SERVICES  
YEAR TO DATE REVENUE**



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.