

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

**FOR THE MONTH OF**

**JUNE**

**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 -June 30, 2024

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	1,000	-	(1,000)	0.00%
WATER SERVICE BASE FEE	12,936,493	6,577,239	(6,359,254)	50.84%
WATER MAIN SURCHARGE	3,261,348	1,384,788	(1,876,560)	42.46%
AUTO FIRE ANNUAL CHARGE	280,000	283,572	3,572	101.28%
ST PAUL WATER	41,453,896	17,996,217	(23,457,679)	43.41%
FALCON HEIGHTS WATER	691,230	229,152	(462,078)	33.15%
LAUDERDALE WATER	243,238	108,196	(135,042)	44.48%
MAPLEWOOD WATER	6,896,266	2,795,463	(4,100,803)	40.54%
MENDOTA HEIGHTS WATER	2,570,981	832,925	(1,738,056)	32.40%
UNIV OF MIN WATER	584,657	333,362	(251,295)	57.02%
ROSEVILLE WATER	5,616,822	2,483,198	(3,133,624)	44.21%
SOUTH ST PAUL WATER	9,581	3,854	(5,727)	40.23%
WEST ST PAUL WATER	3,060,538	1,330,266	(1,730,272)	43.47%
NEWPORT WATER	8,521	7,045	(1,476)	82.68%
LITTLE CANADA WATER	1,147,103	536,388	(610,715)	46.76%
SUNFISH LAKE WATER	1,069	475	(594)	44.45%
LILYDALE WATER	168,458	55,494	(112,964)	32.94%
CITY OF MENDOTA WATER	12,727	4,728	(7,999)	37.15%
TOTAL WATER SALES	<u>78,943,928</u>	<u>34,962,362</u>	<u>(43,981,566)</u>	<u>44.29%</u>
SLUDGE PROCESSING	100,000	65,640	(34,360)	65.64%
METER READING CHARGE	4,100	2,196	(1,904)	53.56%
CUT OFFS	3,000	3,780	780	126.00%
THAWING SERVICES AND MAINS	1,000	-	(1,000)	0.00%
PRIVATE HYDRANT STANDBY CHARGE	17,000	18,400	1,400	108.24%
RPZ BACKFLOW PREVENTER FEE	190,000	105,490	(84,510)	55.52%
ANTENNA SITE RENTAL FEE	905,000	743,523	(161,477)	82.16%

**Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 -June 30, 2024**

<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
ADMIN FEE LEAD REPLACEMENT	15,000	(15)	(15,015)	-0.10%
HYDRANT METER RENTAL	20,000	6,980	(13,020)	34.90%
INSP FEE WINTER HYD PERMIT	22,000	7,540	(14,460)	34.27%
REPAIRS	85,000	30,132	(54,868)	35.45%
TURN ON AND OFF	100,000	48,252	(51,748)	48.25%
COLLECTION FEE	1,320,000	309,732	(1,010,268)	23.46%
RECOVERED CHGS IN OUT CITY	75,000	84,202	9,202	112.27%
LATE CHARGES	601,000	464,801	(136,199)	77.34%
INSIDE PIPING RESIDENTIAL	45,000	22,149	(22,851)	49.22%
INSIDE PIPING COMMERCIAL	75,000	36,760	(38,240)	49.01%
OUTSIDE DITCH 2INCH AND SMALLER	25,000	8,190	(16,810)	32.76%
OUTSIDE DITCH 3INCH AND LARGER	30,000	20,790	(9,210)	69.30%
CITY FIRE CONSUMPTION	16,000	-	(16,000)	0.00%
HYDRANT WATER USE	100,000	30,475	(69,525)	30.48%
METER SET AND SEAL 3 AND 4 IN	150	150	-	100.00%
METER SET AND SEAL 6 INCH	2,000	975	(1,025)	48.75%
METER SET AND SEAL 8 INCH	750	225	(525)	30.00%
DOCK PERMITS	600	625	25	104.17%
METER REPAIR AND REPLACEMENT	60,000	35,979	(24,021)	59.96%
CELLULAR ANTENNA ENGR SVC	60,000	-	(60,000)	0.00%
TOTAL WATER FEE AND SERVICE	<u>3,872,600</u>	<u>2,046,971</u>	<u>(1,825,629)</u>	<u>52.86%</u>
RIGHT OF WAY CHARGE	<u>1,875,000</u>	<u>950,741</u>	<u>(924,259)</u>	<u>50.71%</u>
TOTAL UTILITY COST RECOVERY	<u>1,875,000</u>	<u>950,741</u>	<u>(924,259)</u>	<u>50.71%</u>
ASSESSMENT INTEREST	<u>113,000</u>	<u>(3)</u>	<u>(113,003)</u>	<u>0.00%</u>
TOTAL CURRENT SPECIAL ASSESSMENTS	<u>113,000</u>	<u>(3)</u>	<u>(113,003)</u>	<u>0.00%</u>

Saint Paul Regional Water Services  
 Financing Information By Account  
 For Periods January 1 -June 30, 2024

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST INTERNAL POOL	400,000	-	(400,000)	0.00%
INTEREST ACCRUED REVENUE	-	(628,488)	(628,488)	0.00%
INTEREST NON POOL	400,000	1,989,501	1,589,501	497.38%
INVESTMENTS-INVESTMENT EARNINGS	800,000	1,361,014	561,014	170.13%
ASSET CONTRIB METER	80,000	74,905	(5,095)	93.63%
ASSET CONTRIB AUTOFIRE	200,000	35,079	(164,921)	17.54%
ASSET CONTRIB HYDRANT	10,000	(8,148)	(18,148)	-81.48%
ASSET CONTRIB MAIN	50,000	(16,003)	(66,003)	-32.01%
ASSET CONTR SVC CONNECT 2 OR LESS	50,000	-	(50,000)	0.00%
ASSET CONTR SVC CONNECT 3 OR MORE	75,000	5,561	(69,439)	7.41%
TOTAL CONTRIBUTIONS	465,000	91,393	(373,607)	19.65%
FEDERAL GRANT STATE ADMIN	47,500,000	250,000	(47,250,000)	0.53%
STATE GRANT STATE ADMIN	4,500,000	507,602	(3,992,398)	0.00%
METROPOLITAN COUNCIL	-	153,433	153,433	0.00%
RETURNED PAYMENT FEE	4,000	4,680	680	117.00%
SALE OF SCRAP SCRAP METAL	2,000	8,470	6,470	423.48%
PENALTY AND FINE	-	1,000	1,000	0.00%
REBATES	-	300	300	0.00%
SETTLEMENT AWARDS	-	25	25	0.00%
REFUNDS OVERPAYMENTS	-	(1,928)	(1,928)	0.00%
JURY DUTY PAY	-	40	40	0.00%
CASH OVER OR SHORT	-	(1)	(1)	0.00%
OTHER MISC REVENUE	-	23,609	23,609	0.00%
INTRA FUND IN 2023 BOND DRAW	70,000,000	27,780,824	(42,219,176)	39.69%
PROCEEDS FROM NOTE ISSUANCE	-	20,520	20,520	0.00%

Saint Paul Regional Water Services  
 Financing Information By Account  
 For Periods January 1 -June 30, 2024

<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
PROCEEDS FROM LOAN	2,500,000	-	(2,500,000)	0.00%
REPAYMENT OF ADVANCE	200,000	-	(200,000)	0.00%
SALE OF CAPITAL ASSET	-	31,220	31,220	0.00%
USE OF FUND EQUITY	7,706,708	-	(7,706,708)	0.00%
OTHER FINANCING SOURCES	<u>132,412,708</u>	<u>28,779,794</u>	<u>(103,632,915)</u>	<u>21.73%</u>
REVENUE	<u><u>218,482,236</u></u>	<u><u>68,192,272</u></u>	<u><u>(150,289,964)</u></u>	<u><u>31.21%</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 - June 30, 2024**

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	19,677,879	9,189,027	10,488,852	46.70%
EEBENEFITS - EMPLOYEE BENEFITS	9,957,309	3,966,783	5,990,527	39.84%
Total EMPLOYEE EXPENSE	<u>29,635,188</u>	<u>13,155,809</u>	<u>16,479,379</u>	<u>44.39%</u>
Total PROFESSIONAL SERVICES	3,307,500	477,356	2,830,144	14.43%
Total SKILLED SERVICES	2,251,700	953,452	1,298,248	42.34%
Total FINANCIAL SERVICES	103,000	194,368	(91,368)	188.71%
Total BUILDING REPAIR MAINT SERVICES	403,000	110,095	292,905	27.32%
Total MACHINERY AND EQUIPMENT	272,614	434,211	(161,597)	159.28%
Total INFRASTRUCTURE REPAIR	46,699,865	270,592	46,429,273	0.58%
Total OTHER REPAIR	353,500	66,691	286,809	18.87%
Total LAND AND BUILDING	12,650	11,778	872	93.11%
Total EQUIPMENT RENTAL	299,300	136,465	162,835	45.59%
Total COMMUNICATIONS SERVICES	569,660	182,838	386,822	32.10%
Total WATER SEWER SERVICES	51,000	15,399	35,601	30.19%
Total REAL ESTATE SERVICE CHGS	122,000	21,282	100,718	17.44%
Total DELIVERY SERVICES	319,300	166,870	152,430	52.26%
Total DATA PRINT SERVICES	213,000	89,824	123,176	42.17%
Total TRAVEL AND TRAINING	320,200	107,013	213,187	33.42%
Total MILEAGE AND PARKING	7,600	5,511	2,089	72.51%
Total INTERNAL CHARGES	4,857,282	1,298,229	3,559,053	26.73%
Total OTHER SERVICE EXPENSE	<u>3,055,900</u>	<u>611,088</u>	<u>2,444,812</u>	<u>20.00%</u>
Total SERVICES	<u>63,219,071</u>	<u>5,153,062</u>	<u>58,066,009</u>	<u>8.15%</u>
Total COMM MATERIAL AND SUPPLIES	43,000	3,080	39,920	7.16%
Total COMPUTER MATERIAL AND SUPPLIES	995,400	164,386	831,014	16.51%
Total PAPER AND FORMS	114,000	56,483	57,517	49.55%
Total OFFICE EQUIPMENT AND FURNITURES	100,200	21,756	78,444	21.71%



**Saint Paul Regional Water Services  
Spending Information By Account  
For Periods January 1 - June 30, 2024**

<u>Account Description</u>	<u>Budget</u>	<u>Expended</u>	<u>Available</u>	<u>Exp/Bud %</u>
Total GENERAL OFFICE SUPPLIES	40,900	13,311	27,589	32.55%
Total VEHICLE COMMODITIES	456,500	207,631	248,869	45.48%
Total BUILDING UTILITIES	3,117,421	867,597	2,249,824	27.83%
Total BUILDING REPAIR SUPPLIES	291,700	194,185	97,515	66.57%
Total STREET MAINTENANCE MATERIALS	33,500	-	33,500	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	88,100	25,363	62,737	28.79%
Total EQUIPMENT PARTS	488,000	147,274	340,726	30.18%
Total EMPLOYEE CLOTHING	96,050	80,754	15,296	84.07%
Total PUBLIC SAFETY SUPPLIES	208,000	73,493	134,507	35.33%
Total FIELD AND SHOP SUPPLIES	319,800	152,393	167,407	47.65%
Total RECREATION SUPPLIES	35,000	10,934	24,066	31.24%
Total RAW MATERIAL	402,300	170,410	231,890	42.36%
Total INFRASTRUCTURE SUPPLIES	4,909,900	2,401,123	2,508,777	48.90%
Total GEN MATERIALS AND SUPPLIES	461,500	297,184	164,316	64.40%
Total MATERIALS AND SUPPLIES	<u>12,201,271</u>	<u>4,887,357</u>	<u>7,313,914</u>	<u>40.06%</u>
Total LOAN EXPENSE	200,000	75,071	124,929	37.54%
Total TORT LIABILITY	140,000	42,939	97,061	30.67%
Total MISCELLANEOUS EXPENSE	140,000	81,065	58,935	57.90%
Total OTHER MISCELLANEOUS	<u>480,000</u>	<u>199,075</u>	<u>280,925</u>	<u>41.47%</u>
Total CAPITAL EXPENSE	28,753,000	37,511,676	(8,758,676)	130.46%
Total DEPRECIATION EXPENSE	<u>(669,000)</u>	<u>1,835,144</u>	<u>(2,504,144)</u>	<u>-274.31%</u>
Total CAPITAL OUTLAY	<u>28,084,000</u>	<u>39,346,819</u>	<u>(11,262,819)</u>	<u>140.10%</u>
Total NOTE PRINCIPAL	6,928,786	-	6,928,786	0.00%
Total REVENUE BOND PRINCIPAL	900,000	-	900,000	0.00%
Total GO BOND INTEREST	-	1,989,275	(1,989,275)	0.00%

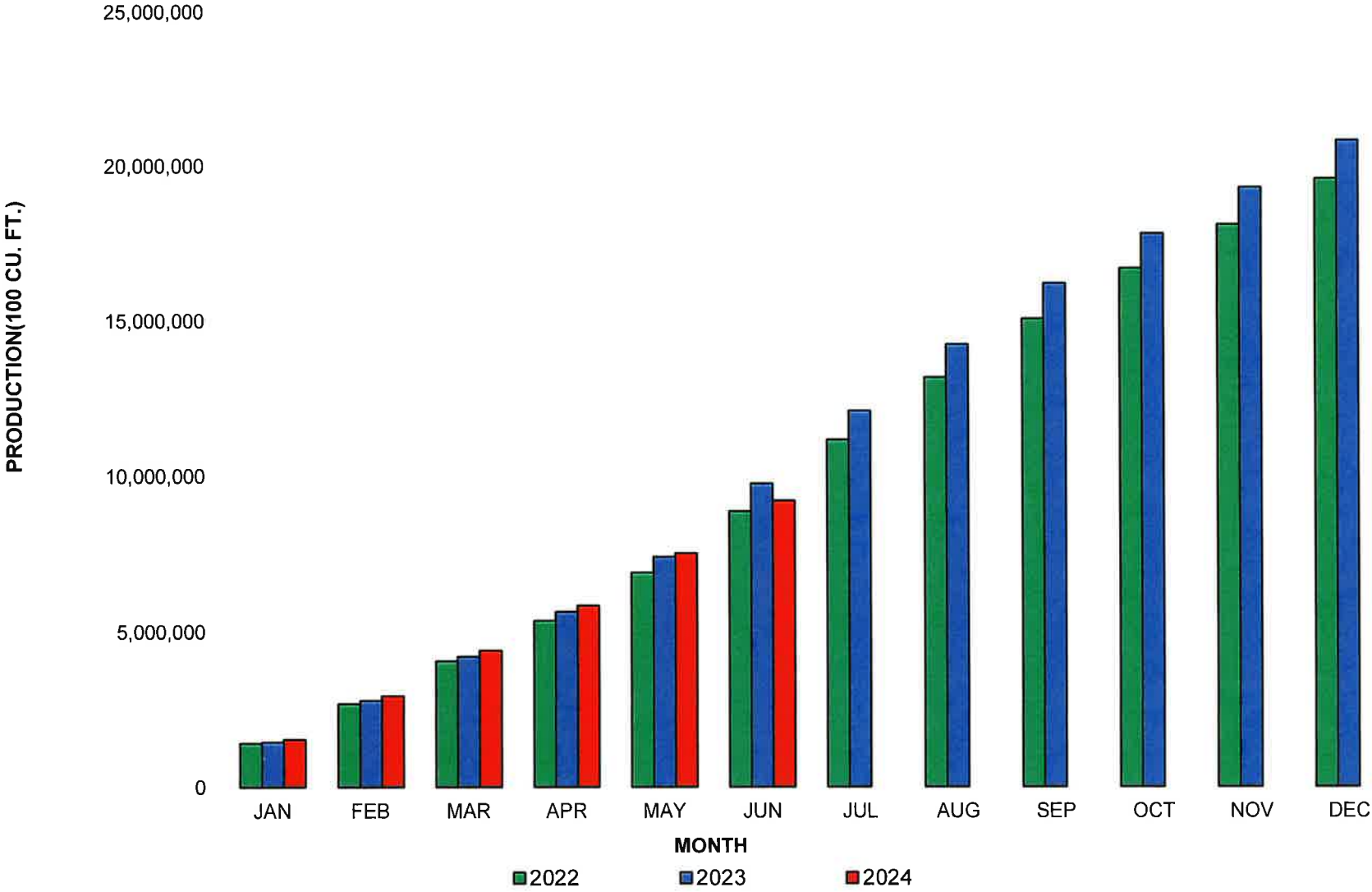
Saint Paul Regional Water Services  
 Spending Information By Account  
 For Periods January 1 - June 30, 2024

Account Description	Budget	Expended	Available	Exp/Bud %
Total REVENUE BOND INTEREST	3,978,550	-	3,978,550	0.00%
Total OTHER DEBT INTEREST	2,992,870	973,004	2,019,866	32.51%
Total DEBT ISSUANCE COST	62,500	-	62,500	0.00%
Total DEBT SERVICE	<u>14,862,706</u>	<u>2,962,279</u>	<u>11,900,427</u>	<u>19.93%</u>
INTRA FUND TRANSFER OUT	<u>70,000,000</u>	<u>27,780,824</u>	<u>42,219,176</u>	<u>39.69%</u>
TRANSFERS OUT	<u>70,000,000</u>	<u>27,780,824</u>	<u>42,219,176</u>	<u>39.69%</u>
EXPENDITURE	<u><u>218,482,236</u></u>	<u><u>93,485,226</u></u>	<u><u>124,997,011</u></u>	<u><u>42.79%</u></u>

# Graphs

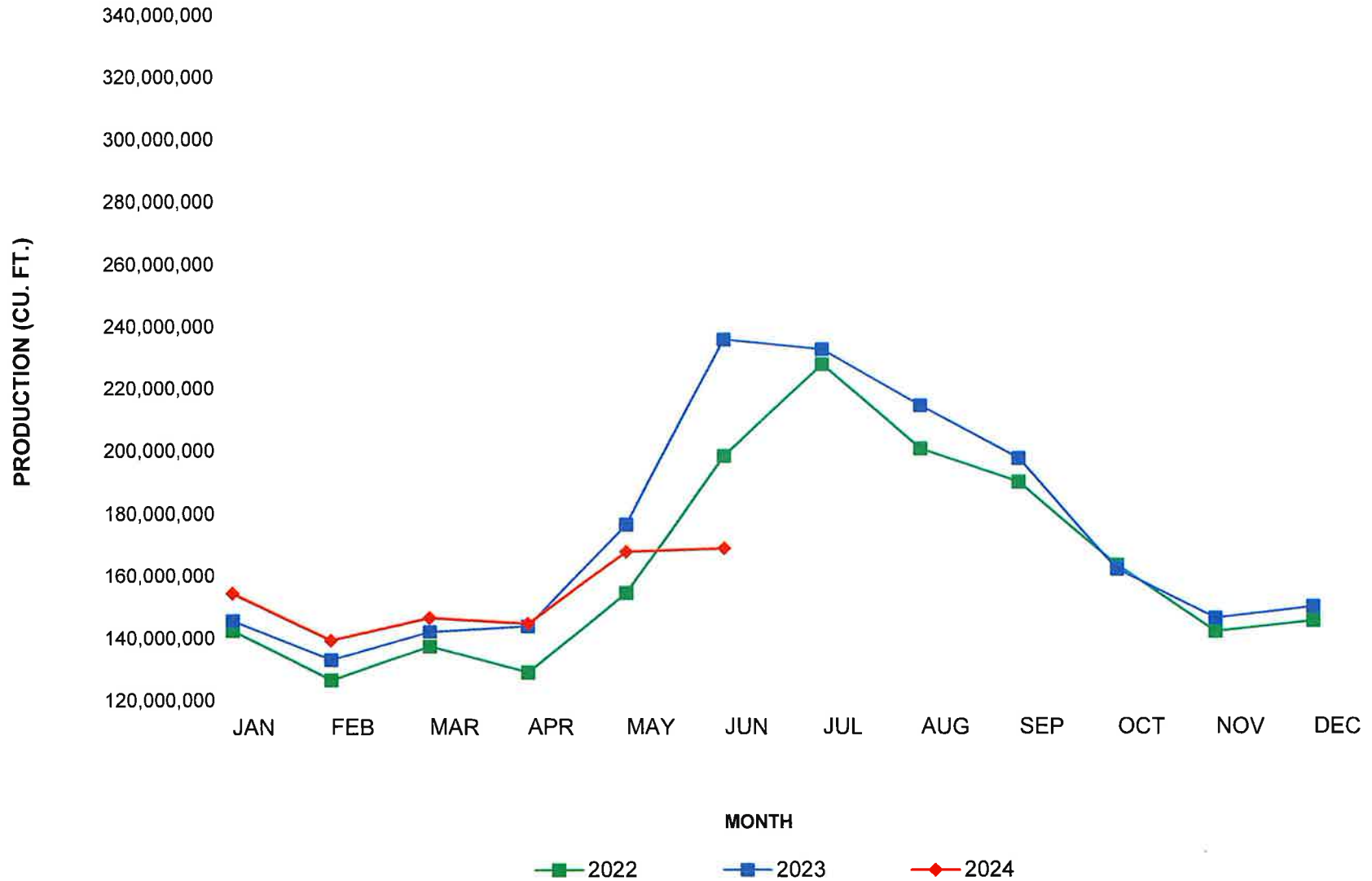
**PRODUCTION - CONSUMPTION - REVENUE**

# SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



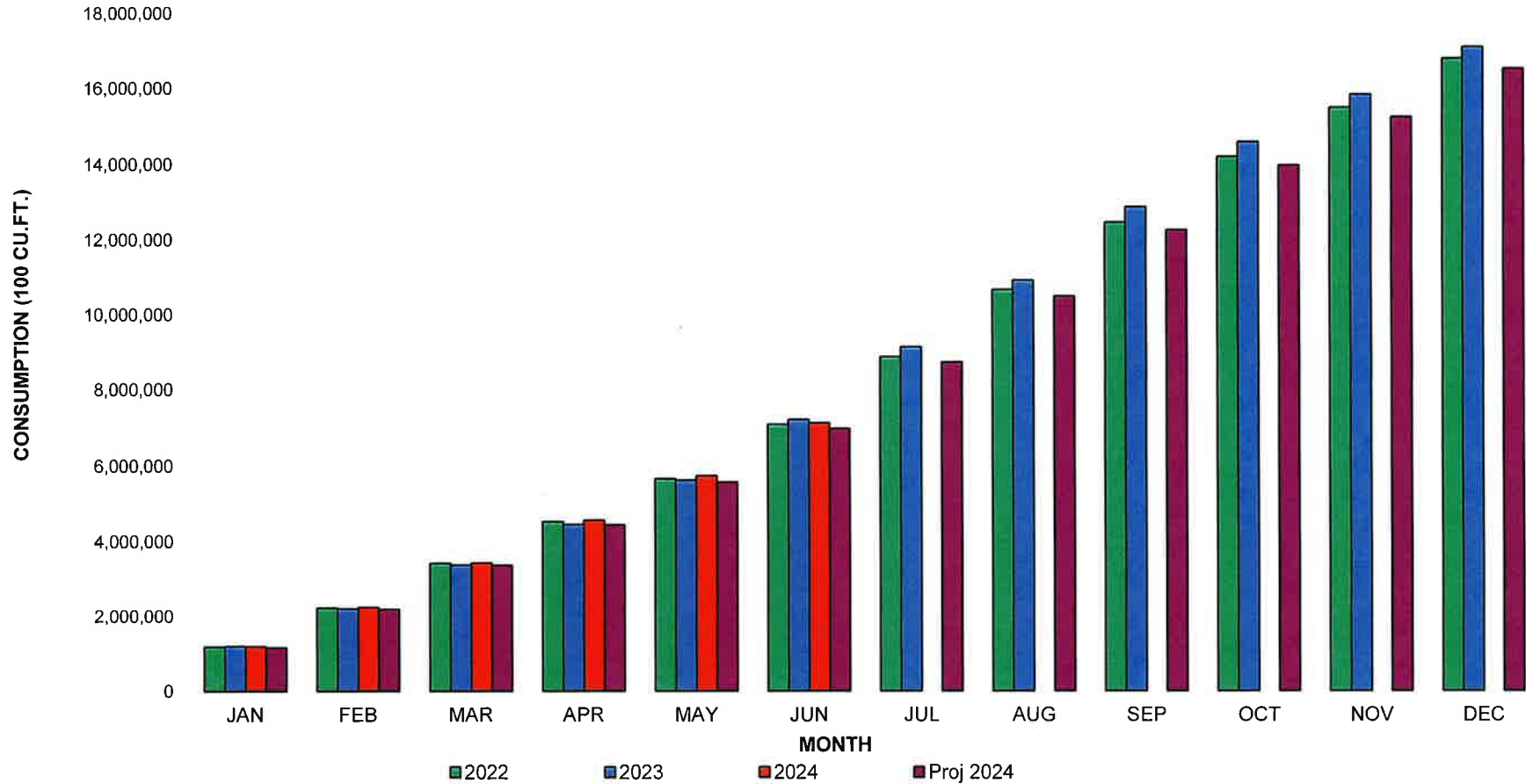
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

### SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



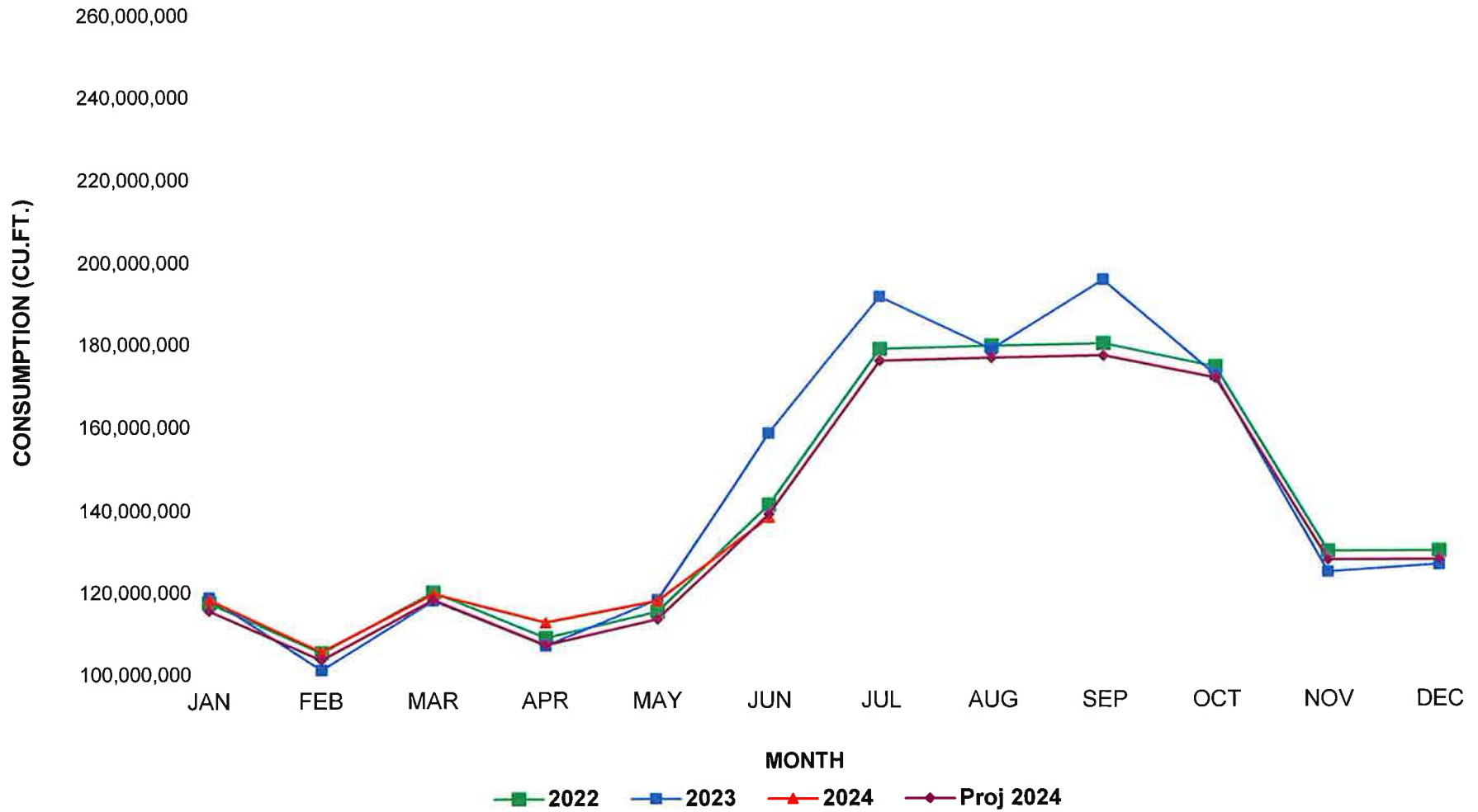
This graph represents total pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



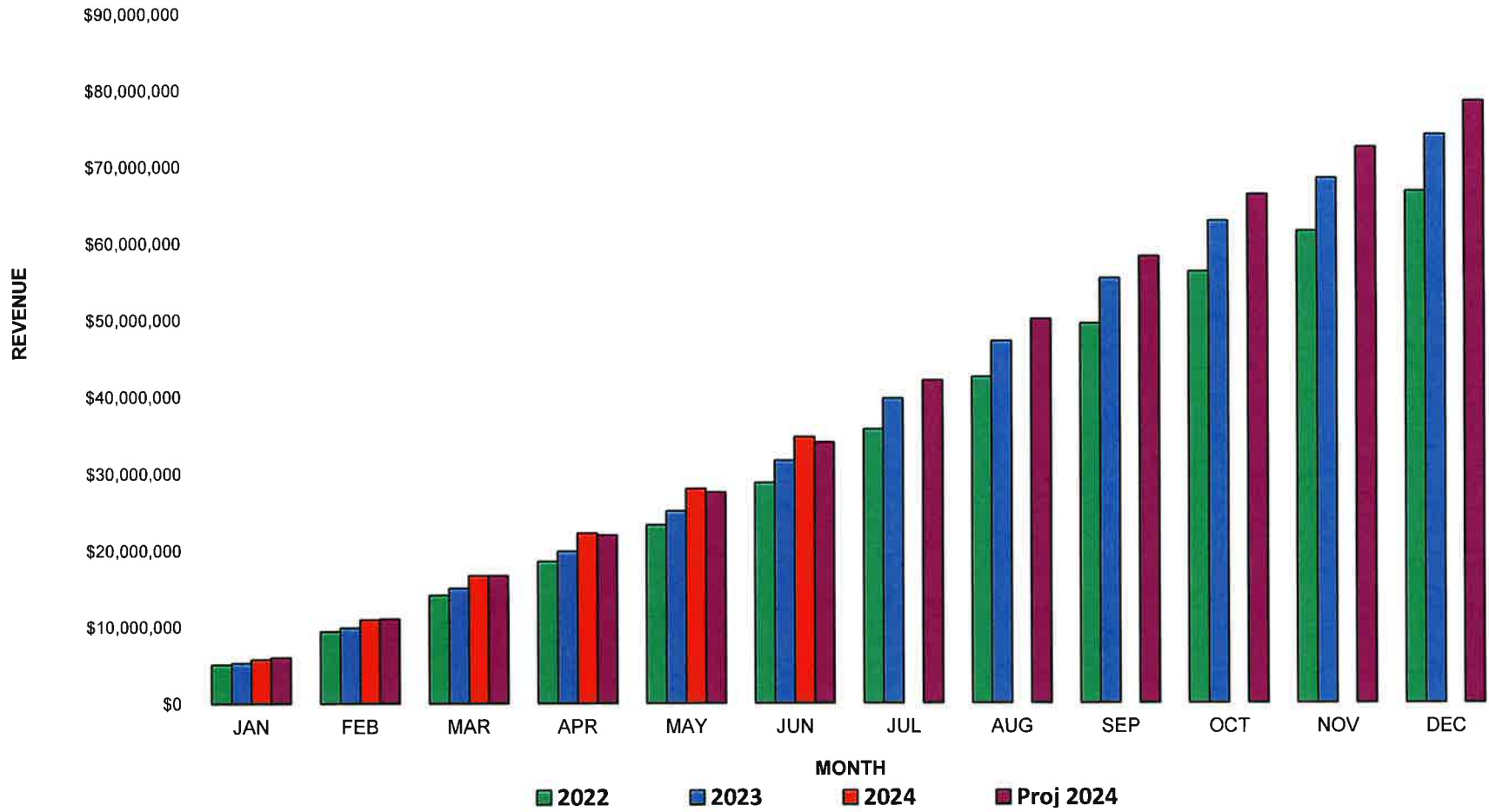
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

## 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.

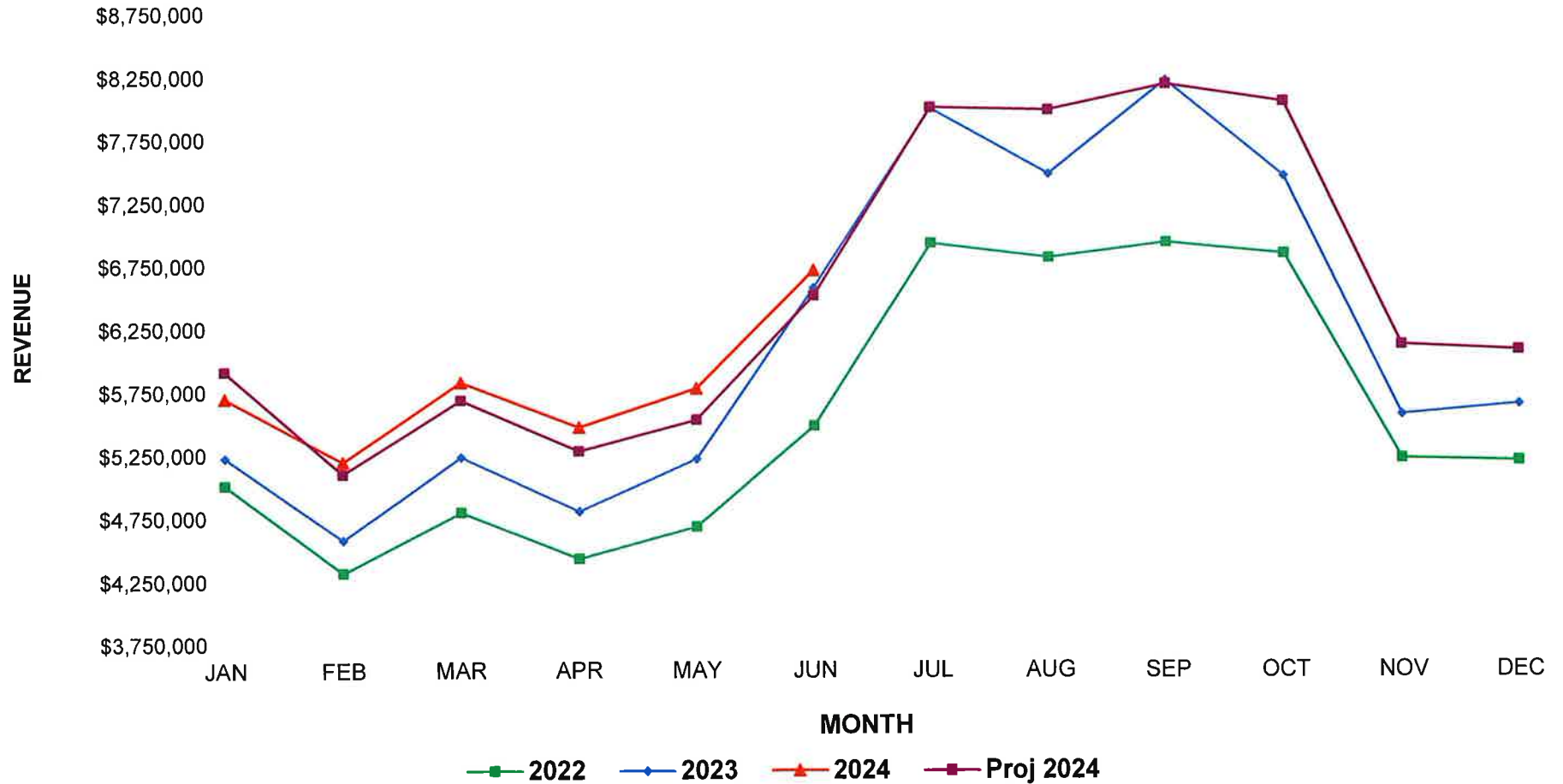
### SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



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.