

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, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	-	1,000	0.00%
WATER SERVICE BASE FEE	(14,077,000)	(1,196,289)	12,880,711	8.50%
WATER MAIN SURCHARGE	(3,571,176)	(265,305)	3,305,871	7.43%
AUTO FIRE ANNUAL CHARGE	(280,000)	(284,715)	(4,715)	101.68%
ST PAUL WATER	(45,392,016)	(3,083,734)	42,308,282	6.79%
FALCON HEIGHTS WATER	(756,897)	(51,846)	705,051	6.85%
LAUDERDALE WATER	(266,345)	(9,938)	256,407	3.73%
MAPLEWOOD WATER	(7,551,411)	(391,360)	7,160,051	5.18%
MENDOTA HEIGHTS WATER	(2,815,224)	(432,991)	2,382,233	15.38%
UNIV OF MIN WATER	(6,384,838)	(418,252)	5,966,586	6.55%
ROSEVILLE WATER	(10,491)	(2,214)	8,277	21.11%
SOUTH ST PAUL WATER	(3,351,289)	(498,573)	2,852,716	14.88%
WEST ST PAUL WATER	(9,330)	(889)	8,441	9.53%
NEWPORT WATER	(1,302,357)	(93,722)	1,208,635	7.20%
LITTLE CANADA WATER	(1,171)	(710)	461	60.64%
SUNFISH LAKE WATER	(184,462)	(16,664)	167,798	9.03%
LILYDALE WATER	(13,936)	(4,124)	9,812	29.59%
CITY OF MENDOTA WATER	(650,000)	(48,701)	601,299	7.49%
TOTAL WATER SALES	<u>(86,618,943)</u>	<u>(6,800,029)</u>	<u>79,818,914</u>	<u>7.85%</u>
SLUDGE PROCESSING	(100,000)	(11,504)	22,331	33,835
METER READING CHARGE	(4,100)	(132)	1,164	1,296
CUT OFFS	(3,000)	(400)	1,960	2,360
THAWING SERVICES AND MAINS	(1,000)	-	-	-

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - January 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
WATER SAMPLE TESTING	-	3,600	18,400	14,800
PRIVATE HYDRANT STANDBY CHARGE	(17,000)	(18,425)	38,885	57,310
RPZ BACKFLOW PREVENTER FEE	(190,000)	(10,010)	730,651	740,661
ANTENNA SITE RENTAL FEE	(905,000)	(780,150)	(15)	780,135
ADMIN FEE LEAD REPLACEMENT	(15,000)	-	2,540	2,540
HYDRANT METER RENTAL	(20,000)	(1,900)	3,930	5,830
INSP FEE WINTER HYD PERMIT	(22,000)	(4,365)	-	4,365
REPAIRS	(85,000)	-	12,406	12,406
TURN ON AND OFF	(100,000)	(4,900)	15,060	19,960
COLLECTION FEE	(1,550,000)	(235,405)	9,012	244,417
RECOVERED CHGS IN OUT CITY	(75,000)	(153)	230,223	230,376
LATE CHARGES	(691,000)	(82,001)	11,048	93,049
INSIDE PIPING RESIDENTIAL	(45,000)	(9,018)	15,582	24,600
INSIDE PIPING COMMERCIAL	(75,000)	(6,908)	2,700	9,608
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(3,420)	9,870	13,290
OUTSIDE DITCH 3INCH AND LARGER	(30,000)	(3,570)	-	3,570
CITY FIRE CONSUMPTION	(16,000)	-	16,000	0.00%
HYDRANT WATER USE	(100,000)	(14,693)	85,307	14.69%
METER SET AND SEAL 1 OR LESS	-	(75)	(75)	0.00%
METER SET AND SEAL 3 AND 4 IN	(150)	-	150	0.00%
METER SET AND SEAL 6 INCH	(2,000)	(225)	1,775	11.25%
METER SET AND SEAL 8 INCH	(750)	(75)	675	10.00%
DOCK PERMITS	(600)	-	600	0.00%
METER REPAIR AND REPLACEMENT	(60,000)	(10,825)	49,175	18.04%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - January 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	(4,192,600)	(1,194,554)	2,998,046	28.49%
RIGHT OF WAY CHARGE	(1,875,000)	(137,846)	1,737,154	7.35%
TOTAL UTILITY COST RECOVERY	(1,875,000)	(137,846)	1,737,154	7.35%
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)	(14,763)	385,237	3.69%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(14,763)	785,237	1.85%
ASSET CONTRIB METER	(80,000)	(19,200)	60,800	24.00%
ASSET CONTRIB AUTOFIRE	(200,000)	5,754	205,754	-2.88%
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)	160	75,160	-0.21%
TOTAL CONTRIBUTIONS	(465,000)	(13,285)	451,715	2.86%
FEDERAL GRANT STATE ADMIN	(67,370,000.00)	(221,634.86)	67,148,365	0.33%
RETURNED PAYMENT FEE	(4,000.00)	(870.00)	3,130	21.75%
SALE OF SCRAP SCRAP METAL	(2,000.00)	(1,731.07)	269	86.55%

Saint Paul Regional Water Services
 Financing Information By Account
 For Periods January 1 - January 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
PENALTY AND FINE	-	(1,000.00)	(1,000)	0.00%
REFUNDS OVERPAYMENTS	-	9,948.35	9,948	0.00%
JURY DUTY PAY	-	(40.00)	(40)	0.00%
CASH OVER OR SHORT	-	25.00	25	0.00%
OTHER MISC REVENUE	-	(91.16)	(91)	0.00%
INTRA FUND IN 2023 BOND DRAW	(15,000,000.00)	-	15,000,000	0.00%
PROCEEDS FROM NOTE ISSUANCE	-	(1,077,397.27)	(1,077,397)	0.00%
PROCEEDS FROM LOAN	(14,230,000)	(221,635)	14,008,365	1.56%
REPAYMENT OF ADVANCE	(200,000)	-	200,000	0.00%
SALE OF CAPITAL ASSET	-	(4,929)	(4,929)	0.00%
USE OF FUND EQUITY	(7,827,456)	-	7,827,456	0.00%
OTHER FINANCING SOURCES	(104,633,456)	(1,519,355)	103,114,101	1.45%
REVENUE	(198,697,999)	(9,679,831)	189,018,168	4.87%

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 - January31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,593,289	2,643,176	18,950,113	12.24%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	1,142,374	9,460,575	10.77%
Total EMPLOYEE EXPENSE	<u>32,196,238</u>	<u>3,785,550</u>	<u>28,410,688</u>	<u>11.76%</u>
Total PROFESSIONAL SERVICES	2,400,950	164,805	2,236,145	6.86%
Total SKILLED SERVICES	2,458,500	21,869	2,436,631	0.89%
Total FINANCIAL SERVICES	228,000	73,069	154,931	32.05%
Total BUILDING REPAIR MAINT SERVICES	468,000	23,954	444,046	5.12%
Total MACHINERY AND EQUIPMENT	304,200	21,000	283,200	6.90%
Total INFRASTRUCTURE REPAIR	63,222,606	230,883	62,991,723	0.37%
Total OTHER REPAIR	392,000	8,293	383,707	2.12%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	284,600	18,638	265,962	6.55%
Total COMMUNICATIONS SERVICES	1,152,776	30,939	1,121,837	2.68%
Total WATER SEWER SERVICES	51,000	2,528	48,472	4.96%
Total REAL ESTATE SERVICE CHGS	80,000	5,058	74,942	6.32%
Total DELIVERY SERVICES	393,875	82,324	311,551	20.90%
Total DATA PRINT SERVICES	257,700	39,057	218,643	15.16%
Total TRAVEL AND TRAINING	278,425	21,675	256,750	7.78%
Total MILEAGE AND PARKING	5,950	225	5,725	3.79%
Total INTERNAL CHARGES	5,135,974	-	5,135,974	0.00%
Total OTHER SERVICE EXPENSE	2,954,500	3,465	2,951,035	0.12%
Total SERVICES	<u>80,081,746</u>	<u>759,637</u>	<u>79,322,109</u>	<u>0.95%</u>
Total COMM MATERIAL AND SUPPLIES	32,800	2,156	30,644	6.57%

Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - January31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
Total COMPUTER MATERIAL AND SUPPLIES	776,673	84,281	692,392	10.85%
Total PAPER AND FORMS	114,000	1,392	112,609	1.22%
Total OFFICE EQUIPMENT AND FURNITURES	106,100	30,134	75,966	28.40%
Total GENERAL OFFICE SUPPLIES	35,000	-	35,000	0.00%
Total VEHICLE COMMODITIES	467,000	-	467,000	0.00%
Total BUILDING UTILITIES	3,235,170	272,713	2,962,457	8.43%
Total BUILDING REPAIR SUPPLIES	296,800	23,434	273,366	7.90%
Total STREET MAINTENANCE MATERIALS	11,500	-	11,500	0.00%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	7,574	71,626	9.56%
Total EQUIPMENT PARTS	457,000	90,289	366,711	19.76%
Total EMPLOYEE CLOTHING	114,620	72,841	41,779	63.55%
Total PUBLIC SAFETY SUPPLIES	209,000	4,308	204,692	2.06%
Total FIELD AND SHOP SUPPLIES	311,400	8,036	303,365	2.58%
Total RECREATION SUPPLIES	38,900	-	38,900	0.00%
Total RAW MATERIAL	389,800	7,385	382,415	1.89%
Total INFRASTRUCTURE SUPPLIES	5,811,780	598,838	5,212,942	10.30%
Total GEN MATERIALS AND SUPPLIES	518,000	37,604	480,396	7.26%
Total MATERIALS AND SUPPLIES	<u>13,004,743</u>	<u>1,240,984</u>	<u>11,763,759</u>	<u>9.54%</u>
Total LOAN EXPENSE	200,000	-	200,000	0.00%
Total GRANT EXPENSE	-	3,756	(3,756)	0.00%
Total TORT LIABILITY	140,000	35,000	105,000	25.00%
Total MISCELLANEOUS EXPENSE	368,900	31,250	337,650	8.47%
Total OTHER MISCELLANEOUS	<u>708,900</u>	<u>70,006</u>	<u>638,894</u>	<u>9.88%</u>

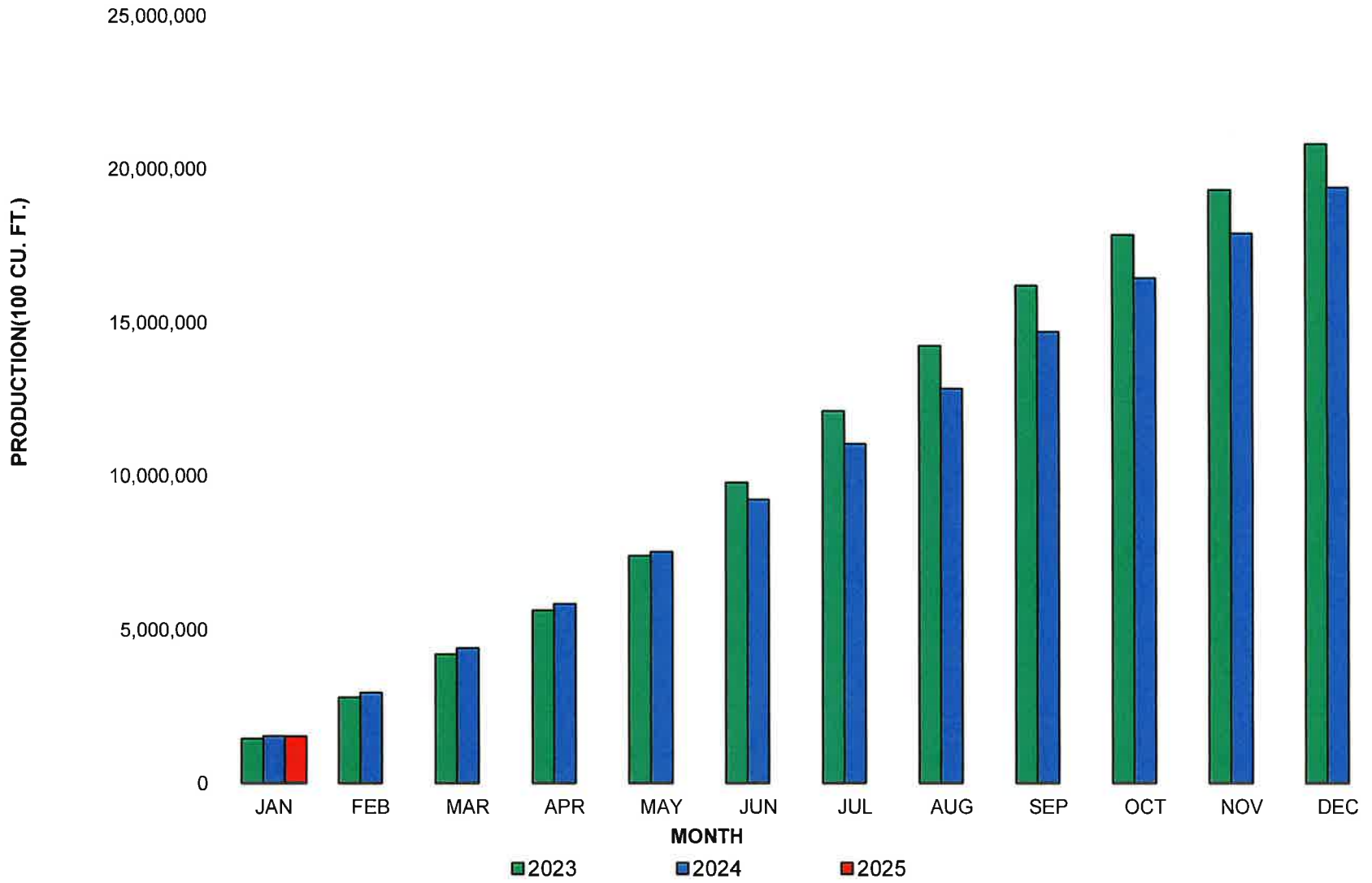
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - January31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
Total CAPITAL EXPENSE	42,024,120	(357,993)	42,382,113	-0.85%
Total DEPRECIATION EXPENSE	(612,000)	-	(612,000)	0.00%
Total CAPITAL OUTLAY	<u>41,412,120</u>	<u>(357,993)</u>	<u>41,770,113</u>	<u>-0.86%</u>
Total NOTE PRINCIPAL	8,886,786	-	8,886,786	0.00%
Total GO BOND INTEREST	3,933,550	-	3,933,550	0.00%
Total OTHER DEBT INTEREST	3,348,916	-	3,348,916	0.00%
Total DEBT ISSUANCE COST	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>0.00%</u>
Total DEBT SERVICE	<u>16,294,252</u>	<u>-</u>	<u>16,294,252</u>	<u>0.00%</u>
INTRA FUND TRANSFER OUT	<u>15,000,000</u>	<u>-</u>	<u>15,000,000</u>	<u>0.00%</u>
TRANSFEROUT - TRANSFERS OUT	<u>15,000,000</u>	<u>-</u>	<u>15,000,000</u>	<u>0.00%</u>
EXPENDITURE	<u><u>198,697,999</u></u>	<u><u>5,498,184</u></u>	<u><u>193,199,815</u></u>	<u><u>2.77%</u></u>

Graphs

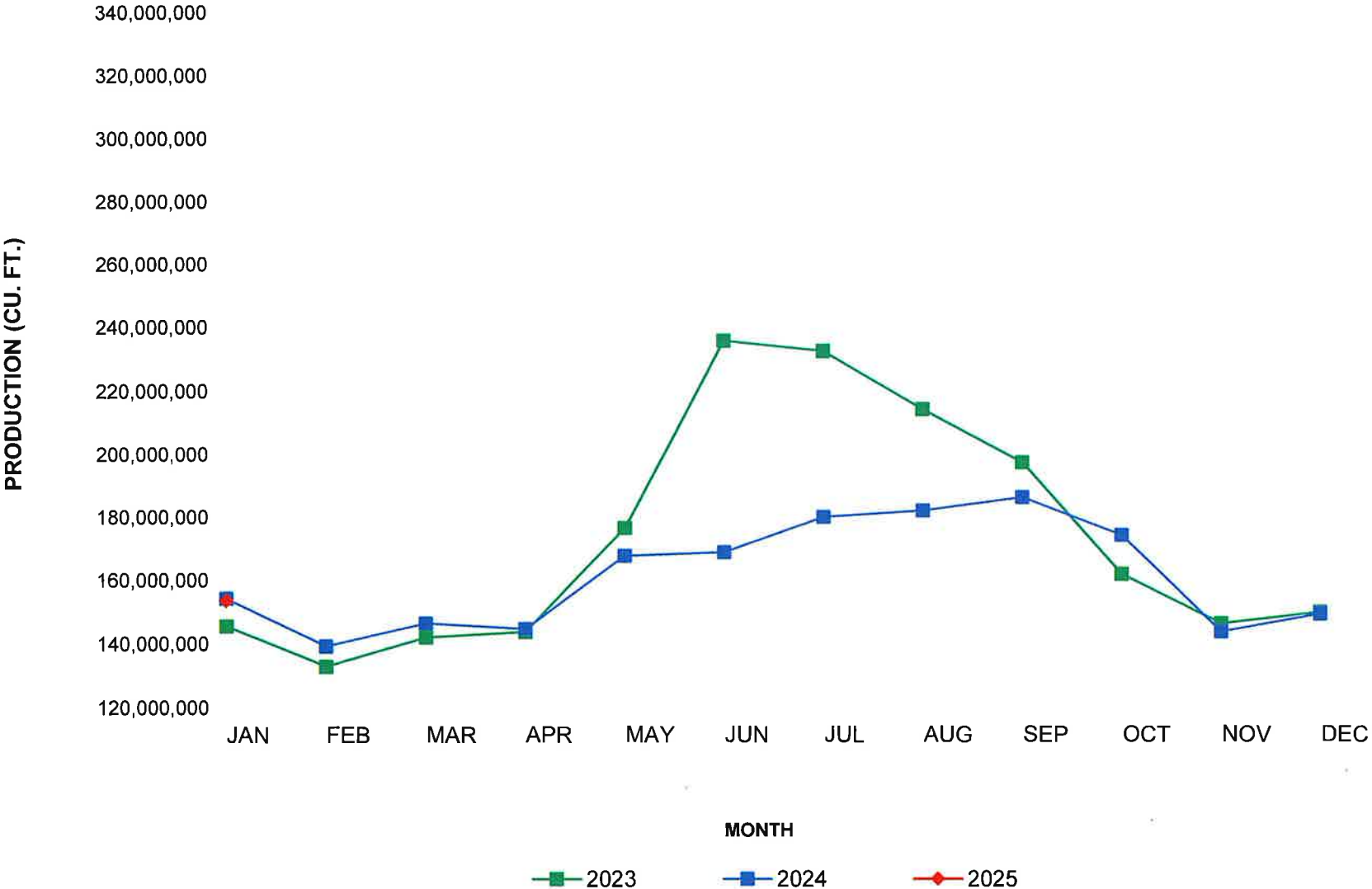
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



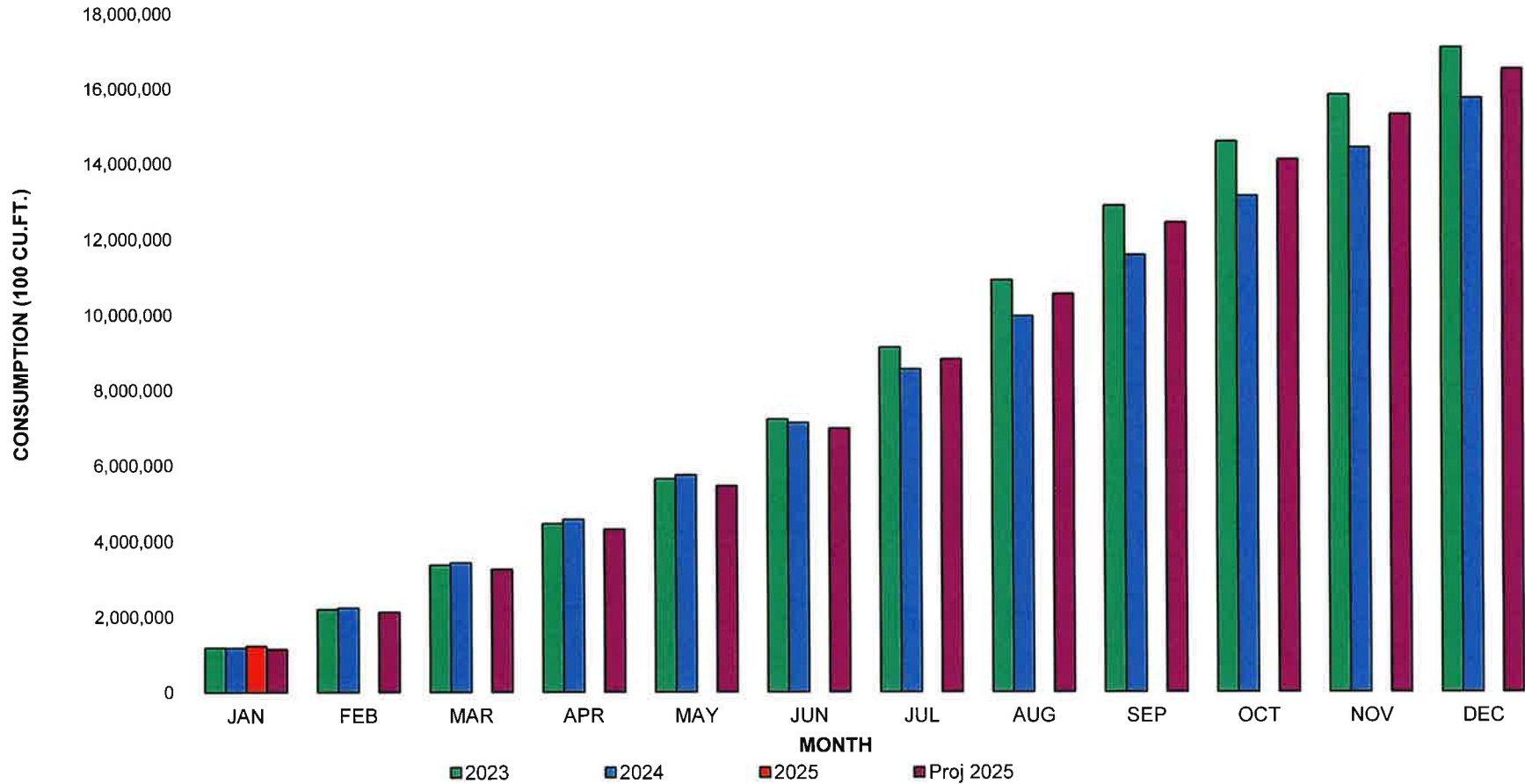
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



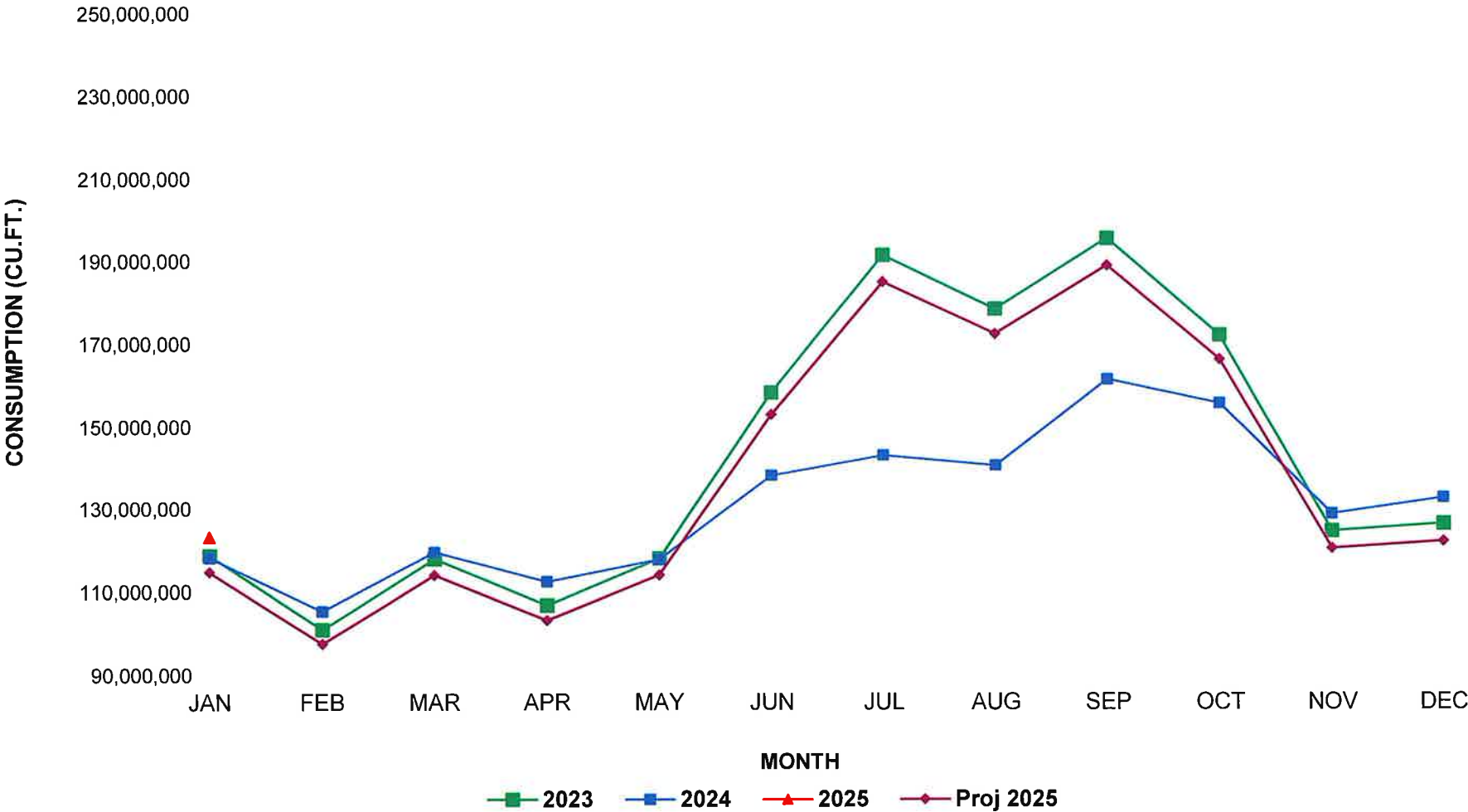
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



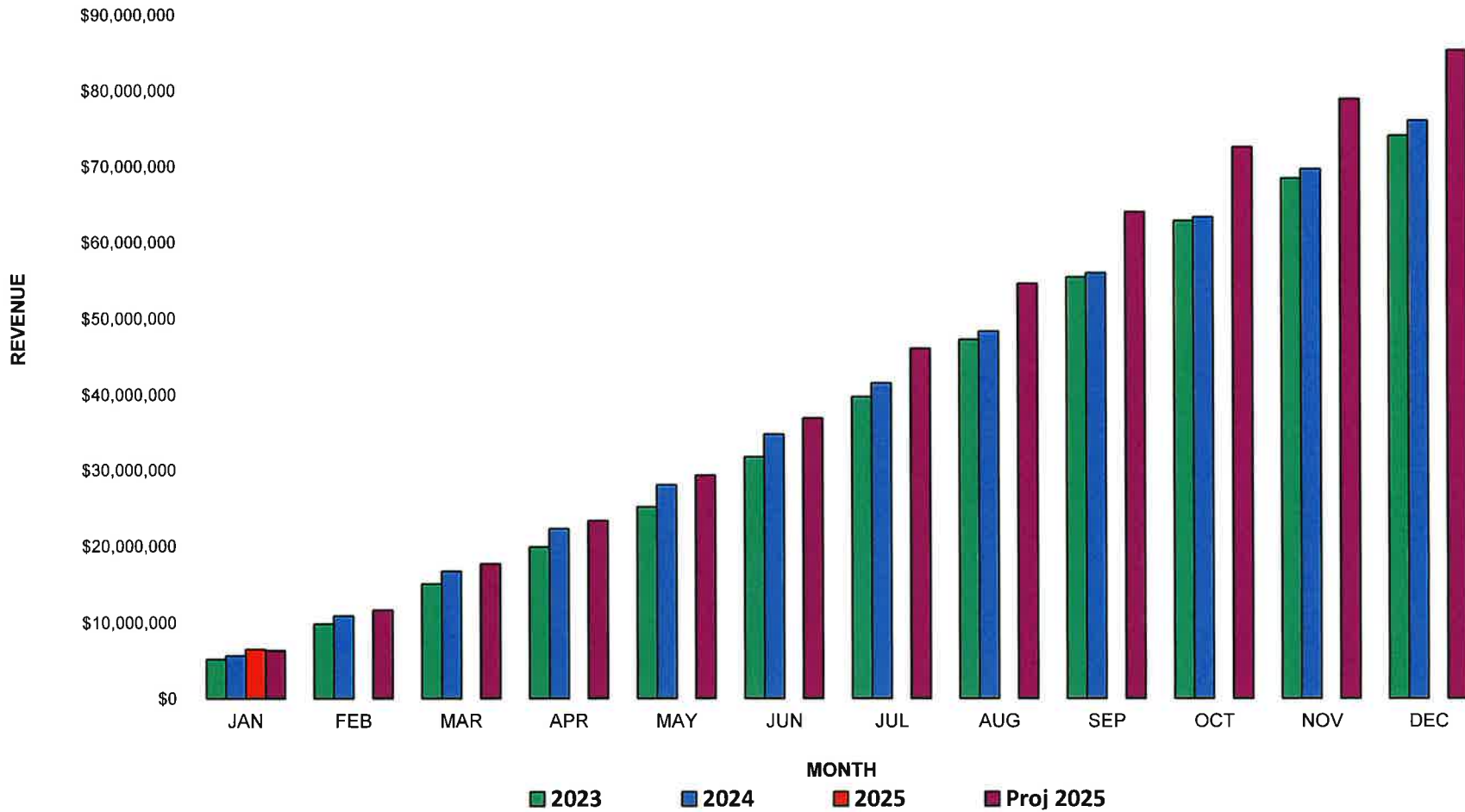
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



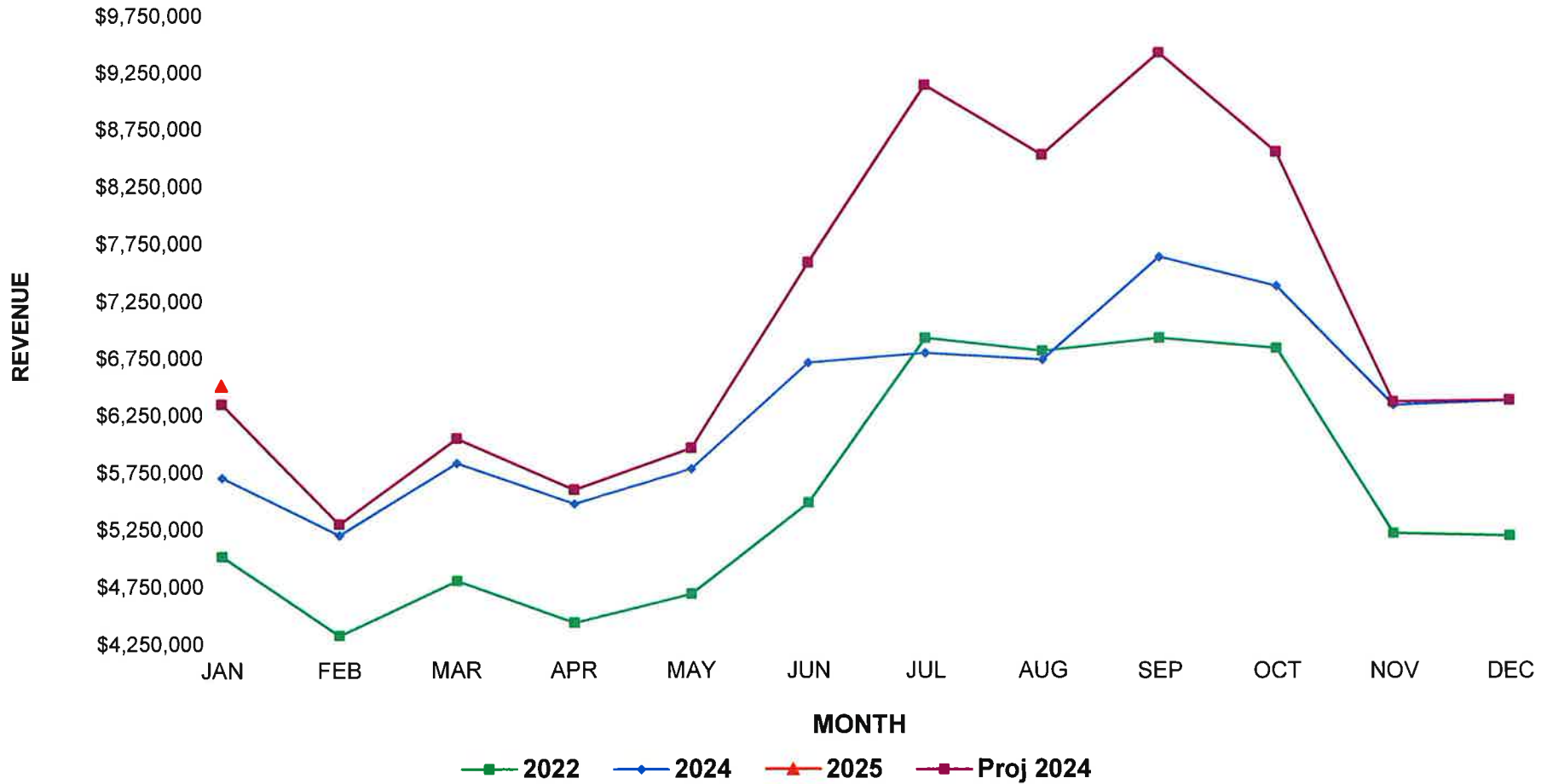
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.