

REPORTS ON THE FINANCIAL OPERATIONS OF THE SAINT PAUL REGIONAL WATER SERVICES
FOR THE MONTH OF

APRIL

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 - April 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	(300)	700	30.00%
WATER SERVICE BASE FEE	(14,077,000)	(4,775,243)	9,301,757	33.92%
WATER MAIN SURCHARGE	(3,571,176)	(990,191)	2,580,985	27.73%
AUTO FIRE ANNUAL CHARGE	(280,000)	(284,887)	(4,887)	101.75%
ST PAUL WATER	(45,392,016)	(12,592,571)	32,799,445	27.74%
FALCON HEIGHTS WATER	(756,897)	(204,418)	552,479	27.01%
LAUDERDALE WATER	(266,345)	(76,124)	190,221	28.58%
MAPLEWOOD WATER	(7,551,411)	(1,787,061)	5,764,350	23.67%
MENDOTA HEIGHTS WATER	(2,815,224)	(828,905)	1,986,319	29.44%
UNIV OF MIN WATER	(6,384,838)	(1,572,181)	4,812,657	24.62%
ROSEVILLE WATER	(10,491)	(4,240)	6,251	40.41%
SOUTH ST PAUL WATER	(3,351,289)	(1,190,028)	2,161,261	35.51%
WEST ST PAUL WATER	(9,330)	(3,472)	5,858	37.21%
NEWPORT WATER	(1,302,357)	(366,123)	936,234	28.11%
LITTLE CANADA WATER	(1,171)	(968)	203	82.65%
SUNFISH LAKE WATER	(184,462)	(43,790)	140,673	23.74%
LILYDALE WATER	(13,936)	(16,690)	(2,754)	119.76%
CITY OF MENDOTA WATER	(650,000)	(223,642)	426,358	34.41%
TOTAL WATER SALES	(86,618,943)	(24,960,834)	61,658,109	28.82%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - April 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
SLUDGE PROCESSING	(100,000)	(11,504)	22,331	11.50%
METER TESTING FEE	-	(35)	1,164	0.00%
METER READING CHARGE	(4,100)	(1,296)	1,960	31.61%
CUT OFFS	(3,000)	(1,600)	-	53.33%
THAWING SERVICES AND MAINS	(1,000)	(2,400)	18,400	240.00%
WATER SAMPLE TESTING	-	3,600	38,885	0.00%
PRIVATE HYDRANT STANDBY CHARGE	(17,000)	(18,975)	730,651	111.62%
RPZ BACKFLOW PREVENTER FEE	(190,000)	(59,255)	(15)	31.19%
ANTENNA SITE RENTAL FEE	(905,000)	(761,480)	2,540	84.14%
ADMIN FEE LEAD REPLACEMENT	(15,000)	-	3,930	0.00%
HYDRANT METER RENTAL	(20,000)	(2,340)	-	11.70%
INSP FEE WINTER HYD PERMIT	(22,000)	(4,605)	12,406	20.93%
REPAIRS	(85,000)	-	15,060	0.00%
TURN ON AND OFF	(100,000)	(34,833)	9,012	34.83%
COLLECTION FEE	(1,550,000)	(377,673)	230,223	24.37%
RECOVERED CHGS IN OUT CITY	(75,000)	(1,653)	11,048	2.20%
LATE CHARGES	(691,000)	(329,691)	15,582	47.71%
INSIDE PIPING RESIDENTIAL	(45,000)	(22,304)	2,700	49.56%
INSIDE PIPING COMMERCIAL	(75,000)	(16,400)	9,870	21.87%
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(7,380)	-	29.52%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - April 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
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)	(17,845)	82,155	0.00%
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)	(300)	1,700	15.00%
METER SET AND SEAL 8 INCH	(750)	(300)	450	40.00%
DOCK PERMITS	(600)	(525)	75	87.50%
METER REPAIR AND REPLACEMENT	(60,000)	(30,160)	29,840	50.27%
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	<u>(4,192,600)</u>	<u>(1,706,588)</u>	<u>2,486,012</u>	<u>40.70%</u>
RIGHT OF WAY CHARGE	<u>(1,875,000)</u>	<u>(613,863)</u>	<u>1,261,137</u>	<u>32.74%</u>
TOTAL UTILITY COST RECOVERY	<u>(1,875,000)</u>	<u>(613,863)</u>	<u>1,261,137</u>	<u>32.74%</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%
INTEREST ACCRUED REVENUE	-	252,133	252,133	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - April 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST NON POOL	(400,000)	(734,104)	(334,104)	183.53%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(481,971)	318,029	60.25%
ASSET CONTRIB METER	(80,000)	(71,925)	8,075	89.91%
ASSET CONTRIB AUTOFIRE	(200,000)	6,504	206,504	-3.25%
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)	1,160	51,160	-2.32%
ASSET CONTR SVC CONNECT 3 OR MORE	(75,000)	160	75,160	-0.21%
TOTAL CONTRIBUTIONS	(465,000)	(64,101)	400,899	13.79%
FEDERAL GRANT STATE ADMIN	(67,370,000.00)	(3,814,802.24)	63,555,198	5.66%
RETURNED PAYMENT FEE	(4,000.00)	(2,520.00)	1,480	63.00%
SALE OF SCRAP SCRAP METAL	(2,000.00)	(7,038.30)	(5,038)	351.92%
PENALTY AND FINE	-	(3,000.00)	(3,000)	0.00%
REFUNDS OVERPAYMENTS	-	(22,507.82)	(22,508)	0.00%
JURY DUTY PAY	-	(80.00)	(80)	0.00%
OTHER MISC REVENUE	-	(243.66)	(244)	0.00%
INTRA FUND IN 2023 BOND DRAW	(15,000,000.00)	(338,099.83)	14,661,900	0.00%
PROCEEDS FROM NOTE ISSUANCE	(12,000,000.00)	-	12,000,000	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - April 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
PROCEEDS FROM NOTE ISSUANCE PFA 2024	-	(7,294,007.92)	(7,294,008)	0.00%
PROCEEDS FROM LOAN	(14,230,000)	(651,796)	13,578,204	4.58%
REPAYMENT OF ADVANCE	(200,000)	-	200,000	0.00%
SALE OF CAPITAL ASSET	-	(9,529)	(9,529)	0.00%
USE OF FUND EQUITY	(7,827,456)	-	7,827,456	0.00%
OTHER FINANCING SOURCES	(116,633,456)	(12,143,625)	104,489,831	10.41%
REVENUE	(210,697,999)	(39,970,984)	170,727,015	18.97%

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 - April 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,593,289	7,213,246	14,380,043	33.41%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	3,229,100	7,373,849	30.45%
Total EMPLOYEE EXPENSE	<u>32,196,238</u>	<u>10,442,346</u>	<u>21,753,892</u>	<u>32.43%</u>
Total PROFESSIONAL SERVICES	2,400,950	335,009	2,065,941	13.95%
Total SKILLED SERVICES	2,458,500	664,786	1,793,714	27.04%
Total FINANCIAL SERVICES	228,000	90,614	137,386	39.74%
Total BUILDING REPAIR MAINT SERVICES	468,000	108,559	359,441	23.20%
Total MACHINERY AND EQUIPMENT	304,200	54,434	249,766	17.89%
Total INFRASTRUCTURE REPAIR	63,222,606	565,420	62,657,186	0.89%
Total OTHER REPAIR	392,000	27,291	364,709	6.96%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	284,600	124,061	160,539	43.59%
Total COMMUNICATIONS SERVICES	1,152,776	100,787	1,051,989	8.74%
Total WATER SEWER SERVICES	51,000	14,406	36,594	28.25%
Total REAL ESTATE SERVICE CHGS	80,000	11,373	68,627	14.22%
Total DELIVERY SERVICES	393,875	127,494	266,381	32.37%
Total DATA PRINT SERVICES	257,700	54,057	203,643	20.98%
Total TRAVEL AND TRAINING	278,425	96,978	181,447	34.83%
Total MILEAGE AND PARKING	5,950	601	5,349	10.10%

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - April 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
Total INTERNAL CHARGES	5,135,974	(27,065)	5,163,039	-0.53%
Total OTHER SERVICE EXPENSE	2,954,500	132,492	2,822,008	4.48%
Total SERVICES	80,081,746	2,493,151	77,588,595	3.11%
Total COMM MATERIAL AND SUPPLIES	32,800	6,388	26,412	19.48%
Total COMPUTER MATERIAL AND SUPPLIES	776,673	402,644	374,029	51.84%
Total PAPER AND FORMS	114,000	10,021	103,979	8.79%
Total OFFICE EQUIPMENT AND FURNITURES	106,100	55,221	50,879	52.05%
Total GENERAL OFFICE SUPPLIES	35,000	24,644	10,356	70.41%
Total VEHICLE COMMODITIES	467,000	83	466,917	0.02%
Total BUILDING UTILITIES	3,235,170	731,290	2,503,880	22.60%
Total BUILDING REPAIR SUPPLIES	296,800	123,929	172,871	41.76%
Total STREET MAINTENANCE MATERIALS	11,500	692	10,808	6.02%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	20,898	58,302	26.39%
Total EQUIPMENT PARTS	457,000	193,359	263,641	42.31%
Total EMPLOYEE CLOTHING	114,620	84,320	30,300	73.56%
Total PUBLIC SAFETY SUPPLIES	209,000	58,488	150,512	27.98%
Total FIELD AND SHOP SUPPLIES	311,400	40,024	271,376	12.85%
Total RECREATION SUPPLIES	38,900	923	37,977	2.37%
Total RAW MATERIAL	389,800	30,864	358,936	7.92%

Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - April 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
Total INFRASTRUCTURE SUPPLIES	5,811,780	1,296,504	4,515,276	22.31%
Total GEN MATERIALS AND SUPPLIES	518,000	176,452	341,548	34.06%
Total MATERIALS AND SUPPLIES	13,004,743	3,256,744	9,747,999	25.04%
Total LOAN EXPENSE	200,000	-	200,000	0.00%
Total GRANT EXPENSE	-	15,489	(15,489)	0.00%
Total TORT LIABILITY	140,000	43,501	96,499	31.07%
Total MISCELLANEOUS EXPENSE	368,900	125,000	243,900	33.88%
Total Bad Debt	-	(8,759)	8,759	0.00%
Total OTHER MISCELLANEOUS	708,900	175,231	533,669	24.72%
CAPITAL ADJUSTMENTS	54,024,120	10,719,985	43,304,135	19.84%
DEPRECIATION EXPENSE	(612,000)	960,468	41,731,667	-156.94%
CAPITALADJ - CAPITAL OUTLAY ADJUSTMENTS	53,412,120	11,680,453	-	21.87%
NOTE PRINCIPAL	8,886,786	-	8,886,786	0.00%
REVENUE BOND INTEREST	3,933,550	-	3,933,550	0.00%
OTHER DEBT INTEREST	3,348,916	-	3,348,916	0.00%

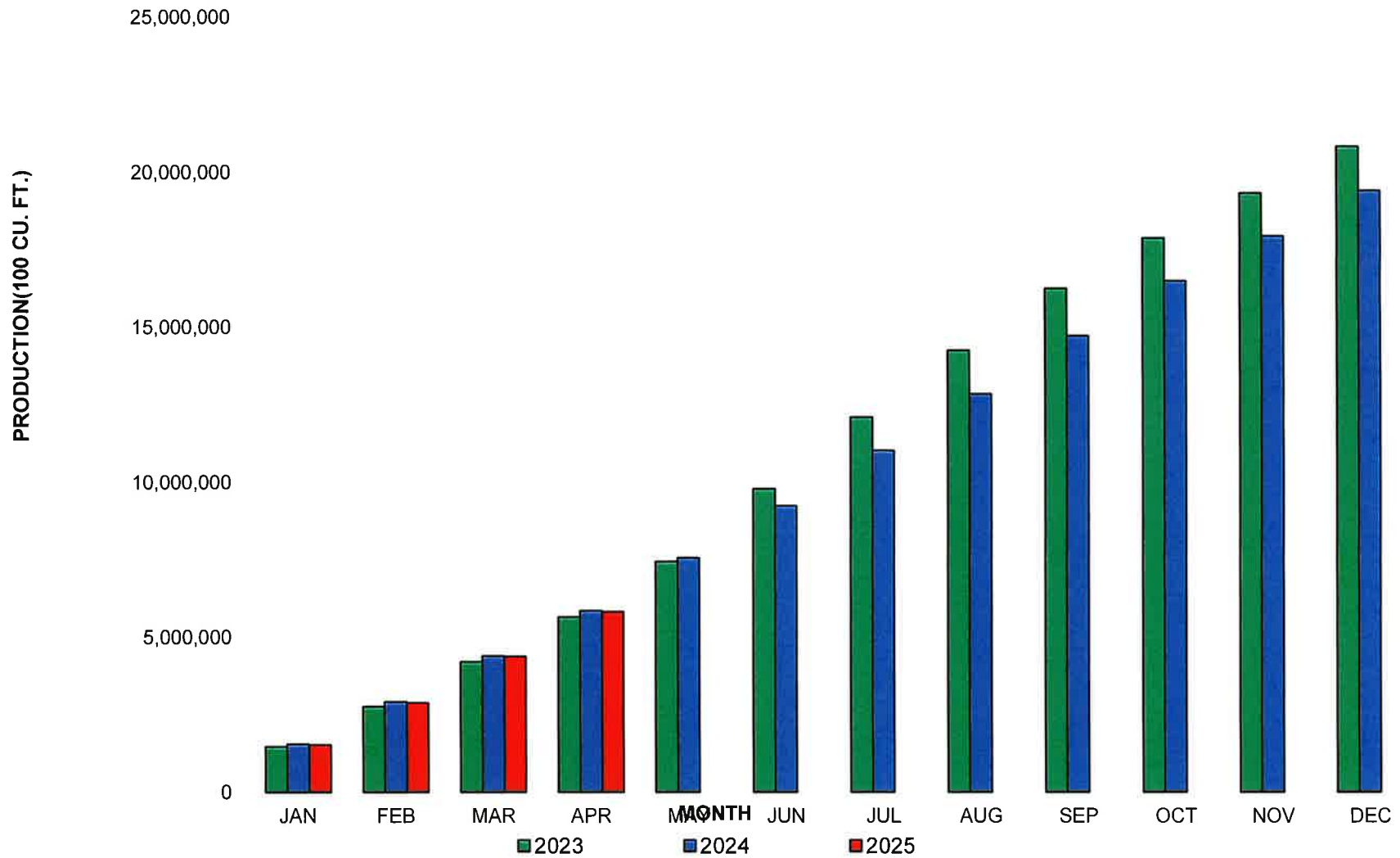
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - April 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
DEBT ISSUANCE COST	125,000	-	125,000	0.00%
DEBTSERVICE - DEBT SERVICE	16,294,252	-	16,294,252	0.00%
INTRA FUND TRANSFER OUT	15,000,000	338,100	14,661,900	2.25%
TRANSFEROUT - TRANSFERS OUT	15,000,000	338,100	14,661,900	2.25%
EXPENDITURE	210,697,999	28,386,025	182,311,974	13.47%

Graphs

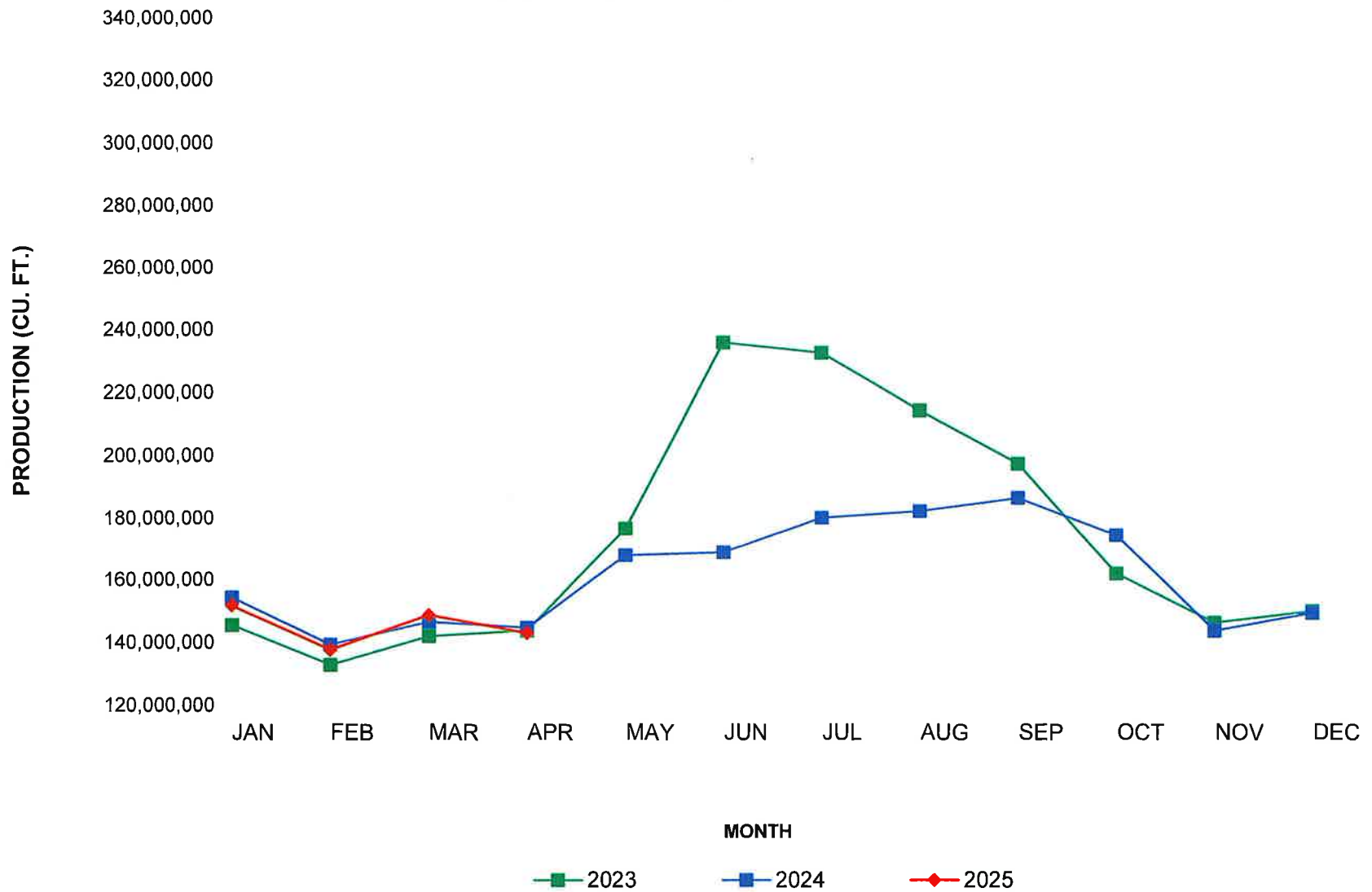
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



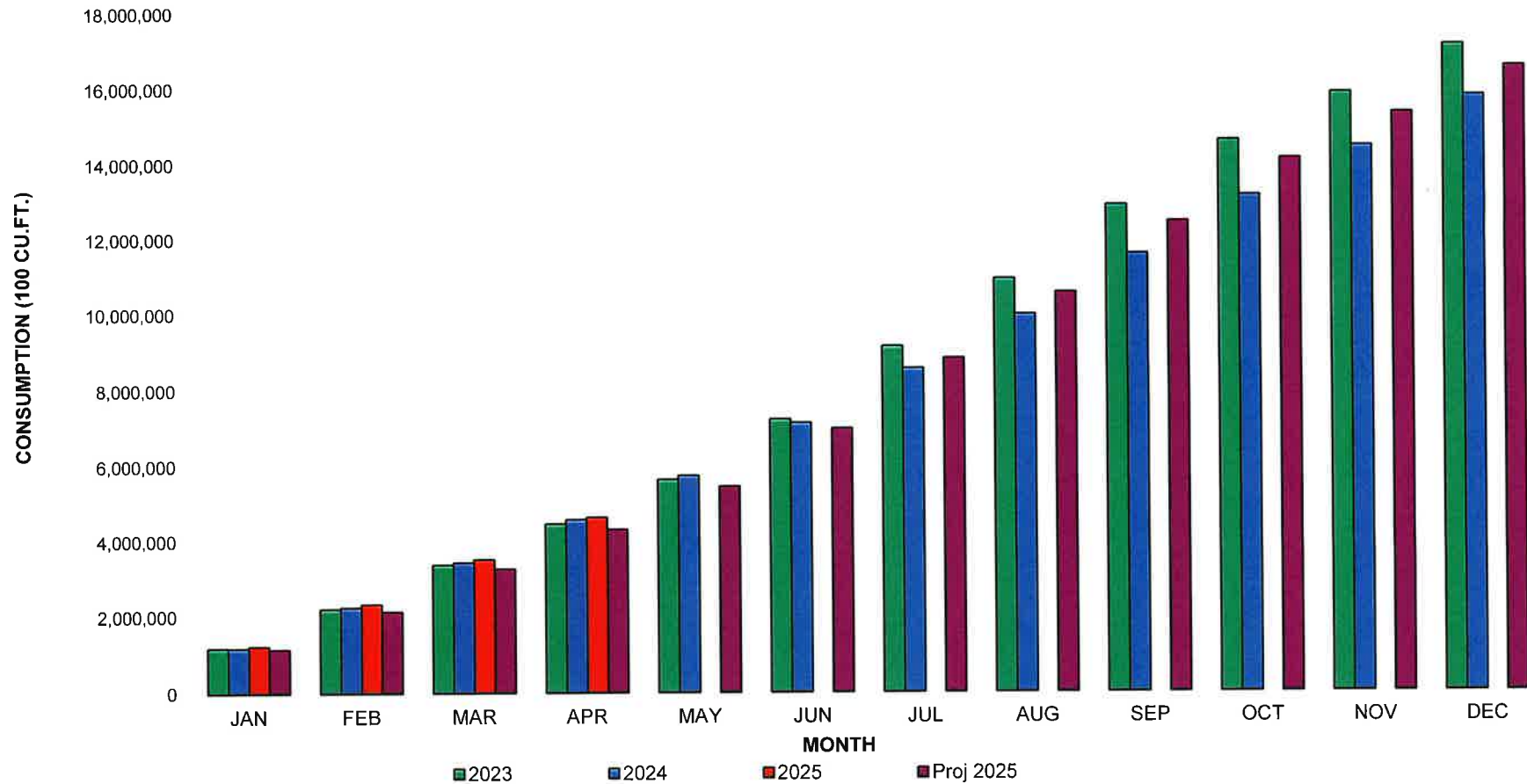
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



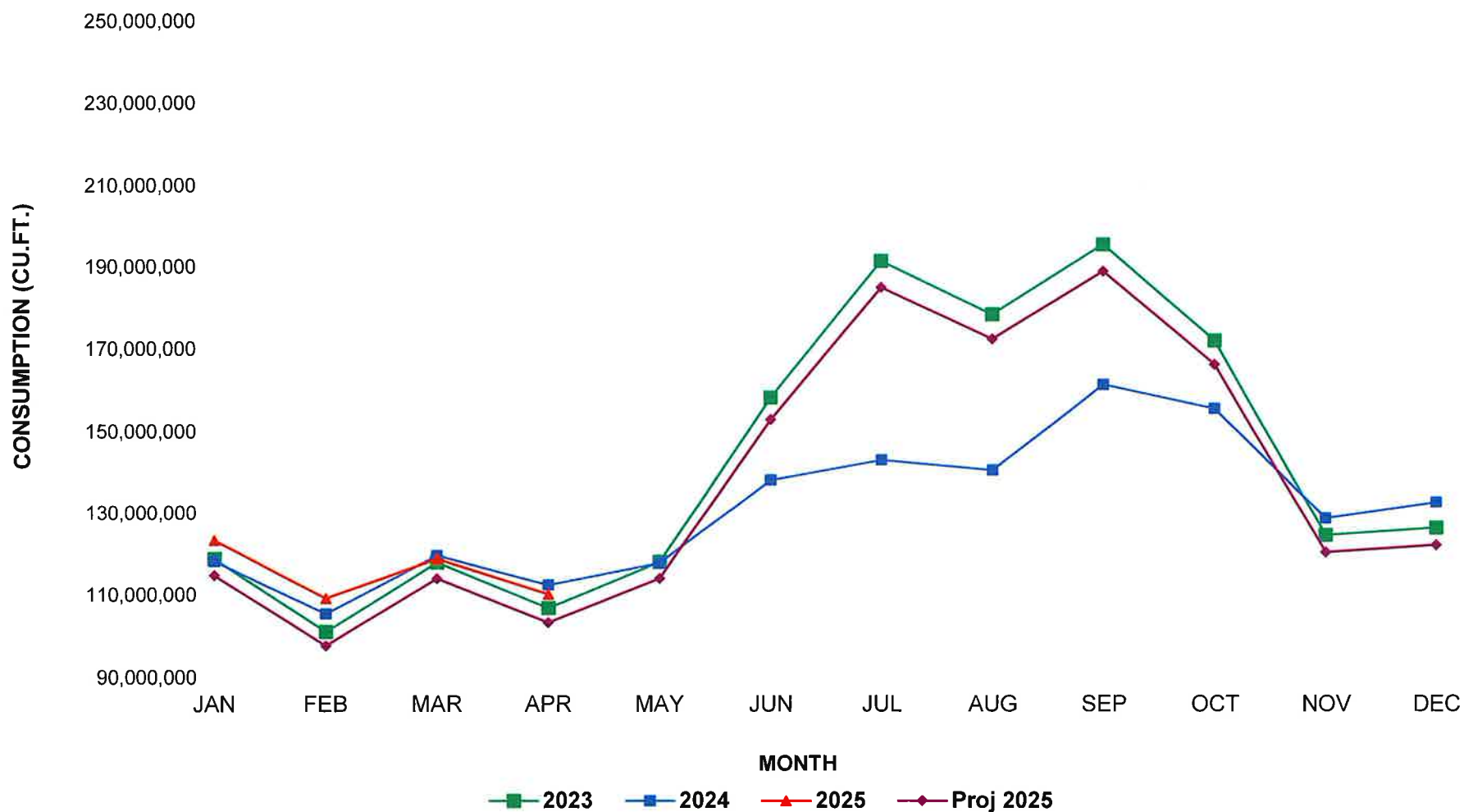
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



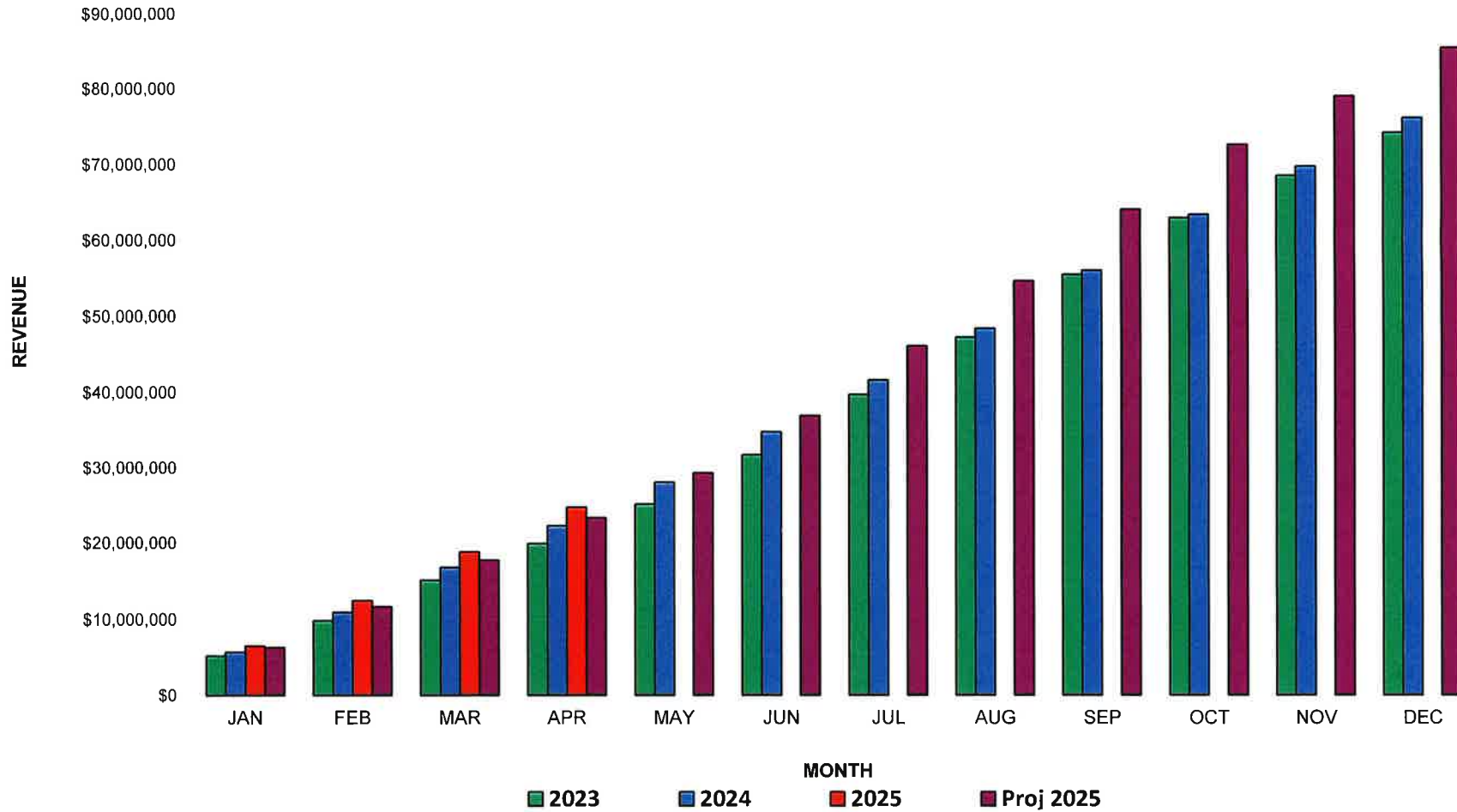
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



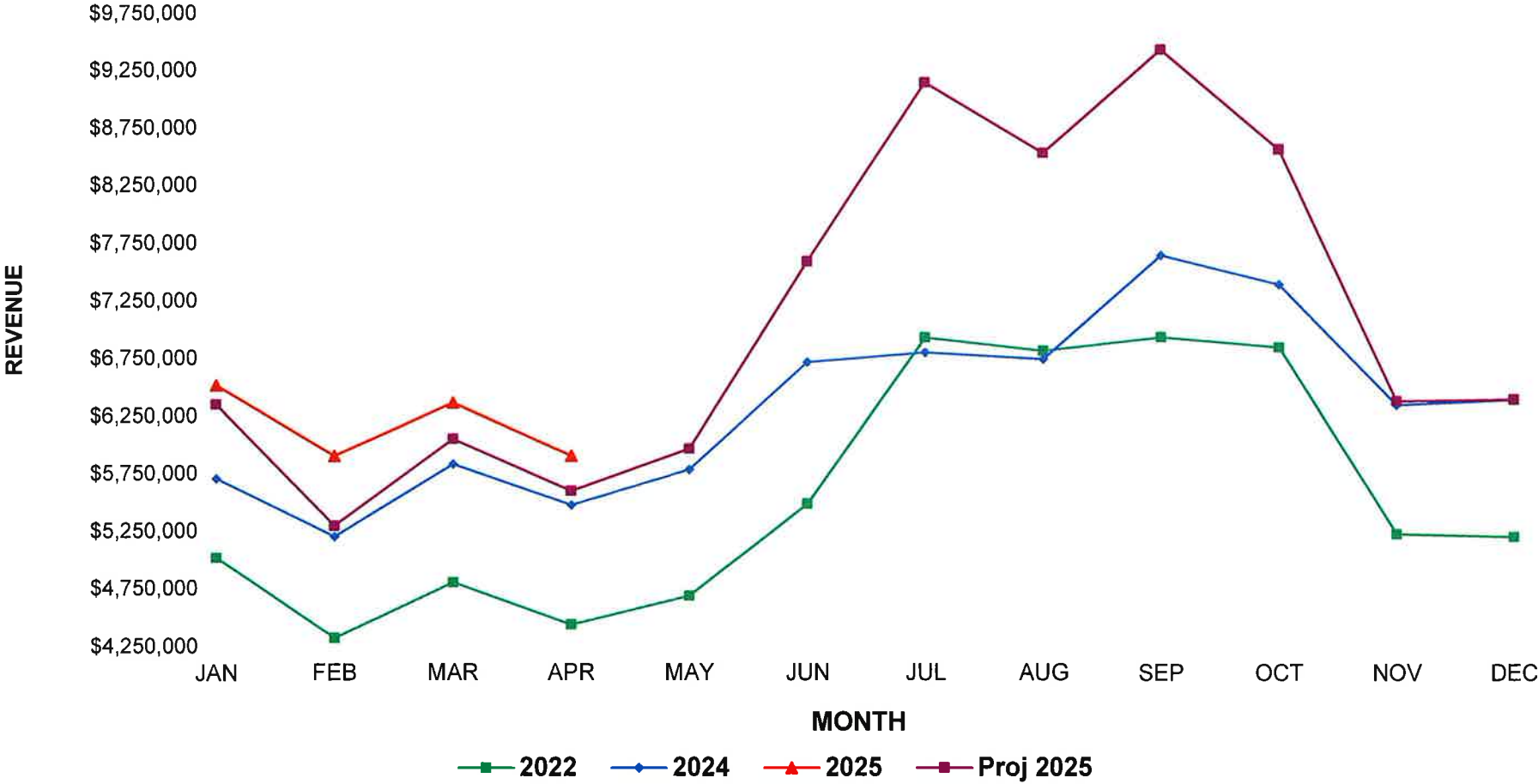
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.