

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

FOR THE MONTH OF

MAY

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 - May 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	(300)	700	30.00%
WATER SERVICE BASE FEE	(14,077,000)	(5,978,422)	8,098,578	42.47%
WATER MAIN SURCHARGE	(3,571,176)	(1,240,891)	2,330,285	34.75%
AUTO FIRE ANNUAL CHARGE	(280,000)	(285,130)	(5,130)	101.83%
ST PAUL WATER	(45,392,016)	(16,197,800)	29,194,216	35.68%
FALCON HEIGHTS WATER	(756,897)	(290,277)	466,620	38.35%
LAUDERDALE WATER	(266,345)	(118,582)	147,763	44.52%
MAPLEWOOD WATER	(7,551,411)	(2,132,077)	5,419,334	28.23%
MENDOTA HEIGHTS WATER	(2,815,224)	(898,093)	1,917,131	31.90%
UNIV OF MIN WATER	(6,384,838)	(2,125,766)	4,259,072	33.29%
ROSEVILLE WATER	(10,491)	(4,240)	6,251	40.41%
SOUTH ST PAUL WATER	(3,351,289)	(1,338,579)	2,012,710	39.94%
WEST ST PAUL WATER	(9,330)	(4,463)	4,867	47.84%
NEWPORT WATER	(1,302,357)	(491,154)	811,203	37.71%
LITTLE CANADA WATER	(1,171)	(968)	203	82.65%
SUNFISH LAKE WATER	(184,462)	(51,437)	133,025	27.88%
LILYDALE WATER	(13,936)	(16,690)	(2,754)	119.76%
CITY OF MENDOTA WATER	(650,000)	(297,534)	352,466	45.77%
TOTAL WATER SALES	(86,618,943)	(31,472,402)	55,146,541	36.33%

Saint Paul Regional Water Services
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 For Periods January 1 - May 31, 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)	(1,776)	1,960	43.32%
CUT OFFS	(3,000)	(2,320)	-	77.33%
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)	(89,985)	(15)	47.36%
ANTENNA SITE RENTAL FEE	(905,000)	(774,460)	2,540	85.58%
ADMIN FEE LEAD REPLACEMENT	(15,000)	-	3,930	0.00%
HYDRANT METER RENTAL	(20,000)	(6,160)	-	30.80%
INSP FEE WINTER HYD PERMIT	(22,000)	(6,995)	12,406	31.80%
REPAIRS	(85,000)	-	15,060	0.00%
TURN ON AND OFF	(100,000)	(43,319)	9,012	43.32%
COLLECTION FEE	(1,550,000)	(504,733)	230,223	32.56%
RECOVERED CHGS IN OUT CITY	(75,000)	(4,053)	11,048	5.40%
LATE CHARGES	(691,000)	(406,385)	15,582	58.81%
INSIDE PIPING RESIDENTIAL	(45,000)	(25,626)	2,700	56.95%
INSIDE PIPING COMMERCIAL	(75,000)	(21,584)	9,870	28.78%

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Account Description	Budget	Actual	Variance	Act/Budg %
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(10,890)	-	43.56%
OUTSIDE DITCH 3INCH AND LARGER	(30,000)	(10,290)	19,710	34.30%
CITY FIRE CONSUMPTION	(16,000)	-	16,000	0.00%
HYDRANT WATER USE	(100,000)	(24,819)	75,181	0.00%
METER SET AND SEAL 1 OR LESS	-	(150)	(150)	0.00%
METER SET AND SEAL 3 AND 4 IN	(150)	-	150	0.00%
METER SET AND SEAL 6 INCH	(2,000)	(525)	1,475	26.25%
METER SET AND SEAL 8 INCH	(750)	(375)	375	50.00%
DOCK PERMITS	(600)	(600)	-	100.00%
METER REPAIR AND REPLACEMENT	(60,000)	(38,174)	21,826	63.62%
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	<u>(4,192,600)</u>	<u>(2,002,533)</u>	<u>2,190,067</u>	<u>47.76%</u>
RIGHT OF WAY CHARGE	<u>(1,875,000)</u>	<u>(797,055)</u>	<u>1,077,945</u>	<u>42.51%</u>
TOTAL UTILITY COST RECOVERY	<u>(1,875,000)</u>	<u>(797,055)</u>	<u>1,077,945</u>	<u>42.51%</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>

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

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST INTERNAL POOL	(400,000)	-	400,000	0.00%
INTEREST ACCRUED REVENUE	-	252,133	252,133	0.00%
INTEREST NON POOL	(400,000)	(729,104)	(329,104)	182.28%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(476,971)	323,029	59.62%
ASSET CONTRIB METER	(80,000)	(89,067)	(9,067)	111.33%
ASSET CONTRIB AUTOFIRE	(200,000)	(6,824)	193,176	3.41%
ASSET CONTRIB HYDRANT	(10,000)	-	10,000	0.00%
ASSET CONTRIB MAIN	(50,000)	(13,792)	36,208	27.58%
ASSET CONTR SVC CONNECT 2 OR LESS	(50,000)	(3,250)	46,750	6.50%
ASSET CONTR SVC CONNECT 3 OR MORE	(75,000)	160	75,160	-0.21%
TOTAL CONTRIBUTIONS	(465,000)	(112,773)	75,160	-0.21%
FEDERAL GRANT STATE ADMIN	(67,370,000.00)	(3,915,607.90)	63,454,392	5.81%
RETURNED PAYMENT FEE	(4,000.00)	(2,760.00)	1,240	69.00%
SALE OF SCRAP SCRAP METAL	(2,000.00)	(10,766.64)	(8,767)	538.33%
PENALTY AND FINE	-	(3,000.00)	(3,000)	0.00%
SETTLEMENT AWARDS	-	(1.00)	(1)	0.00%
REFUNDS OVERPAYMENTS	-	(17,417.23)	(17,417)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
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	2.25%
PROCEEDS FROM NOTE ISSUANCE	(12,000,000.00)	-	12,000,000	0.00%
PROCEEDS FROM NOTE ISSUANCE PFA 2024	-	(10,245,104)	(10,245,104)	0.00%
PROCEEDS FROM LOAN	(14,230,000)	(752,602)	13,477,398	5.29%
REPAYMENT OF ADVANCE	(200,000.00)	-	200,000	0.00%
SALE OF CAPITAL ASSET	-	(14,532.90)	(14,533)	0.00%
USE OF FUND EQUITY	(7,827,456)	-	7,827,456	0.00%
OTHER FINANCING SOURCES	(116,633,456)	(15,300,215)	101,333,241	13.12%
REVENUE	(210,697,999)	(50,161,949)	160,536,050	23.81%

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 - May 31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,593,289	10,251,391	11,341,898	47.47%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	4,299,079	6,303,870	40.55%
Total EMPLOYEE EXPENSE	<u>32,196,238</u>	<u>14,550,470</u>	<u>17,645,768</u>	<u>45.19%</u>
Total PROFESSIONAL SERVICES	2,751,473	390,132	2,361,341	14.18%
Total SKILLED SERVICES	2,614,518	867,193	1,747,325	33.17%
Total FINANCIAL SERVICES	228,000	95,715	132,285	41.98%
Total BUILDING REPAIR MAINT SERVICES	535,069	111,811	423,258	20.90%
Total MACHINERY AND EQUIPMENT	304,200	118,322	185,878	38.90%
Total INFRASTRUCTURE REPAIR	68,386,894	839,795	67,547,099	1.23%
Total OTHER REPAIR	396,111	54,628	341,483	13.79%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	348,949	134,101	214,848	38.43%
Total COMMUNICATIONS SERVICES	1,152,776	189,624	963,153	16.45%
Total WATER SEWER SERVICES	51,000	16,036	34,964	31.44%
Total REAL ESTATE SERVICE CHGS	80,000	18,573	61,427	23.22%
Total DELIVERY SERVICES	393,875	147,653	246,222	37.49%
Total DATA PRINT SERVICES	257,700	54,057	203,643	20.98%
Total TRAVEL AND TRAINING	278,425	108,409	170,016	38.94%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total MILEAGE AND PARKING	5,950	589	5,361	9.90%
Total INTERNAL CHARGES	5,135,974	1,075,804	4,060,170	20.95%
Total OTHER SERVICE EXPENSE	<u>2,957,347</u>	<u>191,378</u>	<u>2,765,969</u>	<u>6.47%</u>
Total SERVICES	<u>85,890,951</u>	<u>4,425,675</u>	<u>81,465,276</u>	<u>5.15%</u>
Total COMM MATERIAL AND SUPPLIES	32,800	6,388	26,412	19.48%
Total COMPUTER MATERIAL AND SUPPLIES	778,090	416,846	361,244	53.57%
Total PAPER AND FORMS	114,000	10,021	103,979	8.79%
Total OFFICE EQUIPMENT AND FURNITURES	111,025	56,787	54,238	51.15%
Total GENERAL OFFICE SUPPLIES	35,000	24,644	10,356	70.41%
Total VEHICLE COMMODITIES	467,000	74,237	392,763	15.90%
Total BUILDING UTILITIES	3,235,170	946,508	2,288,662	29.26%
Total BUILDING REPAIR SUPPLIES	314,079	146,275	167,804	46.57%
Total STREET MAINTENANCE MATERIALS	11,500	692	10,808	6.02%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	25,611	53,589	32.34%
Total EQUIPMENT PARTS	489,564	212,807	276,757	43.47%
Total EMPLOYEE CLOTHING	124,581	87,545	37,036	70.27%
Total PUBLIC SAFETY SUPPLIES	215,609	58,488	157,121	27.13%
Total FIELD AND SHOP SUPPLIES	313,614	59,869	253,745	19.09%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total RECREATION SUPPLIES	38,900	10,617	28,283	27.29%
Total RAW MATERIAL	389,800	105,360	284,440	27.03%
Total INFRASTRUCTURE SUPPLIES	6,070,067	1,847,018	4,223,049	30.43%
Total GEN MATERIALS AND SUPPLIES	<u>525,544</u>	<u>220,351</u>	<u>305,193</u>	<u>41.93%</u>
Total MATERIALS AND SUPPLIES	<u>13,345,543</u>	<u>4,310,063</u>	<u>9,035,480</u>	<u>32.30%</u>
Total LOAN EXPENSE	200,000	-	200,000	0.00%
Total GRANT EXPENSE	19,933	18,957	976	95.11%
Total TORT LIABILITY	140,000	51,501	88,499	36.79%
Total MISCELLANEOUS EXPENSE	<u>368,900</u>	<u>156,250</u>	<u>212,650</u>	<u>42.36%</u>
Total OTHER MISCELLANEOUS	<u>728,833</u>	<u>226,708</u>	<u>502,125</u>	<u>31.11%</u>
CAPITAL ADJUSTMENTS	54,024,120	11,405,491	42,618,629	21.11%
DEPRECIATION EXPENSE	<u>(612,000)</u>	<u>1,877,748</u>	<u>(2,489,748)</u>	<u>-306.82%</u>
CAPITALADJ - CAPITAL OUTLAY ADJUSTMENTS	<u>53,412,120</u>	<u>13,283,240</u>	<u>40,128,880</u>	<u>24.87%</u>
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%

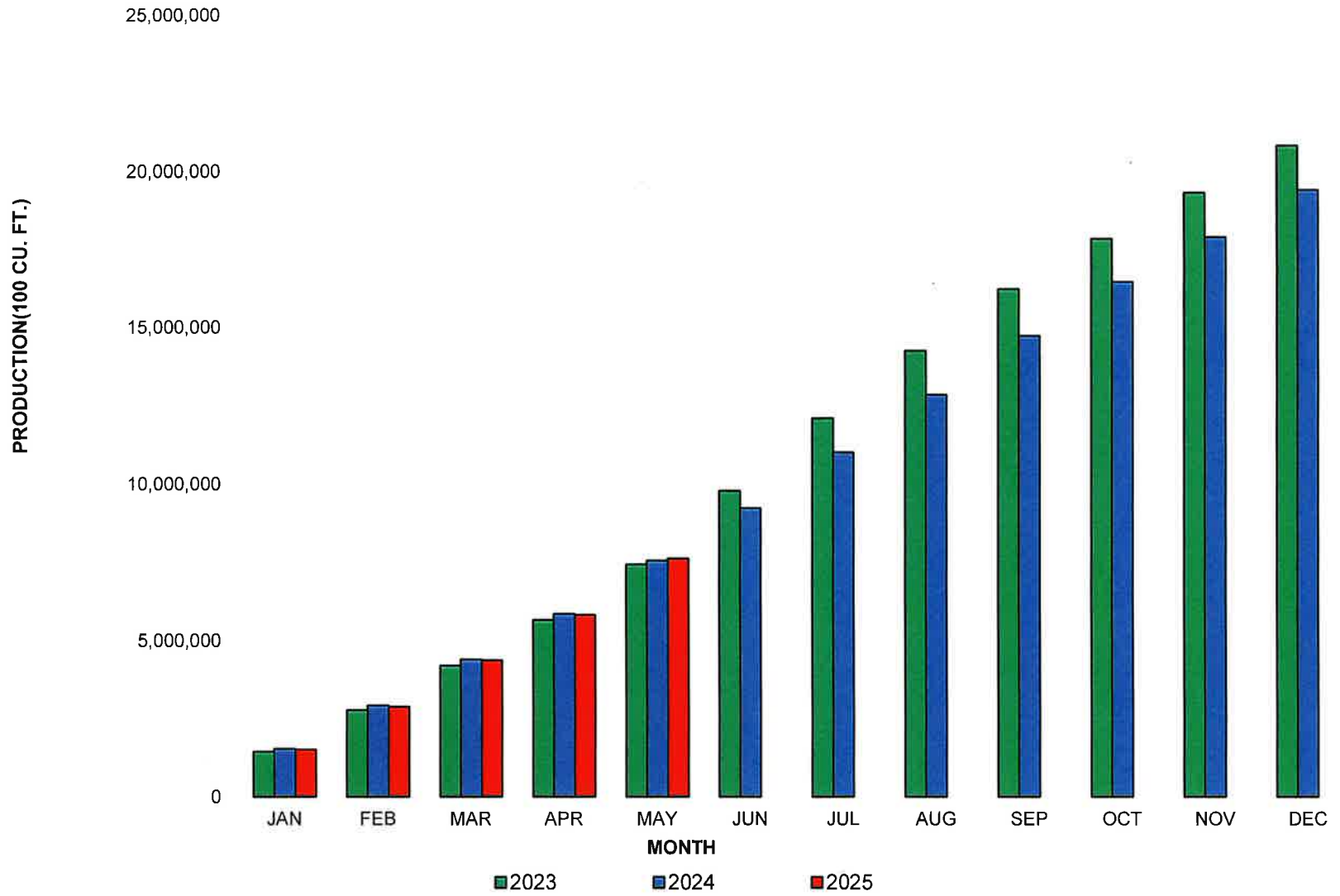
Saint Paul Regional Water Services
 Spending Information By Account
 For Periods January 1 - May 31, 2025

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	<u>216,867,937</u>	<u>37,134,256</u>	<u>179,733,681</u>	<u>17.12%</u>

Graphs

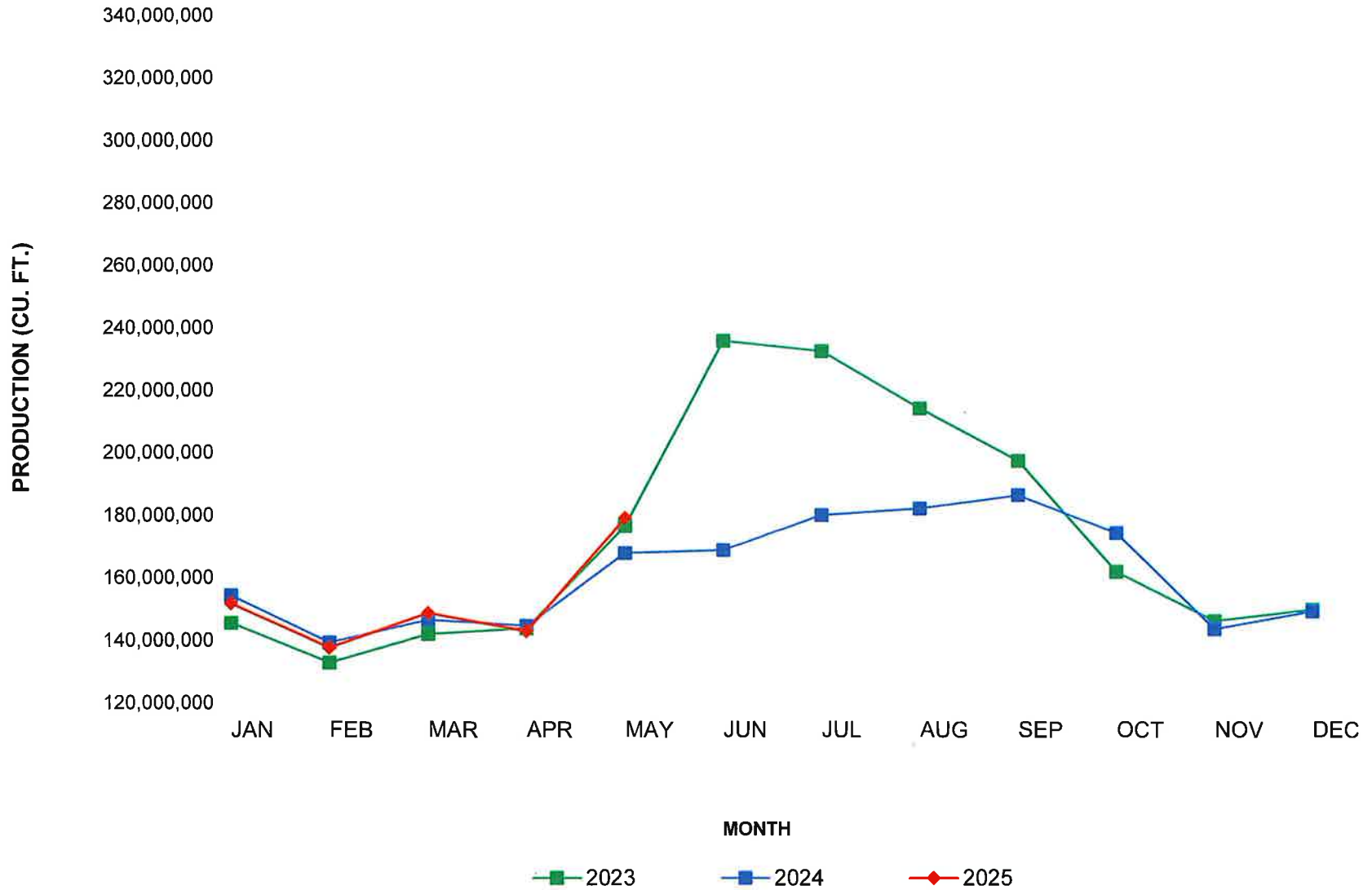
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



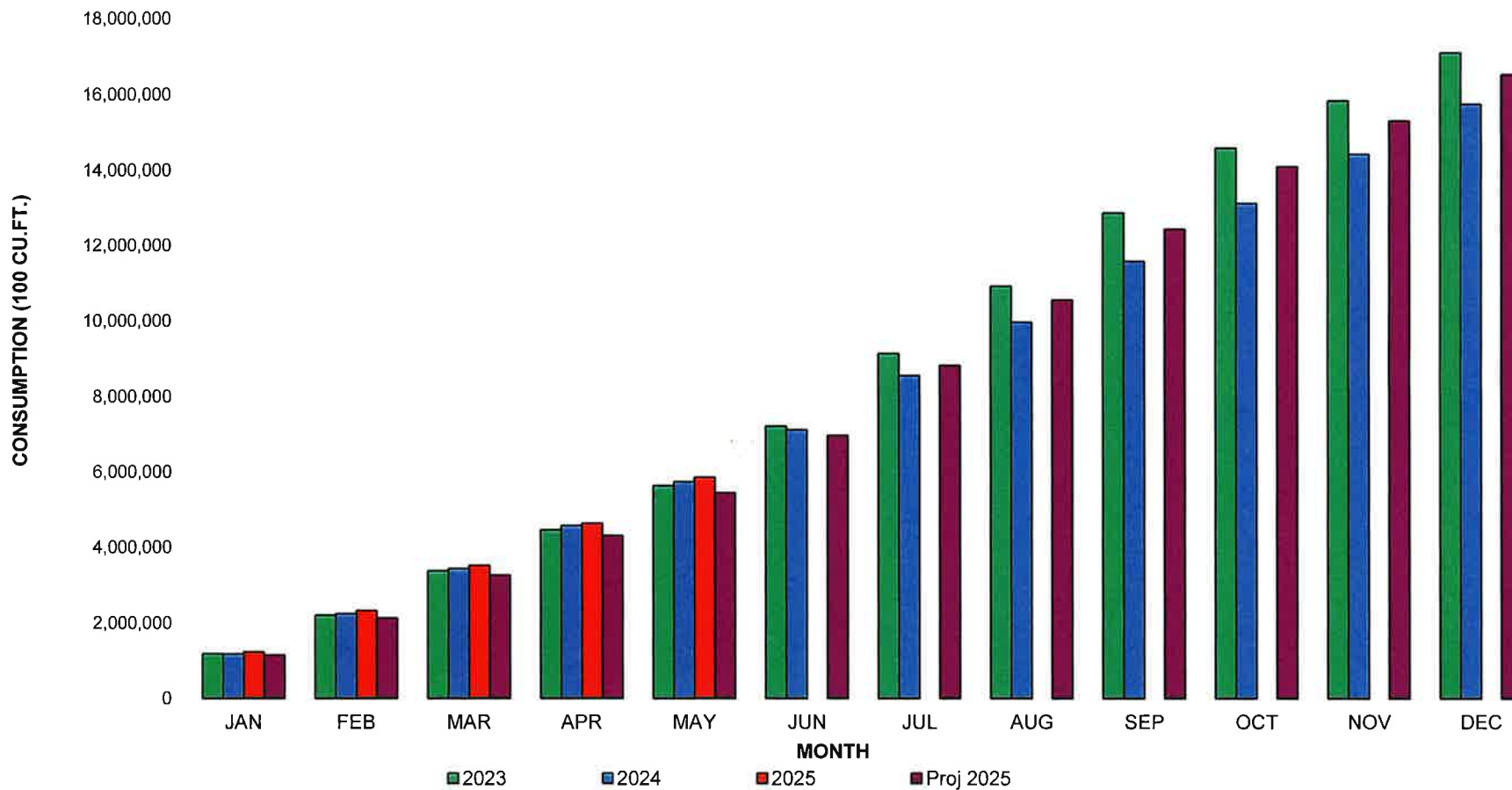
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



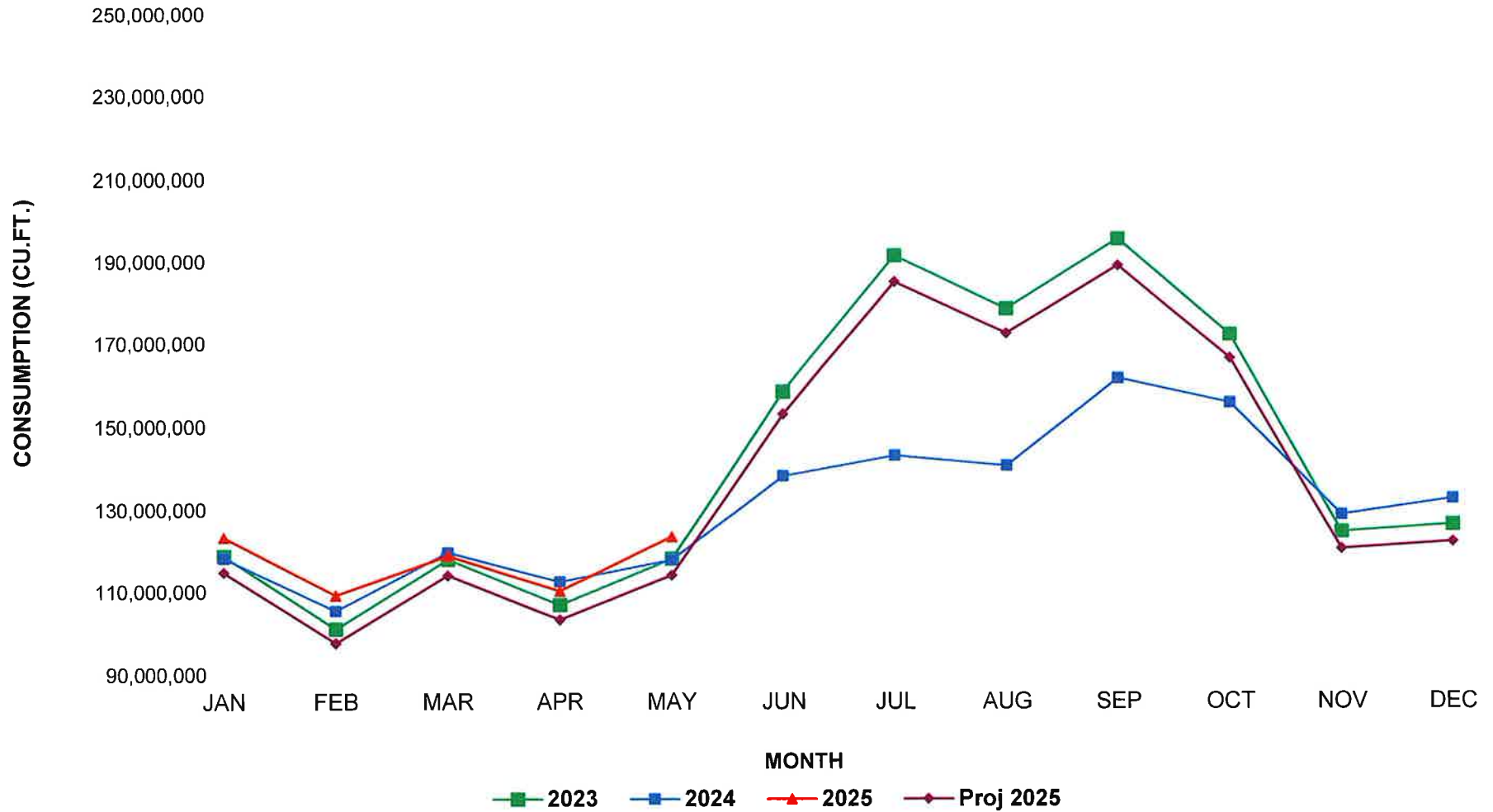
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



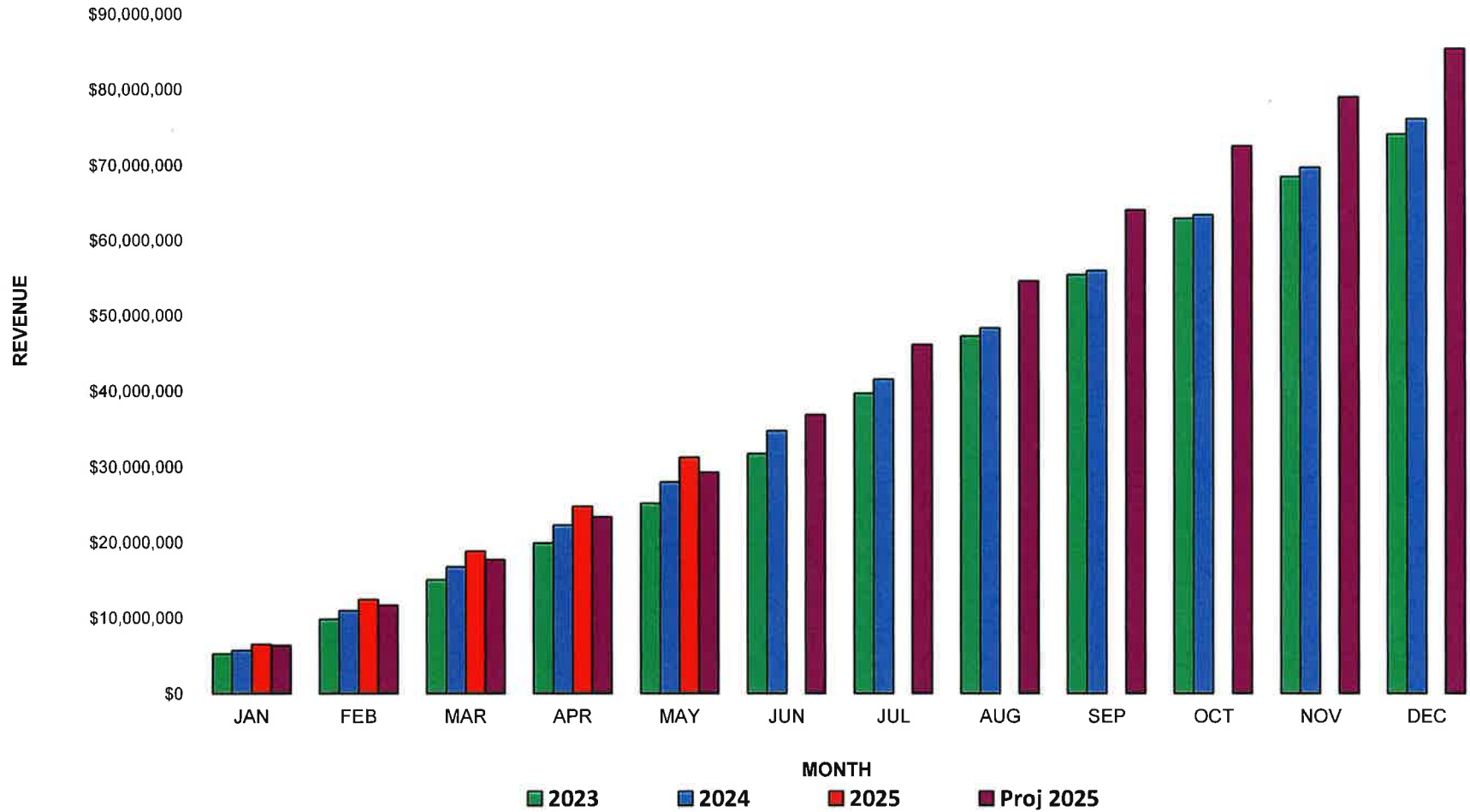
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



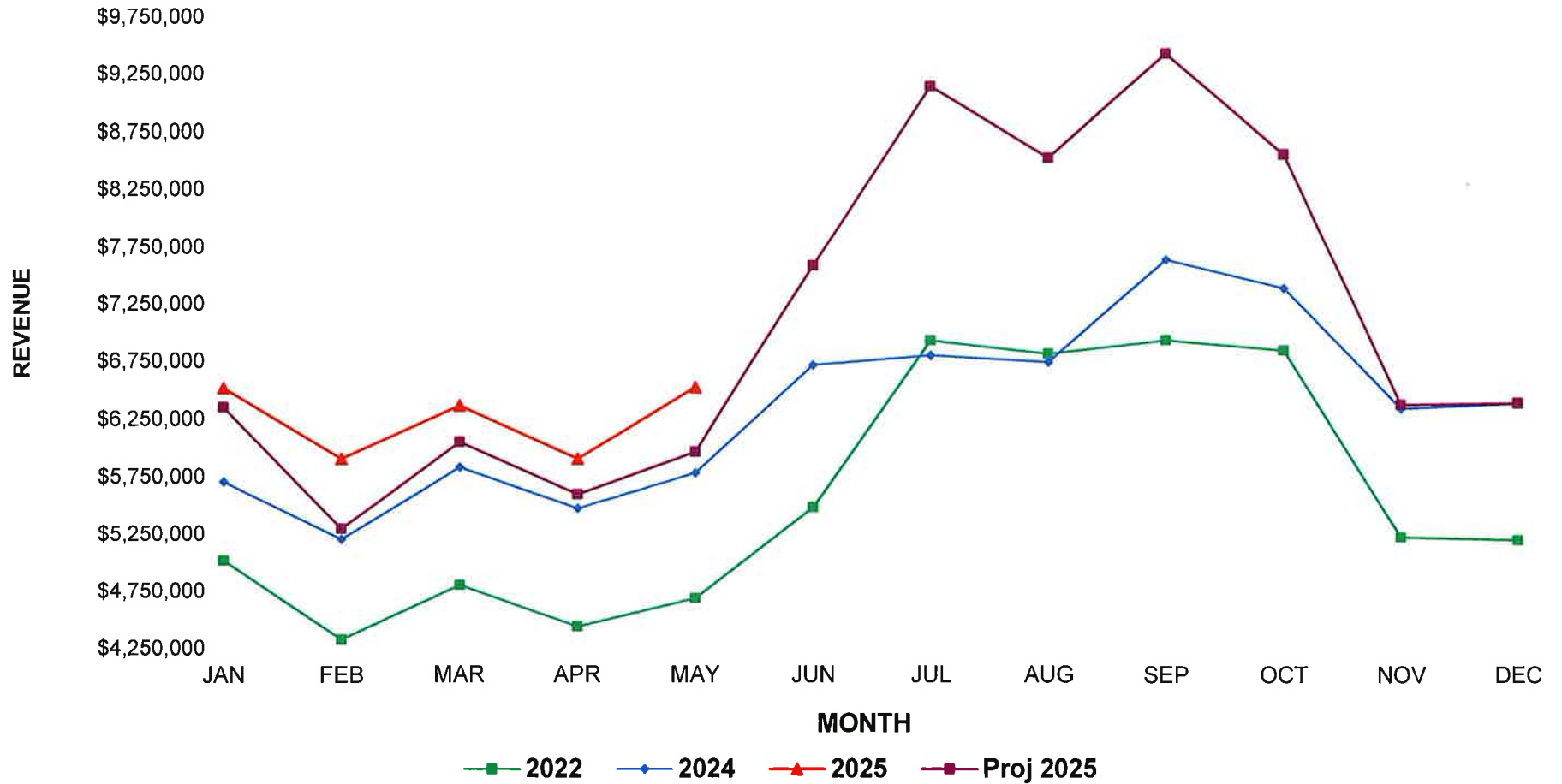
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.