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

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, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	(300)	700	30.00%
WATER SERVICE BASE FEE	(14,077,000)	(8,392,872)	5,684,128	59.62%
WATER MAIN SURCHARGE	(3,571,176)	(1,862,922)	1,708,254	52.17%
AUTO FIRE ANNUAL CHARGE	(280,000)	(285,086)	(5,086)	101.82%
ST PAUL WATER	(45,392,016)	(23,735,985)	21,656,031	52.29%
FALCON HEIGHTS WATER	(756,897)	(349,570)	407,327	46.18%
LAUDERDALE WATER	(266,345)	(145,295)	121,050	54.55%
MAPLEWOOD WATER	(7,551,411)	(3,825,164)	3,726,247	50.65%
MENDOTA HEIGHTS WATER	(2,815,224)	(1,621,598)	1,193,627	57.60%
ROSEVILLE WATER	(10,491)	(6,630)	3,861	63.19%
SOUTH ST PAUL WATER	(3,351,289)	(2,113,610)	1,237,679	63.07%
WEST ST PAUL WATER	(9,330)	(6,371)	2,959	68.29%
NEWPORT WATER	(1,302,357)	(778,369)	523,988	59.77%
LITTLE CANADA WATER	(1,171)	(1,483)	(312)	126.62%
SUNFISH LAKE WATER	(184,462)	(99,957)	84,505	54.19%
LILYDALE WATER	(13,936)	(22,484)	(8,548)	161.34%
CITY OF MENDOTA WATER	(650,000)	(506,748)	143,252	77.96%
TOTAL WATER SALES	(86,618,943)	(47,102,811)	39,516,132	54.38%

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

Account Description	Budget	Actual	Variance	Act/Budg %
SLUDGE PROCESSING	(100,000)	(72,407)	22,331	72.41%
METER TESTING FEE	-	(35)	1,164	0.00%
METER READING CHARGE	(4,100)	(2,424)	1,960	59.12%
CUT OFFS	(3,000)	(3,200)	-	106.67%
THAWING SERVICES AND MAINS	(1,000)	(2,400)	18,400	240.00%
WATER SAMPLE TESTING	-	5,100	38,885	0.00%
PRIVATE HYDRANT STANDBY CHARGE	(17,000)	(18,975)	730,651	111.62%
RPZ BACKFLOW PREVENTER FEE	(190,000)	(124,040)	(15)	65.28%
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)	(7,160)	-	35.80%
INSP FEE WINTER HYD PERMIT	(22,000)	(7,225)	12,406	32.84%
REPAIRS	(85,000)	-	15,060	0.00%
TURN ON AND OFF	(100,000)	(50,824)	9,012	50.82%
COLLECTION FEE	(1,550,000)	(790,501)	230,223	51.00%
RECOVERED CHGS IN OUT CITY	(75,000)	(7,953)	11,048	10.60%
LATE CHARGES	(691,000)	(557,294)	15,582	80.65%
INSIDE PIPING RESIDENTIAL	(45,000)	(37,742)	2,700	83.87%
INSIDE PIPING COMMERCIAL	(75,000)	(27,920)	9,870	37.23%

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

Account Description	Budget	Actual	Variance	Act/Budg %
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(14,310)	-	57.24%
OUTSIDE DITCH 3INCH AND LARGER	(30,000)	(22,470)	7,530	74.90%
CITY FIRE CONSUMPTION	(16,000)	-	16,000	0.00%
HYDRANT WATER USE	(100,000)	(29,394)	70,606	29.39%
METER SET AND SEAL 1 OR LESS	-	(150)	(150)	0.00%
METER SET AND SEAL 3 AND 4 IN	(150)	(75)	75	50.00%
METER SET AND SEAL 6 INCH	(2,000)	(600)	1,400	30.00%
METER SET AND SEAL 8 INCH	(750)	(525)	225	70.00%
DOCK PERMITS	(600)	(600)	-	100.00%
METER REPAIR AND REPLACEMENT	(60,000)	(51,496)	8,504	85.83%
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	(4,192,600)	(2,599,080)	1,593,520	61.99%
RIGHT OF WAY CHARGE	(1,875,000)	(1,093,413)	781,587	58.32%
TOTAL UTILITY COST RECOVERY	(1,875,000)	(1,093,413)	781,587	58.32%
ASSESSMENT INTEREST	(113,000)	-	113,000	0.00%
TOTAL CURRENT SPECIAL ASSESSMENTS	(113,000)	-	113,000	0.00%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - July 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)	(856,017)	(456,017)	214.00%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(603,884)	196,116	75.49%
ASSET CONTRIB METER	(80,000)	(125,542)	(45,542)	156.93%
ASSET CONTRIB AUTOFIRE	(200,000)	(11,312)	188,688	5.66%
ASSET CONTRIB HYDRANT	(10,000)	-	10,000	0.00%
ASSET CONTRIB MAIN	(50,000)	(22,155)	27,845	44.31%
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)	(162,099)	75,160	-0.21%
FEDERAL GRANT STATE ADMIN	(67,370,000.00)	(4,151,289.47)	63,218,711	6.16%
FEDERAL GRANT OTHER ADMIN	-	(27,042.19)	(27,042)	0.00%
CAPITOL REGIONAL WATER DIST	-	(26,300.00)	(26,300)	0.00%
RETURNED PAYMENT FEE	(4,000.00)	(3,360.00)	640	84.00%
SALE OF SCRAP SCRAP METAL	(2,000.00)	(12,232.88)	(10,233)	611.64%
PENALTY AND FINE	-	(3,000.00)	(3,000)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
PROPERTY DAMAGE SETTLEMENT	-	(12,000.00)	(12,000)	0.00%
SETTLEMENT AWARDS	-	(447,864.66)	(447,865)	0.00%
REFUNDS OVERPAYMENTS	-	(11,636.11)	(11,636)	0.00%
JURY DUTY PAY	-	(80.00)	(80)	0.00%
CASH OVER OR SHORT	-	239	239	0.00%
OTHER MISC REVENUE	-	(244)	(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	-	(15,133,538.40)	(15,133,538)	0.00%
PROCEEDS FROM LOAN	(14,230,000.00)	(752,602.10)	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)	(20,933,583)	95,699,873	17.95%
REVENUE	(210,697,999)	(72,494,870)	138,203,129	34.41%

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 - July 31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,593,289	14,126,352	7,466,937	65.42%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	5,655,810	4,947,139	53.34%
Total EMPLOYEE EXPENSE	32,196,238	19,782,163	12,414,075	61.44%
Total PROFESSIONAL SERVICES	2,751,473	487,896	2,263,577	17.73%
Total SKILLED SERVICES	2,614,518	1,095,802	1,518,716	41.91%
Total FINANCIAL SERVICES	228,000	100,671	127,329	44.15%
Total BUILDING REPAIR MAINT SERVICES	535,069	158,629	376,440	29.65%
Total MACHINERY AND EQUIPMENT	304,200	129,964	174,236	42.72%
Total INFRASTRUCTURE REPAIR	68,386,894	5,570,102	62,816,792	8.14%
Total OTHER REPAIR	396,111	106,395	289,716	26.86%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	348,949	158,914	190,035	45.54%
Total COMMUNICATIONS SERVICES	1,152,776	230,585	922,191	20.00%
Total WATER SEWER SERVICES	51,000	29,596	21,404	58.03%
Total REAL ESTATE SERVICE CHGS	80,000	24,633	55,367	30.79%
Total DELIVERY SERVICES	393,875	179,189	214,686	45.49%
Total DATA PRINT SERVICES	257,700	69,471	188,229	26.96%
Total TRAVEL AND TRAINING	278,425	123,767	154,658	44.45%
Total MILEAGE AND PARKING	5,950	721	5,229	12.11%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total INTERNAL CHARGES	5,135,974	1,559,765	3,576,209	30.37%
Total OTHER SERVICE EXPENSE	2,957,347	354,066	2,603,281	11.97%
Total SERVICES	85,890,951	10,392,020	75,498,931	12.10%
Total COMM MATERIAL AND SUPPLIES	32,800	6,388	26,412	19.48%
Total COMPUTER MATERIAL AND SUPPLIES	778,090	431,752	346,338	55.49%
Total PAPER AND FORMS	114,000	36,790	77,210	32.27%
Total OFFICE EQUIPMENT AND FURNITURES	111,025	65,605	45,420	59.09%
Total GENERAL OFFICE SUPPLIES	35,000	24,644	10,356	70.41%
Total VEHICLE COMMODITIES	467,000	207,634	259,366	44.46%
Total BUILDING UTILITIES	3,235,170	1,386,071	1,849,099	42.84%
Total BUILDING REPAIR SUPPLIES	314,079	180,411	133,668	57.44%
Total STREET MAINTENANCE MATERIALS	11,500	5,825	5,675	50.66%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	40,833	38,367	51.56%
Total EQUIPMENT PARTS	489,564	249,365	240,199	50.94%
Total EMPLOYEE CLOTHING	124,581	90,364	34,217	72.53%
Total PUBLIC SAFETY SUPPLIES	215,609	61,387	154,222	28.47%
Total FIELD AND SHOP SUPPLIES	313,614	72,052	241,562	22.97%
Total RECREATION SUPPLIES	38,900	15,151	23,749	38.95%
Total RAW MATERIAL	389,800	138,589	251,211	35.55%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total INFRASTRUCTURE SUPPLIES	6,070,067	3,104,577	2,965,490	51.15%
Total GEN MATERIALS AND SUPPLIES	525,544	381,403	144,141	72.57%
Total MATERIALS AND SUPPLIES	13,345,543	6,498,840	6,846,703	48.70%
Total LOAN EXPENSE	200,000	24,082	175,918	12.04%
Total GRANT EXPENSE	19,933	18,957	976	95.11%
Total TORT LIABILITY	140,000	59,460	80,540	42.47%
Total MISCELLANEOUS EXPENSE	368,900	222,476	146,424	60.31%
Total OTHER MISCELLANEOUS	728,833	324,975	403,858	44.59%
CAPITAL ADJUSTMENTS	54,024,120	20,704,794	33,319,326	38.33%
DEPRECIATION EXPENSE	(612,000)	2,835,453	(3,447,453)	-463.31%
CAPITALADJ - CAPITAL OUTLAY ADJUSTMENTS	53,412,120	23,540,247	29,871,873	44.07%
NOTE PRINICIPAL	8,886,786	-	8,886,786	0.00%
GO BOND INTEREST	-	1,966,775	(1,966,775)	0.00%
REVENUE BOND INTEREST	3,933,550	-	3,933,550	0.00%
OTHER DEBT INTEREST	3,348,916	952,419	2,396,497	28.44%
DEBT ISSUANCE COST	125,000	-	125,000	0.00%
DEBTSERVICE - DEBT SERVICE	16,294,252	2,919,194	13,375,058	17.92%

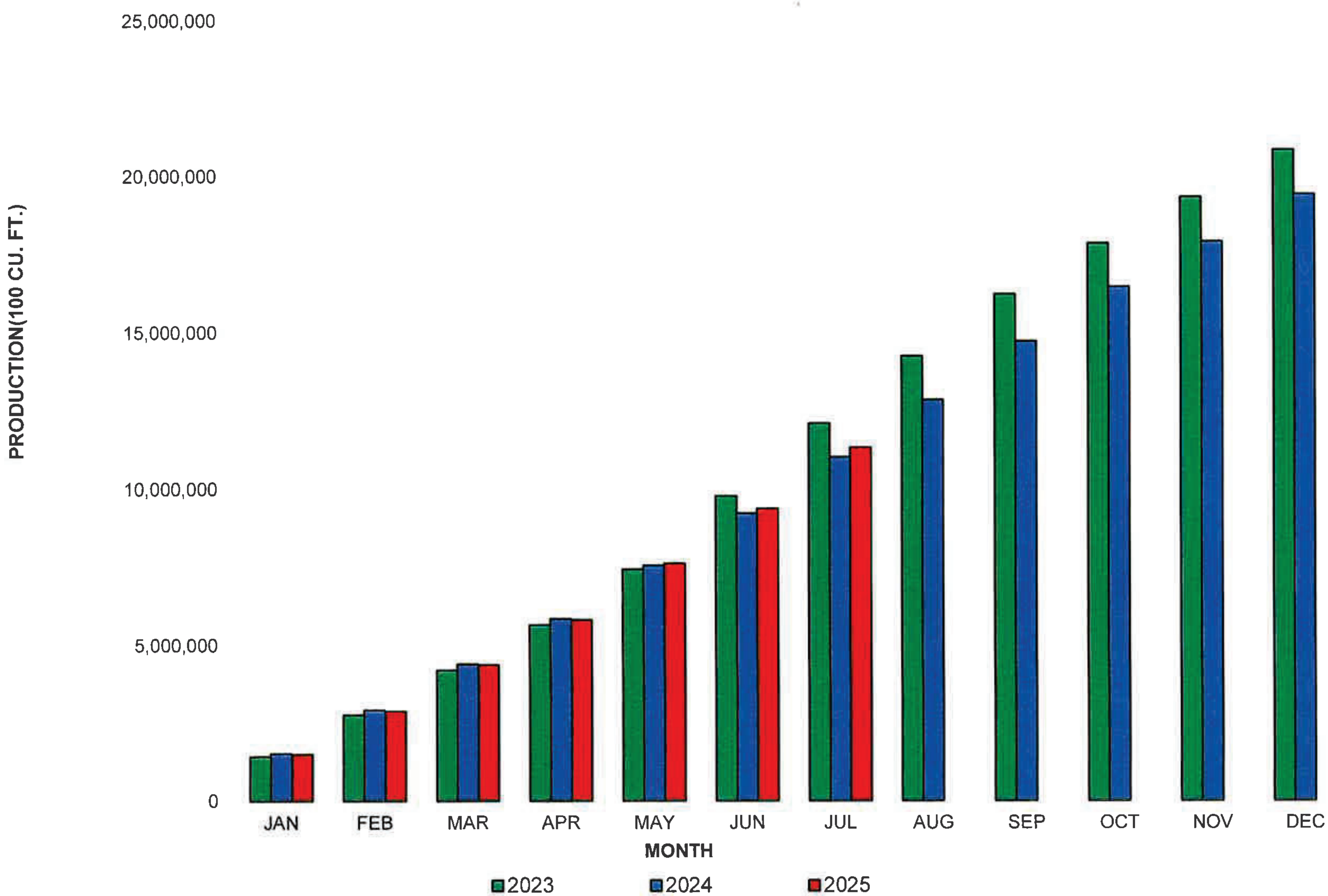
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - July 31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
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	216,867,937	63,795,539	153,072,398	29.42%

Graphs

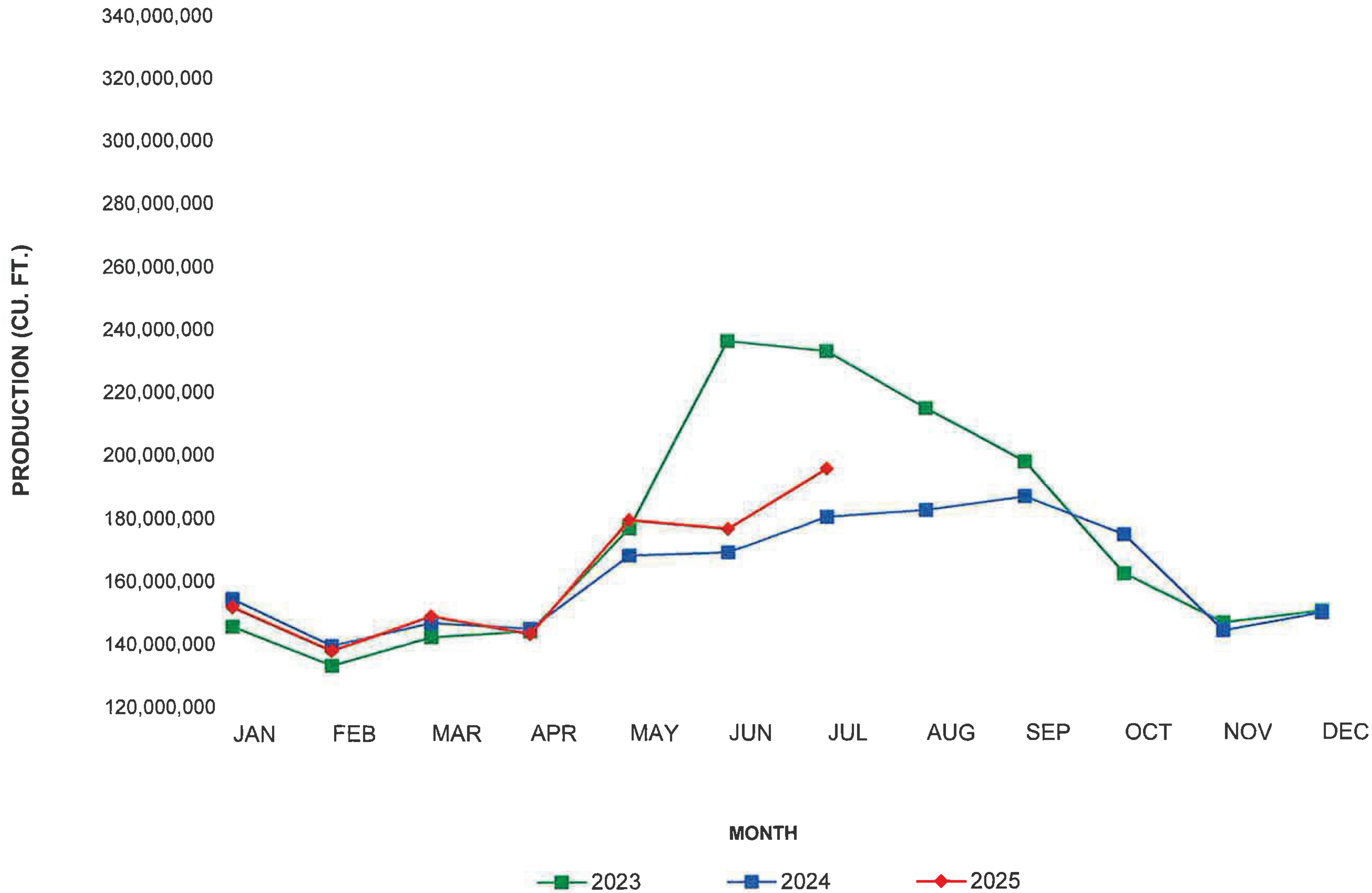
PRODUCTION - CONSUMPTION - REVENUE

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



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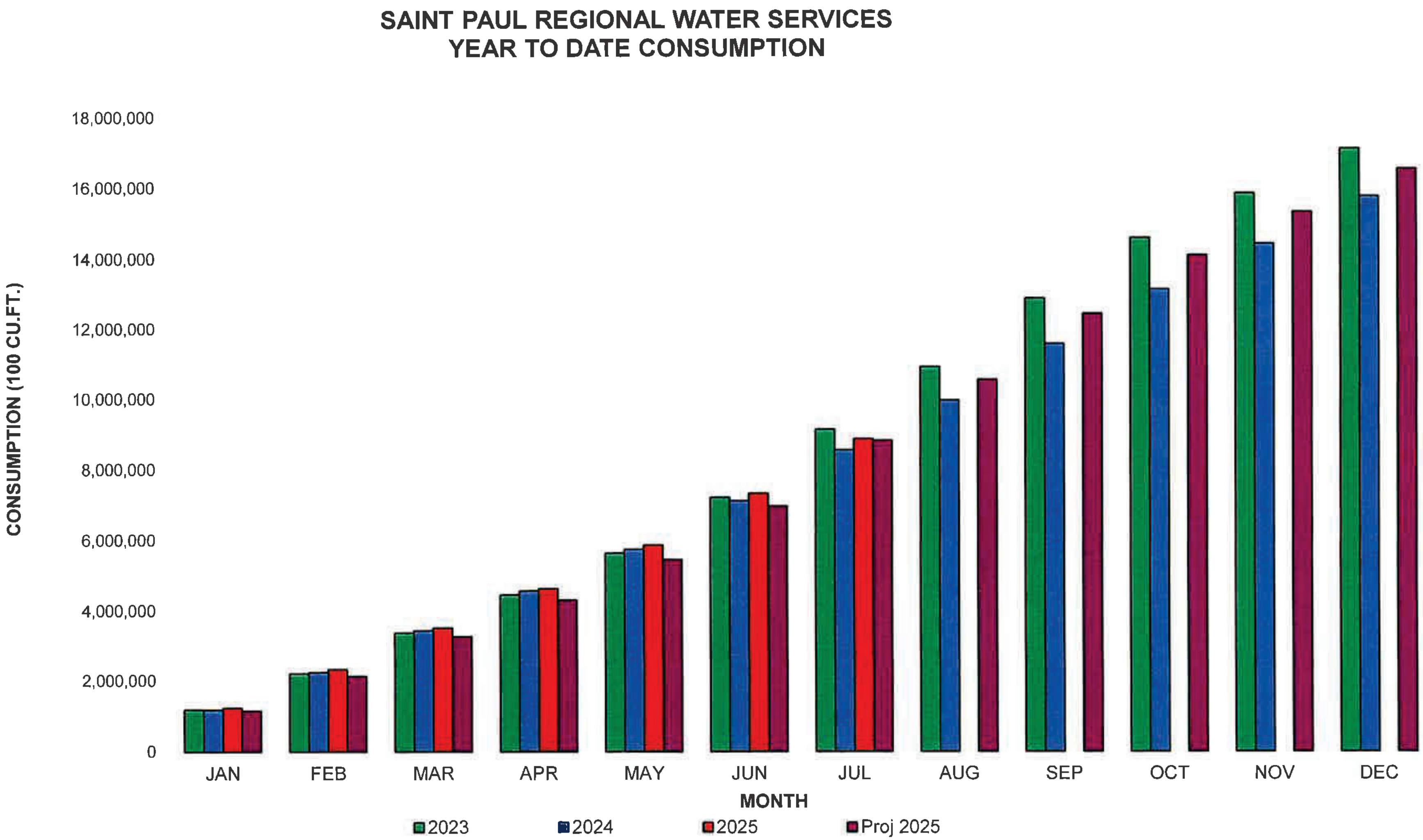
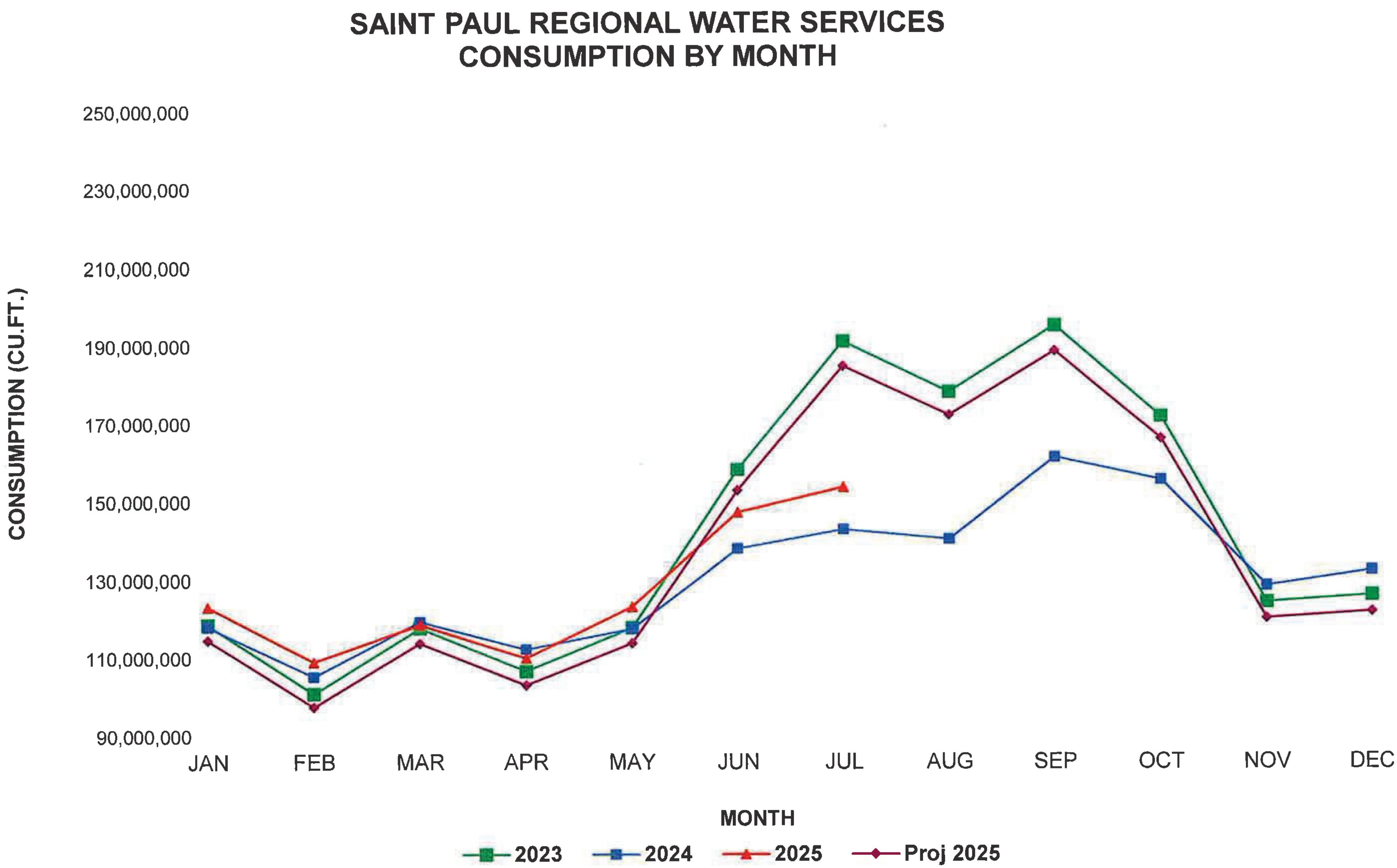


This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.



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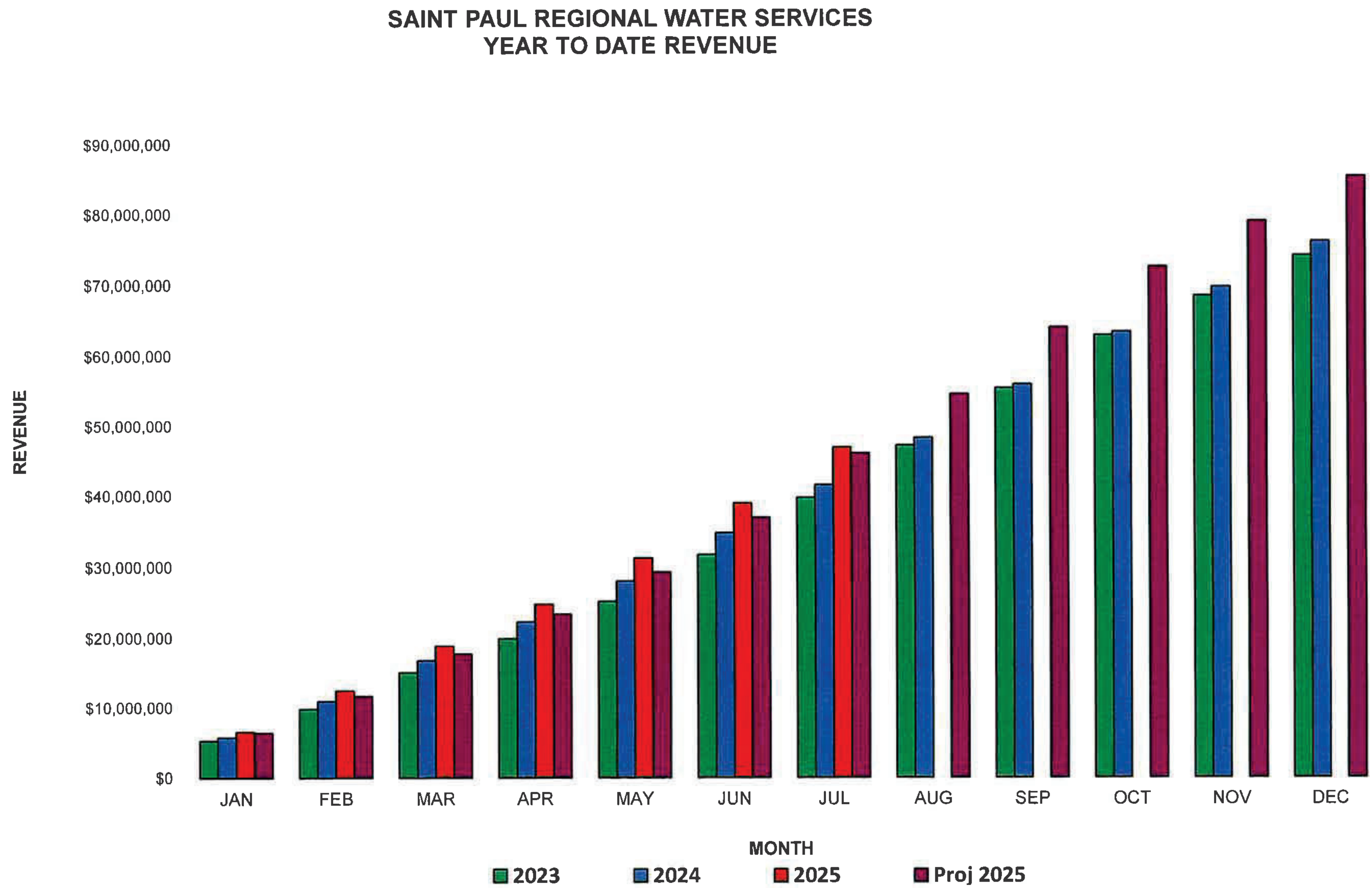
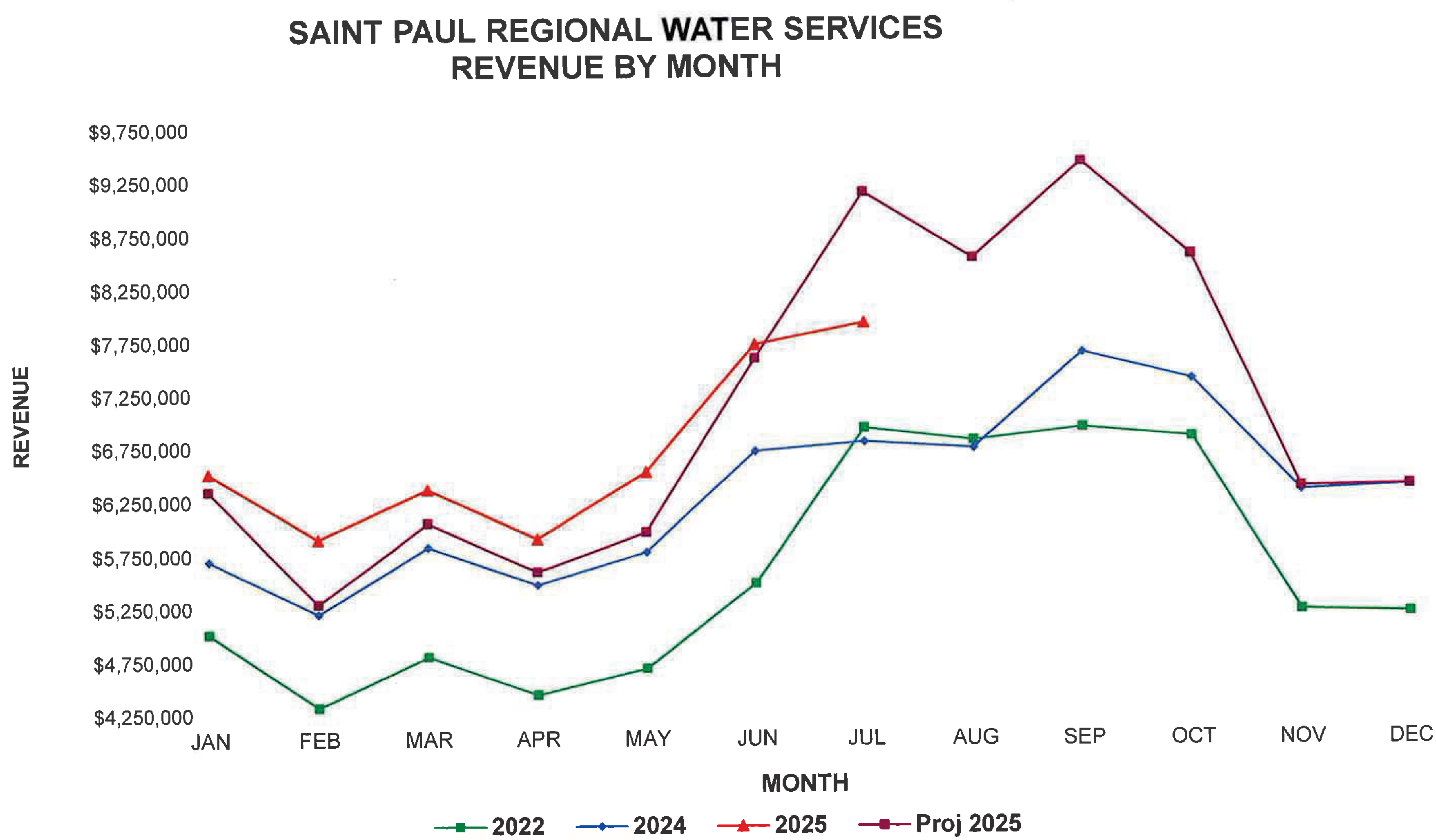


This graph represents the accumulation to date of all fixed meter and minimum billings issued.



This graph represents all fixed meter and minimum billlings issued.