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

FOR THE MONTH OF

AUGUST

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 - August 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	(300)	700	30.00%
WATER SERVICE BASE FEE	(14,077,000)	(9,597,070)	4,479,930	68.18%
WATER MAIN SURCHARGE	(3,571,176)	(2,176,413)	1,394,763	60.94%
AUTO FIRE ANNUAL CHARGE	(280,000)	(285,086)	(5,086)	101.82%
ST PAUL WATER	(45,392,016)	(28,146,543)	17,245,473	62.01%
FALCON HEIGHTS WATER	(756,897)	(472,894)	284,003	62.48%
LAUDERDALE WATER	(266,345)	(193,121)	73,224	72.51%
MAPLEWOOD WATER	(7,551,411)	(4,317,328)	3,234,083	57.17%
MENDOTA HEIGHTS WATER	(2,815,224)	(1,782,573)	1,032,651	63.32%
UNIV OF MIN WATER	(6,384,838)	(3,941,817)	2,443,021	61.74%
ROSEVILLE WATER	(10,491)	(6,630)	3,861	63.19%
SOUTH ST PAUL WATER	(3,351,289)	(2,328,731)	1,022,558	69.49%
WEST ST PAUL WATER	(9,330)	(7,363)	1,967	78.92%
NEWPORT WATER	(1,302,357)	(914,508)	387,849	70.22%
LITTLE CANADA WATER	(1,171)	(1,483)	(312)	126.62%
SUNFISH LAKE WATER	(184,462)	(118,938)	65,524	64.48%
LILYDALE WATER	(13,936)	(22,484)	(8,548)	161.34%

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

Account Description	Budget	Actual	Variance	Act/Budg %
CITY OF MENDOTA WATER	(650,000)	(610,201)	39,799	93.88%
TOTAL WATER SALES	(86,618,943)	(54,923,482)	31,695,461	63.41%
SLUDGE PROCESSING	(100,000)	(72,407)	22,331	72.41%
METER TESTING FEE	-	(35)	1,164	0.00%
METER READING CHARGE	(4,100)	(2,892)	1,960	70.54%
CUT OFFS	(3,000)	(3,940)	-	131.33%
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)	(138,390)	(15)	72.84%
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)	(7,660)	-	38.30%
INSP FEE WINTER HYD PERMIT	(22,000)	(12,920)	12,406	58.73%
REPAIRS	(85,000)	-	15,060	0.00%
TURN ON AND OFF	(100,000)	(54,327)	9,012	54.33%

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

Account Description	Budget	Actual	Variance	Act/Budg %
COLLECTION FEE	(1,550,000)	(918,201)	230,223	59.24%
RECOVERED CHGS IN OUT CITY	(75,000)	(7,353)	11,048	9.80%
LATE CHARGES	(691,000)	(556,868)	15,582	80.59%
INSIDE PIPING RESIDENTIAL	(45,000)	(42,308)	2,700	94.02%
INSIDE PIPING COMMERCIAL	(75,000)	(32,830)	9,870	43.77%
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(16,020)	-	64.08%
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)	(38,962)	61,038	38.96%
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)	(53,566)	6,434	89.28%
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	(4,192,600)	(2,773,834)	1,418,766	66.16%

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

Account Description	Budget	Actual	Variance	Act/Budg %
RIGHT OF WAY CHARGE	(1,875,000)	(1,275,949)	599,051	68.05%
TOTAL UTILITY COST RECOVERY	(1,875,000)	(1,275,949)	599,051	68.05%
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 ACCRUED REVENUE	-	252,133	252,133	0.00%
INTEREST NON POOL	(400,000)	(957,117)	(557,117)	239.28%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(704,984)	95,016	88.12%
ASSET CONTRIB METER	(80,000)	(137,220)	(57,220)	171.53%
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%

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

Account Description	Budget	Actual	Variance	Act/Budg %
ASSET CONTR SVC CONNECT 3 OR MORE	(75,000)	160	75,160	-0.21%
TOTAL CONTRIBUTIONS	(465,000)	(173,777)	75,160	-0.21%
FEDERAL GRANT STATE ADMIN	(67,370,000.00)	(4,301,188.61)	63,068,811	6.38%
FEDERAL GRANT OTHER ADMIN	-	(27,042.19)	(27,042)	0.00%
METROPOLITAN COUNCIL	(75,000.00)	-	75,000	0.00%
CAPITOL REGIONAL WATER DIST	-	(26,300.00)	(26,300)	#DIV/0!
RETURNED PAYMENT FEE	(4,000.00)	(3,810.00)	190	95.25%
SALE OF SCRAP SCRAP METAL	(2,000.00)	(13,716.07)	(11,716)	0.00%
PENALTY AND FINE	-	(3,000.00)	(3,000)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	(12,000.00)	(12,000)	0.00%
SETTLEMENT AWARDS	-	(447,864.66)	(447,865)	0.00%
REFUNDS OVERPAYMENTS	-	(19,683.43)	(19,683)	0.00%
JURY DUTY PAY	-	(80)	(80)	0.00%
CASH OVER OR SHORT	-	377	377	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	3.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
PROCEEDS FROM NOTE ISSUANCE	(12,000,000.00)	-	12,000,000	0.00%
PROCEEDS FROM NOTE ISSUANCE PFA 2024	-	(18,522,482.00)	(18,522,482)	0.00%
PROCEEDS FROM LOAN	(14,230,000.00)	(902,501.22)	13,327,499	6.34%
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	(7,827,456.00)	-	7,827,456	0.00%
OTHER FINANCING SOURCES	(116,708,456)	(24,632,168)	92,076,288	21.11%
REVENUE	(210,772,999)	(84,484,194)	126,288,805	40.08%

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 - August 31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,635,289	16,306,027	5,329,262	75.37%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	6,669,890	3,933,059	62.91%
Total EMPLOYEE EXPENSE	32,238,238	22,975,916	9,262,322	71.27%
Total PROFESSIONAL SERVICES	2,751,473	544,814	2,206,659	19.80%
Total SKILLED SERVICES	2,614,518	1,453,932	1,160,586	55.61%
Total FINANCIAL SERVICES	228,000	108,092	119,908	47.41%
Total BUILDING REPAIR MAINT SERVICES	535,069	326,732	208,337	61.06%
Total MACHINERY AND EQUIPMENT	304,200	143,818	160,382	47.28%
Total INFRASTRUCTURE REPAIR	68,386,894	8,021,426	60,365,468	11.73%
Total OTHER REPAIR	396,111	114,235	281,876	28.84%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	348,949	259,253	89,696	74.30%
Total COMMUNICATIONS SERVICES	1,152,776	275,098	877,678	23.86%
Total WATER SEWER SERVICES	51,000	32,272	18,728	63.28%
Total REAL ESTATE SERVICE CHGS	80,000	27,162	52,838	33.95%
Total DELIVERY SERVICES	393,875	246,110	147,765	62.48%
Total DATA PRINT SERVICES	257,700	124,514	133,186	48.32%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total TRAVEL AND TRAINING	278,425	147,535	130,890	52.99%
Total MILEAGE AND PARKING	5,950	854	5,096	14.35%
Total INSURANCE PREMIUMS	-	31	(31)	0.00%
Total INTERNAL CHARGES	5,135,974	1,793,193	3,342,781	34.91%
Total OTHER SERVICE EXPENSE	2,957,347	369,809	2,587,538	12.50%
Total SERVICES	85,890,951	14,000,735	71,890,216	16.30%
Total COMM MATERIAL AND SUPPLIES	32,800	13,614	19,186	41.51%
Total COMPUTER MATERIAL AND SUPPLIES	778,090	461,845	316,245	59.36%
Total PAPER AND FORMS	114,000	38,914	75,086	34.14%
Total OFFICE EQUIPMENT AND FURNITURES	111,025	92,953	18,072	83.72%
Total GENERAL OFFICE SUPPLIES	35,000	31,526	3,474	90.07%
Total VEHICLE COMMODITIES	467,000	208,130	258,870	44.57%
Total BUILDING UTILITIES	3,235,170	1,581,022	1,654,148	48.87%
Total BUILDING REPAIR SUPPLIES	347,079	233,837	113,242	67.37%
Total STREET MAINTENANCE MATERIALS	11,500	5,825	5,675	50.66%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	50,602	28,598	63.89%
Total EQUIPMENT PARTS	489,564	296,066	193,498	60.48%

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

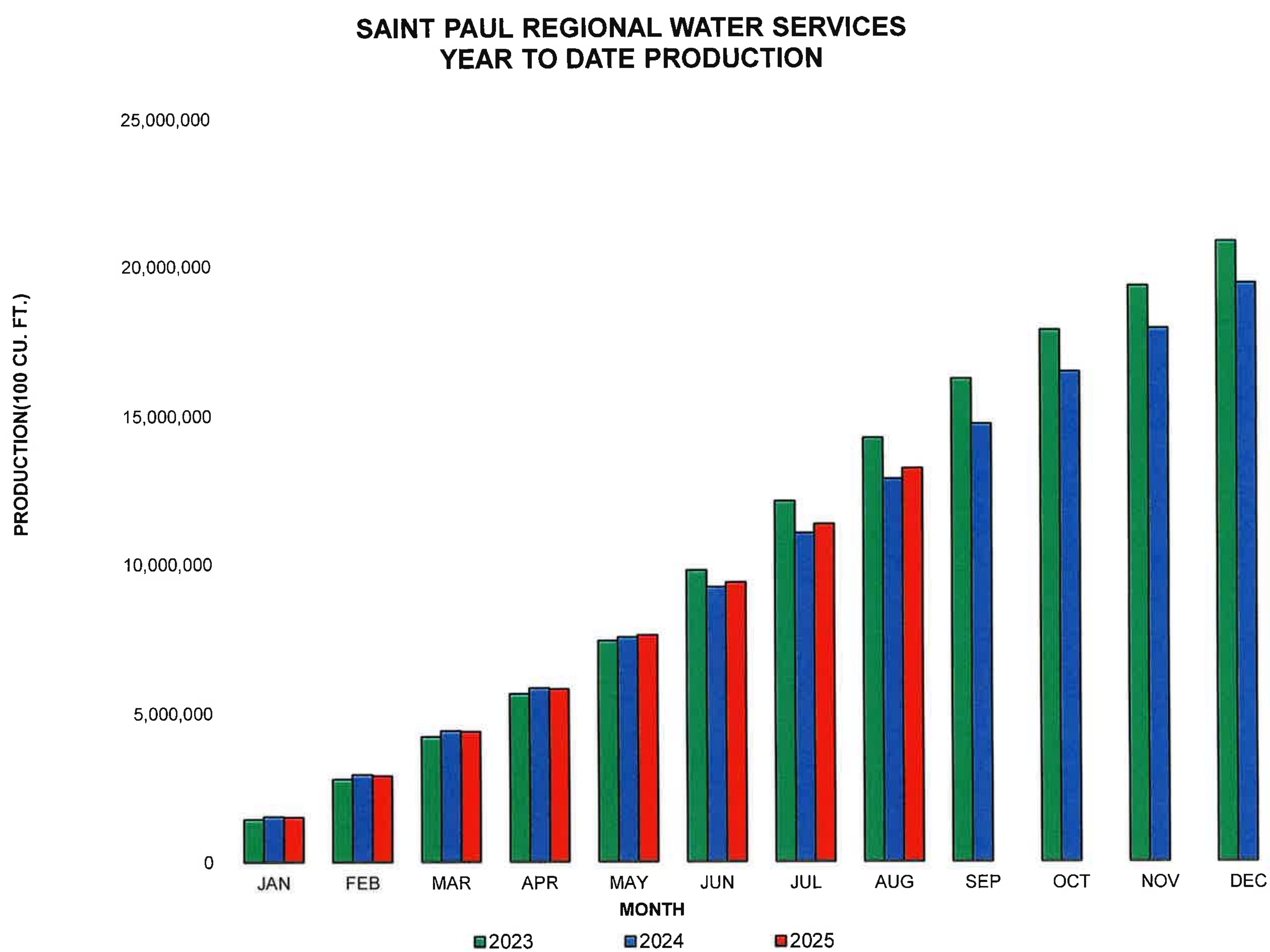
Account Description	Budget	Expended	Available	Exp/Bud %
Total EMPLOYEE CLOTHING	124,581	93,278	31,303	74.87%
Total PUBLIC SAFETY SUPPLIES	215,609	109,128	106,481	50.61%
Total FIELD AND SHOP SUPPLIES	313,614	92,034	221,580	29.35%
Total RECREATION SUPPLIES	38,900	24,312	14,588	62.50%
Total RAW MATERIAL	389,800	171,632	218,168	44.03%
Total INFRASTRUCTURE SUPPLIES	6,070,067	3,740,086	2,329,981	61.62%
Total GEN MATERIALS AND SUPPLIES	525,544	465,859	59,685	88.64%
Total MATERIALS AND SUPPLIES	13,378,543	7,710,665	5,667,878	57.63%
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	250,000	118,900	67.77%
Total OTHER MISCELLANEOUS	728,833	352,499	376,334	48.36%
CAPITAL ADJUSTMENTS	54,024,120	25,630,181	28,393,939	47.44%
DEPRECIATION EXPENSE	(612,000)	5,678,421	(6,290,421)	-927.85%
CAPITALADJ - CAPITAL OUTLAY ADJUSTMENTS	53,412,120	31,308,602	22,103,518	58.62%

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

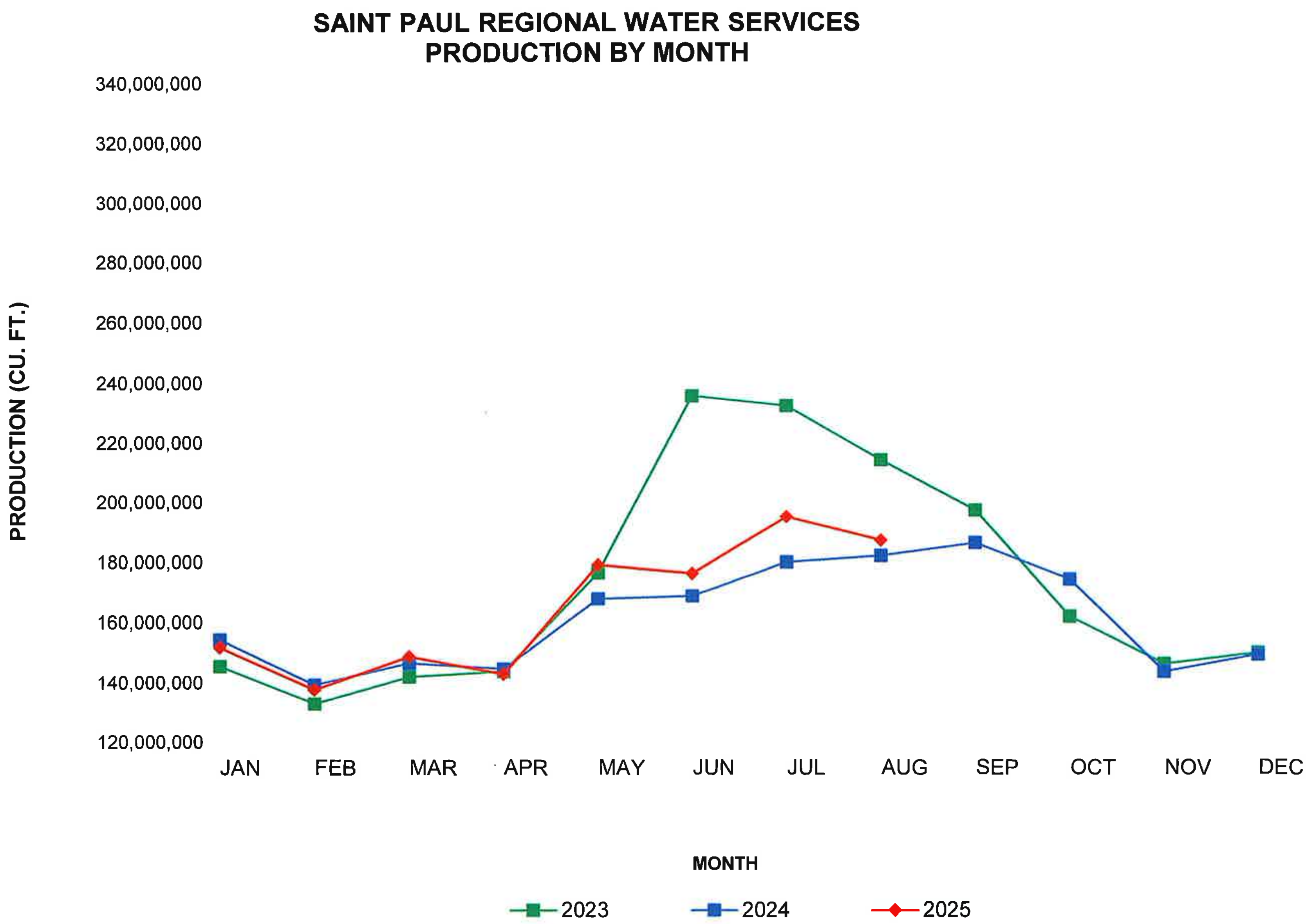
Account Description	Budget	Expended	Available	Exp/Bud %
NOTE PRINICIPAL	8,886,786	-	8,886,786	0.00%
GO BOND INTEREST	-	1,966,775	(1,966,775)	0.00%
REVENUE BOND INTEREST	3,933,550	-	3,933,550	0.00%
OTHER DEBT INTEREST	3,348,916	952,419	2,396,497	28.44%
DEBT ISSUANCE COST	125,000	-	125,000	0.00%
DEBTSERVICE - DEBT SERVICE	16,294,252	2,919,194	13,375,058	17.92%
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	216,942,937	79,605,712	137,337,225	36.69%

Graphs

PRODUCTION - CONSUMPTION - REVENUE



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



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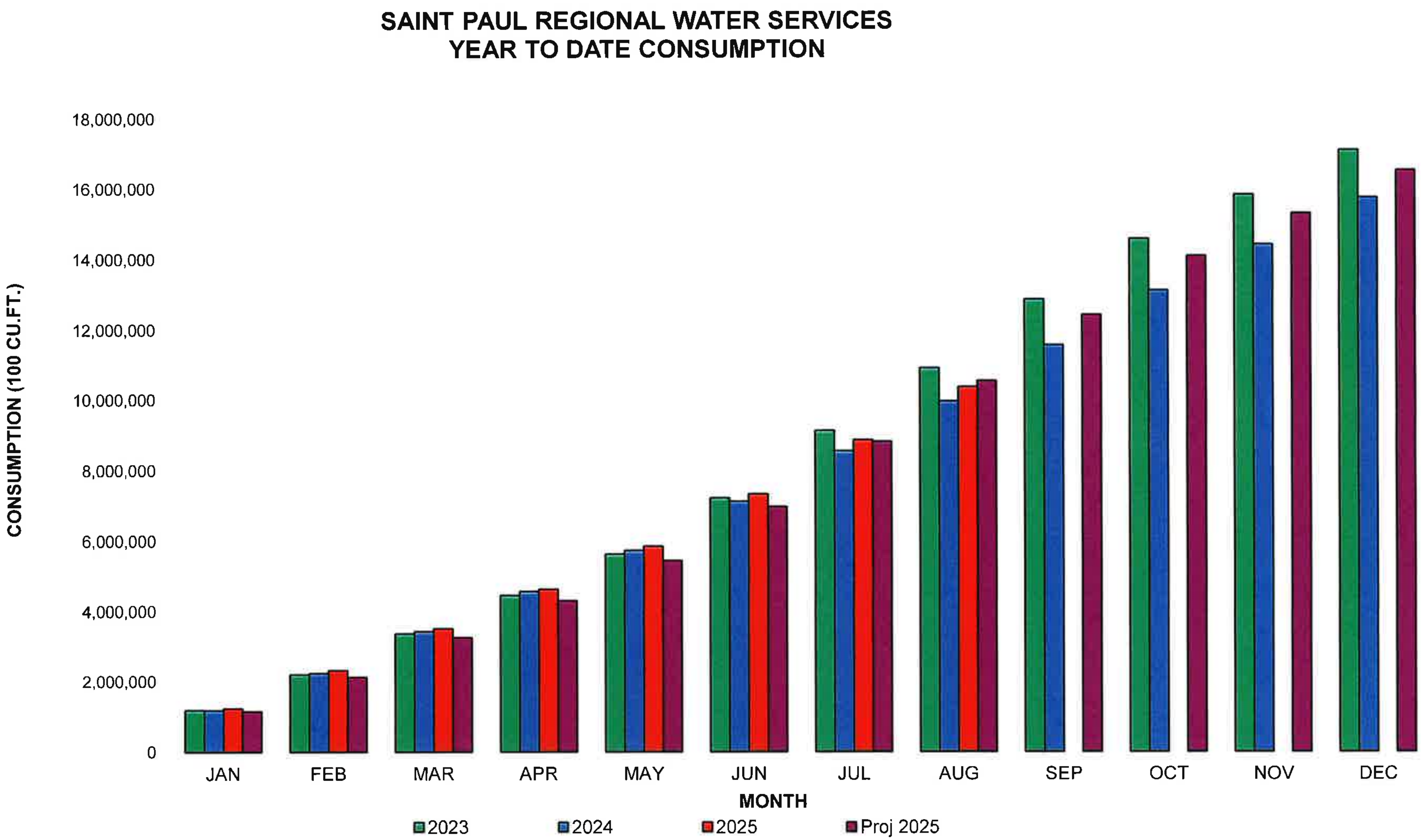
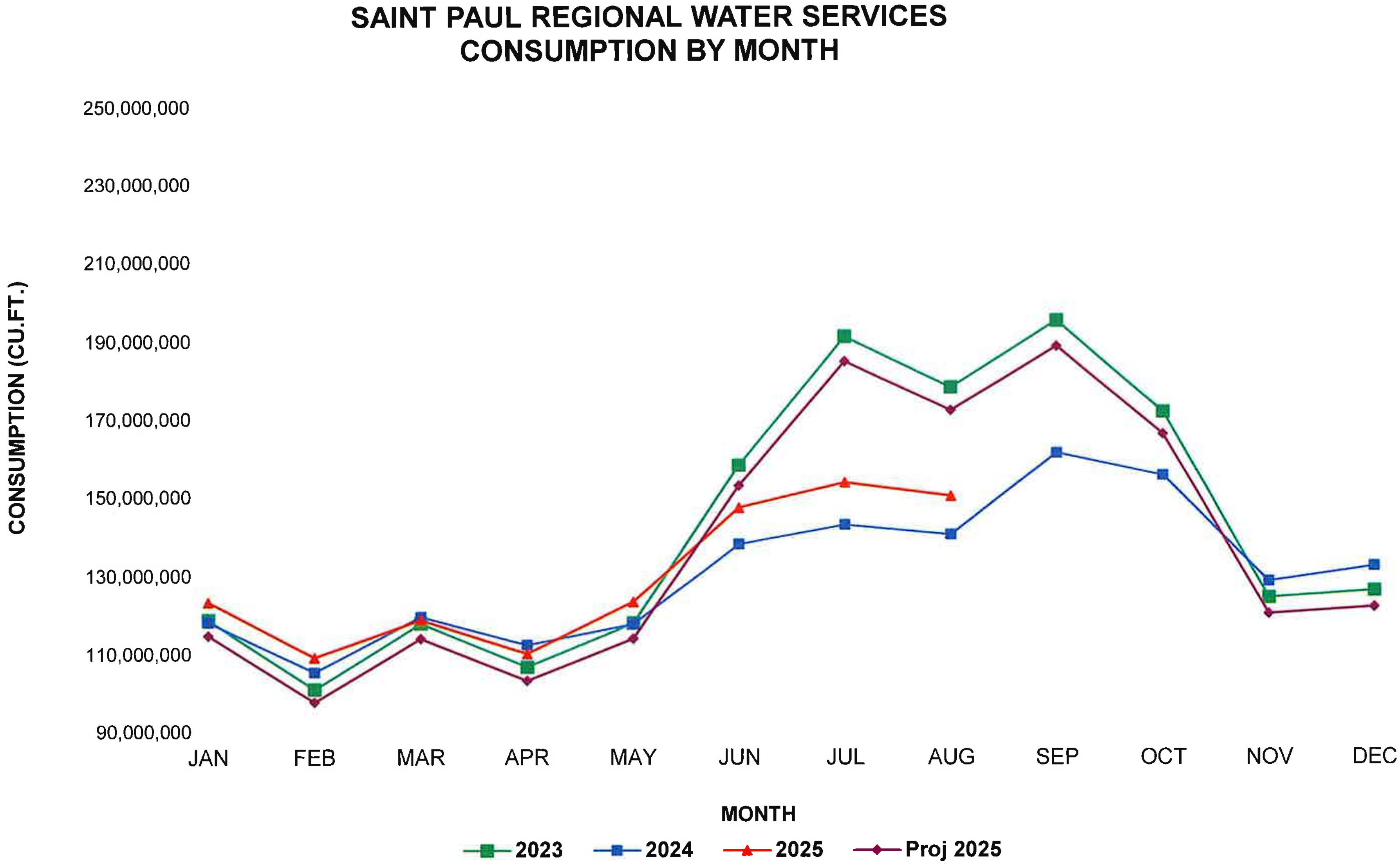


This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.



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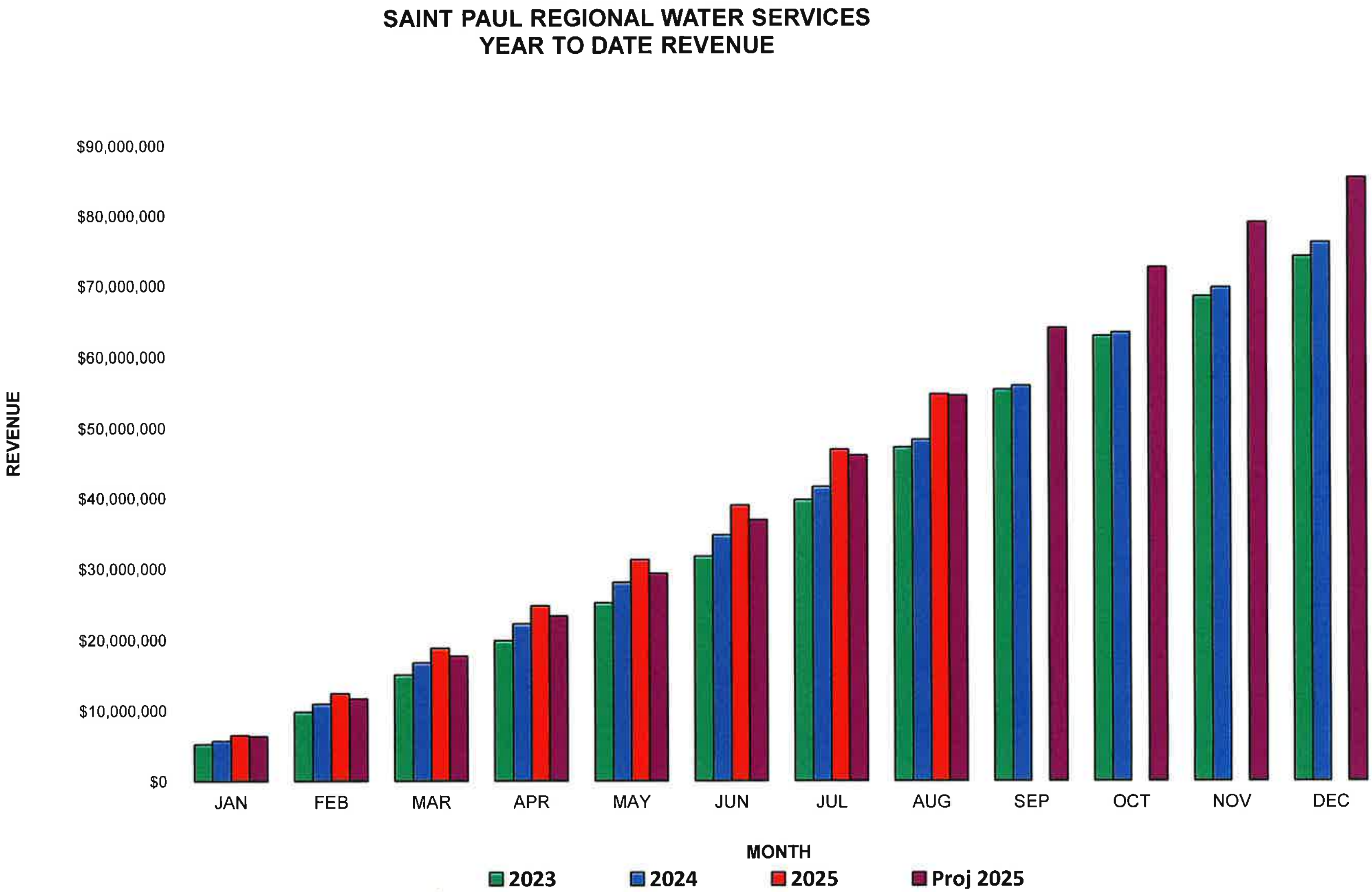
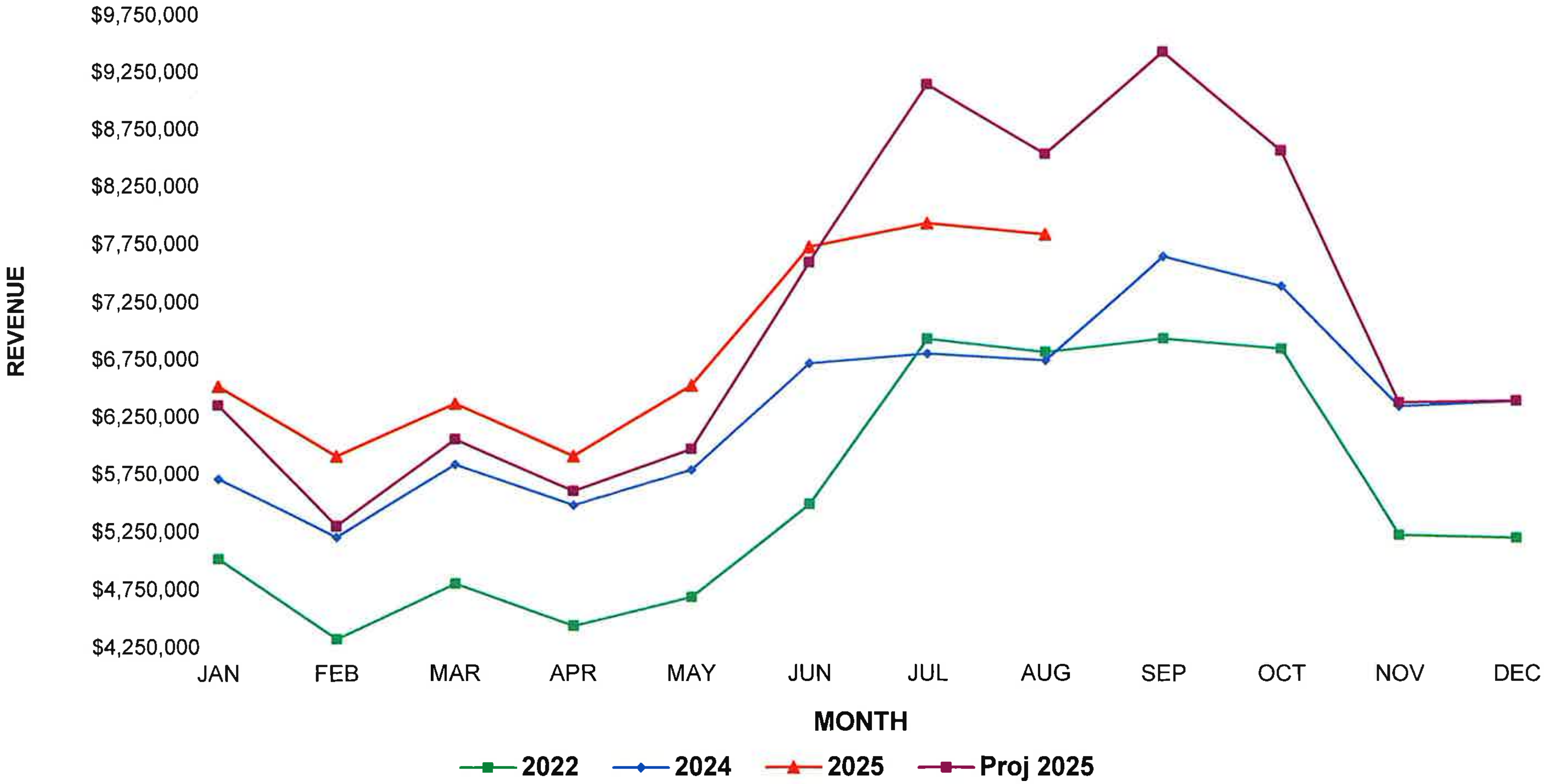


This graph represents the accumulation to date of all fixed meter and minimum billings issued.

SAINT PAUL REGIONAL WATER SERVICES
REVENUE BY MONTH



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