

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

FOR THE MONTH OF

NOVEMBER

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 - November 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	(300)	700	30.00%
WATER SERVICE BASE FEE	(14,077,000)	(13,231,009)	845,991	93.99%
WATER MAIN SURCHARGE	(3,571,176)	(3,116,822)	454,354	87.28%
AUTO FIRE ANNUAL CHARGE	(280,000)	(285,881)	(5,881)	102.10%
ST PAUL WATER	(45,392,016)	(40,025,158)	5,366,858	88.18%
FALCON HEIGHTS WATER	(756,897)	(720,342)	36,555	95.17%
LAUDERDALE WATER	(266,345)	(266,273)	72	99.97%
MAPLEWOOD WATER	(7,551,411)	(6,402,574)	1,148,837	84.79%
MENDOTA HEIGHTS WATER	(2,815,224)	(2,771,746)	43,478	98.46%
UNIV OF MIN WATER	(6,384,838)	(5,428,430)	956,408	85.02%
ROSEVILLE WATER	(10,491)	(9,042)	1,449	86.19%
SOUTH ST PAUL WATER	(3,351,289)	(3,330,243)	21,046	99.37%
WEST ST PAUL WATER	(9,330)	(10,358)	(1,028)	111.02%
NEWPORT WATER	(1,302,357)	(1,236,793)	65,564	94.97%
LITTLE CANADA WATER	(1,171)	(2,274)	(1,103)	194.20%
SUNFISH LAKE WATER	(184,462)	(178,198)	6,264	96.60%
LILYDALE WATER	(13,936)	(31,652)	(17,716)	227.12%
CITY OF MENDOTA WATER	(650,000)	(891,834)	(241,834)	137.21%
TOTAL WATER SALES	(86,618,943)	(77,938,929)	8,680,014	89.98%

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

Account Description	Budget	Actual	Variance	Act/Budg %
SLUDGE PROCESSING	(100,000)	(122,483)	(22,483)	122.48%
METER TESTING FEE	-	(35)	(35)	0.00%
METER READING CHARGE	(4,100)	(3,888)	212	94.83%
CUT OFFS	(3,000)	(5,040)	(2,040)	168.00%
THAWING SERVICES AND MAINS	(1,000)	(2,400)	(1,400)	0.00%
WATER SAMPLE TESTING	-	5,100	5,100	0.00%
PRIVATE HYDRANT STANDBY CHARGE	(17,000)	(18,975)	(1,975)	111.62%
RPZ BACKFLOW PREVENTER FEE	(190,000)	(186,690)	3,310	98.26%
ANTENNA SITE RENTAL FEE	(905,000)	(800,644)	104,356	88.47%
ADMIN FEE LEAD REPLACEMENT	(15,000)	(6,885)	8,115	45.90%
HYDRANT METER RENTAL	(20,000)	(14,700)	5,300	73.50%
INSP FEE WINTER HYD PERMIT	(22,000)	(14,710)	7,290	0.00%
REPAIRS	(85,000)	-	85,000	0.00%
TURN ON AND OFF	(100,000)	(82,830)	17,170	82.83%
COLLECTION FEE	(1,550,000)	(1,131,731)	418,269	73.01%
RECOVERED CHGS IN OUT CITY	(75,000)	(18,313)	56,687	24.42%
LATE CHARGES	(691,000)	(569,828)	121,172	82.46%
INSIDE PIPING RESIDENTIAL	(45,000)	(47,935)	(2,935)	0.00%
INSIDE PIPING COMMERCIAL	(75,000)	(46,949)	28,051	62.60%

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For Periods January 1 - November 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(29,635)	(4,635)	118.54%
OUTSIDE DITCH 3INCH AND LARGER	(30,000)	(31,500)	(1,500)	105.00%
CITY FIRE CONSUMPTION	(16,000)	-	16,000	0.00%
HYDRANT WATER USE	(100,000)	(60,633)	39,367	60.63%
METER SET AND SEAL 1 OR LESS	-	(300)	(300)	0.00%
METER SET AND SEAL 3 AND 4 IN	(150)	(150)	-	100.00%
METER SET AND SEAL 6 INCH	(2,000)	(675)	1,325	33.75%
METER SET AND SEAL 8 INCH	(750)	(525)	225	70.00%
DOCK PERMITS	(600)	(600)	-	100.00%
METER REPAIR AND REPLACEMENT	(60,000)	(67,202)	(7,202)	112.00%
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	(4,192,600)	(3,260,155)	932,445	77.76%
RIGHT OF WAY CHARGE	(1,875,000)	(1,755,876)	119,124	93.65%
TOTAL UTILITY COST RECOVERY	(1,875,000)	(1,755,876)	119,124	93.65%
ASSESSMENT PENALTY	-	(16,583)	(16,583)	0.00%
ASSESSMENT INTEREST	(113,000)	(30,248)	82,752	26.77%
TOTAL CURRENT SPECIAL ASSESSMENTS	(113,000)	(46,830)	66,170	41.44%

Saint Paul Regional Water Services
Financing Information By Account
For Periods January 1 - November 30, 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)	(1,424,908)	(1,024,908)	356.23%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(1,172,775)	(372,775)	146.60%
1ST YEAR DELINQUENT	-	(110,129)	(110,129)	0.00%
2ND YEAR DELINQUENT	-	(10,927)	(10,927)	0.00%
3RD YEAR DELINQUENT	-	(4,882)	(4,882)	0.00%
4TH YEAR DELINQUENT	-	(1,676)	(1,676)	0.00%
6TH YEAR DELINQUENT	-	(1,073)	(1,073)	0.00%
DELINQUENT SPECIAL ASSESSMENTS	-	(128,687)	(128,687)	0.00%
ASSET CONTRIB METER	(80,000)	(170,144)	(90,144)	212.68%
ASSET CONTRIB AUTOFIRE	(200,000)	(13,447)	186,553	6.72%
ASSET CONTRIB HYDRANT	(10,000)	(3,703)	6,297	37.03%
ASSET CONTRIB MAIN	(50,000)	(140,088)	(90,088)	280.18%
ASSET CONTR SVC CONNECT 2 OR LESS	(50,000)	(11,883)	38,117	23.77%
ASSET CONTR SVC CONNECT 3 OR MORE	(75,000)	(5,197)	69,803	6.93%
TOTAL CONTRIBUTIONS	(465,000)	(344,463)	120,537	74.08%

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

Account Description	Budget	Actual	Variance	Act/Budg %
FEDERAL GRANT STATE ADMIN	(67,370,000)	(14,094,170)	53,275,830	20.92%
FEDERAL GRANT OTHER ADMIN	-	(27,042)	(27,042)	0.00%
STATE GRANTS	-	(9,025)	(9,025)	0.00%
METROPOLITAN COUNCIL	(75,000)	(24,528)	50,472	32.70%
CAPITOL REGIONAL WATER DIST	-	(26,300)	(26,300)	0.00%
RETURNED PAYMENT FEE	(4,000)	(4,470)	(470)	111.75%
SALE OF SCRAP METAL	(2,000)	(29,079)	(27,079)	1453.96%
PENALTY AND FINE	-	(5,000)	(5,000)	0.00%
CURRENT YEAR	-	(1,882,134)	(1,882,134)	0.00%
REBATES	-	(4,220)	(4,220)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	(12,000)	(12,000)	0.00%
SETTLEMENT AWARDS	-	(1,726,515)	(1,726,515)	0.00%
REFUNDS OVERPAYMENTS	-	(24,754)	(24,754)	0.00%
JURY DUTY PAY	-	(80)	(80)	0.00%
CASH OVER OR SHORT	-	377	377	0.00%
OTHER MISC REVENUE	-	(244)	(244)	0.00%
INTRA FUND IN 2023 BOND DRAW	(15,000,000)	(338,100)	14,661,900	2.25%
PROCEEDS FROM NOTE ISSUANCE	(12,000,000)	-	12,000,000	0.00%
PROCEEDS FROM NOTE ISSUANCE PFA 2024	-	(27,103,477)	(27,103,477)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
PROCEEDS FROM LOAN	(14,230,000)	(2,888,491)	11,341,509	20.30%
REPAYMENT OF ADVANCE	(200,000)	-	200,000	0.00%
SALE OF CAPITAL ASSET	-	(14,533)	(14,533)	100.00%
USE OF FUND EQUITY	(7,827,456)	-	7,827,456	0.00%
OTHER FINANCING SOURCES	(116,708,456)	(48,213,786)	68,494,670	41.31%
REVENUE	(210,772,999)	(132,861,502)	77,911,497	63.04%

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 - November 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,635,289	23,538,630	(1,903,341)	108.80%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	9,316,809	1,286,140	87.87%
Total EMPLOYEE EXPENSE	32,238,238	32,855,439	(617,201)	101.91%
Total PROFESSIONAL SERVICES	2,751,473	798,333	1,953,140	29.01%
Total SKILLED SERVICES	2,614,518	2,018,773	595,745	77.21%
Total FINANCIAL SERVICES	228,000	123,057	104,943	53.97%
Total BUILDING REPAIR MAINT SERVICES	585,069	381,789	203,280	65.26%
Total MACHINERY AND EQUIPMENT	304,200	162,096	142,104	53.29%
Total INFRASTRUCTURE REPAIR	68,386,894	14,457,015	53,929,879	21.14%
Total OTHER REPAIR	396,111	125,937	270,174	31.79%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	348,949	319,634	29,315	91.60%
Total COMMUNICATIONS SERVICES	1,152,776	534,562	618,214	46.37%
Total WATER SEWER SERVICES	51,000	54,217	(3,217)	106.31%
Total REAL ESTATE SERVICE CHGS	80,000	52,713	27,287	65.89%
Total DELIVERY SERVICES	393,875	351,538	42,337	89.25%
Total DATA PRINT SERVICES	257,700	186,667	71,033	72.44%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total TRAVEL AND TRAINING	278,425	205,906	72,519	73.95%
Total MILEAGE AND PARKING	5,950	1,216	4,734	20.43%
Total INSURANCE PREMIUMS	-	31	(31)	0.00%
Total INTERNAL CHARGES	5,135,974	2,503,589	2,632,385	48.75%
Total OTHER SERVICE EXPENSE	2,957,347	400,448	2,556,899	13.54%
Total SERVICES	85,940,951	22,689,374	63,251,577	26.40%
 Total COMM MATERIAL AND SUPPLIES	 32,800	 16,127	 16,673	 49.17%
Total COMPUTER MATERIAL AND SUPPLIES	778,090	588,555	189,535	75.64%
Total PAPER AND FORMS	114,000	52,315	61,685	45.89%
Total OFFICE EQUIPMENT AND FURNITURES	111,025	102,718	8,307	92.52%
Total GENERAL OFFICE SUPPLIES	35,000	33,472	1,528	95.64%
Total VEHICLE COMMODITIES	467,000	208,208	258,792	44.58%
Total BUILDING UTILITIES	3,235,170	2,328,624	906,546	71.98%
Total BUILDING REPAIR SUPPLIES	347,079	268,414	78,665	77.34%
Total STREET MAINTENANCE MATERIALS	11,500	5,825	5,675	50.66%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	67,277	11,923	84.95%
Total EQUIPMENT PARTS	489,564	370,708	118,856	75.72%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total EMPLOYEE CLOTHING	124,581	98,304	26,277	78.91%
Total PUBLIC SAFETY SUPPLIES	165,609	135,411	30,198	81.77%
Total FIELD AND SHOP SUPPLIES	313,614	109,838	203,776	35.02%
Total RECREATION SUPPLIES	38,900	32,052	6,848	82.40%
Total RAW MATERIAL	389,800	209,730	180,070	53.80%
Total INFRASTRUCTURE SUPPLIES	6,070,067	5,199,751	870,316	85.66%
Total GEN MATERIALS AND SUPPLIES	525,544	617,962	(92,418)	117.59%
Total MATERIALS AND SUPPLIES	13,328,543	10,445,292	2,883,251	78.37%
Total LOAN EXPENSE	200,000	40,310	159,690	20.16%
Total GRANT EXPENSE	19,933	18,957	976	95.11%
Total TORT LIABILITY	140,000	64,009	75,991	45.72%
Total MISCELLANEOUS EXPENSE	368,900	361,658	7,242	98.04%
Total OTHER MISCELLANEOUS	728,833	484,935	243,898	66.54%
CAPITAL ADJUSTMENTS	54,024,120	45,394,212	8,629,908	84.03%
DEPRECIATION EXPENSE	(612,000)	6,630,885	(7,242,885)	-1083.48%
CAPITALADJ - CAPITAL OUTLAY ADJUSTMENTS	53,412,120	52,025,097	1,387,023	97.40%

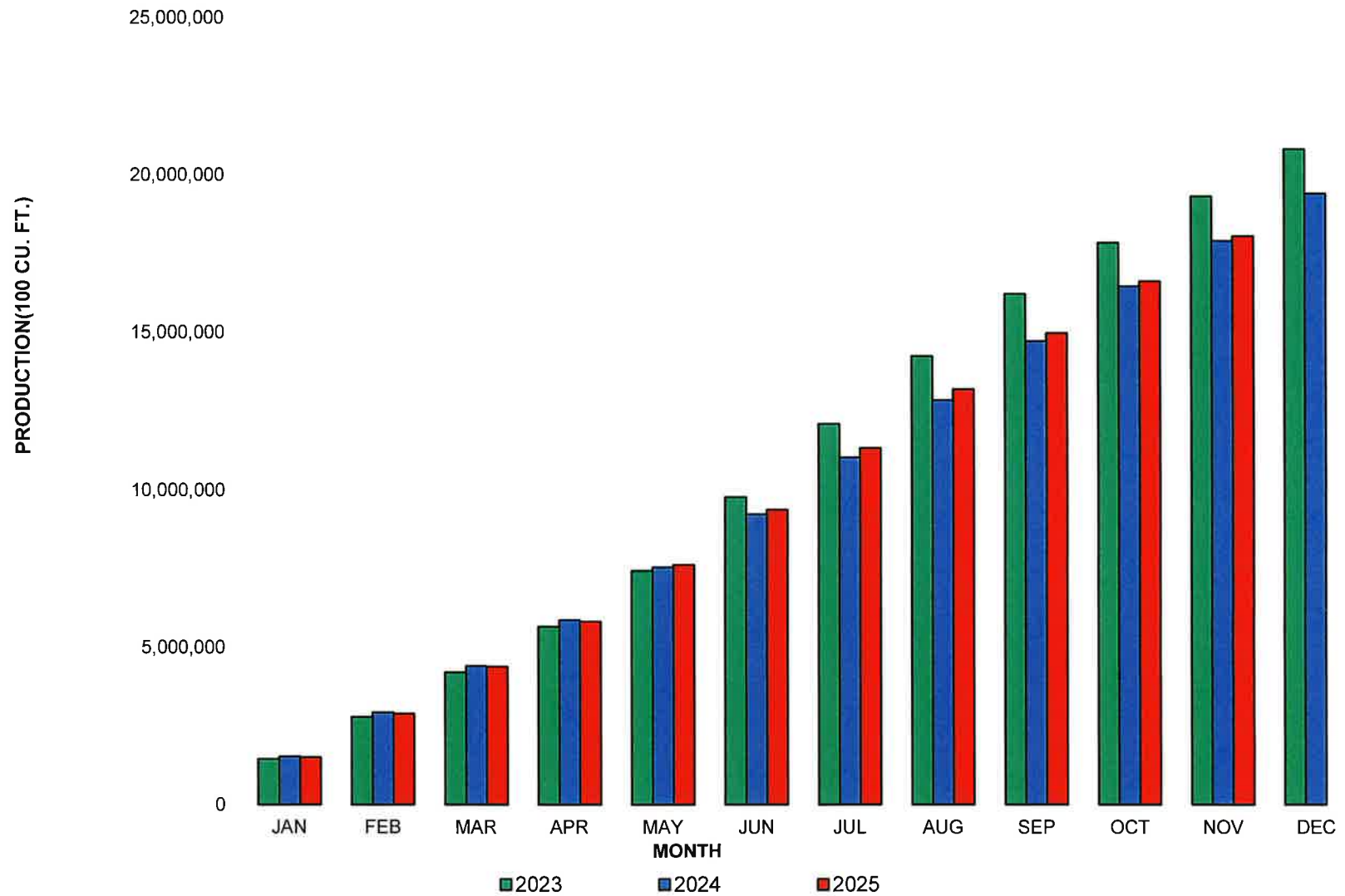
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - November 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
NOTE PRINCIPAL	8,883,786	-	8,883,786	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	128,000	12,000	116,000	9.38%
DEBTSERVICE - DEBT SERVICE	16,294,252	2,931,194	13,363,058	17.99%
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	121,769,431	95,173,506	56.13%

Graphs

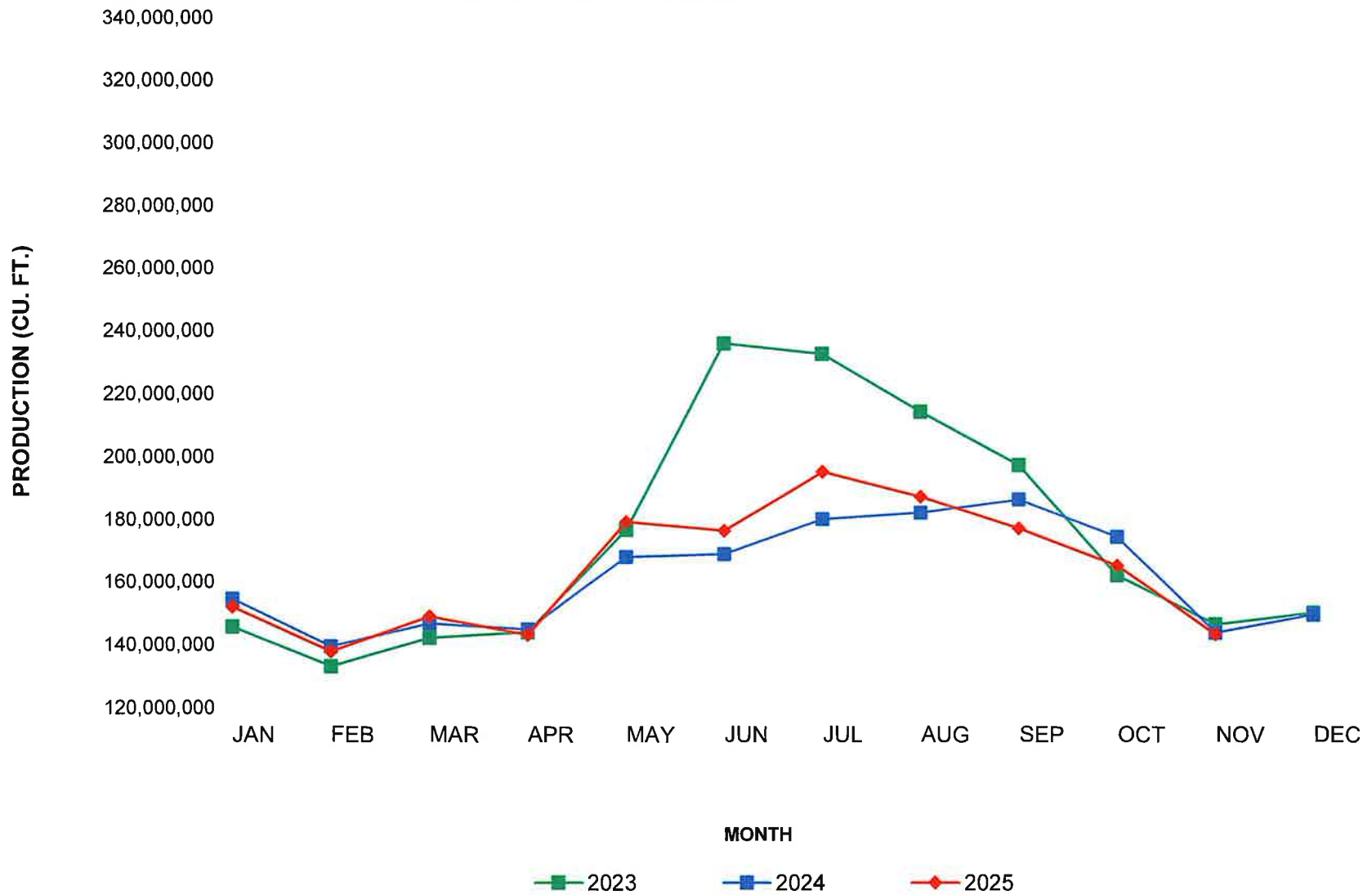
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



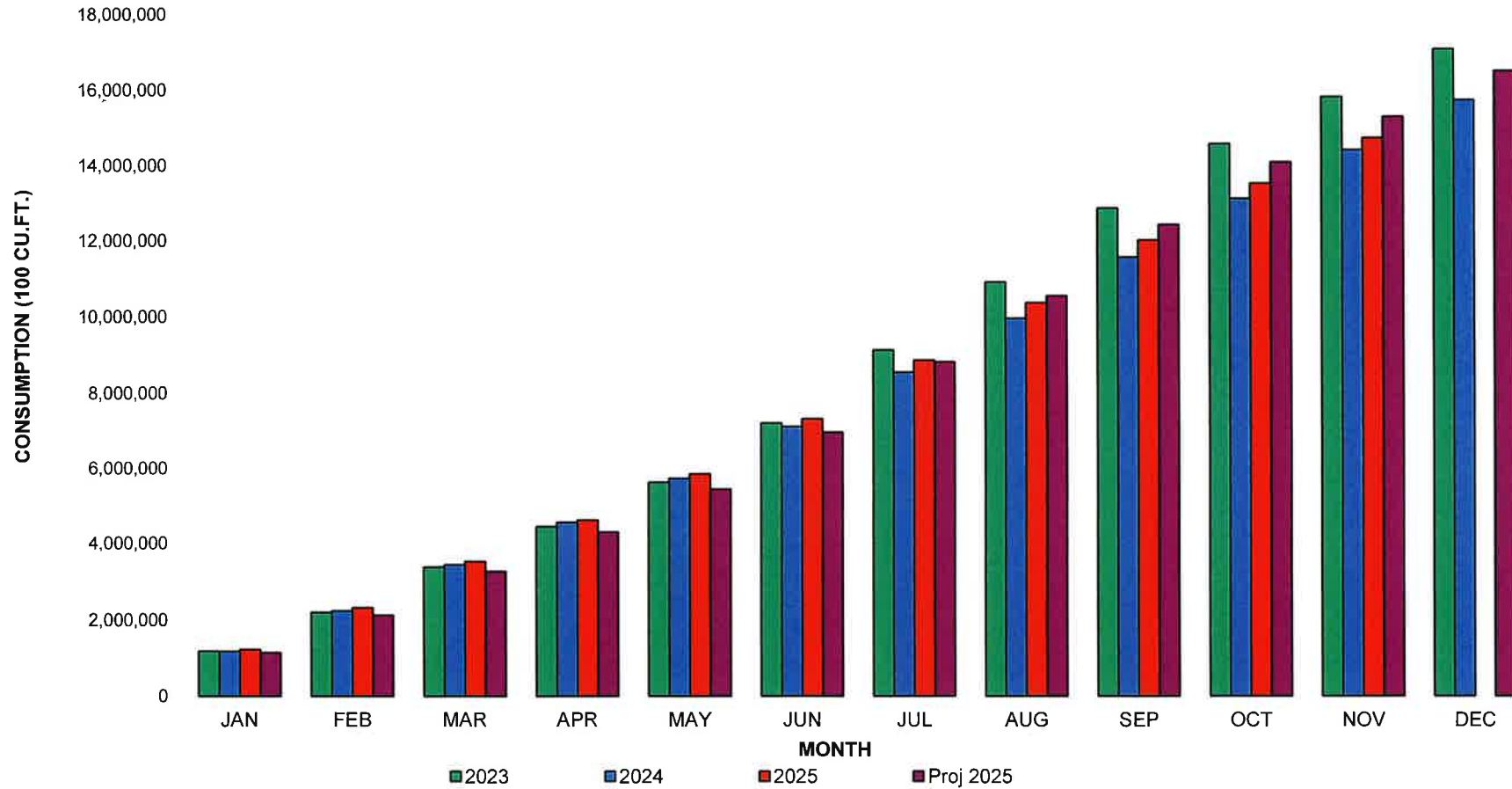
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



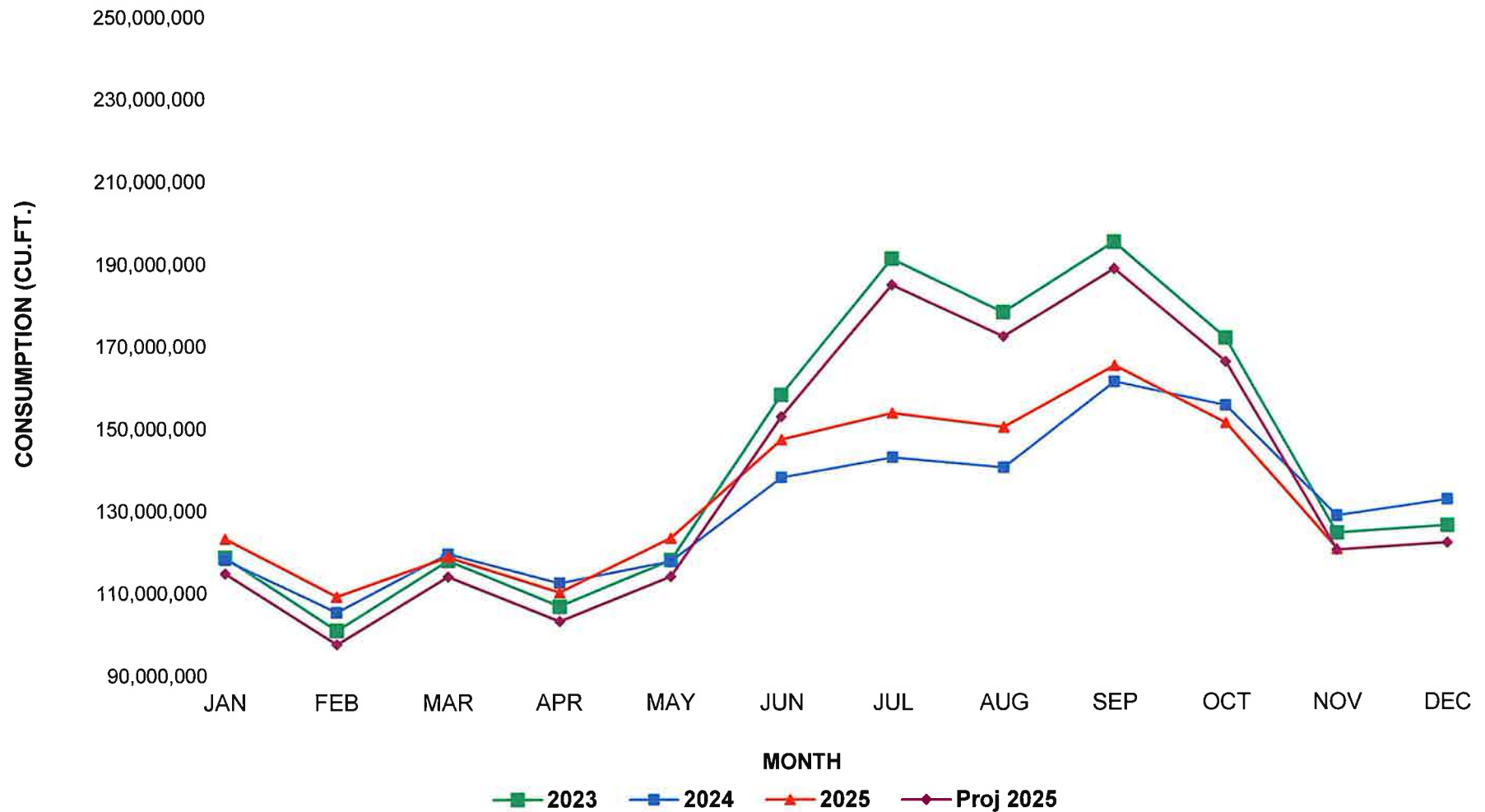
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



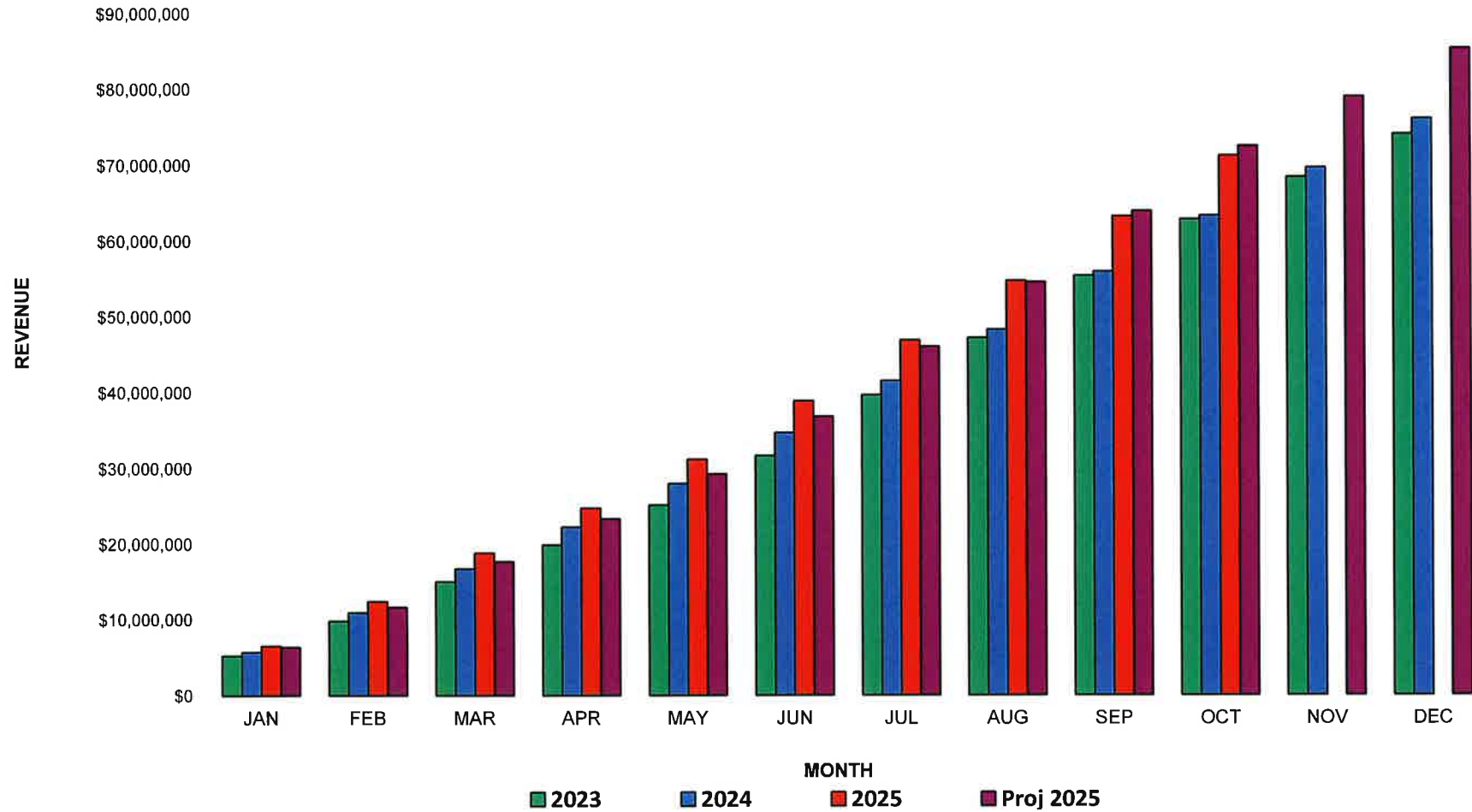
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



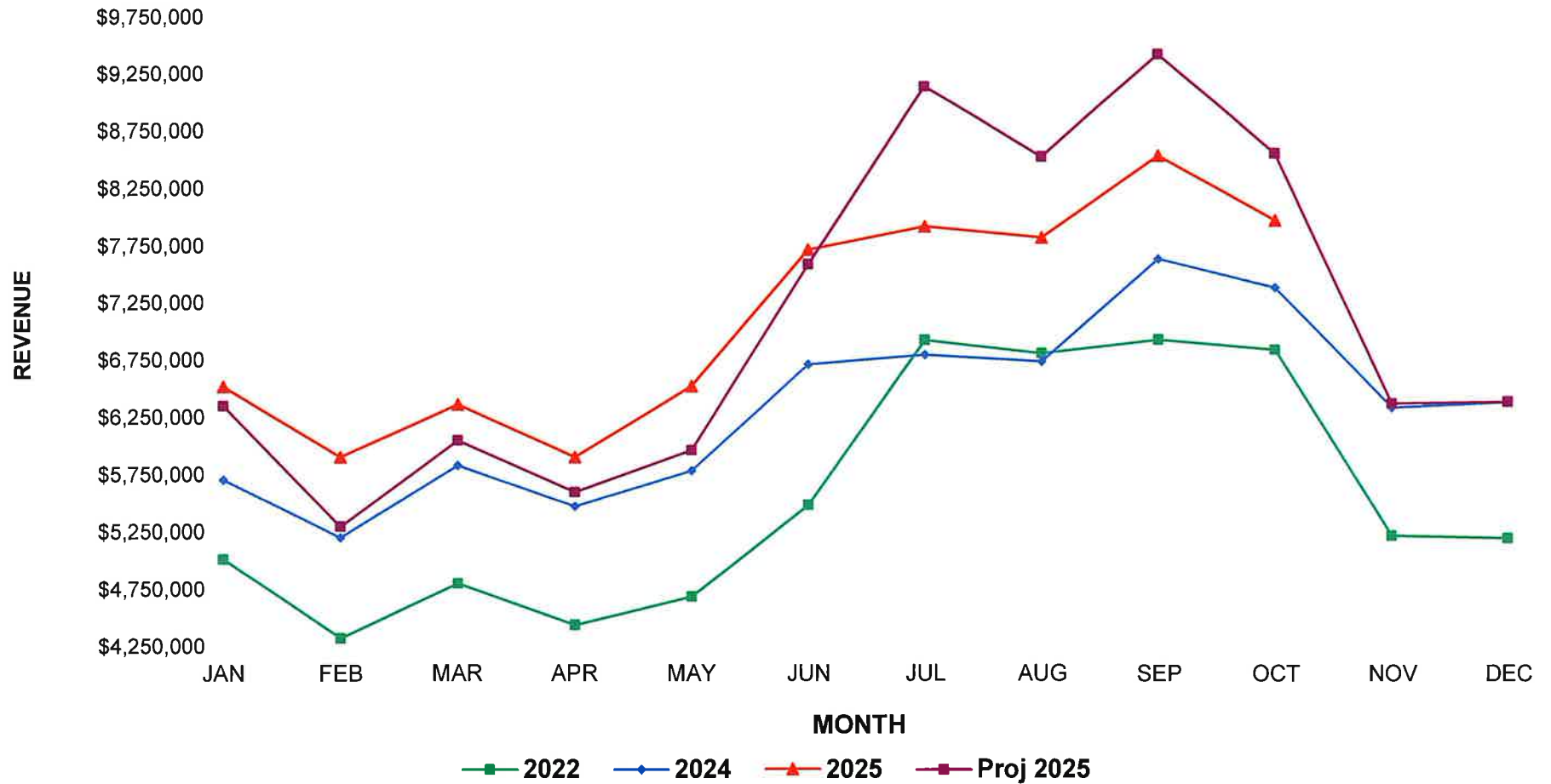
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.