

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

SEPTEMBER

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 - September 30, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	(300)	700	30.00%
WATER SERVICE BASE FEE	(14,077,000)	(10,820,602)	3,256,398	76.87%
WATER MAIN SURCHARGE	(3,571,176)	(2,525,536)	1,045,640	70.72%
AUTO FIRE ANNUAL CHARGE	(280,000)	(285,358)	(5,358)	101.91%
ST PAUL WATER	(45,392,016)	(32,574,625)	12,817,391	71.76%
FALCON HEIGHTS WATER	(756,897)	(586,038)	170,859	77.43%
LAUDERDALE WATER	(266,345)	(208,195)	58,150	78.17%
MAPLEWOOD WATER	(7,551,411)	(5,480,672)	2,070,739	72.58%
MENDOTA HEIGHTS WATER	(2,815,224)	(1,927,005)	888,219	68.45%
UNIV OF MIN WATER	(6,384,838)	(4,567,924)	1,816,914	71.54%
ROSEVILLE WATER	(10,491)	(6,630)	3,861	63.19%
SOUTH ST PAUL WATER	(3,351,289)	(2,534,323)	816,966	75.62%
WEST ST PAUL WATER	(9,330)	(8,420)	910	90.25%
NEWPORT WATER	(1,302,357)	(1,054,591)	247,766	80.98%
LITTLE CANADA WATER	(1,171)	(1,483)	(312)	126.62%
SUNFISH LAKE WATER	(184,462)	(133,859)	50,603	72.57%
LILYDALE WATER	(13,936)	(22,484)	(8,548)	161.34%
CITY OF MENDOTA WATER	(650,000)	(712,410)	(62,410)	109.60%
TOTAL WATER SALES	(86,618,943)	(63,450,455)	23,168,488	73.25%

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

Account Description	Budget	Actual	Variance	Act/Budg %
SLUDGE PROCESSING	(100,000)	(122,483)	22,331	122.48%
METER TESTING FEE	-	(35)	1,164	0.00%
METER READING CHARGE	(4,100)	(3,300)	1,960	80.49%
CUT OFFS	(3,000)	(4,000)	-	133.33%
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)	(158,445)	(15)	83.39%
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)	(8,530)	-	42.65%
INSP FEE WINTER HYD PERMIT	(22,000)	(13,100)	12,406	59.55%
REPAIRS	(85,000)	-	15,060	0.00%
TURN ON AND OFF	(100,000)	(61,628)	9,012	61.63%
COLLECTION FEE	(1,550,000)	(1,055,326)	230,223	68.09%
RECOVERED CHGS IN OUT CITY	(75,000)	(9,838)	11,048	13.12%
LATE CHARGES	(691,000)	(556,688)	15,582	80.56%
INSIDE PIPING RESIDENTIAL	(45,000)	(44,713)	2,700	99.36%
INSIDE PIPING COMMERCIAL	(75,000)	(35,570)	9,870	47.43%
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(25,945)	-	103.78%

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

Account Description	Budget	Actual	Variance	Act/Budg %
OUTSIDE DITCH 3INCH AND LARGER	(30,000)	(23,940)	6,060	79.80%
CITY FIRE CONSUMPTION	(16,000)	-	16,000	0.00%
HYDRANT WATER USE	(100,000)	(39,764)	60,236	39.76%
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)	(58,852)	1,148	98.09%
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	(4,192,600)	(3,014,842)	1,177,758	71.91%
RIGHT OF WAY CHARGE	(1,875,000)	(1,435,867)	439,133	76.58%
TOTAL UTILITY COST RECOVERY	(1,875,000)	(1,435,867)	439,133	76.58%
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%

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

Account Description	Budget	Actual	Variance	Act/Budg %
INTEREST NON POOL	(400,000)	(778,318)	(378,318)	194.58%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(526,185)	273,815	65.77%
ASSET CONTRIB METER	(80,000)	(149,129)	(69,129)	186.41%
ASSET CONTRIB AUTOFIRE	(200,000)	(11,312)	188,688	5.66%
ASSET CONTRIB HYDRANT	(10,000)	(3,703)	6,297	37.03%
ASSET CONTRIB MAIN	(50,000)	(108,132)	(58,132)	216.26%
ASSET CONTR SVC CONNECT 2 OR LESS	(50,000)	(5,476)	44,524	10.95%
ASSET CONTR SVC CONNECT 3 OR MORE	(75,000)	160	75,160	-0.21%
TOTAL CONTRIBUTIONS	(465,000)	(277,592)	187,408	59.70%
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%
STATE GRANTS	-	(9,024.94)	(9,025)	0.00%
METROPOLITAN COUNCIL	(75,000.00)	(24,528.00)	50,472	32.70%
CAPITOL REGIONAL WATER DIST	-	(26,300.00)	(26,300)	0.00%
RETURNED PAYMENT FEE	(4,000.00)	(3,960.00)	40	99.00%
SALE OF SCRAP METAL	(2,000.00)	(14,486.29)	(12,486)	724.31%
PENALTY AND FINE	-	(4,000.00)	(4,000)	0.00%
PROPERTY DAMAGE SETTLEMENT	-	(12,000.00)	(12,000)	0.00%

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

Account Description	Budget	Actual	Variance	Act/Budg %
SETTLEMENT AWARDS	-	(1,468,993.81)	(1,468,994)	0.00%
REFUNDS OVERPAYMENTS	-	(23,291)	(23,291)	0.00%
JURY DUTY PAY	-	(80)	(80)	0.00%
CASH OVER OR SHORT	-	377.00	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	2.25%
PROCEEDS FROM NOTE ISSUANCE	(12,000,000.00)	-	12,000,000	0.00%
PROCEEDS FROM NOTE ISSUANCE PFA 2024	-	(20,660,989.26)	(20,660,989)	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)	(27,830,885)	88,877,571	23.85%
REVENUE	(210,772,999)	(96,535,827)	114,237,172	45.80%

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 - September 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,635,289	18,433,291	3,201,998	85.20%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	7,385,245	3,217,704	69.65%
Total EMPLOYEE EXPENSE	32,238,238	25,818,536	6,419,702	80.09%
Total PROFESSIONAL SERVICES	2,751,473	604,571	2,146,902	21.97%
Total SKILLED SERVICES	2,614,518	1,660,652	953,866	63.52%
Total FINANCIAL SERVICES	228,000	114,189	113,811	50.08%
Total BUILDING REPAIR MAINT SERVICES	535,069	350,130	184,939	65.44%
Total MACHINERY AND EQUIPMENT	304,200	145,316	158,884	47.77%
Total INFRASTRUCTURE REPAIR	68,386,894	11,722,631	56,664,263	17.14%
Total OTHER REPAIR	396,111	116,602	279,509	29.44%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	348,949	271,436	77,513	77.79%
Total COMMUNICATIONS SERVICES	1,152,776	472,118	680,658	40.95%
Total WATER SEWER SERVICES	51,000	35,259	15,742	69.13%
Total REAL ESTATE SERVICE CHGS	80,000	29,691	50,309	37.11%
Total DELIVERY SERVICES	393,875	269,241	124,634	68.36%
Total DATA PRINT SERVICES	257,700	144,674	113,026	56.14%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total TRAVEL AND TRAINING	278,425	169,023	109,402	60.71%
Total MILEAGE AND PARKING	5,950	1,005	4,945	16.90%
Total INSURANCE PREMIUMS	-	31	(31)	0.00%
Total INTERNAL CHARGES	5,135,974	2,031,222	3,104,752	39.55%
Total OTHER SERVICE EXPENSE	2,957,347	380,943	2,576,404	12.88%
Total SERVICES	85,890,951	18,530,588	67,360,364	21.57%
Total COMM MATERIAL AND SUPPLIES	32,800	13,614	19,186	41.51%
Total COMPUTER MATERIAL AND SUPPLIES	778,090	467,183	310,907	60.04%
Total PAPER AND FORMS	114,000	42,518	71,482	37.30%
Total OFFICE EQUIPMENT AND FURNITURES	111,025	95,761	15,264	86.25%
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	1,892,666	1,342,504	58.50%
Total BUILDING REPAIR SUPPLIES	347,079	243,947	103,132	70.29%
Total STREET MAINTENANCE MATERIALS	11,500	5,825	5,675	50.66%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	56,306	22,894	71.09%
Total EQUIPMENT PARTS	489,564	313,047	176,517	63.94%

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

Account Description	Budget	Expended	Available	Exp/Bud %
Total EMPLOYEE CLOTHING	124,581	94,308	30,273	75.70%
Total PUBLIC SAFETY SUPPLIES	215,609	125,300	90,309	58.11%
Total FIELD AND SHOP SUPPLIES	313,614	97,639	215,975	31.13%
Total RECREATION SUPPLIES	38,900	27,440	11,460	70.54%
Total RAW MATERIAL	389,800	187,862	201,938	48.19%
Total INFRASTRUCTURE SUPPLIES	6,070,067	4,333,722	1,736,345	71.39%
Total GEN MATERIALS AND SUPPLIES	525,544	530,186	(4,642)	100.88%
Total MATERIALS AND SUPPLIES	13,378,543	8,766,981	4,611,562	65.53%
Total LOAN EXPENSE	200,000	33,077	166,923	16.54%
Total GRANT EXPENSE	19,933	18,957	976	95.11%
Total TORT LIABILITY	140,000	62,012	77,988	44.29%
Total MISCELLANEOUS EXPENSE	368,900	281,250	87,650	76.24%
Total OTHER MISCELLANEOUS	728,833	395,296	333,537	54.24%
CAPITAL ADJUSTMENTS	54,024,120	30,138,519	23,885,601	55.79%
DEPRECIATION EXPENSE	(612,000)	5,678,421	(6,290,421)	-927.85%
CAPITALADJ - CAPITAL OUTLAY ADJUSTMENTS	53,412,120	35,816,940	17,595,180	67.06%

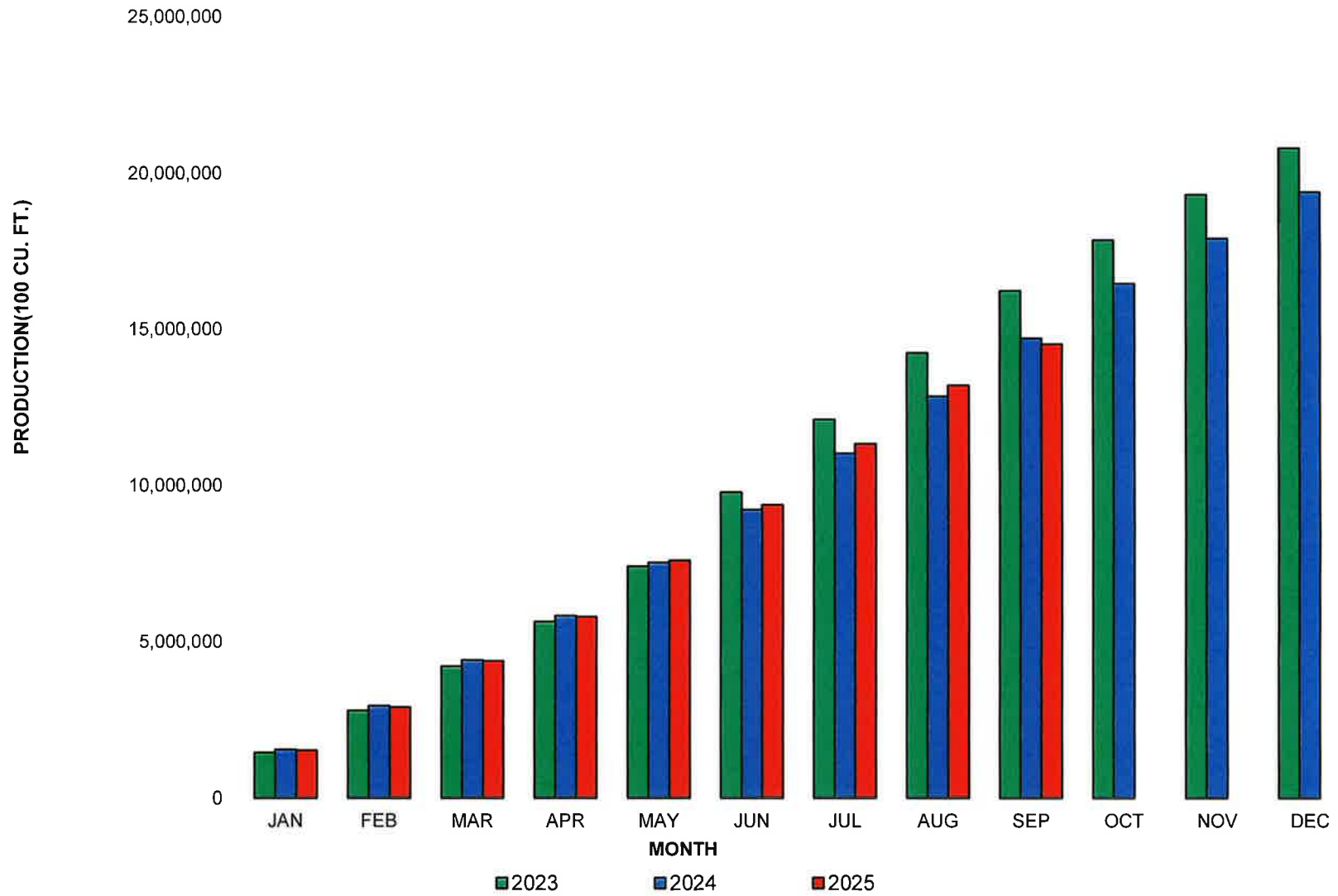
Saint Paul Regional Water Services
Spending Information By Account
For Periods January 1 - September 30, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
NOTE PRINCIPAL	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	92,585,635	124,357,302	42.68%

Graphs

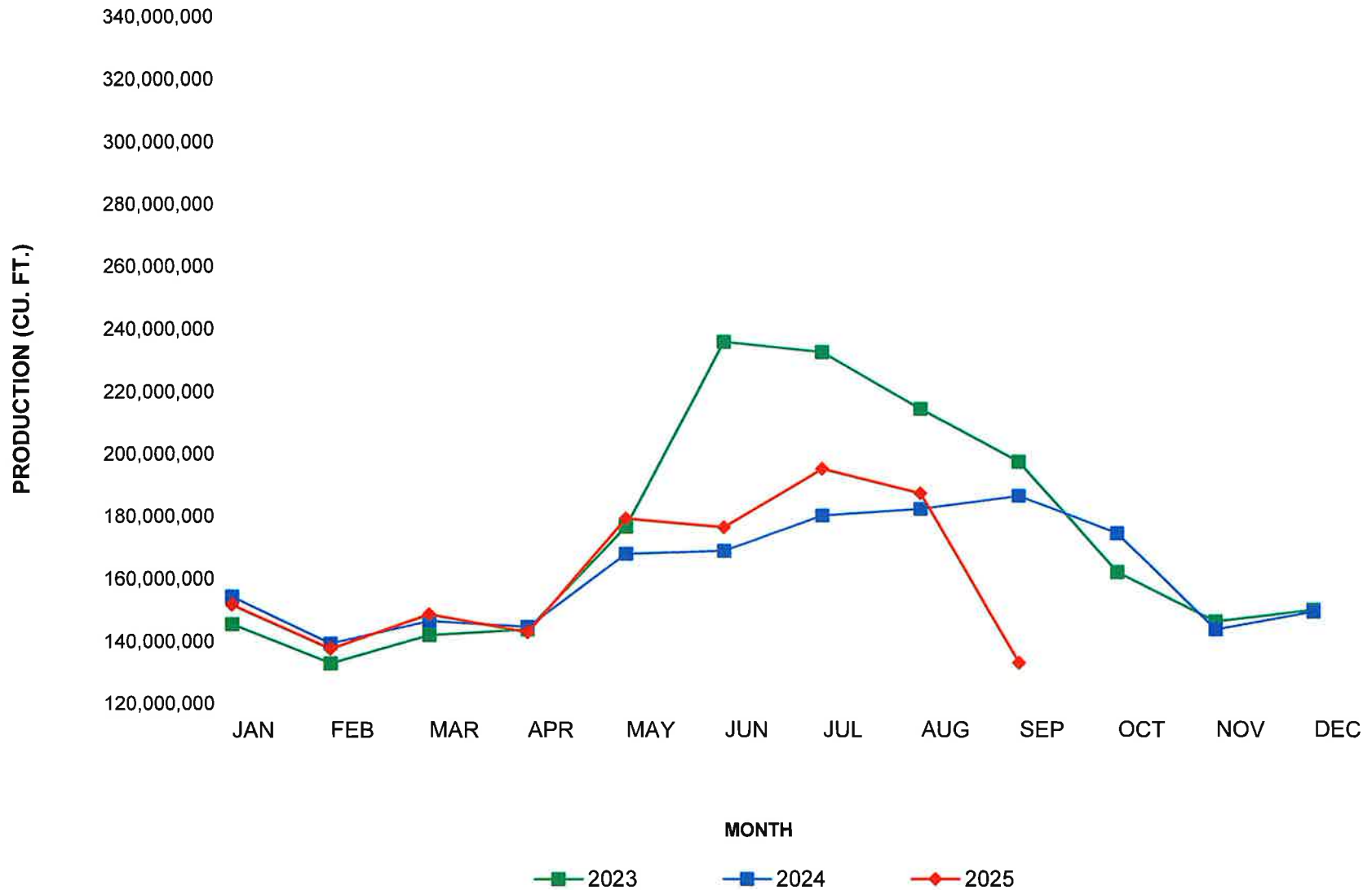
PRODUCTION - CONSUMPTION - REVENUE

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



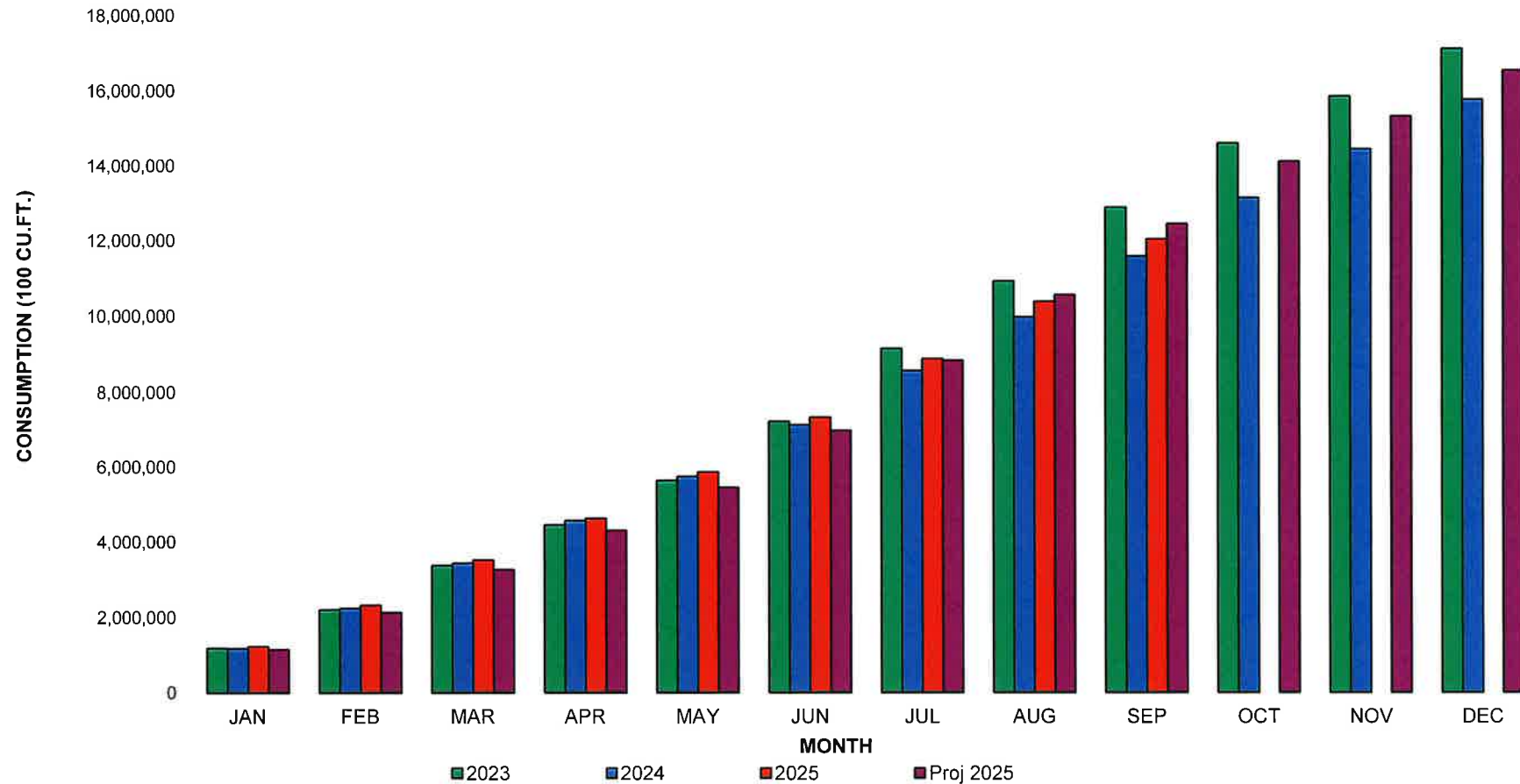
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



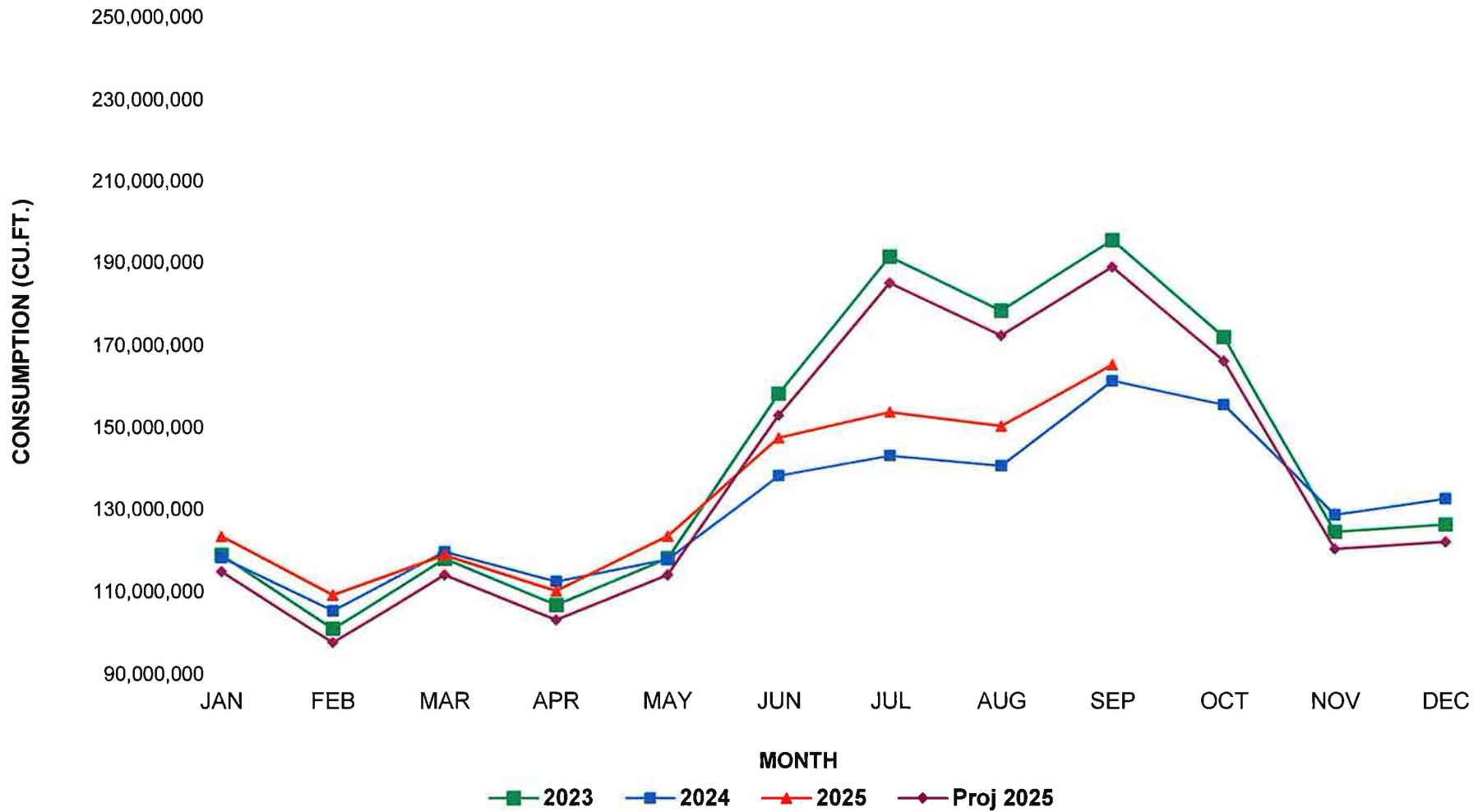
This graph represents total pumping through the McCarron's pumping station.

SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



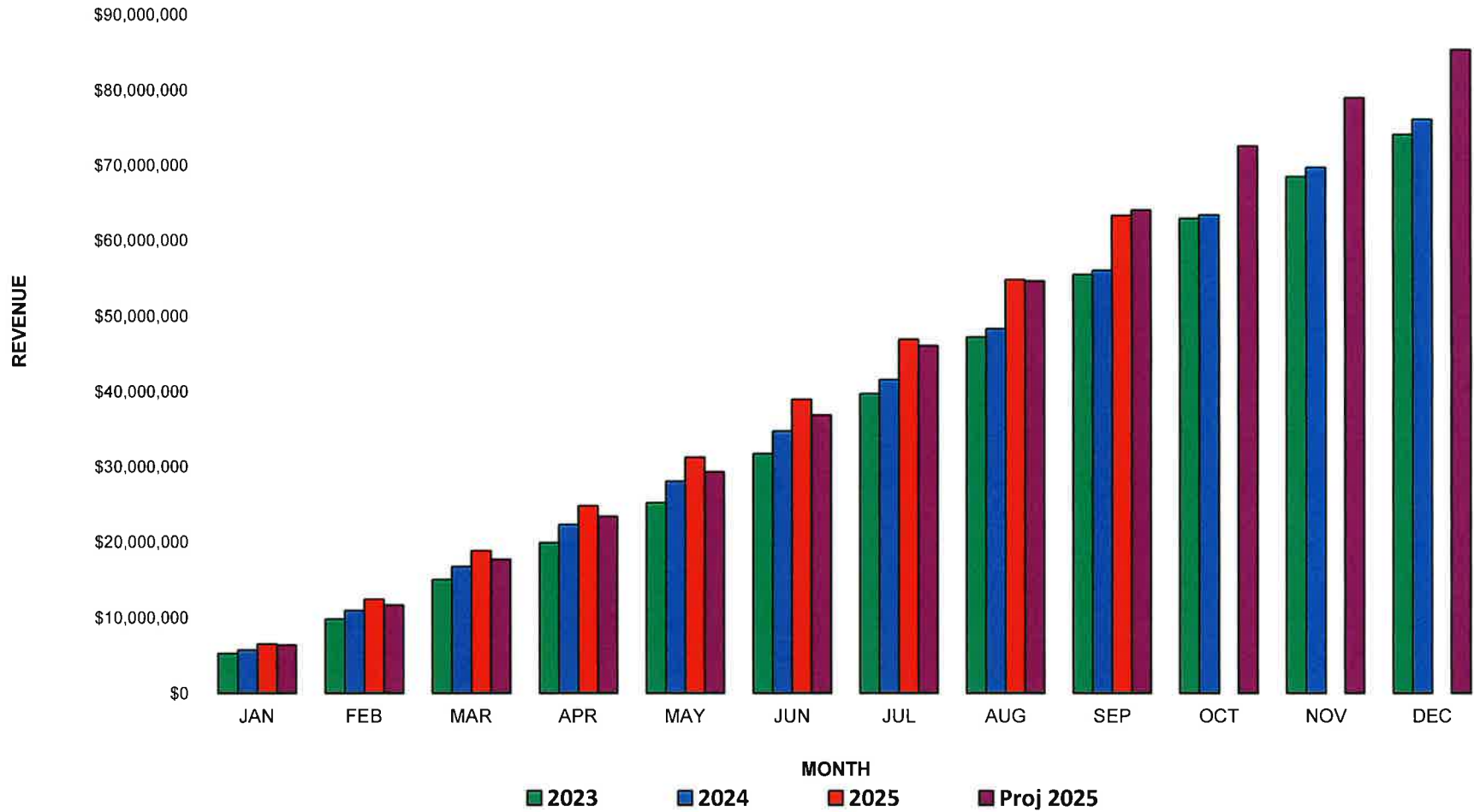
This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



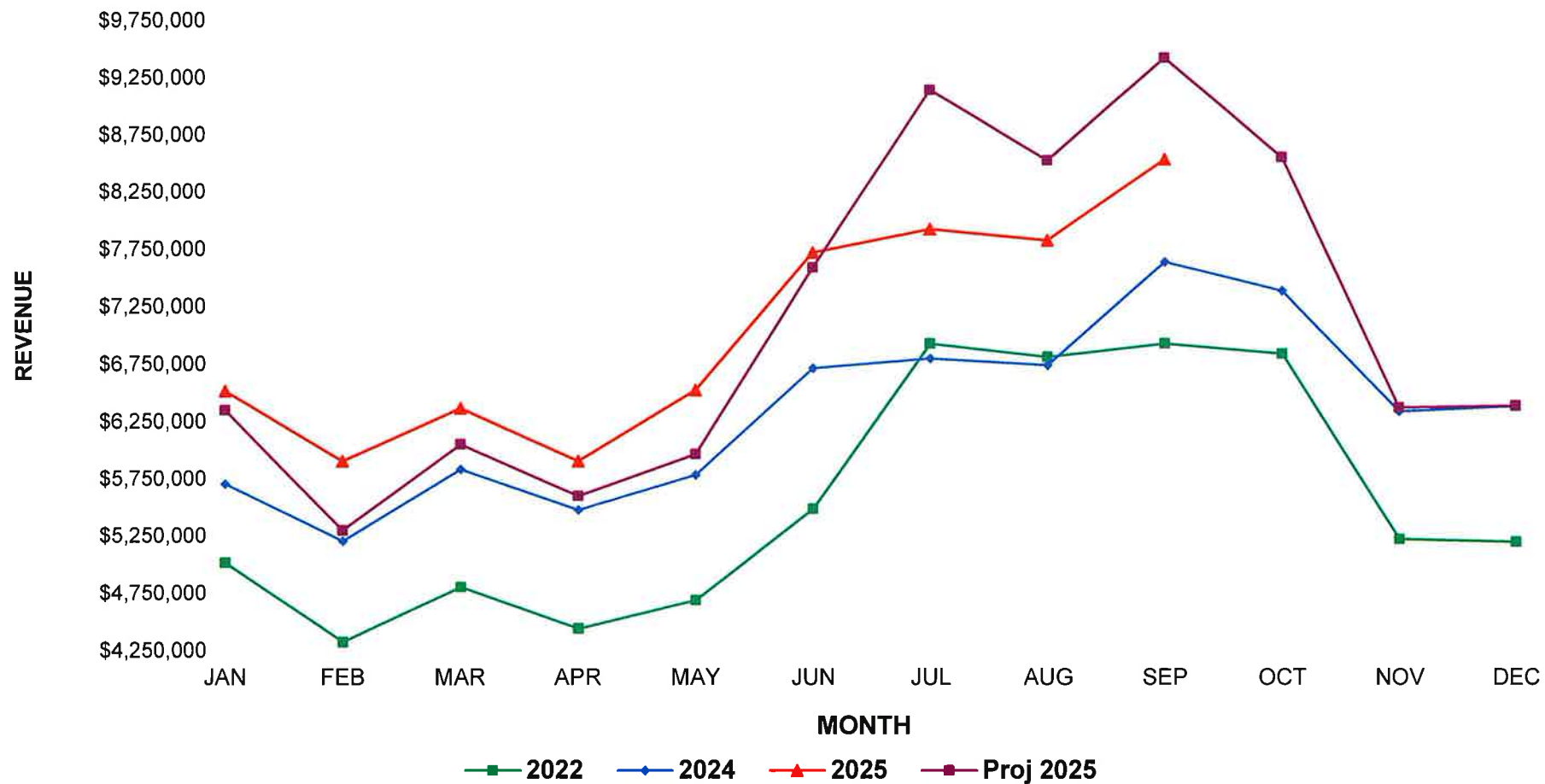
This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

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.