VALLEY RURAL UTILITY

Budget Analysis

Reporting As Of 12/01/2024 to 12/31/2024

Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Availibility Revenue - Water	3,945.00	3,955.00	-10.00	47,205.00	47,535.00	-330.00
Other Income - Water	0.00	25.00	-25.00	397.66	300.00	97.66
Interest Income - Water	1,621.60	500.00	1,121.60	19,924.95	6,000.00	13,924.95
Water Revenue	77,620.68	63,960.00	13,660.68	776,433.83	762,840.00	13,593.83
Hydrant Revenue	1,485.00	1,485.00	0.00	17,820.00	17,820.00	0.00
Late Fee Income - Water	711.49	1,025.00	-313.51	11,550.25	12,225.00	-674.75
Disconnect/Reconnect Inc - WAT	0.00	200.00	-200.00	1,475.00	2,400.00	-925.00
Availibility Revenue - Sewer	2,367.00	2,373.00	-6.00	28,323.00	28,521.00	-198.00
Availability Lien Fee Revenue	0.00	150.00	-150.00	2,090.00	1,800.00	290.00
Sewer Revenue	173,388.10	176,300.00	-2,911.90	2,054,121.59	2,102,700.00	-48,578.41
Sewer Revenue-Woodridge Estate	0.00	1,000.00	-1,000.00	10,566.14	12,000.00	-1,433.86
Other Income - Sewer	0.00	25.00	-25.00	1,302.96	300.00	1,002.96
Interest Income - Sewer	5,046.71	1,700.00	3,346.71	59,956.43	20,400.00	39,556.43
Late Fee Income - Sewer	2,025.41	2,255.00	-229.59	25,398.37	26,790.00	-1,391.63
Other Inc -Returned Check Fees	22.50	0.00	22.50	495.00	0.00	495.00
TOTAL INCOME	**268,233.49**	**254,953.00**	**13,280.49**	**3,057,060.18**	**3,041,631.00**	**15,429.18**
Wages - Water	18,336.16	16,548.00	-1,788.16	205,139.73	210,790.00	5,650.27
Mileage Reim. - Water	196.69	172.00	-24.69	1,886.12	2,236.00	349.88
Payroll Tax Exp - Water	1,032.87	1,260.00	227.13	15,137.36	16,050.00	912.64
Retirement - Water	0.00	7,600.00	7,600.00	0.00	7,600.00	7,600.00
Water Purchase - Greendale	20,183.32	20,000.00	-183.32	248,843.07	240,000.00	-8,843.07
Water Purchase - Tri Township	233.80	0.00	-233.80	2,955.11	3,600.00	644.89
Electric - Water	-58.11	215.00	273.11	1,145.97	2,580.00	1,434.03
Elec. - Water Tower St Line Rd	-121.26	150.00	271.26	1,067.31	1,800.00	732.69
Elec. - Wat Tower Valley Woods	-21.73	2,340.00	2,361.73	24,559.55	28,080.00	3,520.45
Water System Repair	-21,372.96	3,400.00	24,772.96	-322.46	40,800.00	41,122.46
Misc. Supply - System	85.31	550.00	464.69	9,055.23	6,600.00	-2,455.23
Land Resoration	-5,470.42	2,500.00	7,970.42	22,653.10	30,000.00	7,346.90
Equip Maint - System	0.00	1,000.00	1,000.00	1,100.75	12,000.00	10,899.25
Building Maint - System	0.00	500.00	500.00	541.66	6,000.00	5,458.34
Engineering Services	0.00	500.00	500.00	0.00	6,000.00	6,000.00
Accounting Services	118.95	670.00	551.05	8,623.67	8,040.00	-583.67
Legal Services	-1,443.50	50.00	1,493.50	0.00	600.00	600.00
Consulting Services	0.00	42.00	42.00	315.00	504.00	189.00
Water Testing	162.00	275.00	113.00	3,756.00	3,300.00	-456.00
Equipment Rental	678.68	40.00	-638.68	678.68	480.00	-198.68
Auto Fuel	683.11	375.00	-308.11	3,853.50	4,500.00	646.50
Auto Service - Main Account	0.00	170.00	170.00	1,399.38	2,040.00	640.62
Depreciation Expense	1,234.20	5,400.00	4,165.80	60,634.20	64,800.00	4,165.80
Amortization Expense - Water	42.51	32.00	-10.51	394.51	384.00	-10.51
Liability Insurance	0.00	705.00	705.00	8,852.00	8,460.00	-392.00
Workers Comp Insurance	0.00	150.00	150.00	1,027.00	1,800.00	773.00
Health Ins. - Water	4,904.16	3,600.00	-1,304.16	51,136.13	43,200.00	-7,936.13
Permits & Annual Fees	155.89	250.00	94.11	1,470.90	3,000.00	1,529.10
Interest Expense	0.00	0.00	0.00	21,618.58	21,700.00	81.42
Education Expense - Main Acct	0.00	100.00	100.00	434.63	1,200.00	765.37
Service Fee Expense	20.45	15.00	-5.45	20.45	180.00	159.55
Office Supplies	264.22	670.00	405.78	6,646.35	8,040.00	1,393.65
Trash	69.54	60.00	-9.54	800.07	720.00	-80.07
Bad Debt Expense	4,098.10	1,884.00	-2,214.10	4,098.10	1,884.00	-2,214.10

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Telephone / Internet - Water	506.10	70.00	-436.10	11,510.68	840.00	-10,670.68
Telephone / Internet - Wat Tower Valley	110.04	115.00	4.96	1,295.48	1,380.00	84.52
Postage	0.00	300.00	300.00	4,850.09	3,600.00	-1,250.09
Office Maintenance	112.73	130.00	17.27	1,442.28	1,560.00	117.72
Ground Maintenance	0.00	100.00	100.00	312.50	1,200.00	887.50
Misc. - Admin Water	737.50	250.00	-487.50	2,295.29	3,000.00	704.71
(Gain) Loss on Asset	0.00	996.00	996.00	0.00	996.00	996.00
Wages - Sewer	18,336.15	16,548.00	-1,788.15	205,139.67	210,790.00	5,650.33
Mileage Reim. - Sewer	196.70	172.00	-24.70	1,886.14	2,236.00	349.86
Payroll Tax Expense	1,032.86	1,260.00	227.14	15,168.10	16,050.00	881.90
Retirement - Main Account	0.00	7,600.00	7,600.00	0.00	7,600.00	7,600.00
Seweage Treatment	57,149.62	56,425.00	-724.62	630,727.66	677,100.00	46,372.34
Electric - Sewer	-174.23	500.00	674.23	3,628.66	6,000.00	2,371.34
Electric - Lift Station #1	166.33	2,200.00	2,033.67	16,374.42	26,400.00	10,025.58
Electric - Pump Building	248.25	2,550.00	2,301.75	24,367.76	30,600.00	6,232.24
Chemicals	0.00	250.00	250.00	0.00	3,000.00	3,000.00
Sewer System Repair	612.58	1,200.00	587.42	8,105.73	14,400.00	6,294.27
Misc. Supply - System	411.67	915.00	503.33	2,807.62	10,980.00	8,172.38
Land Restoration	730.72	330.00	-400.72	3,768.69	3,960.00	191.31
Equipment Maint - System	3,765.00	3,300.00	-465.00	7,067.24	39,600.00	32,532.76
Building Maint - System	0.00	200.00	200.00	1,625.03	2,400.00	774.97
Engineering Services	0.00	100.00	100.00	0.00	1,200.00	1,200.00
Accounting Services	356.84	1,950.00	1,593.16	25,870.89	23,400.00	-2,470.89
Legal Services	0.00	100.00	100.00	187.50	1,200.00	1,012.50
Consulting Services	0.00	68.00	68.00	0.00	816.00	816.00
Equipment Rental	2,036.02	50.00	-1,986.02	2,036.02	600.00	-1,436.02
Auto Fuel	719.94	1,125.00	405.06	10,231.11	13,500.00	3,268.89
Auto Svc. - Sewer	0.00	500.00	500.00	4,198.19	6,000.00	1,801.81
Depreciation Expense	34,724.08	31,500.00	-3,224.08	381,224.08	378,000.00	-3,224.08
Amortization Expense - Sewer	995.15	993.00	-2.15	11,909.15	11,916.00	6.85
Liability Insurance	0.00	2,000.00	2,000.00	26,556.00	24,000.00	-2,556.00
Worker's Compensation Ins.	0.00	312.00	312.00	3,081.00	3,744.00	663.00
Health Ins. - Sewer	4,904.14	3,325.00	-1,579.14	51,136.06	39,900.00	-11,236.06
Permits & Annual Fees	476.67	500.00	23.33	5,075.30	6,000.00	924.70
Interest Expense	0.00	0.00	0.00	292,743.92	294,000.00	1,256.08
Education Exp. - Sewer	0.00	100.00	100.00	707.09	1,200.00	492.91
Service Fee Expense	61.36	25.00	-36.36	61.36	300.00	238.64
Office Supplies	792.70	1,600.00	807.30	17,525.46	19,200.00	1,674.54
Trash	208.62	210.00	1.38	2,400.16	2,520.00	119.84
Bad Debt Expense	12,294.28	1,800.00	-10,494.28	12,294.28	1,800.00	-10,494.28
Telephone / Internet Office Build- Sewer	456.28	450.00	-6.28	4,803.29	5,400.00	596.71
SCADA Internet Lift Stations	0.00	1,800.00	1,800.00	1,493.46	21,600.00	20,106.54
Postage	0.00	900.00	900.00	10,260.58	10,800.00	539.42
Office Maintenance	338.14	350.00	11.86	4,326.61	4,200.00	-126.61
Ground Maintenance	0.00	120.00	120.00	937.50	1,440.00	502.50
Misc. - Admin	2,212.50	750.00	-1,462.50	6,472.70	9,000.00	2,527.30
(Gain) Loss on Asset	0.00	996.00	996.00	0.00	996.00	996.00
ADJUSTMENTS DR	0.00	0.00	0.00	-6,074.97	0.00	6,074.97
ADJUSTMENTS CR	0.00	0.00	0.00	6,074.97	0.00	-6,074.97
TOTAL EXPENSES	**168,530.72**	**218,258.00**	**49,727.28**	**2,527,426.40**	**2,735,392.00**	**207,965.60**

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TOTAL INCOME	**268,233.49**	**254,953.00**	**13,280.49**	**3,057,060.18**	**3,041,631.00**	**15,429.18**
NET TOTALS	**99,702.77**	**36,695.00**	**63,007.77**	**529,633.78**	**306,239.00**	**223,394.78**