VALLEY RURAL UTILITY

Budget Analysis

Reporting As Of 12/01/2025 to 12/31/2025

Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Availibility Revenue - Water	3,910.00	3,937.00	-27.00	46,965.00	47,298.00	-333.00
Other Income - Water	0.00	25.00	-25.00	0.03	300.00	-299.97
Interest Income - Water	3,294.19	500.00	2,794.19	20,343.91	6,000.00	14,343.91
Water Revenue	112,583.73	140,520.00	-27,936.27	1,230,903.76	1,327,040.00	-96,136.24
Hydrant Revenue	1,485.00	1,485.00	0.00	17,820.00	17,820.00	0.00
Late Fee Income - Water	1,401.08	2,248.00	-846.92	16,752.46	21,228.00	-4,475.54
Disconnect/Reconnect Inc - WAT	0.00	200.00	-200.00	875.00	2,400.00	-1,525.00
Availibility Revenue - Sewer	2,346.00	2,362.00	-16.00	28,179.00	28,377.00	-198.00
Availability Lien Fee Revenue	0.00	175.00	-175.00	0.00	2,100.00	-2,100.00
Sewer Revenue	172,877.11	180,700.00	-7,822.89	2,060,685.26	2,168,400.00	-107,714.74
Sewer Revenue-Woodridge Estate	0.00	1,250.00	-1,250.00	11,392.87	15,000.00	-3,607.13
Other Income - Sewer	0.00	25.00	-25.00	55.08	300.00	-244.92
Interest Income - Sewer	9,882.28	1,700.00	8,182.28	61,031.08	20,400.00	40,631.08
Late Fee Income - Sewer	2,121.06	2,250.00	-128.94	25,668.26	27,000.00	-1,331.74
Other Inc -Returned Check Fees	112.50	0.00	112.50	990.00	0.00	990.00
TOTAL INCOME	**310,012.95**	**337,377.00**	**-27,364.05**	**3,521,661.71**	**3,683,663.00**	**-162,001.29**
Wages - Water	24,262.07	20,600.00	-3,662.07	220,557.22	215,720.00	-4,837.22
Mileage Reim. - Water	426.81	265.00	-161.81	2,424.57	2,809.00	384.43
Payroll Tax Exp - Water	1,961.20	1,480.00	-481.20	16,780.88	15,512.00	-1,268.88
Retirement - Water	0.00	7,850.00	7,850.00	0.00	7,850.00	7,850.00
Water Purchase - Greendale	37,650.95	20,500.00	-17,150.95	312,382.37	246,000.00	-66,382.37
Water Purchase - Tri Township	-9.95	0.00	9.95	2,718.50	3,300.00	581.50
Electric - Water	596.99	125.00	-471.99	1,813.57	1,500.00	-313.57
Elec. - Water Tower St Line Rd	62.98	125.00	62.02	1,240.90	1,500.00	259.10
Elec. - Wat Tower Valley Woods	5,315.16	2,250.00	-3,065.16	32,260.07	27,000.00	-5,260.07
Water System Repair	17,985.56	3,000.00	-14,985.56	55,406.02	36,000.00	-19,406.02
Misc. Supply - System	516.96	550.00	33.04	24,884.50	6,600.00	-18,284.50
Land Resoration	1,958.59	2,500.00	541.41	36,805.42	30,000.00	-6,805.42
Equip Maint - System	146.25	850.00	703.75	284.94	10,200.00	9,915.06
Building Maint - System	0.00	500.00	500.00	521.17	6,000.00	5,478.83
Engineering Services	0.00	500.00	500.00	0.00	6,000.00	6,000.00
Accounting Services	-109.30	700.00	809.30	8,612.81	8,400.00	-212.81
Legal Services	0.00	125.00	125.00	1,451.00	1,500.00	49.00
Consulting Services	0.00	42.00	42.00	15,643.75	504.00	-15,139.75
Water Testing	261.00	340.00	79.00	2,913.00	4,080.00	1,167.00
Equipment Rental	0.00	40.00	40.00	0.00	480.00	480.00
Auto Fuel	1,724.22	375.00	-1,349.22	7,668.76	4,500.00	-3,168.76
Auto Service - Main Account	998.27	170.00	-828.27	1,113.73	2,040.00	926.27
Depreciation Expense	7,762.54	5,400.00	-2,362.54	67,162.54	64,800.00	-2,362.54
Amortization Expense - Water	0.47	32.00	31.53	352.47	384.00	31.53
Liability Insurance	0.00	705.00	705.00	8,783.00	8,460.00	-323.00
Workers Comp Insurance	0.00	150.00	150.00	1,020.25	1,800.00	779.75
Health Ins. - Water	226.75	4,900.00	4,673.25	45,035.30	58,800.00	13,764.70
Permits & Annual Fees	55.00	250.00	195.00	879.33	3,000.00	2,120.67
Interest Expense	0.00	0.00	0.00	20,834.23	20,900.00	65.77
Education Expense - Main Acct	0.00	100.00	100.00	1,029.91	1,200.00	170.09
Service Fee Expense	0.00	15.00	15.00	27.08	180.00	152.92
Office Supplies	3,298.45	670.00	-2,628.45	13,651.61	8,040.00	-5,611.61
Trash	77.65	70.00	-7.65	895.60	840.00	-55.60
Bad Debt Expense	822.42	1,884.00	1,061.58	822.42	1,884.00	1,061.58

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Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Telephone / Internet - Water	3,264.28	1,000.00	-2,264.28	16,426.35	12,000.00	-4,426.35
Telephone / Internet - Wat Tower Valley	110.04	115.00	4.96	1,320.48	1,380.00	59.52
Postage	258.79	375.00	116.21	3,292.33	4,500.00	1,207.67
Office Maintenance	117.75	130.00	12.25	1,477.03	1,560.00	82.97
Ground Maintenance	0.00	100.00	100.00	0.00	1,200.00	1,200.00
Misc. - Admin Water	575.00	250.00	-325.00	2,343.93	3,000.00	656.07
(Gain) Loss on Asset	0.00	83.00	83.00	0.00	996.00	996.00
Wages - Sewer	24,262.07	20,600.00	-3,662.07	220,557.17	215,720.00	-4,837.17
Mileage Reim. - Sewer	426.80	265.00	-161.80	2,424.51	2,809.00	384.49
Payroll Tax Expense	1,961.21	1,480.00	-481.21	16,780.81	15,512.00	-1,268.81
Retirement - Main Account	0.00	7,850.00	7,850.00	0.00	7,850.00	7,850.00
Seweage Treatment	41,312.60	55,800.00	14,487.40	680,813.54	669,600.00	-11,213.54
Electric - Sewer	1,089.31	500.00	-589.31	4,901.16	6,000.00	1,098.84
Electric - Lift Station #1	4,050.88	2,000.00	-2,050.88	24,434.66	24,000.00	-434.66
Electric - Pump Building	5,659.83	2,350.00	-3,309.83	32,086.65	28,200.00	-3,886.65
Chemicals	0.00	225.00	225.00	1,507.04	2,700.00	1,192.96
Sewer System Repair	1,481.66	1,200.00	-281.66	10,948.24	14,400.00	3,451.76
Misc. Supply - System	3,067.87	915.00	-2,152.87	6,783.40	10,980.00	4,196.60
Land Restoration	1,664.75	330.00	-1,334.75	2,871.78	3,960.00	1,088.22
Equipment Maint - System	1,638.75	2,500.00	861.25	26,153.80	30,000.00	3,846.20
Building Maint - System	0.00	200.00	200.00	1,563.51	2,400.00	836.49
Engineering Services	0.00	100.00	100.00	0.00	1,200.00	1,200.00
Accounting Services	-327.89	2,100.00	2,427.89	25,838.44	25,200.00	-638.44
Legal Services	0.00	100.00	100.00	1,483.00	1,200.00	-283.00
Consulting Services	177.00	68.00	-109.00	938.25	816.00	-122.25
Equipment Rental	0.00	50.00	50.00	18,838.75	600.00	-18,238.75
Auto Fuel	1,724.22	1,100.00	-624.22	7,668.79	13,200.00	5,531.21
Auto Svc. - Sewer	1,135.20	500.00	-635.20	1,481.60	6,000.00	4,518.40
Depreciation Expense	21,075.07	31,000.00	9,924.93	363,575.07	372,000.00	8,424.93
Amortization Expense - Sewer	977.55	993.00	15.45	11,900.55	11,916.00	15.45
Liability Insurance	0.00	2,000.00	2,000.00	26,349.00	24,000.00	-2,349.00
Worker's Compensation Ins.	0.00	312.00	312.00	3,060.75	3,744.00	683.25
Health Ins. - Sewer	226.76	4,900.00	4,673.24	45,035.45	58,800.00	13,764.55
Permits & Annual Fees	165.00	500.00	335.00	2,637.97	6,000.00	3,362.03
Interest Expense	0.00	0.00	0.00	286,728.27	288,000.00	1,271.73
Education Exp. - Sewer	0.00	75.00	75.00	555.46	900.00	344.54
Service Fee Expense	0.00	25.00	25.00	81.22	300.00	218.78
Office Supplies	4,125.52	1,600.00	-2,525.52	23,831.50	19,200.00	-4,631.50
Trash	232.95	210.00	-22.95	2,686.85	2,520.00	-166.85
Bad Debt Expense	2,467.27	150.00	-2,317.27	2,467.27	1,800.00	-667.27
Telephone / Internet Office Build- Sewer	758.14	420.00	-338.14	7,404.13	5,040.00	-2,364.13
SCADA Internet Lift Stations	0.00	250.00	250.00	0.00	3,000.00	3,000.00
Postage	556.29	1,000.00	443.71	9,636.37	12,000.00	2,363.63
Office Maintenance	459.67	350.00	-109.67	4,537.26	4,200.00	-337.26
Ground Maintenance	0.00	120.00	120.00	0.00	1,440.00	1,440.00
Misc. - Admin	1,725.00	750.00	-975.00	5,031.65	9,000.00	3,968.35
(Gain) Loss on Asset	0.00	83.00	83.00	0.00	996.00	996.00
ADJUSTMENTS DR	-471.12	0.00	471.12	-3,267.14	0.00	3,267.14
ADJUSTMENTS CR	471.12	0.00	-471.12	3,267.14	0.00	-3,267.14
TOTAL EXPENSES	**232,410.38**	**224,087.00**	**-8,323.38**	**2,814,430.91**	**2,739,622.00**	**-74,808.91**

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Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
TOTAL INCOME	**310,012.95**	**337,377.00**	**-27,364.05**	**3,521,661.71**	**3,683,663.00**	**-162,001.29**
NET TOTALS	**77,602.57**	**113,290.00**	**-35,687.43**	**707,230.80**	**944,041.00**	**-236,810.20**