VALLEY RURAL UTILITY

Budget Analysis

Reporting As Of 06/01/2025 to 06/30/2025

Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Availibility Revenue - Water	3,910.00	3,937.00	-27.00	23,625.00	23,676.00	-51.00
Other Income - Water	0.00	25.00	-25.00	0.00	150.00	-150.00
Interest Income - Water	945.65	500.00	445.65	10,543.72	3,000.00	7,543.72
Water Revenue	100,718.68	108,092.00	-7,373.32	538,734.30	548,776.00	-10,041.70
Hydrant Revenue	1,485.00	1,485.00	0.00	8,910.00	8,910.00	0.00
Late Fee Income - Water	3,503.24	1,729.00	1,774.24	8,678.87	8,778.00	-99.13
Disconnect/Reconnect Inc - WAT	0.00	200.00	-200.00	800.00	1,200.00	-400.00
Availibility Revenue - Sewer	2,346.00	2,362.00	-16.00	14,175.00	14,205.00	-30.00
Availability Lien Fee Revenue	0.00	175.00	-175.00	0.00	1,050.00	-1,050.00
Sewer Revenue	167,951.32	180,700.00	-12,748.68	1,023,531.24	1,084,200.00	-60,668.76
Sewer Revenue-Woodridge Estate	0.00	1,250.00	-1,250.00	11,392.87	7,500.00	3,892.87
Other Income - Sewer	0.00	25.00	-25.00	55.00	150.00	-95.00
Interest Income - Sewer	2,836.90	1,700.00	1,136.90	31,630.97	10,200.00	21,430.97
Late Fee Income - Sewer	3,200.40	2,250.00	950.40	13,684.45	13,500.00	184.45
Other Inc -Returned Check Fees	90.00	0.00	90.00	427.50	0.00	427.50
TOTAL INCOME	**286,987.19**	**304,430.00**	**-17,442.81**	**1,686,188.92**	**1,725,295.00**	**-39,106.08**
Wages - Water	19,911.39	16,480.00	-3,431.39	103,629.64	104,480.00	850.36
Mileage Reim. - Water	201.17	212.00	10.83	1,205.35	1,378.00	172.65
Payroll Tax Exp - Water	1,478.80	1,184.00	-294.80	7,941.77	7,520.00	-421.77
Retirement - Water	0.00	0.00	0.00	0.00	0.00	0.00
Water Purchase - Greendale	21,243.60	20,500.00	-743.60	129,690.11	123,000.00	-6,690.11
Water Purchase - Tri Township	0.00	0.00	0.00	1,388.13	1,650.00	261.87
Electric - Water	72.78	125.00	52.22	773.97	750.00	-23.97
Elec. - Water Tower St Line Rd	48.21	125.00	76.79	946.07	750.00	-196.07
Elec. - Wat Tower Valley Woods	2,493.81	2,250.00	-243.81	14,543.59	13,500.00	-1,043.59
Water System Repair	3,995.20	3,000.00	-995.20	16,006.62	18,000.00	1,993.38
Misc. Supply - System	163.02	550.00	386.98	43.96	3,300.00	3,256.04
Land Resoration	12,932.50	2,500.00	-10,432.50	12,932.50	15,000.00	2,067.50
Equip Maint - System	0.00	850.00	850.00	0.00	5,100.00	5,100.00
Building Maint - System	0.00	500.00	500.00	134.75	3,000.00	2,865.25
Engineering Services	0.00	500.00	500.00	0.00	3,000.00	3,000.00
Accounting Services	330.44	700.00	369.56	971.63	4,200.00	3,228.37
Legal Services	0.00	125.00	125.00	16.00	750.00	734.00
Consulting Services	37.50	42.00	4.50	15,595.00	252.00	-15,343.00
Water Testing	174.00	340.00	166.00	1,008.00	2,040.00	1,032.00
Equipment Rental	0.00	40.00	40.00	0.00	240.00	240.00
Auto Fuel	510.98	375.00	-135.98	2,646.18	2,250.00	-396.18
Auto Service - Main Account	55.36	170.00	114.64	94.63	1,020.00	925.37
Depreciation Expense	5,400.00	5,400.00	0.00	32,400.00	32,400.00	0.00
Amortization Expense - Water	32.00	32.00	0.00	192.00	192.00	0.00
Liability Insurance	1,859.25	705.00	-1,154.25	3,572.00	4,230.00	658.00
Workers Comp Insurance	0.00	150.00	150.00	559.75	900.00	340.25
Health Ins. - Water	4,616.74	4,900.00	283.26	27,212.84	29,400.00	2,187.16
Permits & Annual Fees	0.00	250.00	250.00	706.83	1,500.00	793.17
Interest Expense	0.00	0.00	0.00	10,574.50	10,600.00	25.50
Education Expense - Main Acct	0.00	100.00	100.00	1,022.15	600.00	-422.15
Service Fee Expense	0.00	15.00	15.00	27.08	90.00	62.92
Office Supplies	748.78	670.00	-78.78	3,847.98	4,020.00	172.02
Trash	71.68	70.00	-1.68	431.91	420.00	-11.91
Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00

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Telephone / Internet - Water	1,438.84	1,000.00	-438.84	7,979.63	6,000.00	-1,979.63
Telephone / Internet - Wat Tower Valley	110.04	115.00	4.96	660.24	690.00	29.76
Postage	797.60	375.00	-422.60	2,036.75	2,250.00	213.25
Office Maintenance	120.71	130.00	9.29	698.82	780.00	81.18
Ground Maintenance	0.00	100.00	100.00	0.00	600.00	600.00
Misc. - Admin Water	218.93	250.00	31.07	396.43	1,500.00	1,103.57
(Gain) Loss on Asset	0.00	83.00	83.00	0.00	498.00	498.00
Wages - Sewer	19,911.38	16,480.00	-3,431.38	103,629.62	104,480.00	850.38
Mileage Reim. - Sewer	201.18	212.00	10.82	1,205.34	1,378.00	172.66
Payroll Tax Expense	1,478.80	1,184.00	-294.80	7,941.73	7,520.00	-421.73
Retirement - Main Account	0.00	0.00	0.00	0.00	0.00	0.00
Seweage Treatment	77,019.70	55,800.00	-21,219.70	399,529.76	334,800.00	-64,729.76
Electric - Sewer	218.36	500.00	281.64	2,392.56	3,000.00	607.44
Electric - Lift Station #1	1,697.29	2,000.00	302.71	11,710.63	12,000.00	289.37
Electric - Pump Building	2,347.36	2,350.00	2.64	17,153.40	14,100.00	-3,053.40
Chemicals	0.00	225.00	225.00	0.00	1,350.00	1,350.00
Sewer System Repair	1,875.00	1,200.00	-675.00	3,656.58	7,200.00	3,543.42
Misc. Supply - System	489.07	915.00	425.93	1,528.09	5,490.00	3,961.91
Land Restoration	397.50	330.00	-67.50	397.50	1,980.00	1,582.50
Equipment Maint - System	0.00	2,500.00	2,500.00	2,410.00	15,000.00	12,590.00
Building Maint - System	0.00	200.00	200.00	404.25	1,200.00	795.75
Engineering Services	0.00	100.00	100.00	0.00	600.00	600.00
Accounting Services	991.34	2,100.00	1,108.66	2,914.91	12,600.00	9,685.09
Legal Services	0.00	100.00	100.00	48.00	600.00	552.00
Consulting Services	112.50	68.00	-44.50	615.00	408.00	-207.00
Equipment Rental	0.00	50.00	50.00	0.00	300.00	300.00
Auto Fuel	510.98	1,100.00	589.02	2,646.20	6,600.00	3,953.80
Auto Svc. - Sewer	166.10	500.00	333.90	283.90	3,000.00	2,716.10
Depreciation Expense	31,000.00	31,000.00	0.00	187,500.00	186,000.00	-1,500.00
Amortization Expense - Sewer	993.00	993.00	0.00	5,958.00	5,958.00	0.00
Liability Insurance	5,577.75	2,000.00	-3,577.75	10,716.00	12,000.00	1,284.00
Worker's Compensation Ins.	0.00	312.00	312.00	1,679.25	1,872.00	192.75
Health Ins. - Sewer	4,616.76	4,900.00	283.24	27,212.87	29,400.00	2,187.13
Permits & Annual Fees	0.00	500.00	500.00	2,120.47	3,000.00	879.53
Interest Expense	0.00	0.00	0.00	144,056.75	145,000.00	943.25
Education Exp. - Sewer	0.00	75.00	75.00	532.20	450.00	-82.20
Service Fee Expense	0.00	25.00	25.00	81.22	150.00	68.78
Office Supplies	1,872.34	1,600.00	-272.34	9,956.98	9,600.00	-356.98
Trash	215.06	210.00	-5.06	1,295.77	1,260.00	-35.77
Bad Debt Expense	0.00	150.00	150.00	0.00	900.00	900.00
Telephone / Internet Office Build- Sewer	1,068.42	420.00	-648.42	3,399.43	2,520.00	-879.43
SCADA Internet Lift Stations	0.00	250.00	250.00	0.00	1,500.00	1,500.00
Postage	2,392.81	1,000.00	-1,392.81	6,110.20	6,000.00	-110.20
Office Maintenance	362.11	350.00	-12.11	2,096.35	2,100.00	3.65
Ground Maintenance	0.00	120.00	120.00	0.00	720.00	720.00
Misc. - Admin	656.79	750.00	93.21	1,189.21	4,500.00	3,310.79
(Gain) Loss on Asset	0.00	83.00	83.00	0.00	498.00	498.00
ADJUSTMENTS DR	-294.13	0.00	294.13	-1,484.40	0.00	1,484.40
ADJUSTMENTS CR	294.13	0.00	-294.13	1,484.40	0.00	-1,484.40
TOTAL EXPENSES	**235,234.93**	**197,565.00**	**-37,669.93**	**1,364,258.98**	**1,354,884.00**	**-9,374.98**

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TOTAL INCOME	**286,987.19**	**304,430.00**	**-17,442.81**	**1,686,188.92**	**1,725,295.00**	**-39,106.08**
NET TOTALS	**51,752.26**	**106,865.00**	**-55,112.74**	**321,929.94**	**370,411.00**	**-48,481.06**