VALLEY RURAL UTILITY

Budget Analysis

Reporting As Of 03/01/2025 to 03/31/2025

Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Availibility Revenue - Water	3,945.00	3,955.00	-10.00	11,835.00	11,865.00	-30.00
Other Income - Water	0.00	25.00	-25.00	0.00	75.00	-75.00
Interest Income - Water	623.92	500.00	123.92	5,016.12	1,500.00	3,516.12
Water Revenue	72,811.66	83,148.00	-10,336.34	234,498.47	249,444.00	-14,945.53
Hydrant Revenue	1,485.00	1,485.00	0.00	4,455.00	4,455.00	0.00
Late Fee Income - Water	791.32	1,330.00	-538.68	2,952.50	3,990.00	-1,037.50
Disconnect/Reconnect Inc - WAT	400.00	200.00	200.00	625.00	600.00	25.00
Availibility Revenue - Sewer	2,367.00	2,373.00	-6.00	7,101.00	7,119.00	-18.00
Availability Lien Fee Revenue	0.00	175.00	-175.00	0.00	525.00	-525.00
Sewer Revenue	162,265.06	180,700.00	-18,434.94	513,591.52	542,100.00	-28,508.48
Sewer Revenue-Woodridge Estate	0.00	1,250.00	-1,250.00	0.00	3,750.00	-3,750.00
Other Income - Sewer	55.00	25.00	30.00	55.00	75.00	-20.00
Interest Income - Sewer	1,871.70	1,700.00	171.70	15,048.31	5,100.00	9,948.31
Late Fee Income - Sewer	1,717.22	2,250.00	-532.78	6,321.50	6,750.00	-428.50
Other Inc -Returned Check Fees	90.00	0.00	90.00	202.50	0.00	202.50
TOTAL INCOME	**248,422.88**	**279,116.00**	**-30,693.12**	**801,701.92**	**837,348.00**	**-35,646.08**
Wages - Water	16,192.99	16,000.00	-192.99	47,980.85	52,000.00	4,019.15
Mileage Reim. - Water	339.42	212.00	-127.42	638.58	689.00	50.42
Payroll Tax Exp - Water	1,216.65	1,152.00	-64.65	3,829.00	3,744.00	-85.00
Retirement - Water	0.00	0.00	0.00	0.00	0.00	0.00
Water Purchase - Greendale	23,613.47	20,500.00	-3,113.47	63,798.66	61,500.00	-2,298.66
Water Purchase - Tri Township	473.52	550.00	76.48	943.00	1,100.00	157.00
Electric - Water	159.15	125.00	-34.15	489.55	375.00	-114.55
Elec. - Water Tower St Line Rd	252.82	125.00	-127.82	589.83	375.00	-214.83
Elec. - Wat Tower Valley Woods	2,312.09	2,250.00	-62.09	7,211.74	6,750.00	-461.74
Water System Repair	4,263.12	3,000.00	-1,263.12	4,263.12	9,000.00	4,736.88
Misc. Supply - System	-206.96	550.00	756.96	141.83	1,650.00	1,508.17
Land Resoration	0.00	2,500.00	2,500.00	0.00	7,500.00	7,500.00
Equip Maint - System	0.00	850.00	850.00	0.00	2,550.00	2,550.00
Building Maint - System	0.00	500.00	500.00	72.45	1,500.00	1,427.55
Engineering Services	0.00	500.00	500.00	0.00	1,500.00	1,500.00
Accounting Services	109.30	700.00	590.70	407.85	2,100.00	1,692.15
Legal Services	0.00	125.00	125.00	0.00	375.00	375.00
Consulting Services	15,250.00	42.00	-15,208.00	15,250.00	126.00	-15,124.00
Water Testing	162.00	340.00	178.00	486.00	1,020.00	534.00
Equipment Rental	0.00	40.00	40.00	0.00	120.00	120.00
Auto Fuel	567.34	375.00	-192.34	1,070.32	1,125.00	54.68
Auto Service - Main Account	30.18	170.00	139.82	30.18	510.00	479.82
Depreciation Expense	5,400.00	5,400.00	0.00	16,200.00	16,200.00	0.00
Amortization Expense - Water	32.00	32.00	0.00	96.00	96.00	0.00
Liability Insurance	0.00	705.00	705.00	1,712.75	2,115.00	402.25
Workers Comp Insurance	0.00	150.00	150.00	293.50	450.00	156.50
Health Ins. - Water	4,607.46	4,900.00	292.54	13,856.16	14,700.00	843.84
Permits & Annual Fees	0.00	250.00	250.00	706.83	750.00	43.17
Interest Expense	0.00	0.00	0.00	10,574.50	10,600.00	25.50
Education Expense - Main Acct	462.15	100.00	-362.15	992.15	300.00	-692.15
Service Fee Expense	0.00	15.00	15.00	27.08	45.00	17.92
Office Supplies	224.41	670.00	445.59	2,124.40	2,010.00	-114.40
Trash	72.43	70.00	-2.43	216.51	210.00	-6.51
Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00

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Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Telephone / Internet - Water	1,678.52	1,000.00	-678.52	4,052.53	3,000.00	-1,052.53
Telephone / Internet - Wat Tower Valley	110.04	115.00	4.96	330.12	345.00	14.88
Postage	265.56	375.00	109.44	452.79	1,125.00	672.21
Office Maintenance	109.66	130.00	20.34	342.16	390.00	47.84
Ground Maintenance	0.00	100.00	100.00	0.00	300.00	300.00
Misc. - Admin Water	25.00	250.00	225.00	163.50	750.00	586.50
(Gain) Loss on Asset	0.00	83.00	83.00	0.00	249.00	249.00
Wages - Sewer	16,192.99	16,000.00	-192.99	47,980.84	52,000.00	4,019.16
Mileage Reim. - Sewer	339.43	212.00	-127.43	638.59	689.00	50.41
Payroll Tax Expense	1,216.65	1,152.00	-64.65	3,828.98	3,744.00	-84.98
Retirement - Main Account	0.00	0.00	0.00	0.00	0.00	0.00
Seweage Treatment	60,717.56	55,800.00	-4,917.56	185,171.09	167,400.00	-17,771.09
Electric - Sewer	495.76	500.00	4.24	1,523.05	1,500.00	-23.05
Electric - Lift Station #1	1,970.40	2,000.00	29.60	5,990.45	6,000.00	9.55
Electric - Pump Building	2,962.57	2,350.00	-612.57	8,738.17	7,050.00	-1,688.17
Chemicals	0.00	225.00	225.00	0.00	675.00	675.00
Sewer System Repair	1,687.50	1,200.00	-487.50	1,687.50	3,600.00	1,912.50
Misc. Supply - System	279.11	915.00	635.89	921.72	2,745.00	1,823.28
Land Restoration	0.00	330.00	330.00	0.00	990.00	990.00
Equipment Maint - System	2,410.00	2,500.00	90.00	2,410.00	7,500.00	5,090.00
Building Maint - System	0.00	200.00	200.00	217.37	600.00	382.63
Engineering Services	0.00	100.00	100.00	0.00	300.00	300.00
Accounting Services	327.89	2,100.00	1,772.11	1,223.53	6,300.00	5,076.47
Legal Services	0.00	100.00	100.00	0.00	300.00	300.00
Consulting Services	0.00	68.00	68.00	0.00	204.00	204.00
Equipment Rental	0.00	50.00	50.00	0.00	150.00	150.00
Auto Fuel	567.35	1,100.00	532.65	1,070.32	3,300.00	2,229.68
Auto Svc. - Sewer	90.53	500.00	409.47	90.53	1,500.00	1,409.47
Depreciation Expense	31,500.00	31,000.00	-500.00	94,500.00	93,000.00	-1,500.00
Amortization Expense - Sewer	993.00	993.00	0.00	2,979.00	2,979.00	0.00
Liability Insurance	0.00	2,000.00	2,000.00	5,138.25	6,000.00	861.75
Worker's Compensation Ins.	0.00	312.00	312.00	880.50	936.00	55.50
Health Ins. - Sewer	4,607.46	4,900.00	292.54	13,856.15	14,700.00	843.85
Permits & Annual Fees	0.00	500.00	500.00	2,120.47	1,500.00	-620.47
Interest Expense	0.00	0.00	0.00	144,056.75	145,000.00	943.25
Education Exp. - Sewer	532.20	75.00	-457.20	532.20	225.00	-307.20
Service Fee Expense	0.00	25.00	25.00	81.22	75.00	-6.22
Office Supplies	673.17	1,600.00	926.83	6,745.07	4,800.00	-1,945.07
Trash	217.29	210.00	-7.29	649.53	630.00	-19.53
Bad Debt Expense	0.00	150.00	150.00	0.00	450.00	450.00
Telephone / Internet Office Build- Sewer	468.50	420.00	-48.50	1,362.43	1,260.00	-102.43
SCADA Internet Lift Stations	0.00	250.00	250.00	0.00	750.00	750.00
Postage	796.69	1,000.00	203.31	1,358.36	3,000.00	1,641.64
Office Maintenance	328.98	350.00	21.02	1,026.45	1,050.00	23.55
Ground Maintenance	0.00	120.00	120.00	0.00	360.00	360.00
Misc. - Admin	75.00	750.00	675.00	490.46	2,250.00	1,759.54
(Gain) Loss on Asset	0.00	83.00	83.00	0.00	249.00	249.00
ADJUSTMENTS DR	-300.00	0.00	300.00	-1,243.94	0.00	1,243.94
ADJUSTMENTS CR	300.00	0.00	-300.00	1,243.94	0.00	-1,243.94
TOTAL EXPENSES	**207,172.35**	**197,091.00**	**-10,081.35**	**736,612.92**	**755,005.00**	**18,392.08**

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Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
TOTAL INCOME	**248,422.88**	**279,116.00**	**-30,693.12**	**801,701.92**	**837,348.00**	**-35,646.08**
NET TOTALS	**41,250.53**	**82,025.00**	**-40,774.47**	**65,089.00**	**82,343.00**	**-17,254.00**