

## VALLEY RURAL UTILITY

## Budget Analysis

Reporting As Of 12/01/2023 to 12/31/2023

Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Availibility Revenue - Water	3,980.00	4,045.00	-65.00	49,079.62	48,549.00	530.62
Other Income - Water	0.00	25.00	-25.00	-64.85	300.00	-364.85
Interest Income - Water	8,244.95	250.00	7,994.95	14,239.77	3,000.00	11,239.77
Water Revenue	61,693.59	62,864.00	-1,170.41	755,008.04	747,672.00	7,336.04
Hydrant Revenue	1,485.00	1,485.00	0.00	17,820.00	17,820.00	0.00
Late Fee Income - Water	732.65	899.00	-166.35	11,398.34	10,725.00	673.34
Disconnect/Reconnect Inc - WAT	0.00	200.00	-200.00	1,450.00	2,400.00	-950.00
Availibility Revenue - Sewer	2,388.00	2,427.00	-39.00	30,717.78	29,127.00	1,590.78
Availability Lien Fee Revenue	0.00	150.00	-150.00	2,255.00	1,800.00	455.00
Sewer Revenue	168,686.83	172,000.00	-3,313.17	2,044,476.51	2,064,000.00	-19,523.49
Sewer Revenue-Woodridge Estate	0.00	1,370.00	-1,370.00	10,348.65	16,440.00	-6,091.35
Other Income - Sewer	0.00	50.00	-50.00	25.47	600.00	-574.53
Interest Income - Sewer	24,734.82	750.00	23,984.82	42,719.18	9,000.00	33,719.18
Late Fee Income - Sewer	2,008.14	2,121.00	-112.86	26,355.93	25,299.00	1,056.93
Other Inc -Returned Check Fees	180.00	0.00	180.00	810.00	0.00	810.00
<b>TOTAL INCOME</b>	<b>274,133.98</b>	<b>248,636.00</b>	<b>25,497.98</b>	<b>3,006,639.44</b>	<b>2,976,732.00</b>	<b>29,907.44</b>
Wages - Water	19,417.36	15,760.00	-3,657.36	208,345.64	200,700.00	-7,645.64
Mileage Reim. - Water	148.43	160.00	11.57	2,374.31	2,080.00	-294.31
Payroll Tax Exp - Water	0.00	1,344.00	1,344.00	14,342.49	17,120.00	2,777.51
Retirement - Water	7,429.89	6,100.00	-1,329.89	7,429.89	6,100.00	-1,329.89
Water Purchase - Greendale	22,675.52	19,500.00	-3,175.52	254,531.64	234,000.00	-20,531.64
Water Purchase - Tri Township	336.42	0.00	-336.42	2,876.11	3,600.00	723.89
Electric - Water	120.08	250.00	129.92	1,406.77	3,000.00	1,593.23
Elec. - Water Tower St Line Rd	15.16	250.00	234.84	1,300.26	3,000.00	1,699.74
Elec. - Wat Tower Valley Woods	2,116.53	2,340.00	223.47	26,990.11	28,080.00	1,089.89
Water System Repair	-304.85	4,200.00	4,504.85	29,743.73	50,400.00	20,656.27
Misc. Supply - System	1,531.42	500.00	-1,031.42	7,621.20	6,000.00	-1,621.20
Land Resoration	10,068.61	1,400.00	-8,668.61	50,956.82	16,800.00	-34,156.82
Equip Maint - System	0.00	500.00	500.00	12,918.48	6,000.00	-6,918.48
Building Maint - System	0.00	500.00	500.00	22,956.49	6,000.00	-16,956.49
Accounting Services	115.51	575.00	459.49	7,734.19	6,900.00	-834.19
Legal Services	3,204.50	50.00	-3,154.50	3,204.50	600.00	-2,604.50
Consulting Services	41.25	42.00	0.75	363.75	504.00	140.25
Water Testing	300.00	260.00	-40.00	2,780.50	3,120.00	339.50
Equipment Rental	0.00	33.00	33.00	498.75	396.00	-102.75
Auto Fuel	104.84	375.00	270.16	3,384.89	4,500.00	1,115.11
Auto Service - Main Account	378.99	66.00	-312.99	2,552.38	792.00	-1,760.38
Depreciation Expense	-995.75	5,670.00	6,665.75	63,653.25	68,040.00	4,386.75
Amortization Expense - Water	22.39	31.00	8.61	373.49	372.00	-1.49
Liability Insurance	0.00	705.00	705.00	6,889.50	8,460.00	1,570.50
Workers Comp Insurance	0.00	150.00	150.00	1,397.00	1,800.00	403.00
Health Ins. - Water	4,277.65	3,300.00	-977.65	46,357.36	39,900.00	-6,457.36
Permits & Annual Fees	337.00	225.00	-112.00	1,063.95	2,700.00	1,636.05
Interest Expense	0.00	0.00	0.00	22,417.46	23,000.00	582.54
Education Expense - Main Acct	0.00	100.00	100.00	2,211.00	1,200.00	-1,011.00
Service Fee Expense	0.00	15.00	15.00	10.52	180.00	169.48
Office Supplies	470.04	500.00	29.96	8,226.73	6,000.00	-2,226.73
Trash	58.45	50.00	-8.45	696.73	600.00	-96.73
Bad Debt Expense	1,477.96	1,884.00	406.04	1,477.96	1,884.00	406.04
Telephone / Internet - Water	963.96	450.00	-513.96	7,939.73	5,400.00	-2,539.73

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Account Description	Current Month	Budget	Variance	YTD Actual	YTD Budget	YTD Variance
Telephone / Internet - Wat Tower Valley	74.36	110.00	35.64	954.68	1,320.00	365.32
Postage	1.73	300.00	298.27	3,552.65	3,600.00	47.35
Office Maintenance	116.90	130.00	13.10	1,406.60	1,560.00	153.40
Ground Maintenance	0.00	100.00	100.00	0.00	1,200.00	1,200.00
Misc. - Admin Water	522.19	250.00	-272.19	3,173.20	3,000.00	-173.20
(Gain) Loss on Asset	0.00	996.00	996.00	0.00	996.00	996.00
Wages - Sewer	19,417.36	15,760.00	-3,657.36	208,345.62	200,700.00	-7,645.62
Mileage Reim. - Sewer	148.42	160.00	11.58	2,000.96	2,080.00	79.04
Payroll Tax Expense	1,477.95	1,344.00	-133.95	15,708.89	17,120.00	1,411.11
Retirement - Main Account	7,429.88	6,100.00	-1,329.88	7,429.88	6,100.00	-1,329.88
Sewage Treatment	42,787.36	56,425.00	13,637.64	600,612.70	677,100.00	76,487.30
Electric - Sewer	198.81	500.00	301.19	4,293.13	6,000.00	1,706.87
Electric - Lift Station #1	1,461.00	2,200.00	739.00	17,948.20	26,400.00	8,451.80
Electric - Pump Building	1,536.03	2,550.00	1,013.97	25,195.08	30,600.00	5,404.92
Chemicals	0.00	840.00	840.00	3,014.08	10,080.00	7,065.92
Sewer System Repair	768.59	1,000.00	231.41	20,257.05	12,000.00	-8,257.05
Misc. Supply - System	541.90	750.00	208.10	10,939.22	9,000.00	-1,939.22
Land Restoration	0.00	500.00	500.00	3,318.89	6,000.00	2,681.11
Equipment Maint - System	202.00	4,200.00	3,998.00	34,734.09	50,400.00	15,665.91
Building Maint - System	0.00	200.00	200.00	2,329.42	2,400.00	70.58
Accounting Services	346.53	1,725.00	1,378.47	23,202.51	20,700.00	-2,502.51
Legal Services	0.00	100.00	100.00	0.00	1,200.00	1,200.00
Consulting Services	123.75	68.00	-55.75	791.25	816.00	24.75
Equipment Rental	0.00	50.00	50.00	1,496.25	600.00	-896.25
Auto Fuel	314.50	1,125.00	810.50	10,154.63	13,500.00	3,345.37
Auto Svc. - Sewer	1,136.96	170.00	-966.96	7,657.10	2,040.00	-5,617.10
Depreciation Expense	37,987.04	31,670.00	-6,317.04	376,453.04	380,040.00	3,586.96
Amortization Expense - Sewer	1,014.85	1,015.00	0.15	11,904.85	12,180.00	275.15
Liability Insurance	0.00	2,115.00	2,115.00	20,668.50	25,380.00	4,711.50
Worker's Compensation Ins.	0.00	312.00	312.00	4,191.00	3,744.00	-447.00
Health Ins. - Sewer	4,277.64	3,600.00	-677.64	46,357.43	43,200.00	-3,157.43
Permits & Annual Fees	3,883.00	500.00	-3,383.00	6,063.86	6,000.00	-63.86
Interest Expense	-3,350.00	0.00	3,350.00	295,345.04	297,000.00	1,654.96
Education Exp. - Sewer	0.00	100.00	100.00	149.96	1,200.00	1,050.04
Service Fee Expense	0.00	25.00	25.00	31.58	300.00	268.42
Office Supplies	1,410.15	1,200.00	-210.15	23,322.14	14,400.00	-8,922.14
Trash	175.33	250.00	74.67	2,090.11	3,000.00	909.89
Bad Debt Expense	0.00	1,800.00	1,800.00	0.00	1,800.00	1,800.00
Telephone / Internet Office Build- Sewer	434.87	450.00	15.13	4,673.01	5,400.00	726.99
SCADA Internet Lift Stations	1,231.25	1,800.00	568.75	18,343.48	21,600.00	3,256.52
Postage	5.20	900.00	894.80	10,657.96	10,800.00	142.04
Office Maintenance	350.69	334.00	-16.69	4,219.49	4,008.00	-211.49
Ground Maintenance	0.00	120.00	120.00	0.00	1,440.00	1,440.00
Misc. - Admin	1,566.57	500.00	-1,066.57	9,519.54	6,000.00	-3,519.54
(Gain) Loss on Asset	0.00	996.00	996.00	0.00	996.00	996.00
ADJUSTMENTS DR	-67.58	0.00	67.58	-3,116.29	0.00	3,116.29
ADJUSTMENTS CR	67.58	0.00	-67.58	3,116.29	0.00	-3,116.29
<b>TOTAL EXPENSES</b>	<b>201,904.17</b>	<b>212,625.00</b>	<b>10,720.83</b>	<b>2,669,534.65</b>	<b>2,704,228.00</b>	<b>34,693.35</b>

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<b>TOTAL INCOME</b>	<b>274,133.98</b>	<b>248,636.00</b>	<b>25,497.98</b>	<b>3,006,639.44</b>	<b>2,976,732.00</b>	<b>29,907.44</b>
<b>NET TOTALS</b>	<b>72,229.81</b>	<b>36,011.00</b>	<b>36,218.81</b>	<b>337,104.79</b>	<b>272,504.00</b>	<b>64,600.79</b>