

**Water Metered Revenue YTD**

Budget YTD	\$ 3,378,155.70
Actual YTD	\$ 3,427,704.08
Budget (Under)/Over	\$ 49,548.38
Percentage (Under)/Over	1.47%

**Water Revenue YTD**

Budget YTD	\$ 4,596,255.25
Actual YTD	\$ 4,674,387.38
Budget (Under)/Over	\$ 78,132.13
Percentage (Under)/Over	1.70%

**Water Expenses YTD**

Budget YTD	\$ 2,701,045.35
Actual YTD	\$ 2,213,776.83
Budget (Under)/Over	\$ (487,268.52)
Percentage (Under)/Over	-18.04%

**Water Metered Revenue June 2018**

Budgeted	\$ 625,442.18
Actual	\$ 633,725.40
Budget (Under)/Over	\$ 8,283.22
Percentage (Under)/Over	1.32%

**Water Revenue June 2018**

Budgeted	\$ 796,186.63
Actual	\$ 801,096.17
Budget (Under)/Over	\$ 4,909.54
Percentage (Under)/Over	0.62%

**Water Expenses June 2018**

Budgeted	\$ 503,829.58
Actual	\$ 358,156.20
Budget (Under)/Over	\$ (145,673.38)
Percentage (Under)/Over	-28.91%

**Water Rec Metered Revenue YTD**

Budget YTD	\$ 4,625,224.99
Actual YTD	\$ 4,667,549.62
Budget (Under)/Over	\$ 42,324.63
Percentage (Under)/Over	0.92%

**Water Rec Revenue YTD**

Budget YTD	\$ 5,531,988.48
Actual YTD	\$ 5,764,681.16
Budget (Under)/Over	\$ 232,692.68
Percentage (Under)/Over	4.21%

**Water Rec Expenses YTD**

Budget YTD	\$ 3,321,132.34
Actual YTD	\$ 3,178,146.81
Budget (Under)/Over	\$ (142,985.53)
Percentage (Under)/Over	-4.31%

**Water Rec Metered Revenue June 2018**

Budgeted	\$ 768,438.14
Actual	\$ 794,232.05
Budget (Under)/Over	\$ 25,793.91
Percentage (Under)/Over	3.36%

**Water Rec Revenue June 2018**

Budgeted	\$ 920,142.10
Actual	\$ 1,002,648.53
Budget (Under)/Over	\$ 82,506.43
Percentage (Under)/Over	8.97%

**Water Rec Expenses June 2018**

Budgeted	\$ 648,169.10
Actual	\$ 551,283.92
Budget (Under)/Over	\$ (96,885.18)
Percentage (Under)/Over	-14.95%

VALPARAISO CITY UTILITIES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
AS OF: JUNE 30TH, 2018

% OF YEAR COMPLETED: 50.00

601-WTR OPERATING FUND									
	ACTUAL JUNE	ACTUAL YEAR TO DATE	ANNUAL BUDGET	BUDGET YEAR TO DATE	BUDGET UNDER/(OVER)	% YTD BUDGET			
REVENUE SUMMARY									
TOTAL REVENUES	1,013,140.93	5,080,648.93	9,437,627.27	4,671,255.25 (	409,393.68)	53.83			
EXPENSE SUMMARY									
WTR NON-DEPARTMENTAL									
WTR PUMPING	39.51	28,237.06	30,400.00	29,399.98	1,162.92	92.89			
WTR TREATMENT	36,522.74	278,188.43	771,726.00	359,282.97	81,094.54	36.05			
WTR DISTRIBUTION	80,079.48	435,874.62	1,203,114.52	622,801.82	186,927.20	36.23			
WTR COMMERCIAL	90,653.58	518,621.23	1,226,758.03	623,692.06	105,070.83	42.28			
WTR GEN & ADMIN	64,827.23	324,076.81	838,926.45	371,393.83	47,317.02	38.63			
WTR NON-DEPARTMENTAL	86,033.66	561,350.17	1,310,719.88	694,474.69	133,124.52	42.83			
TOTAL EXPENSES	358,156.20	2,146,348.32	5,381,644.88	2,701,045.35	554,697.03	39.88			
REVENUES OVER/(UNDER) EXPENSES	654,984.73	2,934,300.61	4,055,982.39	1,970,209.90 (	964,090.71)				
606-WRD OPERATING FUND									
REVENUE SUMMARY									
TOTAL REVENUES	1,002,648.53	6,236,820.53	11,102,397.50	5,531,988.48 (	704,832.05)	56.18			
EXPENSE SUMMARY									
WRD NON-DEPARTMENTAL									
WRD PUMPING	98,309.86	618,268.11	1,205,893.57	617,146.75 (	1,121.36)	51.27			
WRD TREATMENT	12,982.47	82,681.37	105,750.00	46,625.00 (	36,056.37)	78.19			
WRD SEWER	236,058.84	1,261,263.68	2,772,543.82	1,253,276.71 (	7,986.97)	45.49			
WRD GEN & ADMIN	62,059.39	381,365.19	1,023,021.77	512,599.85	131,234.66	37.28			
TOTAL EXPENSES	141,873.36	815,943.77	1,780,891.36	891,484.03	75,540.26	45.82			
REVENUES OVER/(UNDER) EXPENSES	551,283.92	3,159,522.12	6,888,100.52	3,321,132.34	161,610.22	45.87			
REVENUES OVER/(UNDER) EXPENSES	451,364.61	3,077,298.41	4,214,296.98	2,210,856.14 (	866,442.27)				

BUDGET ALLOCATION VARIANCE  
AS OF: JUNE 30TH, 2018

601-WTR OPERATING FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	ACTUAL	CURRENT MONTH ALLOCATED	VARIANCE	%	BALANCE	YEAR TO DATE ALLOCATED	VARIANCE	%
REVENUE SUMMARY									
WTR NON-DEPARTMENTAL									
	Interest Income	745.50	500.00	( 245.50)	32-	4,195.86	3,000.00	( 1,195.86)	28-
	Non-Utility Income	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	Metered Revenues	633,725.40	625,442.18	( 8,283.22)	1-	3,427,704.08	3,378,155.70	( 49,548.38)	1-
	Fire Protection	76,789.25	76,933.26	144.01	0	690,561.10	664,414.74	( 26,146.36)	3-
	Sales for Resale	9,816.53	9,931.70	115.17	1	56,217.63	55,755.12	( 462.51)	0
	Forfeited Discounts	1,598.95	4,950.04	3,351.09	209	10,657.38	29,362.87	18,705.49	175
	Non-Operating Income	216,379.14	18,180.00	( 198,199.14)	91-	446,205.09	104,070.00	( 342,135.09)	76-
	Rental Income	7,714.85	7,503.20	( 211.65)	2-	46,156.23	45,019.20	( 1,137.03)	2-
	Reimbursements	65,699.84	65,246.25	( 453.59)	0	393,709.43	391,477.62	( 2,231.81)	0
	Contract Revenues	671.47	0.00	( 671.47)	100-	5,242.13	0.00	( 5,242.13)	100-
	TOTAL WTR NON-DEPARTMENTAL	1,013,140.93	808,686.63	( 204,454.30)	20-	5,080,648.93	4,671,255.25	( 409,393.68)	8-
TOTAL REVENUES									
		1,013,140.93	808,686.63	( 204,454.30)	20-	5,080,648.93	4,671,255.25	( 409,393.68)	8-
EXPENSE SUMMARY									
WTR NON-DEPARTMENTAL									
	INTEREST EXPENSE	39.51	166.67	127.16	321	28,237.06	29,399.98	1,162.92	4
	AMORTIZATION EXPENSE	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	TOTAL WTR NON-DEPARTMENTAL	39.51	166.67	127.16	321	28,237.06	29,399.98	1,162.92	4
WTR PUMPING									
	WATER PERSONAL SERVICE	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	PURCHASED POWER/UTILITY	27,957.79	36,499.99	8,542.20	30	175,738.41	184,106.38	8,367.97	4
	WATER SUPPLIES	7,670.59	76,861.00	69,190.41	902	93,095.00	134,416.00	41,321.00	44
	WATER OTHER SERVICES	330.67	10,000.00	9,669.33	2924	13,488.28	10,000.00	( 3,488.28)	25-
	RENTAL EXPENSE	0.00	0.00	0.00	0	18,632.67	20,094.00	1,461.33	7
	INSURANCE EXPENSE	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	MISCELLANEOUS EXPENSE	563.69	1,958.34	1,394.65	247	9,150.11	10,666.59	1,516.48	16
	TOTAL WTR PUMPING	36,522.74	125,319.33	88,796.59	243	310,104.47	359,282.97	49,178.50	15
WTR TREATMENT									
	WATER PERSONAL SERVICE	49,421.59	61,203.26	11,781.67	23	282,938.69	391,262.35	108,323.66	38
	PURCHASED POWER/UTILITY	0.00	0.00	0.00	0	0.00	70,000.00	70,000.00	0
	CHEMICALS	15,987.59	13,750.01	( 2,237.58)	14-	74,097.67	68,744.45	( 5,353.22)	7-
	WATER SUPPLIES	10,596.93	13,632.50	3,035.57	28	81,879.91	81,795.00	( 84.91)	0
	WATER OTHER SERVICES	3,907.80	1,416.66	( 2,491.14)	63-	5,664.86	8,500.04	2,835.18	50
	INSURANCE EXPENSE	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	MISCELLANEOUS EXPENSE	165.57	416.67	251.10	151	1,046.27	2,499.98	1,453.71	138
	TOTAL WTR TREATMENT	80,079.48	90,419.10	10,339.62	12	445,627.40	622,801.82	177,174.42	39

601-WTR OPERATING FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	ACTUAL	CURRENT MONTH ALLOCATED	VARIANCE	%	BALANCE	YEAR TO DATE ALLOCATED	VARIANCE	%
<b>WTR DISTRIBUTION</b>									
69,487.41	WATER PERSONAL SERVICE	73,201.20	3,713.79	5	440,491.47	504,693.11	64,201.64	14	
1,899.64	PURCHASED POWER/UTILITY	3,416.67	1,517.03	79	19,908.63	17,998.98	( 1,909.65)	9-	
18,241.35	WATER SUPPLIES	19,958.37	1,717.02	9	47,931.67	89,499.99	41,568.32	86	
89.00	WATER OTHER SERVICES	41.67	( 47.33)	53-	328.50	249.98	( 78.52)	23-	
0.00	RENTAL EXPENSE	208.33	0	0	0.00	1,250.02	1,250.02	0	
0.00	INSURANCE EXPENSE	0.00	0.00	0	0.00	0.00	0.00	0	
936.18	MISCELLANEOUS EXPENSE	1,666.67	730.49	78	5,578.29	9,999.98	4,421.69	79	
90,653.58	TOTAL WTR DISTRIBUTION	98,492.91	7,839.33	8	514,238.56	623,692.06	109,453.50	21	
<b>WTR COMMERCIAL</b>									
43,574.42	WATER PERSONAL SERVICE	45,431.23	1,856.81	4	244,418.01	290,063.27	45,645.26	18	
1,417.20	PURCHASED POWER/UTILITY	833.33	( 583.87)	41-	3,776.00	4,633.34	857.34	22	
18,283.23	WATER SUPPLIES	15,975.01	( 2,308.22)	12-	81,780.74	68,780.57	( 13,000.17)	15-	
50.00	WATER OTHER SERVICES	0.00	( 50.00)	100-	250.00	0.00	( 250.00)	100-	
0.00	INSURANCE EXPENSE	0.00	0.00	0	0.00	0.00	0.00	0	
1,502.38	MISCELLANEOUS EXPENSE	1,458.33	( 44.05)	2-	4,453.94	7,916.65	3,462.71	77	
64,827.23	TOTAL WTR COMMERCIAL	63,697.90	( 1,129.33)	1-	334,678.69	371,393.83	36,715.14	10	
<b>WTR GEN &amp; ADMIN</b>									
50,348.61	WATER PERSONAL SERVICE	55,076.15	4,727.54	9	280,308.07	351,000.19	70,692.12	25	
1,171.29	PURCHASED POWER/UTILITY	1,600.00	428.71	36	7,817.33	8,083.37	266.04	3	
2,868.18	WATER SUPPLIES	7,745.33	4,877.15	170	44,834.32	53,938.53	9,104.21	20	
1,306.25	WATER OTHER SERVICES	16,341.94	15,035.69	1151	35,578.30	44,633.58	9,055.28	25	
13,096.25	INSURANCE EXPENSE	24,861.72	11,765.47	89	83,052.75	121,501.44	38,448.69	46	
17,243.08	MISCELLANEOUS EXPENSE	20,108.53	2,865.45	16	129,299.88	115,317.58	( 13,982.30)	10-	
86,033.66	TOTAL WTR GEN & ADMIN	125,733.67	39,700.01	46	580,890.65	694,474.69	113,584.04	19	
<b>WTR NON-DEPARTMENTAL</b>									
0.00	WATER SUPPLIES	0.00	0.00	0	0.00	0.00	0.00	0	
0.00	INSURANCE EXPENSE	0.00	0.00	0	0.00	0.00	0.00	0	
0.00	TOTAL WTR NON-DEPARTMENTAL	0.00	0.00	0	0.00	0.00	0.00	0	
358,156.20	TOTAL EXPENSES	503,829.58	145,673.38	40	2,213,776.83	2,701,045.35	487,268.52	22	
654,984.73	REVENUE OVER/ (UNDER) EXPENSES	304,857.05	( 350,127.68)	53-	2,866,872.10	1,970,209.90	( 896,662.20)	31-	
0.00	TRANSFERS IN	0.00	0.00	0	0.00	0.00	0.00	0	
0.00	TRANSFERS OUT	0.00	0.00	0	0.00	0.00	0.00	0	

REVENUES & TRANSFERS IN OVER/

601-WTR OPERATING FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	ACTUAL	CURRENT MONTH ALLOCATED	VARIANCE	%	BALANCE	YEAR TO DATE ALLOCATED	VARIANCE	%
(UNDER)	EXPENSES & TRANSFERS OUT	654,984.73	304,857.05 (	350,127.68)	53-	2,866,872.10	1,970,209.90 (	896,662.20)	31-

606-WRD OPERATING FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	ACTUAL	CURRENT MONTH ALLOCATED	VARIANCE	%	BALANCE	YEAR TO DATE ALLOCATED	VARIANCE	%
<b>REVENUE SUMMARY</b>									
<b>WRD NON-DEPARTMENTAL</b>									
	Other Income	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	Interest Income	430.40	600.00	169.60	39	2,998.65	3,600.00	601.35	20
	Non-Utility Income	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	Non-Operating Income	0.00	0.00	0.00	0	472,139.37	0.00	472,139.37	100-
	Unmetered Revenues	7,048.08	0.00	7,048.08	100-	10,941.33	0.00	10,941.33	100-
	Metered Revenues	794,232.05	768,438.14	25,793.91	3-	4,667,549.62	4,625,224.99	42,324.63	0
	IAC Revenue	25,328.70	24,213.60	1,115.10	4-	147,299.40	142,281.45	5,017.95	3-
	Rev From Other Systems	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	Interdepartmental Rev	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	Tap Fees	10,494.00	14,583.33	4,089.33	38	118,257.75	87,500.02	30,757.73	26-
	Sale of Sludge	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	Penalties	6,274.44	6,015.23	259.21	4-	33,955.91	35,631.25	1,675.34	4
	Surcharges	106,211.71	106,291.80	80.09	0	662,292.82	637,750.77	24,542.05	3-
	Rental Revenues	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	Contract Revenues	1,900.98	0.00	1,900.98	100-	70,657.51	0.00	70,657.51	100-
	Other WRD Revenues	50,728.17	0.00	50,728.17	100-	50,728.17	0.00	50,728.17	100-
	<b>TOTAL WRD NON-DEPARTMENTAL</b>	<b>1,002,648.53</b>	<b>920,142.10</b>	<b>82,506.43</b>	<b>8-</b>	<b>6,236,820.53</b>	<b>5,531,988.48</b>	<b>704,832.05</b>	<b>11-</b>
	<b>TOTAL REVENUES</b>	<b>1,002,648.53</b>	<b>920,142.10</b>	<b>82,506.43</b>	<b>8-</b>	<b>6,236,820.53</b>	<b>5,531,988.48</b>	<b>704,832.05</b>	<b>11-</b>
<b>EXPENSE SUMMARY</b>									
<b>WRD NON-DEPARTMENTAL</b>									
	JOBGING WORK	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	OTHER EXPENSE	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	INTEREST EXPENSE	432.15	166.67	265.48	61-	30,592.90	29,399.98	1,192.92	3-
	AMORTIZATION EXPENSE	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	TRANSFER TO RDC	97,877.71	97,957.80	80.09	0	587,675.21	587,746.77	71.56	0
	<b>TOTAL WRD NON-DEPARTMENTAL</b>	<b>98,309.86</b>	<b>98,124.47</b>	<b>185.39</b>	<b>0</b>	<b>618,268.11</b>	<b>617,146.75</b>	<b>1,121.36</b>	<b>0</b>
	<b>WRD PUMPING</b>								
	WRD PURCHASED UTILITY	0.00	0.00	0.00	0	0.00	0.00	0.00	0
	WRD CHEMICALS	0.00	166.67	166.67	0	0.00	999.98	999.98	0
	WRD SUPPLIES	5,868.10	2,291.67	3,576.43	60-	49,460.83	13,749.98	35,710.85	72-
	WRD OTHER SERVICES & CHR	0.00	20.83	20.83	0	0.00	125.02	125.02	0
	WRD MISCELLANEOUS	7,114.37	6,333.33	781.04	10-	38,694.12	31,750.02	6,944.10	17-
	<b>TOTAL WRD PUMPING</b>	<b>12,982.47</b>	<b>8,812.50</b>	<b>4,169.97</b>	<b>32-</b>	<b>88,154.95</b>	<b>46,625.00</b>	<b>41,529.95</b>	<b>47-</b>
	<b>WRD TREATMENT</b>								
	WRD PERSONAL SERVICES	93,991.58	96,146.02	2,154.44	2	510,427.56	614,521.98	104,094.42	20
	WRD PURCHASED UTILITY	0.00	110,000.00	110,000.00	0	155,995.06	110,000.00	45,995.06	29-
	WRD CHEMICALS	7,570.78	6,965.48	605.30	8-	76,457.72	27,993.00	48,464.72	63-
	WRD SUPPLIES	36,615.46	26,924.34	9,691.12	26-	143,058.62	138,009.90	5,048.72	3-

606-WRD OPERATING FUND  
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	ACTUAL	CURRENT MONTH ALLOCATED	VARIANCE	%	BALANCE	YEAR TO DATE ALLOCATED	VARIANCE	%
WRD OTHER SERVICES & CHR		19,059.99	16,955.49 (	2,104.50)	11-	103,590.32	90,502.72 (	13,087.60)	12-
WRD RENTAL EXPENSE		0.00	416.67	416.67	0	0.00	2,499.98	2,499.98	0
WRD TRANSPORTATION EXP		1,212.63	1,291.66	79.03	6	6,626.84	6,457.85 (	168.99)	2-
WRD MISCELLANEOUS		77,608.40	49,645.85 (	27,962.55)	36-	284,508.67	263,291.28 (	21,217.39)	7-
TOTAL WRD TREATMENT		236,058.84	308,345.51	72,286.67	30	1,280,664.79	1,253,276.71 (	27,388.08)	2-
WRD SEWER									
WRD PERSONAL SERVICES		49,619.04	58,944.53	9,325.49	18	293,072.01	414,024.97	120,952.96	41
WRD CHEMICALS		0.00	83.34	83.34	0	0.00	499.96	499.96	0
WRD SUPPLIES		8,846.09	16,975.12	8,129.03	91	55,859.27	66,741.68	10,882.41	19
WRD OTHER SERVICES & CHR		0.00	3,125.00	3,125.00	0	0.00	6,250.00	6,250.00	0
WRD RENTAL EXPENSE		0.00	166.67	166.67	0	0.00	999.98	999.98	0
WRD TRANSPORTATION EXP		1,753.53	2,916.67	1,163.14	66	14,415.95	14,583.35	167.40	1
WRD MISCELLANEOUS		1,840.73	2,341.68	500.95	27	11,767.96	9,499.91 (	2,268.05)	19-
TOTAL WRD SEWER		62,059.39	84,553.01	22,493.62	36	375,115.19	512,599.85	137,484.66	36
WRD GEN & ADMIN									
WRD PERSONAL SERVICES		58,082.21	51,189.10 (	6,893.11)	11-	250,557.86	328,940.67	78,382.81	31
WRD OTHER SERVICES & CHR		66,693.23	79,595.72	12,902.49	19	456,060.74	448,049.30 (	8,011.44)	1-
WRD INSURANCE		16,718.46	16,215.46 (	503.00)	3-	105,626.23	107,577.41	1,951.18	1
WRD MISCELLANEOUS		379.46	1,333.33	953.87	251	3,698.94	6,916.65	3,217.71	86
TOTAL WRD GEN & ADMIN		141,873.36	148,333.61	6,460.25	4	815,943.77	891,484.03	75,540.26	9
TOTAL EXPENSES		551,283.92	648,169.10	96,885.18	17	3,178,146.81	3,321,132.34	142,985.53	4
REVENUE OVER/(UNDER) EXPENSES		451,364.61	271,973.00 (	179,391.61)	39-	3,058,673.72	2,210,856.14 (	847,817.58)	27-
TRANSFERS IN		0.00	0.00	0.00	0	0.00	0.00	0.00	0
TRANSFERS OUT		0.00	0.00	0.00	0	0.00	0.00	0.00	0
REVENUES & TRANSFERS IN OVER/ (UNDER) EXPENSES & TRANSFERS OUT		451,364.61	271,973.00 (	179,391.61)	39-	3,058,673.72	2,210,856.14 (	847,817.58)	27-