



**TWO
RIVERS**
WISCONSIN

May 2026

Utilities Financial Report

Fund 640 - Solid Waste Utility
Fund 650- Water Utility
Fund 660 - Electric Utility
Fund 670 - Telecommunications Utility
Fund 680 - Stormwater Utility
Fund 690 - Sewer (Wastewater) Utility

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000 INTERGOVERNMENTAL REVENUE	7,000	35,000	81,900	(46,900)	43%	7,000	35,000
46000 CHARGES FOR SERVICE	41,950	228,129	586,000	(357,871)	39%	54,179	221,554
48000 MISCELLANEOUS REVENUE	19,766	98,641	236,000	(137,359)	42%	19,610	98,114
49000 OTHER FINANCING SOURCES	110	884	1,900	(1,016)	47%	137	839
TOTAL OPERATING REVENUES	68,826	362,654	905,800	(543,146)	40%	80,925	355,507

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	0	0	0	0	%	0	167
53620 PW SOLID WASTE REFUSE	34,838	166,947	432,035	(265,088)	39%	37,342	146,367
53625 PW SOLID WASTE RECYCLING	46,666	179,479	500,285	(320,806)	36%	38,930	143,996
TOTAL OPERATIONS EXPENSES	81,504	346,426	932,320	(585,893)	37%	76,272	290,529
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	28	28	300	(272)	9%	0	25
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	7	46	158	(112)	29%	722	3,870
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	34	74	458	(384)	16%	722	3,895
TOTAL OPS & MAINT EXPENSES	81,538	346,500	932,778	(586,277)	37%	76,993	294,424
TOTAL OPERATING EXPENSES	81,538	346,500	932,778	(586,277)	37%	76,993	294,424
NET OPERATING INCOME (LOSS)	(12,712)	16,153	(26,978)	43,131	60%	3,932	61,083
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	196,959	196,959				158,599	158,599
BALANCE TRANSFERRED FROM INCOME	(12,712)	16,153				3,932	61,083

CITY OF TWO RIVERS
 INCOME STATEMENT
 FOR THE 5 MONTHS ENDING MAY 31, 2026

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	<u>184,247</u>	<u>213,112</u>				<u>162,531</u>	<u>219,682</u>

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF WATER							
49461 RESIDENTAL SERVICE	136,844	691,198	1,761,300	(1,070,102)	39%	137,819	695,374
49461 COMMERCIAL SERVICE	21,875	111,951	329,400	(217,449)	34%	23,349	120,427
49461 INDUSTRIAL SERVICE	6,655	40,942	76,300	(35,358)	54%	5,603	30,839
49461 MULTIFAMILY SERVICE	7,636	38,603	100,600	(61,997)	38%	7,219	38,945
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	2,138	2,548	0	2,548	%	0	451
49464 MUNICIPAL SERVICE	2,682	14,151	41,900	(27,749)	34%	3,568	15,267
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,740	9,280	23,800	(14,520)	39%	2,737	12,405
49462 PRIVATE FIRE PROTECTION	2,090	10,433	26,100	(15,667)	40%	2,090	10,850
49463 PUBLIC FIRE PROTECTION	63,873	318,701	732,800	(414,099)	43%	63,829	319,230
TOTAL SALES OF WATER	245,533	1,237,808	3,092,200	(1,854,392)	40%	246,214	1,243,786
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	639	4,971	9,500	(4,529)	52%	737	4,751
49471 MISCELLANEOUS SERVICE REVENUES	120	400	1,200	(800)	33%	240	880
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	2,126	10,629	56,000	(45,371)	19%	2,142	9,642
TOTAL OTHER OPERATING REVENUES	2,884	16,000	66,700	(50,700)	24%	3,119	15,273
TOTAL OPERATING REVENUES	248,417	1,253,807	3,158,900	(1,905,093)	40%	249,333	1,259,059

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	3,344	10,000	(6,656)	33%	836	4,404
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	(1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	(37)	1,117	6,585	(5,468)	17%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	799	4,461	18,085	(13,624)	25%	836	4,404
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,838	24,177	58,700	(34,523)	41%	4,854	23,739
59623 FUEL PURCHASED FOR PUMPING	3,484	16,670	40,000	(23,330)	42%	3,266	13,925
59624 PUMPING LABOR & EXPENSES	1,282	6,702	23,700	(16,998)	28%	1,095	6,223
59626 MISCELLANEOUS EXPENSE	366	2,152	4,800	(2,648)	45%	290	2,098
59631 MAINT OF STRUCTURES							
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	9,970	49,701	127,200	(77,499)	39%	9,506	45,985
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,838	24,177	58,700	(34,523)	41%	4,854	23,739
59641 CHEMICALS	3,088	17,960	55,000	(37,040)	33%	1,529	14,925
59642 OPERATIONS LABOR & EXPENSE	15,209	76,882	215,650	(138,768)	36%	15,541	75,538
59643 MISCELLANEOUS EXPENSE	9,601	56,438	188,300	(131,862)	30%	10,189	55,673
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	(121)	3,181	3,600	(419)	88%	(145)	2,969
59652 MAINT OF WATER TREATMENT EQUIPMENT	2,805	13,268	41,300	(28,032)	32%	1,451	13,705
TOTAL WATER TREATMENT EXPENSE	35,420	191,907	562,550	(370,643)	34%	33,419	186,550

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
TRANSMISSION & DISTRIBUTION EXPENSE							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	2,610	14,591	38,550	(23,959)	38%	2,304	19,711
59662 OPERATION MAINS	5,941	24,559	70,100	(45,541)	35%	4,777	14,061
59663 METER EXPENSE	2,103	5,789	24,100	(18,311)	24%	1,654	4,458
59664 CUSTOMER INSTALLATION EXPENSE	2,887	11,107	22,700	(11,593)	49%	2,606	10,020
59665 MISCELLANEOUS EXPENSES	3,562	25,952	66,400	(40,448)	39%	4,478	22,384
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	196	536	3,700	(3,164)	14%	(12)	8,904
59673 MAINT OF MAINS	451	31,350	95,100	(63,750)	33%	359	50,344
59675 MAINT OF SERVICES	4,439	32,195	79,600	(47,405)	40%	27,533	51,173
59676 MAINT OF METERS	77	1,607	11,600	(9,993)	14%	134	679
59677 MAINT OF HYDRANTS	543	12,028	43,600	(31,572)	28%	397	2,560
59678 MAINT OF MISC PLANT	977	6,461	15,000	(8,539)	43%	0	1,709
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	23,787	166,174	470,450	(304,276)	35%	44,231	186,002
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,748	8,729	21,400	(12,671)	41%	1,754	8,539
59902 METER READING	2,126	8,670	26,750	(18,080)	32%	2,017	8,602
59903 CUSTOMER ACCTG & COLLECTION	6,197	27,801	75,150	(47,349)	37%	6,567	27,646
59904 UNCOLLECTIBLE ACCOUNTS	218	218	2,500	(2,282)	9%	0	37
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	10,289	45,419	126,550	(81,131)	36%	10,338	44,824
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	8,330	47,673	145,000	(97,327)	33%	9,298	45,433
59921 OFFICE SUPPLIES & EXPENSES	365	1,876	3,300	(1,424)	57%	326	1,282
59923 OUTSIDE SERVICES EMPLOYED	10,203	47,246	107,350	(60,104)	44%	4,939	49,230
59924 PROPERTY INSURANCE	3,322	16,612	40,380	(23,768)	41%	3,800	19,000
59925 INJURIES & DAMAGES	1,204	6,019	14,630	(8,611)	41%	1,438	7,191
59926 EMPLOYEE PENSIONS & BENEFITS	15,614	80,292	213,700	(133,408)	38%	13,959	65,017

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	500	(500)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	3,782	15,484	36,750	(21,266)	42%	2,736	15,992
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	42,819	215,202	561,610	(346,408)	38%	36,496	203,144
TOTAL OPS & MAINT EXPENSES	123,084	672,865	1,866,445	(1,193,580)	36%	134,825	670,908
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	57,069	285,389	560,000	(274,611)	51%	50,107	252,398
49425 AMORTIZATION							
49408 TAXES	29,001	145,449	404,920	(259,471)	36%	30,908	153,425
TOTAL OTHER OPERATING EXPENSES	86,069	430,838	964,920	(534,082)	45%	81,015	405,823
TOTAL OPERATING EXPENSES	209,154	1,103,704	2,831,365	(1,727,661)	39%	215,840	1,076,731
NET OPERATING INCOME (LOSS)	39,264	150,104	327,535	(177,431)	46%	33,493	182,328
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	322	7,000	(6,678)	5%	71	1,895
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0 (	787)	(7,000)	6,213	(11%)	(37)	(629)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	0	100,000	(100,000)	%	88,387	88,387
43000 GRANT REVENUE	0	0	0	0	%	0	19,581
49421 MISCELLANEOUS NON-OPERATING INCOME	0	220	200,000	(199,780)	%	0	0
TOTAL OTHER INCOME	0 (	246)	300,000	(300,246)	%	88,421	109,233
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	39,264	149,858	627,535	(477,677)	24%	121,914	291,562

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	9,699	50,864	135,000	(84,136)	38%	9,721	51,746
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	9,699	50,864	135,000	(84,136)	38%	9,721	51,746
NET INCOME (LOSS)	29,565	98,994	492,535	(393,541)	20%	112,193	239,816
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,353,973	11,353,973				9,495,116	9,495,116
BALANCE TRANSFERRED FROM INCOME	29,565	98,994				112,388	240,792
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	11,383,537	11,452,967				9,607,504	9,735,908

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF ELECTRICITY							
49440 URBAN RESIDENTIAL SALES	274,281	1,719,526	4,566,800	(2,847,274)	38%	276,144	1,658,849
49441 RURAL SALES	1,651	10,739	27,000	(16,261)	40%	1,796	10,784
49442 COMMERCIAL SALES-CS1	70,523	450,233	1,130,700	(680,467)	40%	70,794	430,475
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	75,946	448,186	1,152,900	(704,714)	39%	81,548	422,844
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	144,200	767,545	2,132,600	(1,365,055)	36%	150,084	750,031
49443 INDUSTRIAL SALES-CP3	34,815	196,957	494,900	(297,943)	40%	36,587	180,863
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	281	1,091	0	1,091	%	0	0
49444 PUBLIC STREET LIGHTING	10,947	62,567	175,000	(112,433)	36%	13,569	69,585
49448 INTERDEPARTMENTAL SALES	1,813	12,272	32,600	(20,328)	38%	1,738	16,441
TOTAL SALES OF ELECTRICITY	614,458	3,669,114	9,712,500	(6,043,386)	38%	632,260	3,539,871
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	2,258	13,426	18,500	(5,074)	73%	3,523	15,248
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	(5,000)	%	0	0
49454 RENT FROM ELECTRIC PROPERTY	500	3,376	116,000	(112,624)	3%	0	2,975
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	69	347	18,500	(18,153)	2%	107	427
TOTAL OTHER OPERATING REVENUES	2,827	17,148	158,000	(140,852)	11%	3,630	18,650
TOTAL OPERATING REVENUES	617,285	3,686,263	9,870,500	(6,184,237)	37%	635,890	3,558,521

CITY OF TWO RIVERS
INCOME STATEMENT
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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	485,418	2,693,749	7,158,100	(4,464,351)	38%	478,894	2,475,971
TOTAL POWER PRODUCTION EXPENSES	485,418	2,693,749	7,158,100	(4,464,351)	38%	478,894	2,475,971

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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	4,379	5,103	29,500	(24,397)	17%	2,520	17,390
59583 OVERHEAD LINE EXPENSES	0	0	6,750	(6,750)	%	0	0
59584 UNDERGROUND LINE EXPENSE	18,509	42,374	58,500	(16,126)	72%	7,001	26,980
59585 STREET LIGHTING EXPENSES	0	0	500	(500)	%	0	0
59586 METER EXPENSES	3,712	26,673	70,300	(43,627)	38%	4,022	18,372
59587 CUSTOMER INSTALLATION EXPENSES	1,578	8,809	24,400	(15,591)	36%	1,995	13,804
59588 OPERATION MISC DISTRIBUTION	15,091	114,524	285,475	(170,951)	40%	19,631	106,797
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	132	4,817	40,300	(35,483)	12%	3,229	41,917
59593 MAINTENANCE OF OVERHEAD LINES	4,018	185,540	316,800	(131,260)	59%	8,772	134,806
59594 MAINTENANCE OF UNDERGROUND LINES	(19)	3,553	10,000	(6,447)	36%	984	4,140
59595 MAINTENANCE OF LINE TRANSFORMERS	4	56	4,100	(4,044)	1%	1,048	1,690
59596 MAINTENANCE OF STREET LIGHTING	801	4,769	8,100	(3,331)	59%	(3)	641
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	450	4,513	15,000	(10,487)	30%	0	4,485
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	48,654	400,731	869,725	(468,994)	46%	49,200	371,021
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,143	10,700	26,200	(15,500)	41%	2,150	10,467
59902 METER READING EXPENSES	3,729	16,050	38,900	(22,850)	41%	3,314	14,515
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,979	39,472	105,800	(66,328)	37%	11,542	39,908
59904 UNCOLLECTIBLE ACCOUNTS	159	86	10,000	(9,914)	1%	345	3,815
TOTAL CUSTOMER ACCOUNTS EXPENSE	15,009	66,308	180,900	(114,592)	37%	17,350	68,705
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	0	500	(500)	%	0	0
TOTAL SALES EXPENSES	0	0	500	(500)	%	0	0

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INCOME STATEMENT
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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	24,070	124,119	291,600	(167,481)	43%	23,837	118,800
59921 OFFICE SUPPLIES & EXPENSES	355	8,758	16,850	(8,092)	52%	837	5,235
59923 OUTSIDE SERVICES EMPLOYED	12,323	53,798	123,450	(69,652)	44%	10,615	65,604
59924 PROPERTY INSURANCE	2,312	11,562	28,110	(16,548)	41%	3,193	15,966
59925 INJURIES & DAMAGES	893	4,464	10,850	(6,386)	41%	1,099	5,493
59926 EMPLOYEE PENSIONS & BENEFITS	22,213	145,276	344,100	(198,824)	42%	25,190	137,279
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	7,184	60,238	116,800	(56,562)	52%	10,754	70,965
59932 MAINT OFFICE & COMMUNICATIONS	236	1,375	8,200	(6,825)	17%	782	2,436
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	69,586	409,589	941,960	(532,371)	43%	76,306	421,778
TOTAL OPS & MAINT EXPENSES	618,668	3,570,377	9,151,185	(5,580,808)	39%	621,750	3,337,475
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	45,333	226,857	460,000	(233,143)	49%	41,277	172,710
59408 TAXES	26,221	126,283	365,400	(239,117)	35%	26,515	133,532
TOTAL OTHER OPERATING EXPENSES	71,555	353,140	825,400	(472,260)	43%	67,792	306,242
TOTAL OPERATING EXPENSES	690,222	3,923,518	9,976,585	(6,053,067)	39%	689,542	3,643,717
NET OPERATING INCOME (LOSS)	(72,937)	(237,255)	(106,085)	(131,170)	(224%)	(53,652)	(85,196)

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INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	2,037	12,374	15,000	(2,626)	82%	0	57,125
49416 MERCHANDISING & JOBBING COST	0	0	(15,000)	15,000	%	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	0	112	2,000	(1,888)	6%	0	80
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(1,838)	(8,548)	(18,000)	9,452	(47%)	(2,466)	(7,801)
TOTAL OTHER INCOME	199	3,938	(16,000)	19,938	25%	(2,466)	49,404
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(72,738)	(233,317)	(122,085)	(111,232)	(191%)	(56,118)	(35,792)
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,554	2,500	54	102%	0	2,314
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,554	2,500	54	102%	0	2,314
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	562	1,587	5,300	(3,713)	30%	447	2,546
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	562	1,587	5,300	(3,713)	30%	447	2,546
NET INCOME (LOSS)	(73,300)	(237,458)	(129,885)	(107,573)	(183%)	(56,565)	(40,652)
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	11,195,551	11,195,551				10,811,408	10,811,408
BALANCE TRANSFERRED FROM INCOME	(73,300)	(237,458)				(56,565)	(40,652)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	11,122,252	10,958,094				10,754,843	10,770,756

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
49000 OPERATING REVENUE	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	6,619	15,885	(9,266)	42%	1,324	6,619
TOTAL OPERATING REVENUES	1,324	6,619	15,885	(9,266)	42%	1,324	6,619

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
DISTRIBUTION EXPENSES							
59580 SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59583 OVERHEAD LINES	0	0	0	0	%	0	0
59584 UNDERGROUND LINES	0	0	0	0	%	0	0
59587 CUSTOMER INSTALLATION	0	0	0	0	%	0	0
59588 MISC DISTRIBUTION	0	0	0	0	%	0	0
59589 DISTRIBUTION LINE RIGHTS	0	0	0	0	%	0	0
59590 MAINT SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59593 MAINT OF POLES & OVERHEAD LINES	0	0	1,500	(1,500)	%	0	0
59594 MAINT OF UNDERGROUND FACILITIES	0	0	750	(750)	%	0	0
59598 MAINT MISC DISTRIBUTION PLANT	0	0	0	0	%	0	0
59820 OPERATION PLANT & LIFT STATION	0	0	0	0	%	0	0
TOTAL DISTRIBUTION EXPENSES	0	0	2,250	(2,250)	%	0	0
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	0	0	0	0	%	0	0
59903 CUSTOMER ACCTG & COLLECTION	0	0	0	0	%	0	0
59904 UNCOLLECTIBLE ACCOUNTS	0	0	0	0	%	0	0
59905 MISC CUSTOMER ACCOUNTS	0	0	0	0	%	0	0
59913 ADVERTISING EXPENSE	0	0	0	0	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	0	0	0	0	%	0	0

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	0	0	0	0	%	0	0
59921 OFFICE SUPPLIES & EXPENSES	0	0	0	0	%	0	0
59922 OVERHEAD CONSTRUCTION LABOR	0	0	0	0	%	0	0
59923 OUTSIDE SERVICES EMPLOYED	0	0	0	0	%	0	0
59924 PROPERTY INSURANCE	0	0	0	0	%	0	0
59925 INJURIES & DAMAGES	0	0	0	0	%	0	0
59926 EMPLOYEE PENSIONS & BENEFITS	0	0	600	(600)	%	0	0
59928 REGULATORY COMMISSION EXPENSE	0	0	0	0	%	0	0
59929 DUPLICATE CHARGES	0	0	0	0	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	249	1,245	5,995	(4,750)	21%	0	1,245
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	249	1,245	6,595	(5,350)	19%	0	1,245
TOTAL OPS & MAINT EXPENSES	249	1,245	8,845	(7,600)	14%	0	1,245
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	661	3,307	18,000	(14,693)	18%	1,500	7,501
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	661	3,307	18,000	(14,693)	18%	1,500	7,501
TOTAL OPERATING EXPENSES	910	4,552	26,845	(22,293)	17%	1,500	8,746
NET OPERATING INCOME (LOSS)	413	2,067	(10,960)	13,027	19%	(176)	(2,127)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026

TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OTHER INCOME							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	413	2,067	(10,960)	13,027	19%	(176)	(2,127)
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	0	0	%	0	0
TOTAL INTEREST CHARGES	0	0	0	0	%	0	0
NET INCOME (LOSS)	413	2,067	(10,960)	13,027	19%	(176)	(2,127)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(234,498)	(234,498)				(228,847)	(228,847)
BALANCE TRANSFERRED FROM INCOME	413	2,067				(176)	(2,127)
TOTAL UNAPPROPRIATED EARNED SURPLUS							
END OF YEAR	(234,085)	(232,432)				(229,023)	(230,974)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026
STORMWATER UTILITY - FUND 680

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
USER FEES							
46010 RESIDENTIAL SERVICE	26,880	133,960	357,000	(223,040)	38%	29,727	148,636
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	178	400	(222)	45%	36	178
46040 NON RESIDENTIAL	24,308	121,711	262,000	(140,289)	46%	21,265	106,322
46050 INTERDEPARTMENTAL	3,229	16,147	38,700	(22,553)	42%	3,235	16,175
TOTAL USER FEES	54,453	271,995	658,100	(386,105)	41%	54,264	271,311
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	123	816	1,500	(684)	54%	154	871
49010 PERMIT FEES	0	0	100	(100)	%	30	70
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	(45,000)	%	0	0
48100 INTEREST INCOME	0	0	2,800	(2,800)	%	0	0
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	123	816	49,400	(48,584)	2%	184	941
TOTAL OPERATING REVENUES	54,576	272,812	707,500	(434,688)	39%	54,448	272,252

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026
STORMWATER UTILITY - FUND 680

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATION & MAINTENANCE EXPENSES							
59710 STREET DEBRIS MANAGEMENT	15,977	26,601	98,018	(71,417)	27%	8,499	21,382
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	804	9,019	119,806	(110,786)	8%	13,066	30,798
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	18,137	(18,137)	%	0	0
59750 MAINTENANCE OF STORMWATER PONDS	0	0	35,452	(35,452)	%	0	0
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	3,894	24,733	155,830	(131,097)	16%	4,699	24,858
59790 ADMINISTRATIVE CHARGES	2,524	10,943	26,650	(15,707)	41%	1,870	10,214
59795 EMPLOYEE PENSIONS & BENEFITS	1,570	8,913	53,068	(44,155)	17%	1,848	9,904
TOTAL OPERATING EXPENSES	24,770	80,210	506,961	(426,751)	16%	29,983	97,156
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	12,797	63,985	136,000	(72,015)	47%	11,326	53,507
59408 TAXES	485	2,824	16,589	(13,764)	17%	803	3,361
59427 INTEREST ON LONG-TERM DEBT	4,108	25,759	80,700	(54,941)	32%	5,761	25,756
TOTAL OTHER OPERATING EXPENSES	42,160	172,779	740,250	(567,471)	23%	47,873	179,780
TOTAL OPERATING EXPENSES	42,160	172,779	740,250	(567,471)	23%	47,873	179,780
NET OPERATING INCOME (LOSS)	12,416	100,032	(32,750)	132,783	305%	6,574	92,472
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,808,764	4,808,764				4,658,890	4,658,890
BALANCE TRANSFERRED FROM INCOME	12,416	100,032				6,574	92,472
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,821,180	4,908,797				4,665,464	4,751,362

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026
SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF SEWER							
49221 RESIDENTAL SERVICE	183,011	966,375	2,316,000	(1,349,625)	42%	174,915	911,215
49222 COMMERCIAL SERVICE	58,241	302,148	584,200	(282,052)	52%	44,245	231,961
49224 GOVERNMENT SERVICE	17,958	40,312	94,600	(54,288)	43%	11,067	36,831
49626 INTERDEPARTMENTAL SERVICE	11,759	47,842	106,560	(58,718)	45%	8,451	40,756
49263 INDUSTRIAL SERVICE	16,617	79,399	111,300	(31,901)	71%	7,991	43,787
TOTAL SALES OF SEWER	287,586	1,436,076	3,212,660	(1,776,584)	45%	246,669	1,264,550
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	5,487	10,043	90,000	(79,957)	11%	2,150	72,578
49450 CUSTOMER FORFIETED DISCOUNTS	793	5,718	7,800	(2,082)	73%	780	4,947
TOTAL OTHER OPERATING REVENUES	6,280	15,761	97,800	(82,039)	16%	2,930	77,525
TOTAL OPERATING REVENUES	293,866	1,451,837	3,310,460	(1,858,623)	44%	249,599	1,342,075

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026
SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
59820 OPERATION PLANT & LIFT STATION	50,345	233,075	538,932	(305,857)	43%	39,541	206,186
59823 CHLORINE	0	0	4,000	(4,000)	%	0	832
59824 PHOSPHORUS REMOVAL CHEMICALS	0	22,971	89,000	(66,029)	26%	0	33,864
59825 SLUDGE CONDITIONING CHEMICALS	0	12,274	65,000	(52,726)	19%	0	36,228
59827 OTHER OPERATING SUPPLIES	5,564	25,287	32,000	(6,713)	79%	3,835	16,732
59828 TRANSPORTATION EXPENSES	816	7,059	28,000	(20,941)	25%	790	7,010
TOTAL OPERATIONS EXPENSES	56,725	300,666	756,932	(456,266)	40%	44,166	300,852
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	6,036	38,012	223,976	(185,964)	17%	8,949	25,055
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	10,091	15,200	(5,109)	66%	0	265
59833 MAINT OF TREATMENT DIST PLANT EQUIP	5,507	30,659	145,866	(115,207)	21%	27,645	49,502
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	2,914	6,649	32,000	(25,351)	21%	334	7,071
TOTAL MAINTENANCE EXPENSE	14,457	85,411	417,042	(331,631)	20%	36,927	81,894
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	7,882	36,295	93,637	(57,343)	39%	8,237	35,931
59842 METER READING	2,056	8,420	25,751	(17,330)	33%	1,985	8,440
59843 UNCOLLECTIBLE ACCOUNTS	251	251	2,000	(1,749)	13%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	10,189	44,965	121,388	(76,422)	37%	10,221	44,371

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026
SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
ADMINISTRATIVE & GENERAL EXPENSES							
59850 ADMINISTRATIVE & GENERAL SALARIES	12,846	77,342	212,709	(135,367)	36%	15,985	77,983
59851 OFFICE SUPPLIES & EXPENSE	217	526	1,220	(694)	43%	44	218
59852 OUTSIDE SERVICES EMPLOYED	9,051	44,616	97,598	(52,982)	46%	4,926	43,205
59853 INSURANCE EXPENSE	5,176	25,880	63,755	(37,875)	41%	5,260	26,299
59854 EMPLOYEE PENSION & BENEFITS	14,953	72,130	177,871	(105,741)	41%	13,322	65,603
59855 REGULATORY COMMISSION EXPENSE	0	0	18,000	(18,000)	%	0	0
59856 MISC GENERAL EXPENSES	106	297	4,000	(3,703)	7%	48	590
59857 RENTS	9,752	44,049	95,000	(50,951)	46%	7,826	35,143
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	52,101	264,841	670,154	(405,313)	40%	47,411	249,041
TOTAL OPS & MAINT EXPENSES	133,471	695,883	1,965,515	(1,269,632)	35%	138,726	676,158
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	71,059	355,293	800,000	(444,707)	44%	60,011	300,752
59408 TAX EXPENSE	29,254	144,894	351,808	(206,914)	41%	28,780	143,051
TOTAL OTHER OPERATING EXPENSES	100,313	500,187	1,151,808	(651,622)	43%	88,791	443,803
TOTAL OPERATING EXPENSES	233,784	1,196,070	3,117,324	(1,921,254)	38%	227,517	1,119,960
NET OPERATING INCOME (LOSS)	60,081	255,767	193,136	62,630	132%	22,082	222,115

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 31, 2026
SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID	0	50,364	0	50,364	%	0	0
43000 GRANT REVENUE	0	76,062	0	76,062	%	0	0
49210 TRANSFERS IN	0	0	72,692	(72,692)	%	72,692	72,692
TOTAL OTHER INCOME	0	126,426	72,692	53,734	174%	72,692	72,692
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	60,081	382,193	265,828	116,364	144%	94,774	294,807
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,377)	(90,668)	(185,000)	94,332	(49%)	(16,366)	(85,015)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,377)	(90,668)	(185,000)	94,332	(49%)	(16,366)	(85,015)
NET INCOME (LOSS)	42,705	291,524	80,828	210,696	361%	78,408	209,792
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,472,979	6,472,979				6,293,916	6,293,916
BALANCE TRANSFERRED FROM INCOME	42,705	291,524				78,408	209,792
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,515,684	6,764,503				6,372,325	6,503,709