



**TWO  
RIVERS**  
WISCONSIN

# January 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 1 MONTHS ENDING JANUARY 31, 2026

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

|                                 | CURR MONTH    | YTD ACTUAL    | BUDGET         | OVR (UN) BUD      | % OF BUD  | PRIOR YEAR    | PR YTD ACT    |
|---------------------------------|---------------|---------------|----------------|-------------------|-----------|---------------|---------------|
| <b>UTILITY OPERATING INCOME</b> |               |               |                |                   |           |               |               |
| <b>OPERATING REVENUES</b>       |               |               |                |                   |           |               |               |
| <b>OPERATING REVENUES</b>       |               |               |                |                   |           |               |               |
| 43000                           | 7,000         | 7,000         | 81,900         | ( 74,900)         | 9%        | 7,000         | 7,000         |
| 46000                           | 40,397        | 40,397        | 586,000        | ( 545,603)        | 7%        | 44,608        | 44,608        |
| 48000                           | 19,778        | 19,778        | 236,000        | ( 216,222)        | 8%        | 19,612        | 19,612        |
| 49000                           | 221           | 221           | 1,900          | ( 1,679)          | 12%       | 137           | 137           |
| <b>TOTAL OPERATING REVENUES</b> | <b>67,395</b> | <b>67,395</b> | <b>905,800</b> | <b>( 838,405)</b> | <b>7%</b> | <b>71,356</b> | <b>71,356</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

|   | CURR MONTH                                  | YTD ACTUAL    | BUDGET        | OVR (UN) BUD     | % OF BUD        | PRIOR YEAR | PR YTD ACT    |               |
|---|---|---------------|---------------|------------------|-----------------|------------|---------------|---------------|
| <b>OPERATING EXPENSES</b>                   |   |               |               |                  |                 |            |               |               |
| <b>OPERATION &amp; MAINTENANCE EXPENSES</b> |   |               |               |                  |                 |            |               |               |
| <b>OPERATIONS EXPENSES</b>                  |   |               |               |                  |                 |            |               |               |
| 51450                                       | INFORMATION SYSTEMS                         |               |               |                  |                 |            |               |               |
| 53200                                       | WATER & SEWER EXPENSES                      |               |               |                  |                 |            |               |               |
| 53310                                       | STREET CLEANING                             |               |               |                  |                 |            |               |               |
| 53620                                       | PW SOLID WASTE REFUSE                       | 33,732        | 33,732        | 432,035 (        | 398,303)        | 8%         | 24,527        | 24,527        |
| 53625                                       | PW SOLID WASTE RECYCLING                    | 30,964        | 30,964        | 500,285 (        | 469,321)        | 6%         | 25,078        | 25,078        |
|   | <b>TOTAL OPERATIONS EXPENSES</b>            | <b>64,696</b> | <b>64,696</b> | <b>932,320 (</b> | <b>867,624)</b> | <b>7%</b>  | <b>49,605</b> | <b>49,605</b> |
| <b>CUSTOMER ACCOUNTS EXPENSE</b>            |   |               |               |                  |                 |            |               |               |
| 59904                                       | UNCOLLECTIBLE ACCOUNTS                      | 0             | 0             | 300 (            | 300)            | %          | 0             | 0             |
| 59923                                       | OUTSIDE SERVICES EMPLOYEED                  |               |               |                  |                 |            |               |               |
| 59427                                       | INTEREST ON LONG-TERM DEBT                  | 13            | 13            | 158 (            | 145)            | 8%         | 811           | 811           |
| 59999                                       | GASB PENSION EXPENSE                        |               |               |                  |                 |            |               |               |
|   | <b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>      | <b>13</b>     | <b>13</b>     | <b>458 (</b>     | <b>445)</b>     | <b>3%</b>  | <b>811</b>    | <b>811</b>    |
|   | <b>TOTAL OPS &amp; MAINT EXPENSES</b>       | <b>64,709</b> | <b>64,709</b> | <b>932,778 (</b> | <b>868,068)</b> | <b>7%</b>  | <b>50,416</b> | <b>50,416</b> |
|   | <b>TOTAL OPERATING EXPENSES</b>             | <b>64,709</b> | <b>64,709</b> | <b>932,778 (</b> | <b>868,068)</b> | <b>7%</b>  | <b>50,416</b> | <b>50,416</b> |
|   | <b>NET OPERATING INCOME (LOSS)</b>          | <b>2,686</b>  | <b>2,686</b>  | <b>( 26,978)</b> | <b>29,664</b>   | <b>10%</b> | <b>20,940</b> | <b>20,940</b> |
| <b>EARNED SURPLUS</b>                       |   |               |               |                  |                 |            |               |               |
| 34100                                       | UNRESERVED FUND BALANCE (BEGINNING OF YEAR) | 197,639       | 197,639       |                  |                 |            | 158,599       | 158,599       |
|   | BALANCE TRANSFERRED FROM INCOME             | 2,686         | 2,686         |                  |                 |            | 20,940        | 20,940        |

**CITY OF TWO RIVERS**  
 INCOME STATEMENT  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

|  | CURR MONTH | YTD ACTUAL | BUDGET | OVR (UN) BUD | % OF BUD | PRIOR YEAR | PR YTD ACT |
|--|------------|------------|--------|--------------|----------|------------|------------|
| <b>TOTAL UNAPPROPRIATED EARNED SURPLUS<br/>END OF YEAR</b> | 200,325    | 200,325    |        |              |          | 179,539    | 179,539    |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 1 MONTHS ENDING JANUARY 31, 2026**

**WATER DISTRIBUTION DETAIL - FUND 650**

|                                       | CURR MONTH     | YTD ACTUAL     | BUDGET           | OVR (UN) BUD        | % OF BUD  | CURR MONTH<br>PRIOR YEAR | PR YTD ACT     |
|---------------------------------------|----------------|----------------|------------------|---------------------|-----------|--------------------------|----------------|
| <b>UTILITY OPERATING INCOME</b>       |                |                |                  |                     |           |                          |                |
| <b>OPERATING REVENUES</b>             |                |                |                  |                     |           |                          |                |
| <b>SALES OF WATER</b>                 |                |                |                  |                     |           |                          |                |
| 49461 RESIDENTAL SERVICE              | 147,926        | 147,926        | 1,761,300        | ( 1,613,374)        | 8%        | 148,193                  | 148,193        |
| 49461 COMMERCIAL SERVICE              | 24,425         | 24,425         | 329,400          | ( 304,975)          | 7%        | 25,229                   | 25,229         |
| 49461 INDUSTRIAL SERVICE              | 10,543         | 10,543         | 76,300           | ( 65,757)           | 14%       | 5,528                    | 5,528          |
| 49461 MULTIFAMILY SERVICE             | 8,239          | 8,239          | 100,600          | ( 92,361)           | 8%        | 8,719                    | 8,719          |
| 49461 IRRIGATION SERVICE              |                |                |                  |                     |           |                          |                |
| 49461 OTHER SERVICES                  | 321            | 321            | 0                | 321                 | %         | 0                        | 0              |
| 49464 MUNICIPAL SERVICE               | 2,554          | 2,554          | 41,900           | ( 39,346)           | 6%        | 2,582                    | 2,582          |
| 49466 SALES FOR RESALE                |                |                |                  |                     |           |                          |                |
| 49467 INTERDEPARTMENTAL SALES         | 1,778          | 1,778          | 23,800           | ( 22,022)           | 7%        | 2,090                    | 2,090          |
| 49462 PRIVATE FIRE PROTECTION         | 2,073          | 2,073          | 26,100           | ( 24,027)           | 8%        | 2,190                    | 2,190          |
| 49463 PUBLIC FIRE PROTECTION          | 63,756         | 63,756         | 732,800          | ( 669,044)          | 9%        | 63,736                   | 63,736         |
| <b>TOTAL SALES OF WATER</b>           | <b>261,616</b> | <b>261,616</b> | <b>3,092,200</b> | <b>( 2,830,585)</b> | <b>8%</b> | <b>258,266</b>           | <b>258,266</b> |
| <b>OTHER OPERATING REVENUES</b>       |                |                |                  |                     |           |                          |                |
| 49470 FORFEITED DISCOUNTS             | 1,371          | 1,371          | 9,500            | ( 8,129)            | 14%       | 741                      | 741            |
| 49471 MISCELLANEOUS SERVICE REVENUES  | 40             | 40             | 1,200            | ( 1,160)            | 3%        | 200                      | 200            |
| 49472 RENTS FROM WATER PROPERTY       |                |                |                  |                     |           |                          |                |
| 49474 OTHER WATER REVENUE             | 2,126          | 2,126          | 56,000           | ( 53,874)           | 4%        | 1,874                    | 1,874          |
| <b>TOTAL OTHER OPERATING REVENUES</b> | <b>3,537</b>   | <b>3,537</b>   | <b>66,700</b>    | <b>( 63,163)</b>    | <b>5%</b> | <b>2,815</b>             | <b>2,815</b>   |
| <b>TOTAL OPERATING REVENUES</b>       | <b>265,152</b> | <b>265,152</b> | <b>3,158,900</b> | <b>( 2,893,748)</b> | <b>8%</b> | <b>261,080</b>           | <b>261,080</b> |

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**INCOME STATEMENT**  
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**WATER DISTRIBUTION DETAIL - FUND 650**

|   | CURR MONTH    | YTD ACTUAL    | BUDGET         | OVR (UN) BUD      | % OF BUD  | CURR MONTH<br>PRIOR YEAR | PR YTD ACT    |
|---|---------------|---------------|----------------|-------------------|-----------|--------------------------|---------------|
| <b>OPERATING EXPENSES</b>                   |               |               |                |                   |           |                          |               |
| <b>OPERATION &amp; MAINTENANCE EXPENSES</b> |               |               |                |                   |           |                          |               |
| <b>SOURCE OF SUPPLY EXPENSES</b>            |               |               |                |                   |           |                          |               |
| 56500 OTHER EARNINGS                        |               |               |                |                   |           |                          |               |
| 59600 OPERATIONS & SUPERVISION              |               |               |                |                   |           |                          |               |
| 59601 OPERATIONS LABOR EXPENSE              |               |               |                |                   |           |                          |               |
| 59602 PURCHASED WATER                       | 0             | 0             | 10,000         | ( 10,000)         | %         | 0                        | 0             |
| 59603 MISCELLANEOUS OPERATING EXPENSE       | 0             | 0             | 1,500          | ( 1,500)          | %         | 0                        | 0             |
| 59613 MAINT OF LAKE INTAKE                  | 0             | 0             | 6,585          | ( 6,585)          | %         | 0                        | 0             |
| <b>TOTAL SOURCE OF SUPPLY EXPENSES</b>      | <b>0</b>      | <b>0</b>      | <b>18,085</b>  | <b>( 18,085)</b>  | <b>%</b>  | <b>0</b>                 | <b>0</b>      |
| <b>PUMPING EXPENSES</b>                     |               |               |                |                   |           |                          |               |
| 59620 OPERATION, SUPERVISION & ENGINEERING  | 4,988         | 4,988         | 58,700         | ( 53,712)         | 8%        | 4,841                    | 4,841         |
| 59623 FUEL PURCHASED FOR PUMPING            | 3,404         | 3,404         | 40,000         | ( 36,596)         | 9%        | 2,903                    | 2,903         |
| 59624 PUMPING LABOR & EXPENSES              | 1,657         | 1,657         | 23,700         | ( 22,043)         | 7%        | 1,360                    | 1,360         |
| 59626 MISCELLANEOUS EXPENSE                 | 34            | 34            | 4,800          | ( 4,766)          | 1%        | 406                      | 406           |
| 59631 MAINT OF STRUCTURES                   |               |               |                |                   |           |                          |               |
| 59633 MAINT OF PUMPING EQUIPMENT            |               |               |                |                   |           |                          |               |
| <b>TOTAL PUMPING EXPENSES</b>               | <b>10,083</b> | <b>10,083</b> | <b>127,200</b> | <b>( 117,117)</b> | <b>8%</b> | <b>9,510</b>             | <b>9,510</b>  |
| <b>WATER TREATMENT EXPENSE</b>              |               |               |                |                   |           |                          |               |
| 59640 OPERATION, SUPERVISION & ENGINEERING  | 4,988         | 4,988         | 58,700         | ( 53,712)         | 8%        | 4,841                    | 4,841         |
| 59641 CHEMICALS                             | 2,439         | 2,439         | 55,000         | ( 52,561)         | 4%        | 3,707                    | 3,707         |
| 59642 OPERATIONS LABOR & EXPENSE            | 14,987        | 14,987        | 215,650        | ( 200,663)        | 7%        | 14,324                   | 14,324        |
| 59643 MISCELLANEOUS EXPENSE                 | 9,869         | 9,869         | 188,300        | ( 178,431)        | 5%        | 8,852                    | 8,852         |
| 59644 OPERATING RENTS                       |               |               |                |                   |           |                          |               |
| 59650 MAINT SUPERVISION & ENG               |               |               |                |                   |           |                          |               |
| 59651 MAINT OF STRUCTURES & IMPROVEMENTS    | 2,865         | 2,865         | 3,600          | ( 735)            | 80%       | 184                      | 184           |
| 59652 MAINT OF WATER TREATMENT EQUIPMENT    | 2,217         | 2,217         | 41,300         | ( 39,083)         | 5%        | 5,036                    | 5,036         |
| <b>TOTAL WATER TREATMENT EXPENSE</b>        | <b>37,365</b> | <b>37,365</b> | <b>562,550</b> | <b>( 525,185)</b> | <b>7%</b> | <b>36,944</b>            | <b>36,944</b> |

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**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026  
**WATER DISTRIBUTION DETAIL - FUND 650**

|  | CURR MONTH   | YTD ACTUAL    | BUDGET        | OVR (UN) BUD     | % OF BUD        | CURR MONTH<br>PRIOR YEAR | PR YTD ACT    |               |
|--|--|---------------|---------------|------------------|-----------------|--------------------------|---------------|---------------|
| <b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b> |  |               |               |                  |                 |                          |               |               |
| 59660  | OPERATION SUPERVISION & ENGINEERING                  |               |               |                  |                 |                          |               |               |
| 59661  | OPERATION STORAGE FACILITY                           | 3,542         | 3,542         | 38,550 (         | 35,008)         | 9%                       | 2,352         | 2,352         |
| 59662  | OPERATION MAINS                                      | 1,589         | 1,589         | 70,100 (         | 68,511)         | 2%                       | 2,142         | 2,142         |
| 59663  | METER EXPENSE  | 1,886         | 1,886         | 24,100 (         | 22,214)         | 8%                       | 173           | 173           |
| 59664  | CUSTOMER INSTALLATION EXPENSE                        | 746           | 746           | 22,700 (         | 21,954)         | 3%                       | 172           | 172           |
| 59665  | MISCELLANEOUS EXPENSES                               | 4,390         | 4,390         | 66,400 (         | 62,010)         | 7%                       | 4,738         | 4,738         |
| 59666  | OPERATION RENTS                                      |               |               |                  |                 |                          |               |               |
| 59670  | MAINT OF SUPERVISION & ENG                           |               |               |                  |                 |                          |               |               |
| 59671  | MAINT OF STRUCTURES & IMPROVEMENTS                   |               |               |                  |                 |                          |               |               |
| 59672  | MAINT OF RESEVOIR & STANDPIPE                        | 0             | 0             | 3,700 (          | 3,700)          | %                        | 0             | 0             |
| 59673  | MAINT OF MAINS                                       | 6             | 6             | 95,100 (         | 95,094)         | %                        | 6,156         | 6,156         |
| 59675  | MAINT OF SERVICES                                    | 2,585         | 2,585         | 79,600 (         | 77,015)         | 3%                       | 6,876         | 6,876         |
| 59676  | MAINT OF METERS                                      | 811           | 811           | 11,600 (         | 10,789)         | 7%                       | 11            | 11            |
| 59677  | MAINT OF HYDRANTS                                    | 459           | 459           | 43,600 (         | 43,141)         | 1%                       | 707           | 707           |
| 59678  | MAINT OF MISC PLANT                                  | 0             | 0             | 15,000 (         | 15,000)         | %                        | 0             | 0             |
|  | <b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b> | <b>16,015</b> | <b>16,015</b> | <b>470,450 (</b> | <b>454,435)</b> | <b>3%</b>                | <b>23,328</b> | <b>23,328</b> |
| <b>CUSTOMER ACCOUNTS EXPENSE</b>               |  |               |               |                  |                 |                          |               |               |
| 59901  | SUPERVISION  | 1,794         | 1,794         | 21,400 (         | 19,606)         | 8%                       | 1,749         | 1,749         |
| 59902  | METER READING  | 1,971         | 1,971         | 26,750 (         | 24,779)         | 7%                       | 1,698         | 1,698         |
| 59903  | CUSTOMER ACCTG & COLLECTION                          | 4,647         | 4,647         | 75,150 (         | 70,503)         | 6%                       | 4,278         | 4,278         |
| 59904  | UNCOLLECTIBLE ACCOUNTS                               | 0             | 0             | 2,500 (          | 2,500)          | %                        | 0             | 0             |
| 59906  | CUSTOMER SERVICE & INFORMATION                       | 0             | 0             | 750 (            | 750)            | %                        | 0             | 0             |
| 59910  | SALES EXPENSE  |               |               |                  |                 |                          |               |               |
|  | <b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>               | <b>8,412</b>  | <b>8,412</b>  | <b>126,550 (</b> | <b>118,138)</b> | <b>7%</b>                | <b>7,726</b>  | <b>7,726</b>  |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>   |  |               |               |                  |                 |                          |               |               |
| 59920  | ADMINISTRATIVE & GENERAL SALARIES                    | 9,958         | 9,958         | 145,000 (        | 135,042)        | 7%                       | 9,322         | 9,322         |
| 59921  | OFFICE SUPPLIES & EXPENSES                           | 199           | 199           | 3,300 (          | 3,101)          | 6%                       | 381           | 381           |
| 59923  | OUTSIDE SERVICES EMPLOYED                            | 11,683        | 11,683        | 107,350 (        | 95,667)         | 11%                      | 20,688        | 20,688        |
| 59924  | PROPERTY INSURANCE                                   | 3,322         | 3,322         | 40,380 (         | 37,058)         | 8%                       | 3,800         | 3,800         |
| 59925  | INJURIES & DAMAGES                                   | 1,204         | 1,204         | 14,630 (         | 13,426)         | 8%                       | 1,438         | 1,438         |
| 59926  | EMPLOYEE PENSIONS & BENEFITS                         | 16,265        | 16,265        | 213,700 (        | 197,435)        | 8%                       | 12,870        | 12,870        |

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**INCOME STATEMENT**  
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**WATER DISTRIBUTION DETAIL - FUND 650**

|   | CURR MONTH     | YTD ACTUAL     | BUDGET           | OVR (UN) BUD        | % OF BUD   | CURR MONTH<br>PRIOR YEAR | PR YTD ACT     |
|---|----------------|----------------|------------------|---------------------|------------|--------------------------|----------------|
| 59928 REGULATORY COMMISSION EXPENSE                     | 0              | 0              | 500              | ( 500)              | %          | 0                        | 0              |
| 59930 MISCELLANEOUS GENERAL EXPENSES                    | 1,108          | 1,108          | 36,750           | ( 35,642)           | 3%         | 974                      | 974            |
| 59931 OPERATION RENTS                                   |                |                |                  |                     |            |                          |                |
| 59932 MAINT OFFICE & COMMUNICATION                      |                |                |                  |                     |            |                          |                |
| <b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>      | <b>43,739</b>  | <b>43,739</b>  | <b>561,610</b>   | <b>( 517,871)</b>   | <b>8%</b>  | <b>49,474</b>            | <b>49,474</b>  |
| <b>TOTAL OPS &amp; MAINT EXPENSES</b>                   | <b>115,614</b> | <b>115,614</b> | <b>1,866,445</b> | <b>( 1,750,831)</b> | <b>6%</b>  | <b>126,982</b>           | <b>126,982</b> |
| <b>OTHER OPERATING EXPENSES</b>                         |                |                |                  |                     |            |                          |                |
| 49403 DEPRECIATION EXPENSE                              | 57,069         | 57,069         | 560,000          | ( 502,931)          | 10%        | 51,365                   | 51,365         |
| 49425 AMORTIZATION                                      |                |                |                  |                     |            |                          |                |
| 49408 TAXES   | 29,237         | 29,237         | 404,920          | ( 375,683)          | 7%         | 30,634                   | 30,634         |
| <b>TOTAL OTHER OPERATING EXPENSES</b>                   | <b>86,306</b>  | <b>86,306</b>  | <b>964,920</b>   | <b>( 878,614)</b>   | <b>9%</b>  | <b>81,999</b>            | <b>81,999</b>  |
| <b>TOTAL OPERATING EXPENSES</b>                         | <b>201,920</b> | <b>201,920</b> | <b>2,831,365</b> | <b>( 2,629,445)</b> | <b>7%</b>  | <b>208,981</b>           | <b>208,981</b> |
| <b>NET OPERATING INCOME (LOSS)</b>                      | <b>63,232</b>  | <b>63,232</b>  | <b>327,535</b>   | <b>( 264,303)</b>   | <b>19%</b> | <b>52,100</b>            | <b>52,100</b>  |
| <b>OTHER INCOME</b>                                     |                |                |                  |                     |            |                          |                |
| 49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W | 322            | 322            | 7,000            | ( 6,678)            | 5%         | 0                        | 0              |
| 49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK  | ( 16)          | ( 16)          | ( 7,000)         | 6,984               | %          | ( 17)                    | ( 17)          |
| 49419 INTEREST & DIVIDEND INCOME                        |                |                |                  |                     |            |                          |                |
| 49210 TRANSFERS IN                                      | 0              | 0              | 100,000          | ( 100,000)          | %          | 0                        | 0              |
| 43000 GRANT REVENUE                                     |                |                |                  |                     |            |                          |                |
| 49421 MISCELLANEOUS NON-OPERATING INCOME                | 0              | 0              | 200,000          | ( 200,000)          | %          | 0                        | 0              |
| <b>TOTAL OTHER INCOME</b>                               | <b>306</b>     | <b>306</b>     | <b>300,000</b>   | <b>( 299,694)</b>   | <b>%</b>   | <b>( 17)</b>             | <b>( 17)</b>   |
| <b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>        | <b>63,538</b>  | <b>63,538</b>  | <b>627,535</b>   | <b>( 563,997)</b>   | <b>10%</b> | <b>52,083</b>            | <b>52,083</b>  |

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|--|-------------------|-------------------|----------------|-------------------|------------|--------------------------|------------------|
| <b>INTEREST &amp; OTHER CHARGES</b>                        |                   |                   |                |                   |            |                          |                  |
| 49427 INTEREST ON LONG-TERM DEBT                           | 9,198             | 9,198             | 135,000        | ( 125,802)        | 7%         | 10,337                   | 10,337           |
| 49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE              |                   |                   |                |                   |            |                          |                  |
| 49435 MISC DEBITS TO SURPLUS                               |                   |                   |                |                   |            |                          |                  |
| 59999 GASB 68 PENSION EXPENSE                              |                   |                   |                |                   |            |                          |                  |
| <b>TOTAL INTEREST CHARGES</b>                              | <b>9,198</b>      | <b>9,198</b>      | <b>135,000</b> | <b>( 125,802)</b> | <b>7%</b>  | <b>10,337</b>            | <b>10,337</b>    |
| <b>NET INCOME (LOSS)</b>                                   | <b>54,340</b>     | <b>54,340</b>     | <b>492,535</b> | <b>( 438,195)</b> | <b>11%</b> | <b>41,746</b>            | <b>41,746</b>    |
| <b>EARNED SURPLUS</b>                                      |                   |                   |                |                   |            |                          |                  |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)          | 11,372,365        | 11,372,365        |                |                   |            | 9,495,116                | 9,495,116        |
| BALANCE TRANSFERRED FROM INCOME                            | 54,340            | 54,340            |                |                   |            | 41,941                   | 41,941           |
| <b>TOTAL UNAPPROPRIATED EARNED SURPLUS<br/>END OF YEAR</b> | <b>11,426,705</b> | <b>11,426,705</b> |                |                   |            | <b>9,537,057</b>         | <b>9,537,057</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

|                                       | CURR MONTH     | YTD ACTUAL     | BUDGET           | OVR (UN) BUD        | % OF BUD  | CURR MONTH<br>PRIOR YEAR | PR YTD ACT     |
|---------------------------------------|----------------|----------------|------------------|---------------------|-----------|--------------------------|----------------|
| <b>UTILITY OPERATING INCOME</b>       |                |                |                  |                     |           |                          |                |
| <b>OPERATING REVENUES</b>             |                |                |                  |                     |           |                          |                |
| <b>SALES OF ELECTRICITY</b>           |                |                |                  |                     |           |                          |                |
| 49440                                 | 508,833        | 508,833        | 4,566,800        | ( 4,057,967)        | 11%       | 403,270                  | 403,270        |
| 49441                                 | 2,330          | 2,330          | 27,000           | ( 24,670)           | 9%        | 2,509                    | 2,509          |
| 49442                                 | 103,646        | 103,646        | 1,130,700        | ( 1,027,054)        | 9%        | 100,355                  | 100,355        |
| 49443                                 | 98,728         | 98,728         | 1,152,900        | ( 1,054,172)        | 9%        | 94,979                   | 94,979         |
| 49443                                 | 151,120        | 151,120        | 2,132,600        | ( 1,981,480)        | 7%        | 158,869                  | 158,869        |
| 49443                                 | 39,098         | 39,098         | 494,900          | ( 455,802)          | 8%        | 37,503                   | 37,503         |
| 49445                                 |                |                |                  |                     |           |                          |                |
| 49444                                 |                |                |                  |                     |           |                          |                |
| 49444                                 | 14,425         | 14,425         | 175,000          | ( 160,575)          | 8%        | 14,385                   | 14,385         |
| 49448                                 | 2,760          | 2,760          | 32,600           | ( 29,840)           | 8%        | 1,769                    | 1,769          |
| <b>TOTAL SALES OF ELECTRICITY</b>     | <b>920,939</b> | <b>920,939</b> | <b>9,712,500</b> | <b>( 8,791,562)</b> | <b>9%</b> | <b>813,639</b>           | <b>813,639</b> |
| <b>OTHER OPERATING REVENUES</b>       |                |                |                  |                     |           |                          |                |
| 49450                                 | 3,221          | 3,221          | 18,500           | ( 15,279)           | 17%       | 1,594                    | 1,594          |
| 49451                                 | 0              | 0              | 5,000            | ( 5,000)            | %         | 0                        | 0              |
| 49454                                 | 0              | 0              | 116,000          | ( 116,000)          | %         | 0                        | 0              |
| 49455                                 |                |                |                  |                     |           |                          |                |
| 49456                                 | 68             | 68             | 18,500           | ( 18,432)           | %         | 63                       | 63             |
| <b>TOTAL OTHER OPERATING REVENUES</b> | <b>3,289</b>   | <b>3,289</b>   | <b>158,000</b>   | <b>( 154,711)</b>   | <b>2%</b> | <b>1,657</b>             | <b>1,657</b>   |
| <b>TOTAL OPERATING REVENUES</b>       | <b>924,228</b> | <b>924,228</b> | <b>9,870,500</b> | <b>( 8,946,272)</b> | <b>9%</b> | <b>815,296</b>           | <b>815,296</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

|   | CURR MONTH | YTD ACTUAL | BUDGET    | OVR (UN) BUD | % OF BUD | CURR MONTH<br>PRIOR YEAR | PR YTD ACT |
|---|------------|------------|-----------|--------------|----------|--------------------------|------------|
| <b>OPERATING EXPENSES</b>                   |            |            |           |              |          |                          |            |
| <b>OPERATION &amp; MAINTENANCE EXPENSES</b> |            |            |           |              |          |                          |            |
| POWER PRODUCTION EXPENSES                   |            |            |           |              |          |                          |            |
| 59555 PURCHASED POWER                       | 576,288    | 576,288    | 7,158,100 | ( 6,581,812) | 8%       | 510,785                  | 510,785    |
| <b>TOTAL POWER PRODUCTION EXPENSES</b>      | 576,288    | 576,288    | 7,158,100 | ( 6,581,812) | 8%       | 510,785                  | 510,785    |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 1 MONTHS ENDING JANUARY 31, 2026**

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

|   | CURR MONTH    | YTD ACTUAL    | BUDGET         | OVR (UN) BUD      | % OF BUD  | CURR MONTH<br>PRIOR YEAR | PR YTD ACT    |
|---|---------------|---------------|----------------|-------------------|-----------|--------------------------|---------------|
| <b>DISTRIBUTION EXPENSES</b>                |               |               |                |                   |           |                          |               |
| 59580 OPERATION, SUPERVISION & ENGINEERING  |               |               |                |                   |           |                          |               |
| 59582 STATION EXPENSES                      | 0             | 0             | 29,500         | ( 29,500)         | %         | 2,354                    | 2,354         |
| 59583 OVERHEAD LINE EXPENSES                | 0             | 0             | 6,750          | ( 6,750)          | %         | 0                        | 0             |
| 59584 UNDERGROUND LINE EXPENSE              | 2,109         | 2,109         | 58,500         | ( 56,391)         | 4%        | 7,696                    | 7,696         |
| 59585 STREET LIGHTING EXPENSES              | 0             | 0             | 500            | ( 500)            | %         | 0                        | 0             |
| 59586 METER EXPENSES                        | 5,177         | 5,177         | 70,300         | ( 65,123)         | 7%        | 2,720                    | 2,720         |
| 59587 CUSTOMER INSTALLATION EXPENSES        | 2,295         | 2,295         | 24,400         | ( 22,105)         | 9%        | 3,406                    | 3,406         |
| 59588 OPERATION MISC DISTRIBUTION           | 29,432        | 29,432        | 285,475        | ( 256,043)        | 10%       | 18,477                   | 18,477        |
| 59589 DISTRIBUTION LINE RIGHTS              |               |               |                |                   |           |                          |               |
| 59590 MAINTENANCE SUPERVISION & ENGINEERING |               |               |                |                   |           |                          |               |
| 59592 MAINTENANCE OF STATION EQUIP          | 161           | 161           | 40,300         | ( 40,139)         | %         | 0                        | 0             |
| 59593 MAINTENANCE OF OVERHEAD LINES         | 27,089        | 27,089        | 316,800        | ( 289,711)        | 9%        | 26,162                   | 26,162        |
| 59594 MAINTENANCE OF UNDERGROUND LINES      | 1,340         | 1,340         | 10,000         | ( 8,660)          | 13%       | 2,205                    | 2,205         |
| 59595 MAINTENANCE OF LINE TRANSFORMERS      | 0             | 0             | 4,100          | ( 4,100)          | %         | 0                        | 0             |
| 59596 MAINTENANCE OF STREET LIGHTING        | 771           | 771           | 8,100          | ( 7,329)          | 10%       | 0                        | 0             |
| 59597 MAINT OF ELECTRIC METERS              |               |               |                |                   |           |                          |               |
| 59598 MAINT OF MISC DISTRIBUTION PLANT      | 505           | 505           | 15,000         | ( 14,495)         | 3%        | 463                      | 463           |
| 59828 TRANSPORTATION EXPENSES               |               |               |                |                   |           |                          |               |
| <b>TOTAL DISTRIBUTION EXPENSES</b>          | <b>68,879</b> | <b>68,879</b> | <b>869,725</b> | <b>( 800,846)</b> | <b>8%</b> | <b>63,483</b>            | <b>63,483</b> |
| <b>CUSTOMER ACCOUNTS EXPENSE</b>            |               |               |                |                   |           |                          |               |
| 59901 SUPERVISION                           | 2,199         | 2,199         | 26,200         | ( 24,001)         | 8%        | 2,144                    | 2,144         |
| 59902 METER READING EXPENSES                | 3,448         | 3,448         | 38,900         | ( 35,452)         | 9%        | 2,830                    | 2,830         |
| 59903 CUSTOMER ACCTG & COLLECTION EXPENSES  | 6,956         | 6,956         | 105,800        | ( 98,844)         | 7%        | 7,840                    | 7,840         |
| 59904 UNCOLLECTIBLE ACCOUNTS                | 0             | 0             | 10,000         | ( 10,000)         | %         | 0                        | 0             |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>      | <b>12,603</b> | <b>12,603</b> | <b>180,900</b> | <b>( 168,297)</b> | <b>7%</b> | <b>12,814</b>            | <b>12,814</b> |
| <b>SALES EXPENSE</b>                        |               |               |                |                   |           |                          |               |
| 59913 ADVERTISING EXPENSE                   | 0             | 0             | 500            | ( 500)            | %         | 0                        | 0             |
| <b>TOTAL SALES EXPENSES</b>                 | <b>0</b>      | <b>0</b>      | <b>500</b>     | <b>( 500)</b>     | <b>%</b>  | <b>0</b>                 | <b>0</b>      |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 1 MONTHS ENDING JANUARY 31, 2026**

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

|  | CURR MONTH     | YTD ACTUAL     | BUDGET            | OVR (UN) BUD        | % OF BUD   | CURR MONTH<br>PRIOR YEAR | PR YTD ACT     |
|--|----------------|----------------|-------------------|---------------------|------------|--------------------------|----------------|
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>       |                |                |                   |                     |            |                          |                |
| 59920 ADMINISTRATIVE & GENERAL SALARIES            | 25,695         | 25,695         | 291,600           | ( 265,905)          | 9%         | 26,341                   | 26,341         |
| 59921 OFFICE SUPPLIES & EXPENSES                   | 3,661          | 3,661          | 16,850            | ( 13,189)           | 22%        | 4,360                    | 4,360          |
| 59923 OUTSIDE SERVICES EMPLOYED                    | 10,552         | 10,552         | 123,450           | ( 112,898)          | 9%         | 22,061                   | 22,061         |
| 59924 PROPERTY INSURANCE                           | 2,312          | 2,312          | 28,110            | ( 25,798)           | 8%         | 3,193                    | 3,193          |
| 59925 INJURIES & DAMAGES                           | 893            | 893            | 10,850            | ( 9,957)            | 8%         | 1,099                    | 1,099          |
| 59926 EMPLOYEE PENSIONS & BENEFITS                 | 32,118         | 32,118         | 344,100           | ( 311,982)          | 9%         | 28,944                   | 28,944         |
| 59928 REGULATORY COMMISSION EXPENSE                | 0              | 0              | 2,000             | ( 2,000)            | %          | 0                        | 0              |
| 59930 MISCELLANEOUS GENERAL EXPENSES               | 15,787         | 15,787         | 116,800           | ( 101,013)          | 14%        | 14,926                   | 14,926         |
| 59932 MAINT OFFICE & COMMUNICATIONS                | 442            | 442            | 8,200             | ( 7,758)            | 5%         | 569                      | 569            |
| <b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b> | <b>91,460</b>  | <b>91,460</b>  | <b>941,960</b>    | <b>( 850,500)</b>   | <b>10%</b> | <b>101,493</b>           | <b>101,493</b> |
| <b>TOTAL OPS &amp; MAINT EXPENSES</b>              | <b>749,229</b> | <b>749,229</b> | <b>9,151,185</b>  | <b>( 8,401,956)</b> | <b>8%</b>  | <b>688,576</b>           | <b>688,576</b> |
| <b>OTHER OPERATING EXPENSES</b>                    |                |                |                   |                     |            |                          |                |
| 59403 DEPRECIATION & AMORTIZATION EXPENSE          | 45,370         | 45,370         | 460,000           | ( 414,630)          | 10%        | 41,286                   | 41,286         |
| 59408 TAXES  | 25,302         | 25,302         | 365,400           | ( 340,098)          | 7%         | 26,923                   | 26,923         |
| <b>TOTAL OTHER OPERATING EXPENSES</b>              | <b>70,672</b>  | <b>70,672</b>  | <b>825,400</b>    | <b>( 754,728)</b>   | <b>9%</b>  | <b>68,208</b>            | <b>68,208</b>  |
| <b>TOTAL OPERATING EXPENSES</b>                    | <b>819,901</b> | <b>819,901</b> | <b>9,976,585</b>  | <b>( 9,156,684)</b> | <b>8%</b>  | <b>756,784</b>           | <b>756,784</b> |
| <b>NET OPERATING INCOME (LOSS)</b>                 | <b>104,327</b> | <b>104,327</b> | <b>( 106,085)</b> | <b>210,412</b>      | <b>98%</b> | <b>58,512</b>            | <b>58,512</b>  |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

|  | CURR MONTH        | YTD ACTUAL        | BUDGET            | OVR (UN) BUD    | % OF BUD    | CURR MONTH<br>PRIOR YEAR | PR YTD ACT        |
|--|-------------------|-------------------|-------------------|-----------------|-------------|--------------------------|-------------------|
| <b>OTHER INCOME</b>  |                   |                   |                   |                 |             |                          |                   |
| 49415 REVENUE FROM MDSE & JOBBING                          | 2,448             | 2,448             | 15,000            | ( 12,552)       | 16%         | 49,420                   | 49,420            |
| 49416 MERCHANDISING & JOBBING COST                         | 0                 | 0                 | ( 15,000)         | 15,000          | %           | 0                        | 0                 |
| 49421 MISCELLANEOUS NONOPERATING INCOME                    | 0                 | 0                 | 2,000             | ( 2,000)        | %           | 0                        | 0                 |
| 49419 INTEREST & DIVIDEND INCOME                           |                   |                   |                   |                 |             |                          |                   |
| 49439 APPROP OF INCOME TO MUNICIPAL                        | ( 263)            | ( 263)            | ( 18,000)         | 17,737          | (1%)        | ( 1,192)                 | ( 1,192)          |
| <b>TOTAL OTHER INCOME</b>                                  | <b>2,185</b>      | <b>2,185</b>      | <b>( 16,000)</b>  | <b>18,185</b>   | <b>14%</b>  | <b>48,228</b>            | <b>48,228</b>     |
| <b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>           | <b>106,511</b>    | <b>106,511</b>    | <b>( 122,085)</b> | <b>228,596</b>  | <b>87%</b>  | <b>106,740</b>           | <b>106,740</b>    |
| <b>OTHER INCOME DEDUCTIONS</b>                             |                   |                   |                   |                 |             |                          |                   |
| 49426 OTHER INCOME DEDUCTIONS                              | 2,554             | 2,554             | 2,500             | 54              | 102%        | 2,314                    | 2,314             |
| <b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>               | <b>2,554</b>      | <b>2,554</b>      | <b>2,500</b>      | <b>54</b>       | <b>102%</b> | <b>2,314</b>             | <b>2,314</b>      |
| <b>INTEREST CHARGES</b>                                    |                   |                   |                   |                 |             |                          |                   |
| 49427 INTEREST ON LONG-TERM DEBT                           | 253               | 253               | 5,300             | ( 5,047)        | 5%          | 373                      | 373               |
| 49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE              |                   |                   |                   |                 |             |                          |                   |
| 49430 INTEREST ON ADVANCES FROM MUNICIPALITY               |                   |                   |                   |                 |             |                          |                   |
| <b>TOTAL INTEREST CHARGES</b>                              | <b>253</b>        | <b>253</b>        | <b>5,300</b>      | <b>( 5,047)</b> | <b>5%</b>   | <b>373</b>               | <b>373</b>        |
| <b>NET INCOME (LOSS)</b>                                   | <b>103,705</b>    | <b>103,705</b>    | <b>( 129,885)</b> | <b>233,590</b>  | <b>80%</b>  | <b>104,053</b>           | <b>104,053</b>    |
| <b>EARNED SURPLUS</b>                                      |                   |                   |                   |                 |             |                          |                   |
| 29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)          | 11,228,418        | 11,228,418        |                   |                 |             | 10,811,408               | 10,811,408        |
| BALANCE TRANSFERRED FROM INCOME                            | 103,705           | 103,705           |                   |                 |             | 104,053                  | 104,053           |
| <b>TOTAL UNAPPROPRIATED EARNED SURPLUS<br/>END OF YEAR</b> | <b>11,332,122</b> | <b>11,332,122</b> |                   |                 |             | <b>10,915,461</b>        | <b>10,915,461</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

|                                 | CURR MONTH   | YTD ACTUAL   | BUDGET        | OVR (UN) BUD     | % OF BUD  | PRIOR YR     | PR YTD ACT   |
|---------------------------------|--------------|--------------|---------------|------------------|-----------|--------------|--------------|
| <b>UTILITY OPERATING INCOME</b> |              |              |               |                  |           |              |              |
| <b>OPERATING REVENUES</b>       |              |              |               |                  |           |              |              |
| <b>OPERATING REVENUES</b>       |              |              |               |                  |           |              |              |
| 49000                           | 0            | 0            | 0             | 0                | %         | 0            | 0            |
| 49540                           | 1,324        | 1,324        | 15,885        | ( 14,561)        | 8%        | 1,324        | 1,324        |
| <b>TOTAL OPERATING REVENUES</b> | <b>1,324</b> | <b>1,324</b> | <b>15,885</b> | <b>( 14,561)</b> | <b>8%</b> | <b>1,324</b> | <b>1,324</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 1 MONTHS ENDING JANUARY 31, 2026**

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

|   | CURR MONTH                      | YTD ACTUAL | BUDGET   | OVR (UN) BUD | % OF BUD        | PRIOR YR | PR YTD ACT |          |
|---|---------------------------------|------------|----------|--------------|-----------------|----------|------------|----------|
| <b>OPERATING EXPENSES</b>                   |                                 |            |          |              |                 |          |            |          |
| <b>OPERATION &amp; MAINTENANCE EXPENSES</b> |                                 |            |          |              |                 |          |            |          |
| <b>DISTRIBUTION EXPENSES</b>                |                                 |            |          |              |                 |          |            |          |
| 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        |
| <b>TOTAL DISTRIBUTION EXPENSES</b>          |                                 | <b>0</b>   | <b>0</b> | <b>2,250</b> | <b>( 2,250)</b> | <b>%</b> | <b>0</b>   | <b>0</b> |
| <b>CUSTOMER ACCOUNTS EXPENSE</b>            |                                 |            |          |              |                 |          |            |          |
| 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        |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>      |                                 | <b>0</b>   | <b>0</b> | <b>0</b>     | <b>0</b>        | <b>%</b> | <b>0</b>   | <b>0</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 1 MONTHS ENDING JANUARY 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        | 249        | 5,995            | ( 5,746)         | 4%        | 249           | 249           |
| 59931 OPERATION RENTS                              | 0          | 0          | 0                | 0                | %         | 0             | 0             |
| 59932 MAINT OFFICE & COMMUNICATION                 | 0          | 0          | 0                | 0                | %         | 0             | 0             |
| <b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b> | <b>249</b> | <b>249</b> | <b>6,595</b>     | <b>( 6,346)</b>  | <b>4%</b> | <b>249</b>    | <b>249</b>    |
| <b>TOTAL OPS &amp; MAINT EXPENSES</b>              | <b>249</b> | <b>249</b> | <b>8,845</b>     | <b>( 8,596)</b>  | <b>3%</b> | <b>249</b>    | <b>249</b>    |
| OTHER OPERATING EXPENSES                           |            |            |                  |                  |           |               |               |
| 49030 DEPRECIATION EXPENSE                         | 661        | 661        | 18,000           | ( 17,339)        | 4%        | 1,500         | 1,500         |
| 49060 AMORTIZATION                                 | 0          | 0          | 0                | 0                | %         | 0             | 0             |
| 49080 TAXES  | 0          | 0          | 0                | 0                | %         | 0             | 0             |
| <b>TOTAL OTHER OPERATING EXPENSES</b>              | <b>661</b> | <b>661</b> | <b>18,000</b>    | <b>( 17,339)</b> | <b>4%</b> | <b>1,500</b>  | <b>1,500</b>  |
| <b>TOTAL OPERATING EXPENSES</b>                    | <b>910</b> | <b>910</b> | <b>26,845</b>    | <b>( 25,935)</b> | <b>3%</b> | <b>1,749</b>  | <b>1,749</b>  |
| <b>NET OPERATING INCOME (LOSS)</b>                 | <b>413</b> | <b>413</b> | <b>( 10,960)</b> | <b>11,373</b>    | <b>4%</b> | <b>( 425)</b> | <b>( 425)</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

**TELECOMM DISTRIBUTION DETAIL - FUND 670**

|  | CURR MONTH        | YTD ACTUAL        | BUDGET           | OVR (UN) BUD  | % OF BUD  | PRIOR YR          | PR YTD ACT        |
|--|-------------------|-------------------|------------------|---------------|-----------|-------------------|-------------------|
| <b>OTHER INCOME</b>  |                   |                   |                  |               |           |                   |                   |
| 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                 |
| <b>TOTAL OTHER INCOME</b>                                  | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>      | <b>%</b>  | <b>0</b>          | <b>0</b>          |
| <b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>           | <b>413</b>        | <b>413</b>        | <b>( 10,960)</b> | <b>11,373</b> | <b>4%</b> | <b>( 425)</b>     | <b>( 425)</b>     |
| <b>INTEREST CHARGES</b>                                    |                   |                   |                  |               |           |                   |                   |
| 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                 |
| <b>TOTAL INTEREST CHARGES</b>                              | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>      | <b>%</b>  | <b>0</b>          | <b>0</b>          |
| <b>NET INCOME (LOSS)</b>                                   | <b>413</b>        | <b>413</b>        | <b>( 10,960)</b> | <b>11,373</b> | <b>4%</b> | <b>( 425)</b>     | <b>( 425)</b>     |
| <b>EARNED SURPLUS</b>                                      |                   |                   |                  |               |           |                   |                   |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)          | ( 234,498)        | ( 234,498)        |                  |               |           | ( 228,847)        | ( 228,847)        |
| BALANCE TRANSFERRED FROM INCOME                            | 413               | 413               |                  |               |           | ( 425)            | ( 425)            |
| <b>TOTAL UNAPPROPRIATED EARNED SURPLUS<br/>END OF YEAR</b> | <b>( 234,085)</b> | <b>( 234,085)</b> |                  |               |           | <b>( 229,272)</b> | <b>( 229,272)</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 1 MONTHS ENDING JANUARY 31, 2026**

**STORMWATER UTILITY - FUND 680**

|  | <u>CURR MONTH</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u>  | <u>OVR (UN) BUD</u> | <u>% OF BUD</u> | <u>CURR MONTH<br/>PRIOR YEAR</u> | <u>PR YTD ACT</u> |
|--|-------------------|-------------------|----------------|---------------------|-----------------|----------------------------------|-------------------|
| <b>UTILITY OPERATING INCOME</b>          |                   |                   |                |                     |                 |                                  |                   |
| <b>OPERATING REVENUES</b>                |                   |                   |                |                     |                 |                                  |                   |
| <b>USER FEES</b>                         |                   |                   |                |                     |                 |                                  |                   |
| 46010 RESIDENTIAL SERVICE                | 26,747            | 26,747            | 357,000        | ( 330,253)          | 7%              | 29,667                           | 29,667            |
| 46020 RESIDENTIAL TWO FAMILY             | 0                 | 0                 | 0              | 0                   | %               | 0                                | 0                 |
| 46030 RESIDENTIAL MULTI FAMILY           | 36                | 36                | 400            | ( 364)              | 9%              | 36                               | 36                |
| 46040 NON RESIDENTIAL                    | 24,387            | 24,387            | 262,000        | ( 237,613)          | 9%              | 21,251                           | 21,251            |
| 46050 INTERDEPARTMENTAL                  | 3,229             | 3,229             | 38,700         | ( 35,471)           | 8%              | 3,235                            | 3,235             |
| <b>TOTAL USER FEES</b>                   | <b>54,399</b>     | <b>54,399</b>     | <b>658,100</b> | <b>( 603,701)</b>   | <b>8%</b>       | <b>54,189</b>                    | <b>54,189</b>     |
| <b>OTHER OPERATING REVENUES</b>          |                   |                   |                |                     |                 |                                  |                   |
| 49470 FORFEITED DISCOUNTS                | 235               | 235               | 1,500          | ( 1,265)            | 16%             | 132                              | 132               |
| 49010 PERMIT FEES                        | 0                 | 0                 | 100            | ( 100)              | %               | 0                                | 0                 |
| 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                 |
| <b>TOTAL OTHER OPERATING REVENUES</b>    | <b>235</b>        | <b>235</b>        | <b>49,400</b>  | <b>( 49,165)</b>    | <b>%</b>        | <b>132</b>                       | <b>132</b>        |
| <b>TOTAL OPERATING REVENUES</b>          | <b>54,634</b>     | <b>54,634</b>     | <b>707,500</b> | <b>( 652,866)</b>   | <b>8%</b>       | <b>54,320</b>                    | <b>54,320</b>     |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 1 MONTHS ENDING JANUARY 31, 2026**

**STORMWATER UTILITY - FUND 680**

|  | <u>CURR MONTH</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u>    | <u>OVR (UN) BUD</u> | <u>% OF BUD</u> | <u>CURR MONTH<br/>PRIOR YEAR</u> | <u>PR YTD ACT</u> |
|--|-------------------|-------------------|------------------|---------------------|-----------------|----------------------------------|-------------------|
| OPERATION & MAINTENANCE EXPENSES                           |                   |                   |                  |                     |                 |                                  |                   |
| 59710 STREET DEBRIS MANAGEMENT                             | 355               | 355               | 98,018           | ( 97,663)           | %               | 819                              | 819               |
| 59720 VEHICLE & EQUIPMENT MAINTENANCE                      | 0                 | 0                 | 0                | 0                   | %               | 0                                | 0                 |
| 59730 MAINTENANCE OF COLLECTION SYSTEM                     | 1,612             | 1,612             | 119,806          | ( 118,193)          | 1%              | 1,566                            | 1,566             |
| 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                                | 7,344             | 7,344             | 155,830          | ( 148,485)          | 5%              | 6,827                            | 6,827             |
| 59790 ADMINISTRATIVE CHARGES                               | 1,538             | 1,538             | 26,650           | ( 25,112)           | 6%              | 2,631                            | 2,631             |
| 59795 EMPLOYEE PENSIONS & BENEFITS                         | 1,725             | 1,725             | 53,068           | ( 51,343)           | 3%              | 1,600                            | 1,600             |
| <b>TOTAL OPERATING EXPENSES</b>                            | <b>12,575</b>     | <b>12,575</b>     | <b>506,961</b>   | <b>( 494,386)</b>   | <b>2%</b>       | <b>13,444</b>                    | <b>13,444</b>     |
| OTHER OPERATING EXPENSES                                   |                   |                   |                  |                     |                 |                                  |                   |
| 59403 DEPRECIATION EXPENSE                                 | 12,797            | 12,797            | 136,000          | ( 123,203)          | 9%              | 10,107                           | 10,107            |
| 59408 TAXES  | 611               | 611               | 16,589           | ( 15,978)           | 4%              | 568                              | 568               |
| 59427 INTEREST ON LONG-TERM DEBT                           | 5,761             | 5,761             | 80,700           | ( 74,939)           | 7%              | 6,054                            | 6,054             |
| <b>TOTAL OTHER OPERATING EXPENSES</b>                      | <b>31,745</b>     | <b>31,745</b>     | <b>740,250</b>   | <b>( 708,505)</b>   | <b>4%</b>       | <b>30,173</b>                    | <b>30,173</b>     |
| <b>TOTAL OPERATING EXPENSES</b>                            | <b>31,745</b>     | <b>31,745</b>     | <b>740,250</b>   | <b>( 708,505)</b>   | <b>4%</b>       | <b>30,173</b>                    | <b>30,173</b>     |
| <b>NET OPERATING INCOME (LOSS)</b>                         | <b>22,889</b>     | <b>22,889</b>     | <b>( 32,750)</b> | <b>55,639</b>       | <b>70%</b>      | <b>24,147</b>                    | <b>24,147</b>     |
| EARNED SURPLUS   |                   |                   |                  |                     |                 |                                  |                   |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)          | 4,885,556         | 4,885,556         |                  |                     |                 | 4,658,890                        | 4,658,890         |
| BALANCE TRANSFERRED FROM INCOME                            | 22,889            | 22,889            |                  |                     |                 | 24,147                           | 24,147            |
| <b>TOTAL UNAPPROPRIATED EARNED SURPLUS<br/>END OF YEAR</b> | <b>4,908,445</b>  | <b>4,908,445</b>  |                  |                     |                 | <b>4,683,037</b>                 | <b>4,683,037</b>  |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026  
**SEWER DISTRIBUTION DETAIL - FUND 690**

|  | CURR MONTH     | YTD ACTUAL     | BUDGET           | OVR (UN) BUD        | % OF BUD  | CURR MONTH<br>PRIOR YEAR | PR YTD ACT     |
|--|----------------|----------------|------------------|---------------------|-----------|--------------------------|----------------|
| <b>UTILITY OPERATING INCOME</b>        |                |                |                  |                     |           |                          |                |
| <b>OPERATING REVENUES</b>              |                |                |                  |                     |           |                          |                |
| <b>SALES OF SEWER</b>                  |                |                |                  |                     |           |                          |                |
| 49221 RESIDENTAL SERVICE               | 207,968        | 207,968        | 2,316,000        | ( 2,108,032)        | 9%        | 192,728                  | 192,728        |
| 49222 COMMERCIAL SERVICE               | 65,156         | 65,156         | 584,200          | ( 519,044)          | 11%       | 48,813                   | 48,813         |
| 49224 GOVERNMENT SERVICE               | 4,618          | 4,618          | 94,600           | ( 89,982)           | 5%        | 6,289                    | 6,289          |
| 49626 INTERDEPARTMENTAL SERVICE        | 8,604          | 8,604          | 106,560          | ( 97,956)           | 8%        | 8,876                    | 8,876          |
| 49263 INDUSTRIAL SERVICE               | 15,491         | 15,491         | 111,300          | ( 95,809)           | 14%       | 7,835                    | 7,835          |
| <b>TOTAL SALES OF SEWER</b>            | <b>301,836</b> | <b>301,836</b> | <b>3,212,660</b> | <b>( 2,910,824)</b> | <b>9%</b> | <b>264,541</b>           | <b>264,541</b> |
| <b>OTHER OPERATING REVENUES</b>        |                |                |                  |                     |           |                          |                |
| 49350 MISCELLANEOUS OPERATING REVENUES | 0              | 0              | 90,000           | ( 90,000)           | %         | 250                      | 250            |
| 49450 CUSTOMER FORFIETED DISCOUNTS     | 1,429          | 1,429          | 7,800            | ( 6,371)            | 18%       | 757                      | 757            |
| <b>TOTAL OTHER OPERATING REVENUES</b>  | <b>1,429</b>   | <b>1,429</b>   | <b>97,800</b>    | <b>( 96,371)</b>    | <b>1%</b> | <b>1,007</b>             | <b>1,007</b>   |
| <b>TOTAL OPERATING REVENUES</b>        | <b>303,264</b> | <b>303,264</b> | <b>3,310,460</b> | <b>( 3,007,196)</b> | <b>9%</b> | <b>265,548</b>           | <b>265,548</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026  
**SEWER DISTRIBUTION DETAIL - FUND 690**

|   | CURR MONTH                                | YTD ACTUAL    | BUDGET        | OVR (UN) BUD     | % OF BUD        | CURR MONTH<br>PRIOR YEAR | PR YTD ACT                 |
|---|---|---------------|---------------|------------------|-----------------|--------------------------|----------------------------|
| <b>OPERATING EXPENSES</b>                   |   |               |               |                  |                 |                          |                            |
| <b>OPERATION &amp; MAINTENANCE EXPENSES</b> |   |               |               |                  |                 |                          |                            |
| <b>OPERATIONS EXPENSES</b>                  |   |               |               |                  |                 |                          |                            |
| 59820                                       | OPERATION PLANT & LIFT STATION            | 40,937        | 40,937        | 538,932 (        | 497,996)        | 8%                       | 41,352 41,352              |
| 59823                                       | CHLORINE                                  | 0             | 0             | 4,000 (          | 4,000)          | %                        | 0 0                        |
| 59824                                       | PHOSPHORUS REMOVAL CHEMICALS              | 0             | 0             | 89,000 (         | 89,000)         | %                        | 0 0                        |
| 59825                                       | SLUDGE CONDITIONING CHEMICALS             | 0             | 0             | 65,000 (         | 65,000)         | %                        | 0 0                        |
| 59827                                       | OTHER OPERATING SUPPLIES                  | 0             | 0             | 32,000 (         | 32,000)         | %                        | ( 4,303) ( 4,303)          |
| 59828                                       | TRANSPORTATION EXPENSES                   | 644           | 644           | 28,000 (         | 27,356)         | 2%                       | 1,478 1,478                |
|   | <b>TOTAL OPERATIONS EXPENSES</b>          | <b>41,580</b> | <b>41,580</b> | <b>756,932 (</b> | <b>715,352)</b> | <b>5%</b>                | <b>38,527 38,527</b>       |
| <b>MAINTENANCE EXPENSE</b>                  |   |               |               |                  |                 |                          |                            |
| 59831                                       | MAINT OF SEWER COLLECTION SYSTEMS         | 8,386         | 8,386         | 223,976 (        | 215,590)        | 4%                       | ( 73,057) ( 73,057)        |
| 59832                                       | MAINT OF COLLECTION SYSTEMS PUMP EQUIP    | 3,055         | 3,055         | 15,200 (         | 12,145)         | 20%                      | 0 0                        |
| 59833                                       | MAINT OF TREATMENT DIST PLANT EQUIP       | 5,165         | 5,165         | 145,866 (        | 140,701)        | 4%                       | 4,156 4,156                |
| 59834                                       | MAINT OF GENERAL PLANT STRUCTURES & EQUIP | 1,138         | 1,138         | 32,000 (         | 30,862)         | 4%                       | 72 72                      |
|   | <b>TOTAL MAINTENANCE EXPENSE</b>          | <b>17,743</b> | <b>17,743</b> | <b>417,042 (</b> | <b>399,298)</b> | <b>4%</b>                | <b>( 68,829) ( 68,829)</b> |
| <b>CUSTOMER ACCOUNTS EXPENSE</b>            |   |               |               |                  |                 |                          |                            |
| 59840                                       | BILLING, COLLECTING & ACCOUNTING          | 6,399         | 6,399         | 93,637 (         | 87,238)         | 7%                       | 6,003 6,003                |
| 59842                                       | METER READING                             | 1,929         | 1,929         | 25,751 (         | 23,821)         | 7%                       | 1,666 1,666                |
| 59843                                       | UNCOLLECTIBLE ACCOUNTS                    | 0             | 0             | 2,000 (          | 2,000)          | %                        | 0 0                        |
|   | <b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>    | <b>8,328</b>  | <b>8,328</b>  | <b>121,388 (</b> | <b>113,059)</b> | <b>7%</b>                | <b>7,670 7,670</b>         |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026  
**SEWER DISTRIBUTION DETAIL - FUND 690**

|  | CURR MONTH     | YTD ACTUAL     | BUDGET           | OVR (UN) BUD        | % OF BUD   | CURR MONTH<br>PRIOR YEAR | PR YTD ACT     |
|--|----------------|----------------|------------------|---------------------|------------|--------------------------|----------------|
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>       |                |                |                  |                     |            |                          |                |
| 59850 ADMINISTRATIVE & GENERAL SALARIES            | 17,718         | 17,718         | 212,709          | ( 194,991)          | 8%         | 16,259                   | 16,259         |
| 59851 OFFICE SUPPLIES & EXPENSE                    | 50             | 50             | 1,220            | ( 1,170)            | 4%         | 40                       | 40             |
| 59852 OUTSIDE SERVICES EMPLOYED                    | 11,637         | 11,637         | 97,598           | ( 85,962)           | 12%        | 19,995                   | 19,995         |
| 59853 INSURANCE EXPENSE                            | 5,176          | 5,176          | 63,755           | ( 58,579)           | 8%         | 5,260                    | 5,260          |
| 59854 EMPLOYEE PENSION & BENEFITS                  | 14,269         | 14,269         | 177,871          | ( 163,602)          | 8%         | 13,253                   | 13,253         |
| 59855 REGULATORY COMMISSION EXPENSE                | 0              | 0              | 18,000           | ( 18,000)           | %          | 0                        | 0              |
| 59856 MISC GENERAL EXPENSES                        | 0              | 0              | 4,000            | ( 4,000)            | %          | 0                        | 0              |
| 59857 RENTS  | 10,193         | 10,193         | 95,000           | ( 84,807)           | 11%        | 6,291                    | 6,291          |
| <b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b> | <b>59,042</b>  | <b>59,042</b>  | <b>670,154</b>   | <b>( 611,112)</b>   | <b>9%</b>  | <b>61,097</b>            | <b>61,097</b>  |
| <b>TOTAL OPS &amp; MAINT EXPENSES</b>              | <b>126,694</b> | <b>126,694</b> | <b>1,965,515</b> | <b>( 1,838,822)</b> | <b>6%</b>  | <b>38,465</b>            | <b>38,465</b>  |
| <b>OTHER OPERATING EXPENSES</b>                    |                |                |                  |                     |            |                          |                |
| 59403 DEPRECIATION EXPENSE                         | 71,059         | 71,059         | 800,000          | ( 728,941)          | 9%         | 64,905                   | 64,905         |
| 59408 TAX EXPENSE                                  | 28,976         | 28,976         | 351,808          | ( 322,832)          | 8%         | 28,727                   | 28,727         |
| <b>TOTAL OTHER OPERATING EXPENSES</b>              | <b>100,035</b> | <b>100,035</b> | <b>1,151,808</b> | <b>( 1,051,773)</b> | <b>9%</b>  | <b>93,633</b>            | <b>93,633</b>  |
| <b>TOTAL OPERATING EXPENSES</b>                    | <b>226,729</b> | <b>226,729</b> | <b>3,117,324</b> | <b>( 2,890,595)</b> | <b>7%</b>  | <b>132,097</b>           | <b>132,097</b> |
| <b>NET OPERATING INCOME (LOSS)</b>                 | <b>76,536</b>  | <b>76,536</b>  | <b>193,136</b>   | <b>( 116,601)</b>   | <b>40%</b> | <b>133,451</b>           | <b>133,451</b> |

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026  
**SEWER DISTRIBUTION DETAIL - FUND 690**

|  | CURR MONTH       | YTD ACTUAL       | BUDGET            | OVR (UN) BUD      | % OF BUD    | CURR MONTH<br>PRIOR YEAR | PR YTD ACT       |
|--|------------------|------------------|-------------------|-------------------|-------------|--------------------------|------------------|
| <b>OTHER INCOME</b>  |                  |                  |                   |                   |             |                          |                  |
| 48600 CONTRIBUTION IN AID                                  |                  |                  |                   |                   |             |                          |                  |
| 43000 GRANT REVENUE  |                  |                  |                   |                   |             |                          |                  |
| 49210 TRANSFERS IN   | 0                | 0                | 72,692            | ( 72,692)         | %           | 0                        | 0                |
| <b>TOTAL OTHER INCOME</b>                                  | <b>0</b>         | <b>0</b>         | <b>72,692</b>     | <b>( 72,692)</b>  | <b>%</b>    | <b>0</b>                 | <b>0</b>         |
| <b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>            | <b>76,536</b>    | <b>76,536</b>    | <b>265,828</b>    | <b>( 189,293)</b> | <b>29%</b>  | <b>133,451</b>           | <b>133,451</b>   |
| <b>INTEREST CHARGES</b>                                    |                  |                  |                   |                   |             |                          |                  |
| 49427 INTEREST ON LONG-TERM DEBT                           | ( 17,136)        | ( 17,136)        | ( 185,000)        | 167,864           | (9%)        | ( 17,103)                | ( 17,103)        |
| 59999 GASB PENSION & OPEB EXPENSE                          |                  |                  |                   |                   |             |                          |                  |
| 49430 INTEREST ON DEBT TO MUNICIPALITY                     |                  |                  |                   |                   |             |                          |                  |
| <b>TOTAL INTEREST CHARGES</b>                              | <b>( 17,136)</b> | <b>( 17,136)</b> | <b>( 185,000)</b> | <b>167,864</b>    | <b>(9%)</b> | <b>( 17,103)</b>         | <b>( 17,103)</b> |
| <b>NET INCOME (LOSS)</b>                                   | <b>59,399</b>    | <b>59,399</b>    | <b>80,828</b>     | <b>( 21,429)</b>  | <b>73%</b>  | <b>116,348</b>           | <b>116,348</b>   |
| <b>EARNED SURPLUS</b>                                      |                  |                  |                   |                   |             |                          |                  |
| 34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)          | 6,554,507        | 6,554,507        |                   |                   |             | 6,293,916                | 6,293,916        |
| BALANCE TRANSFERRED FROM INCOME                            | 59,399           | 59,399           |                   |                   |             | 116,348                  | 116,348          |
| <b>TOTAL UNAPPROPRIATED EARNED SURPLUS<br/>END OF YEAR</b> | <b>6,613,907</b> | <b>6,613,907</b> |                   |                   |             | <b>6,410,265</b>         | <b>6,410,265</b> |