



**TWO
RIVERS**
WISCONSIN

January 2025

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, 2025

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

		CURR MONTH	YTD ACTUAL	BUDGET	OVN (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME								
OPERATING REVENUES								
OPERATING REVENUES								
43000	INTERGOVERNMENTAL REVENUE	7,000	7,000	81,900	(74,900)	9%	7,000	7,000
46000	CHARGES FOR SERVICE	44,608	44,608	550,000	(505,392)	8%	37,566	37,566
48000	MISCELLANEOUS REVENUE	19,612	19,612	235,500	(215,888)	8%	19,622	19,622
49000	OTHER FINANCING SOURCES	137	137	35,650	(35,513)	%	243	243
TOTAL OPERATING REVENUES		71,356	71,356	903,050	(831,694)	8%	64,431	64,431

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (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							
53620 PW SOLID WASTE REFUSE	24,527	24,527	410,819	(386,292)	6%	20,054	20,054
53625 PW SOLID WASTE RECYCLING	25,078	25,078	484,047	(458,969)	5%	27,074	27,074
TOTAL OPERATIONS EXPENSES	49,605	49,605	894,866	(845,261)	6%	47,128	47,128
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	0	300	(300)	%	0	0
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	811	811	13,985	(13,174)	6%	27	27
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	811	811	14,285	(13,474)	6%	27	27
TOTAL OPS & MAINT EXPENSES	50,416	50,416	909,151	(858,735)	6%	47,154	47,154
TOTAL OPERATING EXPENSES	50,416	50,416	909,151	(858,735)	6%	47,154	47,154
NET OPERATING INCOME (LOSS)	20,940	20,940	(6,101)	27,041	343%	17,277	17,277
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	150,774	150,774				79,264	79,264
BALANCE TRANSFERRED FROM INCOME	20,940	20,940				17,277	17,277

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025

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	171,714	171,714				96,541	96,541

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	148,193	148,193	1,775,300	(1,627,107)	8%	142,223	142,223
49461 COMMERCIAL SERVICE	25,229	25,229	330,400	(305,171)	8%	24,264	24,264
49461 INDUSTRIAL SERVICE	5,528	5,528	73,600	(68,072)	8%	6,985	6,985
49461 MULTIFAMILY SERVICE	8,719	8,719	99,300	(90,581)	9%	7,846	7,846
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	0	0	0	0	%	44	44
49464 MUNICIPAL SERVICE	2,582	2,582	40,800	(38,218)	6%	2,803	2,803
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	2,090	2,090	25,400	(23,310)	8%	2,043	2,043
49462 PRIVATE FIRE PROTECTION	2,190	2,190	25,700	(23,510)	9%	2,240	2,240
49463 PUBLIC FIRE PROTECTION	63,736	63,736	706,100	(642,364)	9%	63,921	63,921
TOTAL SALES OF WATER	258,266	258,266	3,076,600	(2,818,334)	8%	252,370	252,370
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	741	741	9,500	(8,759)	8%	1,346	1,346
49471 MISCELLANEOUS SERVICE REVENUES	200	200	1,200	(1,000)	17%	0	0
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,874	1,874	16,500	(14,626)	11%	1,644	1,644
TOTAL OTHER OPERATING REVENUES	2,815	2,815	27,200	(24,385)	10%	2,989	2,989
TOTAL OPERATING REVENUES	261,080	261,080	3,103,800	(2,842,720)	8%	255,360	255,360

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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							
59600 OPERATIIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	0	0	8,000	(8,000)	%	0	0
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	(1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	0	0	31,100	(31,100)	%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	0	0	40,600	(40,600)	%	0	0
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,841	4,841	57,000	(52,159)	8%	4,699	4,699
59623 FUEL PURCHASED FOR PUMPING	2,903	2,903	45,000	(42,097)	6%	2,830	2,830
59624 PUMPING LABOR & EXPENSES	1,360	1,360	22,900	(21,540)	6%	1,288	1,288
59626 MISCELLANEOUS EXPENSE	406	406	4,800	(4,394)	8%	237	237
59631 MAINT OF STRUCTURES	0	0	1,000	(1,000)	%	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	9,510	9,510	130,700	(121,190)	7%	9,054	9,054
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,841	4,841	57,000	(52,159)	8%	4,699	4,699
59641 CHEMICALS	3,707	3,707	65,000	(61,293)	6%	4,108	4,108
59642 OPERATIONS LABOR & EXPENSE	14,324	14,324	222,250	(207,926)	6%	14,525	14,525
59643 MISCELLANEOUS EXPENSE	8,852	8,852	200,200	(191,348)	4%	15,557	15,557
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	184	184	3,500	(3,316)	5%	419	419
59652 MAINT OF WATER TREATMENT EQUIPMENT	5,036	5,036	39,900	(34,864)	13%	3,463	3,463
TOTAL WATER TREATMENT EXPENSE	36,944	36,944	587,850	(550,906)	6%	42,770	42,770

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	2,352	2,352	38,050	(35,698)	6%	10,447	10,447
59662 OPERATION MAINS	2,142	2,142	73,400	(71,258)	3%	6,017	6,017
59663 METER EXPENSE	173	173	37,700	(37,527)	%	2,421	2,421
59664 CUSTOMER INSTALLATION EXPENSE	172	172	27,600	(27,428)	1%	1,528	1,528
59665 MISCELLANEOUS EXPENSES	4,738	4,738	64,200	(59,462)	7%	6,597	6,597
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	0	0	78,600	(78,600)	%	6,106	6,106
59673 MAINT OF MAINS	6,156	6,156	94,700	(88,544)	7%	9,219	9,219
59675 MAINT OF SERVICES	6,876	6,876	78,400	(71,524)	9%	3,604	3,604
59676 MAINT OF METERS	11	11	11,200	(11,189)	%	619	619
59677 MAINT OF HYDRANTS	707	707	37,900	(37,193)	2%	1,731	1,731
59678 MAINT OF MISC PLANT	0	0	15,000	(15,000)	%	1,451	1,451
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	23,328	23,328	556,750	(533,422)	4%	49,738	49,738
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,749	1,749	20,850	(19,101)	8%	1,601	1,601
59902 METER READING	1,698	1,698	25,950	(24,252)	7%	1,836	1,836
59903 CUSTOMER ACCTG & COLLECTION	4,278	4,278	71,850	(67,572)	6%	5,499	5,499
59904 UNCOLLECTIBLE ACCOUNTS	0	0	2,500	(2,500)	%	0	0
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	7,726	7,726	121,900	(114,174)	6%	8,935	8,935
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	9,322	9,322	140,000	(130,678)	7%	9,190	9,190
59921 OFFICE SUPPLIES & EXPENSES	381	381	3,300	(2,919)	12%	195	195
59923 OUTSIDE SERVICES EMPLOYED	20,688	20,688	104,350	(83,662)	20%	7,580	7,580
59924 PROPERTY INSURANCE	3,800	3,800	45,105	(41,305)	8%	3,278	3,278
59925 INJURIES & DAMAGES	1,438	1,438	19,000	(17,562)	8%	1,394	1,394
59926 EMPLOYEE PENSIONS & BENEFITS	12,870	12,870	240,200	(227,330)	5%	17,205	17,205

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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 PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	(3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	974	974	21,350	(20,376)	5%	4,333	4,333
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	49,474	49,474	576,305	(526,830)	9%	43,176	43,176
TOTAL OPS & MAINT EXPENSES	126,982	126,982	2,014,105	(1,887,123)	6%	153,673	153,673
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	51,365	51,365	560,000	(508,635)	9%	49,897	49,897
49425 AMORTIZATION							
49408 TAXES	30,634	30,634	402,300	(371,666)	8%	29,996	29,996
TOTAL OTHER OPERATING EXPENSES	81,999	81,999	962,300	(880,301)	9%	79,893	79,893
TOTAL OPERATING EXPENSES	208,981	208,981	2,976,405	(2,767,424)	7%	233,566	233,566
NET OPERATING INCOME (LOSS)	52,100	52,100	127,395	(75,295)	41%	21,793	21,793
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	7,000	(7,000)	%	75	75
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	(17)	(17)	(7,000)	6,983	%	0	0
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
TOTAL OTHER INCOME	(17)	(17)	300,000	(300,017)	%	75	75
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	52,083	52,083	427,395	(375,312)	12%	21,868	21,868

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INCOME STATEMENT
 FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	10,337	10,337	135,000	(124,663)	8%	9,502	9,502
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	10,337	10,337	135,000	(124,663)	8%	9,502	9,502
NET INCOME (LOSS)	41,746	41,746	292,395	(250,649)	14%	12,366	12,366
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,466,011	9,466,011				8,875,451	8,875,451
BALANCE TRANSFERRED FROM INCOME	41,941	41,941				12,366	12,366
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,507,952	9,507,952				8,887,817	8,887,817

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	403,270	403,270	4,425,100	(4,021,830)	9%	366,048	366,048
49441 RURAL SALES	2,509	2,509	25,200	(22,691)	10%	2,364	2,364
49442 COMMERCIAL SALES-CS1	100,355	100,355	1,090,100	(989,745)	9%	89,223	89,223
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	94,979	94,979	1,117,100	(1,022,121)	9%	94,870	94,870
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	158,869	158,869	2,207,300	(2,048,431)	7%	163,681	163,681
49443 INDUSTRIAL SALES-CP3	37,503	37,503	507,800	(470,297)	7%	39,858	39,858
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	0	10,400	(10,400)	%	1,975	1,975
49444 PUBLIC STREET LIGHTING	14,385	14,385	173,900	(159,515)	8%	12,553	12,553
49448 INTERDEPARTMENTAL SALES	1,769	1,769	32,100	(30,331)	6%	2,761	2,761
TOTAL SALES OF ELECTRICITY	813,639	813,639	9,589,000	(8,775,361)	8%	773,332	773,332
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	1,594	1,594	18,500	(16,906)	9%	3,859	3,859
49451 MISCELLANEOUS SERVICE REVENUES	0	0	5,000	(5,000)	%	0	0
49454 RENT FROM ELECTRIC PROPERTY	0	0	116,000	(116,000)	%	0	0
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	63	63	18,500	(18,437)	%	0	0
TOTAL OTHER OPERATING REVENUES	1,657	1,657	158,000	(156,343)	1%	3,859	3,859
TOTAL OPERATING REVENUES	815,296	815,296	9,747,000	(8,931,704)	8%	777,192	777,192

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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
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	510,785	510,785	6,930,000	(6,419,215)	7%	478,344	478,344
TOTAL POWER PRODUCTION EXPENSES	510,785	510,785	6,930,000	(6,419,215)	7%	478,344	478,344

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025

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	2,354	2,354	26,200	(23,846)	9%	6,649	6,649
59583 OVERHEAD LINE EXPENSES	0	0	7,250	(7,250)	%	0	0
59584 UNDERGROUND LINE EXPENSE	7,696	7,696	54,900	(47,204)	14%	2,213	2,213
59585 STREET LIGHTING EXPENSES	0	0	600	(600)	%	0	0
59586 METER EXPENSES	2,720	2,720	67,400	(64,680)	4%	3,199	3,199
59587 CUSTOMER INSTALLATION EXPENSES	3,406	3,406	19,800	(16,394)	17%	2,685	2,685
59588 OPERATION MISC DISTRIBUTION	18,477	18,477	271,875	(253,398)	7%	36,895	36,895
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	0	0	38,800	(38,800)	%	0	0
59593 MAINTENANCE OF OVERHEAD LINES	26,162	26,162	248,600	(222,439)	11%	26,093	26,093
59594 MAINTENANCE OF UNDERGROUND LINES	2,205	2,205	9,700	(7,495)	23%	1,031	1,031
59595 MAINTENANCE OF LINE TRANSFORMERS	0	0	5,000	(5,000)	%	0	0
59596 MAINTENANCE OF STREET LIGHTING	0	0	8,900	(8,900)	%	364	364
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	463	463	14,000	(13,537)	3%	643	643
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	63,483	63,483	773,025	(709,542)	8%	79,773	79,773
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,144	2,144	25,500	(23,356)	8%	1,962	1,962
59902 METER READING EXPENSES	2,830	2,830	38,000	(35,170)	7%	3,117	3,117
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	7,840	7,840	108,000	(100,160)	7%	6,680	6,680
59904 UNCOLLECTIBLE ACCOUNTS	0	0	10,000	(10,000)	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	12,814	12,814	181,500	(168,686)	7%	11,759	11,759
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	26,341	26,341	278,000	(251,659)	9%	27,083	27,083
59921 OFFICE SUPPLIES & EXPENSES	4,360	4,360	16,650	(12,290)	26%	1,960	1,960
59923 OUTSIDE SERVICES EMPLOYED	22,061	22,061	105,461	(83,400)	21%	9,077	9,077
59924 PROPERTY INSURANCE	3,193	3,193	39,000	(35,807)	8%	2,855	2,855
59925 INJURIES & DAMAGES	1,099	1,099	15,000	(13,901)	7%	1,061	1,061
59926 EMPLOYEE PENSIONS & BENEFITS	28,944	28,944	325,480	(296,536)	9%	26,076	26,076
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	14,926	14,926	102,200	(87,274)	15%	17,449	17,449
59932 MAINT OFFICE & COMMUNICATIONS	569	569	13,100	(12,531)	4%	887	887
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	101,493	101,493	896,891	(795,398)	11%	86,448	86,448
TOTAL OPS & MAINT EXPENSES	688,576	688,576	8,781,916	(8,093,340)	8%	656,324	656,324
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,286	41,286	450,000	(408,714)	9%	41,304	41,304
59408 TAXES	26,923	26,923	359,500	(332,577)	7%	25,824	25,824
TOTAL OTHER OPERATING EXPENSES	68,208	68,208	809,500	(741,292)	8%	67,128	67,128
TOTAL OPERATING EXPENSES	756,784	756,784	9,591,416	(8,834,632)	8%	723,452	723,452
NET OPERATING INCOME (LOSS)	58,512	58,512	155,584	(97,072)	38%	53,740	53,740

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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
OTHER INCOME								
49415	REVENUE FROM MDSE & JOBBING	49,420	49,420	15,000	34,420	329%	15,383	15,383
49416	MERCHANDISING & JOBBING COST	0	0	(15,000)	15,000	%	0	0
49421	MISCELLANEOUS NONOPERATING INCOME	0	0	2,000	(2,000)	%	(157)	(157)
49419	INTEREST & DIVIDEND INCOME							
49439	APPROP OF INCOME TO MUNICIPAL	(1,192)	(1,192)	(18,000)	16,808	(7%)	(120)	(120)
TOTAL OTHER INCOME		48,228	48,228	(16,000)	64,228	301%	15,106	15,106
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS		106,740	106,740	139,584	(32,844)	76%	68,846	68,846
OTHER INCOME DEDUCTIONS								
49426	OTHER INCOME DEDUCTIONS	2,314	2,314	2,500	(186)	93%	2,410	2,410
TOTAL MISCELLANEOUS INCOME DEDUCTIONS		2,314	2,314	2,500	(186)	93%	2,410	2,410
INTEREST CHARGES								
49427	INTEREST ON LONG-TERM DEBT	373	373	7,100	(6,727)	5%	514	514
49428	AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430	INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES		373	373	7,100	(6,727)	5%	514	514
NET INCOME (LOSS)		104,053	104,053	129,984	(25,931)	80%	65,922	65,922
EARNED SURPLUS								
29216	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,757,488	10,757,488				10,353,162	10,353,162
	BALANCE TRANSFERRED FROM INCOME	104,053	104,053				65,922	65,922
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR		10,861,542	10,861,542				10,419,084	10,419,084

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025

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	1,324	0	1,324	%	1,324	1,324
TOTAL OPERATING REVENUES		1,324	1,324	0	1,324	%	1,324	1,324

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025

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 1 MONTHS ENDING JANUARY 31, 2025

TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (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	5,895	(5,646)	4%	0	0
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	249	249	6,495	(6,246)	4%	0	0
TOTAL OPS & MAINT EXPENSES	249	249	8,745	(8,496)	3%	0	0
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,500	1,500	18,000	(16,500)	8%	1,520	1,520
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,500	1,500	18,000	(16,500)	8%	1,520	1,520
TOTAL OPERATING EXPENSES	1,749	1,749	26,745	(24,996)	7%	1,520	1,520
NET OPERATING INCOME (LOSS)	(425)	(425)	(26,745)	26,320	(2%)	(196)	(196)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025

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	(425)	(425)	(26,745)	26,320	(2%)	(196)	(196)
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	(15,885)	15,885	%	0	0
TOTAL INTEREST CHARGES	0	0	(15,885)	15,885	%	0	0
NET INCOME (LOSS)	(425)	(425)	(10,860)	10,435	(4%)	(196)	(196)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(228,847)	(228,847)				(220,671)	(220,671)
BALANCE TRANSFERRED FROM INCOME	(425)	(425)				(196)	(196)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	(229,272)	(229,272)				(220,867)	(220,867)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	RESIDENTAL SERVICE	29,667	29,667	354,000	(324,333)	8%	29,684	29,684
46020	RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030	RESIDENTIAL MULTI FAMILY	36	36	400	(364)	9%	35	35
46040	NON RESIDENTIAL	21,251	21,251	262,000	(240,749)	8%	21,953	21,953
46050	INTERDEPARTMENTAL	3,235	3,235	38,700	(35,465)	8%	3,235	3,235
TOTAL USER FEES		54,189	54,189	655,100	(600,911)	8%	54,907	54,907
OTHER OPERATING REVENUES								
49470	FORFEITED DISCOUNTS	132	132	1,500	(1,368)	9%	237	237
49010	PERMIT FEES	0	0	0	0	%	0	0
48600	CONTRIBUTIONS IN AID/GRANT REVENUE	0	0	45,000	(45,000)	%	(2,274)	(2,274)
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	14,624	(14,624)	%	0	0
TOTAL OTHER OPERATING REVENUES		132	132	63,924	(63,792)	%	(2,037)	(2,037)
TOTAL OPERATING REVENUES		54,320	54,320	719,024	(664,704)	8%	52,869	52,869

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	819	819	110,972	(110,153)	1%	856	856
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	1,566	1,566	114,142	(112,576)	1%	2,390	2,390
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	0	37,178	(37,178)	%	60	60
59750 MAINTENANCE OF STORMWATER PONDS	0	0	34,132	(34,132)	%	0	0
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	6,827	6,827	155,444	(148,617)	4%	7,657	7,657
59790 ADMINISTRATIVE CHARGES	2,631	2,631	24,397	(21,766)	11%	3,171	3,171
59795 EMPLOYEE PENSIONS & BENEFITS	1,600	1,600	65,219	(63,619)	2%	1,989	1,989
TOTAL OPERATING EXPENSES	13,444	13,444	541,484	(528,040)	2%	16,123	16,123
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	10,107	10,107	110,000	(99,893)	9%	9,713	9,713
59408 TAXES	568	568	18,542	(17,974)	3%	575	575
59427 INTEREST ON LONG-TERM DEBT	6,054	6,054	76,624	(70,570)	8%	5,343	5,343
TOTAL OTHER OPERATING EXPENSES	30,173	30,173	746,650	(716,477)	4%	31,753	31,753
TOTAL OPERATING EXPENSES	30,173	30,173	746,650	(716,477)	4%	31,753	31,753
NET OPERATING INCOME (LOSS)	24,147	24,147	(27,626)	51,773	87%	21,116	21,116
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,660,192	4,660,192				4,300,706	4,300,706
BALANCE TRANSFERRED FROM INCOME	24,147	24,147				21,116	21,116
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,684,339	4,684,339				4,321,822	4,321,822

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	192,728	192,728	2,164,188	(1,971,460)	9%	182,831	182,831
49222 COMMERCIAL SERVICE	48,813	48,813	546,000	(497,187)	9%	45,317	45,317
49224 GOVERNMENT SERVICE	6,289	6,289	88,400	(82,111)	7%	5,835	5,835
49626 INTERDEPARTMENTAL SERVICE	8,876	8,876	101,808	(92,932)	9%	6,927	6,927
49263 INDUSTRIAL SERVICE	7,835	7,835	104,000	(96,165)	8%	9,805	9,805
TOTAL SALES OF SEWER	264,541	264,541	3,004,396	(2,739,855)	9%	250,716	250,716
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	250	250	90,000	(89,750)	%	0	0
49450 CUSTOMER FORFIETED DISCOUNTS	757	757	7,800	(7,043)	10%	1,410	1,410
TOTAL OTHER OPERATING REVENUES	1,007	1,007	97,800	(96,793)	1%	1,410	1,410
TOTAL OPERATING REVENUES	265,548	265,548	3,102,196	(2,836,648)	9%	252,126	252,126

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	41,352	41,352	554,050	(512,698)	7%	38,351	38,351
59823 CHLORINE	0	0	3,000	(3,000)	%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	0	0	85,000	(85,000)	%	0	0
59825 SLUDGE CONDITIONING CHEMICALS	0	0	46,000	(46,000)	%	0	0
59827 OTHER OPERATING SUPPLIES	(4,303)	(4,303)	32,000	(36,303)	(13%)	0	0
59828 TRANSPORTATION EXPENSES	1,478	1,478	29,000	(27,522)	5%	1,080	1,080
TOTAL OPERATIONS EXPENSES	38,527	38,527	749,050	(710,523)	5%	39,431	39,431
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	6,930	6,930	202,547	(195,617)	3%	37,814	37,814
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	0	15,000	(15,000)	%	763	763
59833 MAINT OF TREATMENT DIST PLANT EQUIP	4,156	4,156	128,082	(123,926)	3%	5,554	5,554
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	72	72	32,000	(31,928)	%	1,305	1,305
TOTAL MAINTENANCE EXPENSE	11,158	11,158	377,629	(366,471)	3%	45,436	45,436
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	6,003	6,003	91,561	(85,558)	7%	7,997	7,997
59842 METER READING	1,666	1,666	24,963	(23,297)	7%	1,787	1,787
59843 UNCOLLECTIBLE ACCOUNTS	0	0	5,000	(5,000)	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	7,670	7,670	121,524	(113,854)	6%	9,784	9,784

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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	16,259	16,259	204,821	(188,562)	8%	16,389	16,389
59851 OFFICE SUPPLIES & EXPENSE	40	40	1,220	(1,180)	3%	31	31
59852 OUTSIDE SERVICES EMPLOYED	19,995	19,995	86,936	(66,941)	23%	7,217	7,217
59853 INSURANCE EXPENSE	5,260	5,260	61,235	(55,975)	9%	4,616	4,616
59854 EMPLOYEE PENSION & BENEFITS	13,253	13,253	161,492	(148,239)	8%	12,483	12,483
59855 REGULATORY COMMISSION EXPENSE	0	0	15,000	(15,000)	%	0	0
59856 MISC GENERAL EXPENSES	0	0	4,000	(4,000)	%	0	0
59857 RENTS	6,291	6,291	108,000	(101,709)	6%	8,948	8,948
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	61,097	61,097	642,704	(581,607)	10%	49,684	49,684
TOTAL OPS & MAINT EXPENSES	118,452	118,452	1,890,907	(1,772,455)	6%	144,335	144,335
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	64,905	64,905	763,500	(698,595)	9%	64,909	64,909
59408 TAX EXPENSE	28,727	28,727	346,635	(317,908)	8%	28,601	28,601
TOTAL OTHER OPERATING EXPENSES	93,633	93,633	1,110,135	(1,016,502)	8%	93,510	93,510
TOTAL OPERATING EXPENSES	212,085	212,085	3,001,042	(2,788,957)	7%	237,846	237,846
NET OPERATING INCOME (LOSS)	53,463	53,463	101,154	(47,691)	53%	14,280	14,280

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 1 MONTHS ENDING JANUARY 31, 2025
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							
43000 GRANT REVENUE	0	0	48,465	(48,465)	%	0	0
49210 TRANSFERS IN	0	0	63,160	(63,160)	%	0	0
TOTAL OTHER INCOME	0	0	111,625	(111,625)	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	53,463	53,463	212,779	(159,316)	25%	14,280	14,280
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,103)	(17,103)	(200,000)	182,897	(9%)	(17,302)	(17,302)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,103)	(17,103)	(200,000)	182,897	(9%)	(17,302)	(17,302)
NET INCOME (LOSS)	36,361	36,361	12,779	23,582	285%	(3,022)	(3,022)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,385,288	6,385,288				6,226,358	6,226,358
BALANCE TRANSFERRED FROM INCOME	36,361	36,361				(3,022)	(3,022)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,421,649	6,421,649				6,223,336	6,223,336