



**TWO
RIVERS**
WISCONSIN

November 2024 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 11 MONTHS ENDING NOVEMBER 30, 2024

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000	6,998	75,620	83,620	(8,000)	90%	6,895	74,994
46000	39,739	520,008	483,000	37,008	108%	35,832	428,208
48000	19,629	215,960	295,000	(79,040)	73%	19,622	215,310
49000	115	1,933	1,500	433	129%	291	2,081
TOTAL OPERATING REVENUES	66,481	813,521	863,120	(49,599)	94%	62,641	720,594

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT	
OPERATING EXPENSES								
OPERATION & MAINTENANCE EXPENSES								
OPERATIONS EXPENSES								
51450	INFORMATION SYSTEMS							
53200	WATER & SEWER EXPENSES							
53310	STREET CLEANING	0	20,869	0	20,869	%	1,678	65,303
53620	PW SOLID WASTE REFUSE	30,737	335,879	389,460	(53,581)	86%	43,521	322,442
53625	PW SOLID WASTE RECYCLING	47,800	334,519	445,016	(110,497)	75%	75,962	314,661
	TOTAL OPERATIONS EXPENSES	78,537	691,267	834,476	(143,209)	83%	121,161	702,407
CUSTOMER ACCOUNTS EXPENSE								
59904	UNCOLLECTIBLE ACCOUNTS	108	109	300	(191)	36%	0	11
59923	OUTSIDE SERVICES EMPLOYEED							
59427	INTEREST ON LONG-TERM DEBT	811	6,561	300	6,261	2,187%	27	284
59999	GASB PENSION EXPENSE							
	TOTAL CUSTOMER ACCOUNTS EXPENSE	920	6,671	600	6,071	1,112%	27	295
	TOTAL OPS & MAINT EXPENSES	79,457	697,938	835,076	(137,138)	84%	121,188	702,702
	TOTAL OPERATING EXPENSES	79,457	697,938	835,076	(137,138)	84%	121,188	702,702
	NET OPERATING INCOME (LOSS)	(12,976)	115,583	28,044	87,539	412%	(58,546)	17,892
EARNED SURPLUS								
34100	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	79,264	79,264				160,811	160,811
	BALANCE TRANSFERRED FROM INCOME	(12,976)	115,583				(58,546)	17,892

CITY OF TWO RIVERS
 INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	66,288	194,847				102,265	178,703

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	135,576	1,597,133	1,729,200	(132,067)	92%	140,325	1,540,327
49461 COMMERCIAL SERVICE	23,572	288,992	318,000	(29,008)	91%	28,101	296,457
49461 INDUSTRIAL SERVICE	5,524	70,973	67,900	3,073	105%	7,000	72,970
49461 MULTIFAMILY SERVICE	7,035	87,907	99,200	(11,293)	89%	8,650	87,148
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES	102	750	0	750	%	0	1,188
49464 MUNICIPAL SERVICE	2,688	47,021	38,100	8,921	123%	2,610	44,192
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,707	24,430	25,100	(670)	97%	1,624	25,843
49462 PRIVATE FIRE PROTECTION	2,198	24,232	27,200	(2,968)	89%	2,240	24,640
49463 PUBLIC FIRE PROTECTION	63,678	701,366	734,900	(33,534)	95%	63,708	659,284
TOTAL SALES OF WATER	242,080	2,842,803	3,039,600	(196,797)	94%	254,257	2,752,049
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	724	10,042	9,500	542	106%	1,493	9,570
49471 MISCELLANEOUS SERVICE REVENUES	80	1,709	1,200	509	142%	40	1,360
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,774	19,519	16,500	3,019	118%	1,722	18,943
TOTAL OTHER OPERATING REVENUES	2,579	31,270	27,200	4,070	115%	3,255	29,874
TOTAL OPERATING REVENUES	244,659	2,874,073	3,066,800	(192,727)	94%	257,512	2,781,922

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024
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 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	836	8,360	8,000	360	105%	1,076	6,809
59603 MISCELLANEOUS OPERATING EXPENSE	0	1,240	1,500	(260)	83%	0	1,139
59613 MAINT OF LAKE INTAKE	(5)	922	1,100	(178)	84%	19	1,040
TOTAL SOURCE OF SUPPLY EXPENSES	831	10,522	10,600	(78)	99%	1,095	8,987
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,560	50,907	55,400	(4,493)	92%	4,427	49,289
59623 FUEL PURCHASED FOR PUMPING	0	31,015	45,000	(13,985)	69%	3,399	38,150
59624 PUMPING LABOR & EXPENSES	1,561	15,307	22,400	(7,093)	68%	1,637	17,297
59626 MISCELLANEOUS EXPENSE	105	2,162	4,800	(2,638)	45%	66	3,565
59631 MAINT OF STRUCTURES	0	(1,531)	1,000	(2,531)	(153%)	21	(1,068)
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	6,226	97,859	128,600	(30,741)	76%	9,551	107,232
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,560	50,907	55,400	(4,493)	92%	4,427	49,289
59641 CHEMICALS	3,562	46,324	65,000	(18,676)	71%	7,315	56,349
59642 OPERATIONS LABOR & EXPENSE	15,309	177,705	225,250	(47,545)	79%	17,620	178,131
59643 MISCELLANEOUS EXPENSE	26,274	122,675	203,300	(80,625)	60%	8,136	130,734
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	145	2,192	3,500	(1,308)	63%	83	3,625
59652 MAINT OF WATER TREATMENT EQUIPMENT	3,059	25,512	43,100	(17,588)	59%	2,503	38,906
TOTAL WATER TREATMENT EXPENSE	52,909	425,314	595,550	(170,236)	71%	40,084	457,035

CITY OF TWO RIVERS
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
TRANSMISSION & DISTRIBUTION EXPENSE							
59660	OPERATION SUPERVISION & ENGINEERING						
59661	OPERATION STORAGE FACILITY	1,221	24,348	37,850 (	13,502)	64%	3,148 33,060
59662	OPERATION MAINS	2,163	45,361	77,400 (	32,039)	59%	3,610 67,919
59663	METER EXPENSE	1,018	18,690	36,900 (	18,210)	51%	3,128 22,778
59664	CUSTOMER INSTALLATION EXPENSE	2,237	33,296	37,500 (	4,204)	89%	3,321 34,077
59665	MISCELLANEOUS EXPENSES	9,027	53,769	60,900 (	7,131)	88%	3,577 39,283
59666	OPERATION RENTS						
59670	MAINT OF SUPERVISION & ENG						
59671	MAINT OF STRUCTURES & IMPROVEMENTS						
59672	MAINT OF RESEVOIR & STANDPIPE	6,107	70,433	73,500 (	3,067)	96%	6,438 81,957
59673	MAINT OF MAINS	28,811	58,759	94,500 (	35,741)	62%	5,999 104,975
59675	MAINT OF SERVICES	4,777	79,504	77,700	1,804	102%	5,482 43,879
59676	MAINT OF METERS	312	5,536	11,000 (	5,464)	50%	459 7,734
59677	MAINT OF HYDRANTS	3,234	20,687	37,500 (	16,813)	55%	6,683 23,001
59678	MAINT OF MISC PLANT	650	13,038	15,000 (	1,962)	87%	5,719 25,194
	TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	59,557	423,419	559,750 (	136,331)	76%	47,565 483,857
CUSTOMER ACCOUNTS EXPENSE							
59901	SUPERVISION	1,648	17,717	19,050 (	1,333)	93%	1,508 16,721
59902	METER READING	1,855	19,373	25,150 (	5,777)	77%	1,586 18,414
59903	CUSTOMER ACCTG & COLLECTION	5,293	59,352	76,450 (	17,098)	78%	6,368 58,007
59904	UNCOLLECTIBLE ACCOUNTS	597 (	1,803)	2,500 (	4,303)	(72%)	0 38
59906	CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	0 0
59910	SALES EXPENSE						
	TOTAL CUSTOMER ACCOUNTS EXPENSE	9,393	94,639	123,900 (	29,261)	76%	9,462 93,180
ADMINISTRATIVE & GENERAL EXPENSES							
59920	ADMINISTRATIVE & GENERAL SALARIES	9,536	105,439	121,650 (	16,211)	87%	8,633 96,973
59921	OFFICE SUPPLIES & EXPENSES	136	4,447	1,800	2,647	247%	359 4,449
59923	OUTSIDE SERVICES EMPLOYED	5,245	101,912	117,080 (	15,168)	87%	6,913 99,010
59924	PROPERTY INSURANCE	3,800	37,106	42,850 (	5,744)	87%	3,278 35,741
59925	INJURIES & DAMAGES	1,438	15,426	19,000 (	3,574)	81%	1,394 16,484
59926	EMPLOYEE PENSIONS & BENEFITS	16,416	182,191	223,900 (41,709)	81%	17,362 185,411

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INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	176
59930 MISCELLANEOUS GENERAL EXPENSES	1,112	29,307	21,150	8,157	139%	4,905	38,668
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	37,683	475,828	550,430	(74,602)	86%	42,845	476,912
TOTAL OPS & MAINT EXPENSES	166,598	1,527,581	1,968,830	(441,249)	78%	150,602	1,627,204
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	50,572	523,128	560,000	(36,872)	93%	45,704	500,980
49425 AMORTIZATION							
49408 TAXES	30,470	331,345	401,225	(69,880)	83%	31,115	336,090
TOTAL OTHER OPERATING EXPENSES	81,041	854,473	961,225	(106,752)	89%	76,819	837,070
TOTAL OPERATING EXPENSES	247,639	2,382,054	2,930,055	(548,001)	81%	227,422	2,464,274
NET OPERATING INCOME (LOSS)	(2,980)	492,019	136,745	355,274	360%	30,090	317,648
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	3,348	7,000	(3,652)	48%	200	1,150
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	(38)	(297)	(7,000)	6,703	(4%)	170	(187)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	78,193	100,000	(21,807)	78%	0	91,258
43000 GRANT REVENUE	5,836	5,836	0	5,836	%	0	187,519
49421 MISCELLANEOUS NON-OPERATING INCOME	1,590	1,590	200,000	(198,410)	1%	0	42,053
TOTAL OTHER INCOME	7,388	88,671	300,000	(211,329)	30%	370	321,793
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	4,408	580,689	436,745	143,944	133%	30,460	639,441

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	10,926	103,313	135,000	(31,687)	77%	9,885	106,860
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	10,926	103,313	135,000	(31,687)	77%	9,885	106,860
NET INCOME (LOSS)	(6,519)	477,376	301,745	175,631	158%	20,575	532,582
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	8,875,451	8,875,451				8,163,707	8,163,707
BALANCE TRANSFERRED FROM INCOME	(6,323)	477,962				20,575	532,582
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	8,869,127	9,353,413				8,184,282	8,696,289

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	269,578	3,912,540	4,403,900	(491,360)	89%	317,736	3,998,500
49441	1,658	22,366	25,600	(3,234)	87%	1,974	22,746
49442	67,077	948,373	1,078,300	(129,927)	88%	79,790	979,526
49443	75,876	985,042	1,160,000	(174,958)	85%	87,230	1,068,011
49443	137,063	1,927,442	2,108,600	(181,158)	91%	155,878	1,950,239
49443	30,447	420,043	557,700	(137,657)	75%	37,631	482,000
49445							
49444	0	1,417	32,400	(30,983)	4%	2,350	21,825
49444	14,366	153,952	162,100	(8,148)	95%	12,633	142,022
49448	911	17,227	26,400	(9,173)	65%	1,448	23,812
TOTAL SALES OF ELECTRICITY	596,977	8,388,402	9,555,000	(1,166,598)	88%	696,670	8,688,680
OTHER OPERATING REVENUES							
49450	2,219	24,929	18,500	6,429	135%	1,835	28,702
49451	0	50	5,000	(4,950)	1%	0	200
49454	0	80,270	116,000	(35,730)	69%	0	80,447
49455							
49456	143	16,782	18,500	(1,718)	91%	186	9,849
TOTAL OTHER OPERATING REVENUES	2,363	122,031	158,000	(35,969)	77%	2,021	119,198
TOTAL OPERATING REVENUES	599,340	8,510,433	9,713,000	(1,202,567)	88%	698,691	8,807,878

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INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

ELECTRIC DISTRIBUTION DETAIL - FUND 660

	<u>CURR MONTH</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>OVR (UN) BUD</u>	<u>% OF BUD</u>	<u>CURR MONTH PRIOR YEAR</u>	<u>PR YTD ACT</u>
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	477,799	6,007,156	7,021,300	(1,014,144)	86%	480,137	6,269,087
TOTAL POWER PRODUCTION EXPENSES	477,799	6,007,156	7,021,300	(1,014,144)	86%	480,137	6,269,087

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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
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	5,086	31,165	32,100	(935)	97%	1,605	19,960
59583 OVERHEAD LINE EXPENSES	1,861	7,181	7,050	131	102%	498	6,784
59584 UNDERGROUND LINE EXPENSE	8,081	78,519	45,200	33,319	174%	5,744	37,744
59585 STREET LIGHTING EXPENSES	1,066	1,066	1,400	(334)	76%	115	185
59586 METER EXPENSES	4,782	43,708	44,200	(492)	99%	6,365	29,806
59587 CUSTOMER INSTALLATION EXPENSES	3,061	26,233	11,600	14,633	226%	2,465	23,019
59588 OPERATION MISC DISTRIBUTION	4,168	198,704	272,875	(74,171)	73%	28,733	225,668
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	15,492	43,160	36,900	6,260	117%	118	24,999
59593 MAINTENANCE OF OVERHEAD LINES	16,194	210,190	247,900	(37,710)	85%	22,619	201,994
59594 MAINTENANCE OF UNDERGROUND LINES	3,271	9,247	10,000	(753)	92%	965	5,971
59595 MAINTENANCE OF LINE TRANSFORMERS	1,569	11,206	6,400	4,806	175%	1,672	26,782
59596 MAINTENANCE OF STREET LIGHTING	(1,585)	10,047	12,600	(2,553)	80%	798	14,060
59597 MAINT OF ELECTRIC METERS	2,140	2,140	0	2,140	%	0	0
59598 MAINT OF MISC DISTRIBUTION PLANT	38	12,956	14,000	(1,044)	93%	(8)	12,136
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	65,224	685,522	742,225	(56,703)	92%	71,689	629,109
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	2,020	21,717	23,300	(1,583)	93%	1,849	20,497
59902 METER READING EXPENSES	3,113	32,962	37,200	(4,238)	89%	2,677	30,932
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,390	86,532	102,300	(15,768)	85%	8,153	76,613
59904 UNCOLLECTIBLE ACCOUNTS	1,178	2,128	10,000	(7,872)	21%	(6)	10,641
TOTAL CUSTOMER ACCOUNTS EXPENSE	14,700	143,339	172,800	(29,461)	83%	12,673	138,683
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	250	500	(250)	50%	350	760
TOTAL SALES EXPENSES	0	250	500	(250)	50%	350	760

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	26,135	265,127	286,850	(21,723)	92%	30,530	247,351
59921 OFFICE SUPPLIES & EXPENSES	(967)	9,527	16,650	(7,123)	57%	889	9,745
59923 OUTSIDE SERVICES EMPLOYED	7,994	114,700	103,140	11,560	111%	7,599	92,218
59924 PROPERTY INSURANCE	3,193	32,927	31,900	1,027	103%	2,758	29,242
59925 INJURIES & DAMAGES	1,099	11,742	15,000	(3,258)	78%	1,061	14,131
59926 EMPLOYEE PENSIONS & BENEFITS	26,616	246,589	257,080	(10,491)	96%	21,620	209,221
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	14,407	110,424	87,400	23,024	126%	9,748	92,948
59932 MAINT OFFICE & COMMUNICATIONS	2,372	12,963	17,300	(4,337)	75%	1,018	14,124
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	80,849	803,998	817,320	(13,322)	98%	75,223	708,981
TOTAL OPS & MAINT EXPENSES	638,572	7,640,265	8,754,145	(1,113,880)	87%	640,071	7,746,618
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	6,613	421,216	450,000	(28,784)	94%	38,739	420,058
59408 TAXES	26,480	291,307	357,425	(66,118)	82%	28,992	301,641
TOTAL OTHER OPERATING EXPENSES	33,093	712,522	807,425	(94,903)	88%	67,730	721,698
TOTAL OPERATING EXPENSES	671,666	8,352,788	9,561,570	(1,208,782)	87%	707,802	8,468,317
NET OPERATING INCOME (LOSS)	(72,326)	157,645	151,430	6,215	104%	(9,111)	339,561

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 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	3,123	53,198	15,000	38,198	355%	25	57,621
49416 MERCHANDISING & JOBBING COST	(14,281)	(73,947)	(15,000)	(58,947)	(493%)	0 (	47,506)
49421 MISCELLANEOUS NONOPERATING INCOME	2,918	86,073	2,000	84,073	4,304%	0	394
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(368)	(8,416)	(18,000)	9,584	(47%)	(402)	(12,314)
TOTAL OTHER INCOME	(8,608)	56,908	(16,000)	72,908	356%	(377)	(1,805)
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(80,934)	214,553	135,430	79,123	158%	(9,488)	337,756
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,410	2,500	(90)	96%	157	2,365
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,410	2,500	(90)	96%	157	2,365
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	854	7,389	9,000	(1,611)	82%	704	7,880
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	854	7,389	9,000	(1,611)	82%	704	7,880
NET INCOME (LOSS)	(81,788)	204,754	123,930	80,824	165%	(10,349)	327,511
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,353,162	10,353,162				9,966,982	9,966,982
BALANCE TRANSFERRED FROM INCOME	(81,788)	204,754				(10,349)	327,511
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	10,271,374	10,557,916				9,956,633	10,294,493

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	14,561	15,885	(1,324)	92%	1,324	14,561
TOTAL OPERATING REVENUES	1,324	14,561	15,885	(1,324)	92%	1,324	14,561

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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 11 MONTHS ENDING NOVEMBER 30, 2024

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	0	5,572	5,895	(323)	95%	498	1,245
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	0	5,572	6,495	(923)	86%	498	1,245
TOTAL OPS & MAINT EXPENSES	0	5,572	8,745	(3,173)	64%	498	1,245
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,520	16,720	13,875	2,845	121%	1,162	11,779
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,520	16,720	13,875	2,845	121%	1,162	11,779
TOTAL OPERATING EXPENSES	1,520	22,292	22,620	(328)	99%	1,660	13,024
NET OPERATING INCOME (LOSS)	(196)	(7,730)	(6,735)	(995)	(115%)	(336)	1,538

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (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	(196)	(7,730)	(6,735)	(995)	(115%)	(336)	1,538
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	0	0	%	0	0
TOTAL INTEREST CHARGES	0	0	0	0	%	0	0
NET INCOME (LOSS)	(196)	(7,730)	(6,735)	(995)	(115%)	(336)	1,538
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(220,671)	(220,671)				(220,872)	(220,872)
BALANCE TRANSFERRED FROM INCOME	(196)	(7,730)				(336)	1,538
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	(220,867)	(228,401)				(221,208)	(219,335)

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

STORMWATER UTILITY - FUND 680

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
USER FEES							
46010 RESIDENTIAL SERVICE	30,252	328,896	354,000	(25,104)	93%	29,679	326,328
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	390	400	(10)	98%	36	392
46040 NON RESIDENTIAL	20,827	234,996	262,000	(27,004)	90%	21,887	240,701
46050 INTERDEPARTMENTAL	3,310	35,586	39,400	(3,814)	90%	3,235	35,566
TOTAL USER FEES	54,424	599,868	655,800	(55,932)	91%	54,836	602,988
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	109	1,828	1,500	328	122%	318	1,804
49010 PERMIT FEES	0	80	0	80	%	0	0
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	9,331	117,517	161,000	(43,483)	73%	0	296,602
48100 INTEREST INCOME	0	2,106	4,265	(2,159)	49%	0	4,265
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	9,440	121,531	166,765	(45,234)	73%	318	302,672
TOTAL OPERATING REVENUES	63,864	721,398	822,565	(101,167)	88%	55,154	905,659

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

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	1,144	51,961	112,684	(60,723)	46%	0	846
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	129
59730 MAINTENANCE OF COLLECTION SYSTEM	1,606	25,575	132,138	(106,563)	19%	1,389	45,708
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	60	42,717	(42,657)	%	63	288
59750 MAINTENANCE OF STORMWATER PONDS	30	3,139	35,495	(32,356)	9%	1,122	4,437
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,675	54,381	201,840	(147,459)	27%	3,944	47,417
59790 ADMINISTRATIVE CHARGES	1,997	22,511	23,689	(1,178)	95%	1,844	19,984
59795 EMPLOYEE PENSIONS & BENEFITS	2,170	21,572	67,957	(46,385)	32%	1,448	11,824
TOTAL OPERATING EXPENSES	11,621	179,199	616,520	(437,321)	29%	9,809	130,633
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	9,713	106,838	110,000	(3,162)	97%	9,505	104,556
59408 TAXES	565	7,062	19,622	(12,560)	36%	579	5,846
59427 INTEREST ON LONG-TERM DEBT	6,054	64,363	62,000	2,363	104%	5,343	59,890
TOTAL OTHER OPERATING EXPENSES	27,953	357,462	808,142	(450,680)	44%	25,236	300,924
TOTAL OPERATING EXPENSES	27,953	357,462	808,142	(450,680)	44%	25,236	300,924
NET OPERATING INCOME (LOSS)	35,911	363,936	14,423	349,513	2,523%	29,918	604,735
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,300,706	4,300,706				3,672,115	3,672,115
BALANCE TRANSFERRED FROM INCOME	35,911	363,936				29,918	613,442
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	4,336,618	4,664,642				3,702,033	4,285,557

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024
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	173,116	1,990,811	2,164,188	(173,377)	92%	180,489	1,904,804
49222 COMMERCIAL SERVICE	43,457	527,100	546,000	(18,900)	97%	49,187	534,111
49224 GOVERNMENT SERVICE	4,928	83,360	88,400	(5,040)	94%	0	71,886
49626 INTERDEPARTMENTAL SERVICE	8,102	100,210	101,088	(878)	99%	5,788	86,044
49263 INDUSTRIAL SERVICE	7,889	94,983	104,000	(9,017)	91%	9,273	95,868
TOTAL SALES OF SEWER	237,492	2,796,465	3,003,676	(207,211)	93%	244,737	2,692,713
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	1,039	6,666	96,000	(89,334)	7%	607	55,565
49450 CUSTOMER FORFIETED DISCOUNTS	689	10,220	7,800	2,420	131%	1,343	10,698
TOTAL OTHER OPERATING REVENUES	1,727	16,885	103,800	(86,915)	16%	1,950	66,263
TOTAL OPERATING REVENUES	239,219	2,813,350	3,107,476	(294,126)	91%	246,687	2,758,976

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024
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	67,179	489,568	533,583 (	44,015)	92%	47,039	485,963
59823	CHLORINE	0	0	3,000 (	3,000)	%	0	3,701
59824	PHOSPHORUS REMOVAL CHEMICALS	0	69,692	80,000 (	10,308)	87%	11,905	74,694
59825	SLUDGE CONDITIONING CHEMICALS	0	35,037	35,000	37	100%	0	11,682
59827	OTHER OPERATING SUPPLIES	441	12,977	35,000 (	22,023)	37%	477	23,017
59828	TRANSPORTATION EXPENSES	162	31,907	31,000	907	103%	519	20,045
	TOTAL OPERATIONS EXPENSES	67,782	639,181	717,583 (	78,402)	89%	59,941	619,102
MAINTENANCE EXPENSE								
59831	MAINT OF SEWER COLLECTION SYSTEMS	3,888	109,350	199,345 (	89,995)	55%	64,107	125,212
59832	MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	6,132	20,000 (	13,868)	31%	6,576	11,096
59833	MAINT OF TREATMENT DIST PLANT EQUIP	5,642	101,201	126,325 (	25,124)	80%	4,935	90,177
59834	MAINT OF GENERAL PLANT STRUCTURES & EQUIP	4,456	18,076	32,000 (	13,924)	56%	4,524	10,493
	TOTAL MAINTENANCE EXPENSE	13,985	234,760	377,670 (	142,910)	62%	80,142	236,978
CUSTOMER ACCOUNTS EXPENSE								
59840	BILLING, COLLECTING & ACCOUNTING	6,899	77,440	87,137 (	9,697)	89%	7,603	70,222
59842	METER READING	1,825	18,991	26,367 (	7,376)	72%	1,551	18,382
59843	UNCOLLECTIBLE ACCOUNTS	552	552	5,000 (	4,448)	11%	0	41
	TOTAL CUSTOMER ACCOUNTS EXPENSE	9,276	96,984	118,504 (	21,520)	82%	9,155	88,645

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024
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	16,316	175,208	197,861	(22,653)	89%	15,759	162,946
59851 OFFICE SUPPLIES & EXPENSE	36	569	1,420	(852)	40%	34	665
59852 OUTSIDE SERVICES EMPLOYED	5,199	72,075	72,030	45	100%	5,210	61,362
59853 INSURANCE EXPENSE	5,260	51,757	47,950	3,807	108%	4,616	52,106
59854 EMPLOYEE PENSION & BENEFITS	12,706	136,644	150,287	(13,643)	91%	11,694	123,136
59855 REGULATORY COMMISSION EXPENSE	0	14,022	15,000	(978)	93%	149	13,884
59856 MISC GENERAL EXPENSES	0	1,191	4,100	(2,909)	29%	0	600
59857 RENTS	7,579	92,235	90,000	2,235	102%	7,099	98,804
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	47,095	543,700	578,648	(34,948)	94%	44,561	513,503
TOTAL OPS & MAINT EXPENSES	138,138	1,514,624	1,792,405	(277,781)	85%	193,799	1,458,229
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	64,909	714,004	763,500	(49,496)	94%	64,047	704,512
59408 TAX EXPENSE	28,866	314,148	346,193	(32,045)	91%	29,174	312,744
TOTAL OTHER OPERATING EXPENSES	93,775	1,028,152	1,109,693	(81,541)	93%	93,221	1,017,256
TOTAL OPERATING EXPENSES	231,913	2,542,776	2,902,098	(359,322)	88%	287,020	2,475,485
NET OPERATING INCOME (LOSS)	7,306	270,574	205,378	65,196	132%	(40,333)	283,491

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024
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	128,561	124,756	0	124,756	%	0	272,810
43000 GRANT REVENUE	0	87,903	188,100	(100,197)	47%	0	168,864
49210 TRANSFERS IN	0	63,160	70,000	(6,840)	90%	0	72,273
TOTAL OTHER INCOME	128,561	275,819	258,100	17,719	107%	0	513,948
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	135,867	546,393	463,478	82,915	118%	(40,333)	797,439
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(15,856)	(178,971)	(200,000)	21,029	(89%)	(17,312)	(186,930)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(15,856)	(178,971)	(200,000)	21,029	(89%)	(17,312)	(186,930)
NET INCOME (LOSS)	120,011	367,422	263,478	103,944	139%	(57,645)	610,508
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,226,358	6,226,358				5,814,127	5,814,127
BALANCE TRANSFERRED FROM INCOME	120,011	367,422				(57,645)	610,508
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,346,369	6,593,780				5,756,482	6,424,635