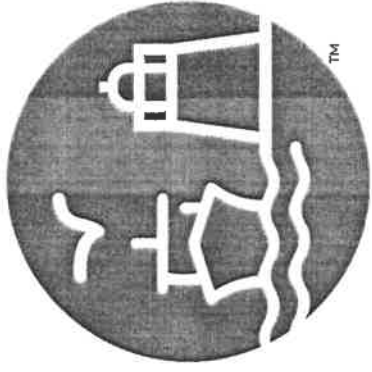




**TWO
RIVERS**
WISCONSIN

August 2023

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 8 MONTHS ENDING AUGUST 31, 2023
SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES							
43000 INTERGOVERNMENTAL REVENUE	6,895	54,308	83,620	(29,312)	65%	6,919	54,313
46000 CHARGES FOR SERVICE	44,528	320,776	500,000	(179,224)	64%	46,835	330,854
48000 MISCELLANEOUS REVENUE	19,615	156,198	235,000	(78,802)	66%	19,547	156,075
49000 OTHER FINANCING SOURCES	96	1,519	1,500	19	101%	89	1,225
TOTAL OPERATING REVENUES	71,134	532,800	820,120	(287,320)	65%	73,390	542,467

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	5,177	30,916	119,220 (	88,304)	26%	7,700	62,367
53620 PW SOLID WASTE REFUSE	28,977	228,649	338,507 (	109,858)	68%	27,665	211,512
53625 PW SOLID WASTE RECYCLING	21,322	199,311	395,657 (	196,346)	50%	21,126	182,184
TOTAL OPERATIONS EXPENSES	55,476	458,876	853,384 (	394,507)	54%	56,492	456,063
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	2	11	300 (	289)	4%	0 (	58)
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	27	204	375 (	171)	54%	30	235
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	29	215	675 (	460)	32%	30	177
TOTAL OPS & MAINT EXPENSES	55,505	459,091	854,059 (	394,967)	54%	56,521	456,240
TOTAL OPERATING EXPENSES	55,505	459,091	854,059 (	394,967)	54%	56,521	456,240
NET OPERATING INCOME (LOSS)	15,629	73,708 (	33,939)	107,647	217%	16,868	86,227
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	160,811	160,811				122,164	122,164
BALANCE TRANSFERRED FROM INCOME	15,629	73,708				16,868	86,227

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
SOLID WASTE DISTRIBUTION DETAIL - FUND 640

TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR		CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
		176,440	234,519				139,032	208,391

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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 RESIDENTIAL SERVICE	142,615	1,112,714	1,633,200	(520,486)	68%	148,120	1,070,067
49461 COMMERCIAL SERVICE	30,373	201,769	292,100	(90,331)	69%	30,897	200,732
49461 INDUSTRIAL SERVICE	8,536	50,574	51,600	(1,026)	98%	9,106	53,497
49461 MULTIFAMILY SERVICE	7,966	61,251	86,100	(24,849)	71%	8,325	64,099
49461 IRRIGATION SERVICE	0	0	0	0	%	547	1,119
49461 OTHER SERVICES	120	562	0	562	%	40	40
49464 MUNICIPAL SERVICE	11,029	31,625	35,300	(3,675)	90%	3,310	23,978
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	2,946	19,531	21,400	(1,869)	91%	1,808	15,150
49462 PRIVATE FIRE PROTECTION	2,218	17,920	26,700	(8,780)	67%	2,240	17,926
49463 PUBLIC FIRE PROTECTION	58,940	470,271	701,000	(230,729)	67%	58,600	461,958
TOTAL SALES OF WATER	264,743	1,966,217	2,847,400	(881,183)	69%	262,993	1,908,566
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	410	6,690	9,500	(2,810)	70%	402	5,747
49471 MISCELLANEOUS SERVICE REVENUES	80	1,040	1,200	(160)	87%	160	2,182
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,722	13,777	16,500	(2,723)	83%	1,643	13,145
TOTAL OTHER OPERATING REVENUES	2,212	21,507	27,200	(5,693)	79%	2,206	21,074
TOTAL OPERATING REVENUES	266,955	1,987,724	2,874,600	(886,876)	69%	265,199	1,929,640

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 8 MONTHS ENDING AUGUST 31, 2023
WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS	0	0	0	0	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	637	4,459	8,000 (	3,541)	56%	637	4,459
59603 MISCELLANEOUS OPERATING EXPENSE	0	1,139	1,200 (	61)	95%	0	1,009
59613 MAINT OF LAKE INTAKE	513	1,040	1,100 (	60)	95%	5	2,171
TOTAL SOURCE OF SUPPLY EXPENSES	1,150	6,637	10,300 (	3,663)	64%	642	7,638
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,907	35,860	52,200 (	16,340)	69%	4,187	51,664
59623 FUEL PURCHASED FOR PUMPING	4,147	26,314	45,000 (	18,686)	58%	5,223	27,840
59624 PUMPING LABOR & EXPENSES	1,175	12,880	21,300 (	8,420)	60%	1,699	16,350
59626 MISCELLANEOUS EXPENSE	665	3,154	4,800 (	1,646)	66%	62	2,625
59631 MAINT OF STRUCTURES	22 (	1,096)	1,000 (	2,096)	(110%)	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	10,917	77,112	124,300 (	47,188)	62%	11,171	98,479
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,907	35,860	52,200 (	16,340)	69%	4,187	51,664
59641 CHEMICALS	6,769	39,201	62,000 (	22,799)	63%	(33)	17,737
59642 OPERATIONS LABOR & EXPENSE	16,459	125,278	215,750 (	90,472)	58%	22,025	152,315
59643 MISCELLANEOUS EXPENSE	10,718	105,325	199,100 (	93,775)	53%	10,649	113,885
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	587	1,695	3,500 (	1,805)	48%	0	831
59652 MAINT OF WATER TREATMENT EQUIPMENT	4,947	30,058	33,800 (	3,742)	89%	2,214	18,848
TOTAL WATER TREATMENT EXPENSE	44,388	337,418	566,350 (	228,932)	60%	39,041	355,279

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	3,175	24,222	35,250 (	11,028)	69%	2,904	19,973
59662 OPERATION MAINS	4,534	45,915	60,100 (	14,185)	76%	10,519	40,662
59663 METER EXPENSE	1,996	20,966	71,100 (	50,134)	29%	(8,766)	10,287
59664 CUSTOMER INSTALLATION EXPENSE	6,697	24,187	37,500 (	13,313)	64%	3,431	24,075
59665 MISCELLANEOUS EXPENSES	3,198	26,605	59,400 (	32,795)	45%	4,017	29,477
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	5,717	59,474	68,300 (	8,826)	87%	5,326	45,050
59673 MAINT OF MAINS	1,014	87,389	68,100	19,289	128%	15,201	69,245
59675 MAINT OF SERVICES	4,292	32,973	76,100 (	43,127)	43%	8,764	41,036
59676 MAINT OF METERS	504	7,540	10,100 (	2,560)	75%	(802)	1,110
59677 MAINT OF HYDRANTS	168	13,842	47,200 (	33,358)	29%	228	8,330
59678 MAINT OF MISC PLANT	0	8,292	15,000 (	6,708)	55%	1	601
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	31,295	351,405	548,150 (	196,745)	64%	40,823	289,845
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,558	12,146	18,550 (	6,404)	65%	1,513	11,858
59902 METER READING	1,715	13,613	24,550 (	10,937)	55%	1,788	12,940
59903 CUSTOMER ACCTG & COLLECTION	6,874	41,488	77,300 (	35,812)	54%	4,025	36,743
59904 UNCOLLECTIBLE ACCOUNTS	0	38	2,500 (	2,462)	2%	0 (	360)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	10,148	67,285	123,650 (	56,365)	54%	7,327	61,181
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	8,902	70,825	106,150 (	35,325)	67%	8,644	68,373
59921 OFFICE SUPPLIES & EXPENSES	254	3,617	1,300	2,317	278%	317	5,639
59923 OUTSIDE SERVICES EMPLOYED	7,375	80,556	98,000 (	17,445)	82%	5,025	73,342
59924 PROPERTY INSURANCE	3,351	25,870	41,050 (	15,180)	63%	3,418	27,027
59925 INJURIES & DAMAGES	1,522	12,173	18,000 (	5,827)	68%	1,303	9,780
59926 EMPLOYEE PENSIONS & BENEFITS	15,163	132,903	194,800 (	61,897)	68%	15,216	126,214

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	176	176	3,000 (	2,825)	6%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,702	26,880	19,750	7,130	136%	1,804	11,540
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	38,444	352,999	482,050 (	129,051)	73%	35,727	321,915
TOTAL OPS & MAINT EXPENSES	136,341	1,192,857	1,854,800 (	661,943)	64%	134,730	1,134,337
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	45,572	384,132	560,000 (	195,868)	65%	44,360	354,849
49425 AMORTIZATION	30,424	241,838	398,825 (	156,987)	61%	24,463	199,618
49408 TAXES							
TOTAL OTHER OPERATING EXPENSES	75,996	605,970	958,825 (	352,855)	63%	68,823	554,466
TOTAL OPERATING EXPENSES	212,337	1,798,826	2,813,625 (	1,014,799)	64%	203,554	1,688,804
NET OPERATING INCOME (LOSS)	54,618	188,898	60,975	127,923	310%	61,645	240,836
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	500	900	7,000 (	6,100)	13%	1,000	1,913
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0 (	175)	7,000)	6,825	(2%)	0	(4,157)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	81,064	100,000 (	18,936)	81%	40,026	74,721
43000 GRANT REVENUE	68,364	74,918	0	74,918	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	0	39,310	200,000 (	160,690)	20%	483	37,633
TOTAL OTHER INCOME	68,864	196,017	300,000 (	103,983)	65%	41,508	110,109
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	123,482	384,915	360,975	23,940	107%	103,154	350,945

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	8,482	78,790	140,000	(61,210)	56%	9,617	82,170
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS	0	0	0	0	%	0	150
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	8,482	78,790	140,000	(61,210)	56%	9,617	82,320
NET INCOME (LOSS)	115,000	306,125	220,975	85,150	139%	93,536	268,625
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	8,142,772	8,142,772				7,216,853	7,216,853
BALANCE TRANSFERRED FROM INCOME	115,000	306,125				93,536	268,625
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	8,257,772	8,448,897				7,310,390	7,485,478

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	507,981	2,898,296	4,455,200 (	1,556,904)	65%	576,488	3,059,635
49441 RURAL SALES	2,675	16,784	22,500 (	5,716)	75%	2,963	17,833
49442 COMMERCIAL SALES-CS1	117,859	700,420	1,092,700 (	392,280)	64%	125,417	727,944
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	117,844	773,953	1,340,800 (	566,847)	58%	144,684	839,080
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	247,060	1,385,948	2,337,800 (	951,852)	59%	285,839	1,522,493
49443 INDUSTRIAL SALES-CP3	52,239	354,855	534,700 (	179,845)	66%	69,535	401,209
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	2,122	14,780	34,400 (	19,620)	43%	3,478	24,145
49444 PUBLIC STREET LIGHTING	13,284	102,355	175,600 (	73,245)	58%	13,451	96,592
49448 INTERDEPARTMENTAL SALES	2,094	17,752	36,300 (	18,548)	49%	2,559	18,202
TOTAL SALES OF ELECTRICITY	1,063,159	6,265,142	10,030,000 (	3,764,858)	62%	1,224,394	6,707,133
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	1,352	21,546	18,250	3,296	118%	948	16,689
49451 MISCELLANEOUS SERVICE REVENUES	0	200	5,000 (	4,800)	4%	160	1,600
49454 RENT FROM ELECTRIC PROPERTY	0	35,205	116,000 (	80,795)	30%	29,381	70,588
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	4,192	6,146	18,450 (	12,304)	33%	3,738	11,583
TOTAL OTHER OPERATING REVENUES	5,544	63,097	157,700 (	94,603)	40%	34,227	100,460
TOTAL OPERATING REVENUES	1,068,703	6,328,238	10,187,700 (	3,859,462)	62%	1,258,621	6,807,593

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	794,341	4,653,328	7,374,100	(2,720,772)	63%	876,531	5,041,741
TOTAL POWER PRODUCTION EXPENSES	794,341	4,653,328	7,374,100	(2,720,772)	63%	876,531	5,041,741

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	1,743	16,512	29,750 (	13,238)	56%	1,623	11,301
59583 OVERHEAD LINE EXPENSES	2,076	3,568	6,300 (	2,732)	57%	592	2,448
59584 UNDERGROUND LINE EXPENSE	3,863	24,353	41,900 (	17,547)	58%	6,378	27,962
59585 STREET LIGHTING EXPENSES	(5)	2	1,300 (	1,298)	%	0	374
59586 METER EXPENSES	2,452	17,589	72,600 (	55,011)	24%	5,319	36,477
59587 CUSTOMER INSTALLATION EXPENSES	2,908	14,860	10,900	3,960	136%	777	6,732
59588 OPERATION MISC DISTRIBUTION	20,253	158,620	258,175 (	99,555)	61%	19,646	158,277
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	791	23,831	39,800 (	15,969)	60%	205	18,916
59593 MAINTENANCE OF OVERHEAD LINES	18,927	165,250	188,600 (	23,350)	88%	18,493	216,939
59594 MAINTENANCE OF UNDERGROUND LINES	312	3,415	8,500 (	5,085)	40%	922	2,397
59595 MAINTENANCE OF LINE TRANSFORMERS	763	8,254	4,700	3,554	176%	71	2,044
59596 MAINTENANCE OF STREET LIGHTING	101	5,135	10,900 (	5,765)	47%	227	3,154
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	5,176	11,199	7,000	4,199	160%	0	6,242
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	59,360	452,588	680,425 (	227,837)	67%	54,253	492,960
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,910	14,889	22,615 (	7,726)	86%	1,855	14,536
59902 METER READING EXPENSES	2,965	22,547	35,350 (	12,803)	64%	2,914	21,377
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,750	55,316	102,600 (	47,284)	54%	7,658	61,207
59904 UNCOLLECTIBLE ACCOUNTS	(1)	7,902	10,000 (	2,098)	79%	0	6,681
TOTAL CUSTOMER ACCOUNTS EXPENSE	13,624	100,653	170,565 (	69,912)	59%	12,427	103,800
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	260	500 (	240)	52%	0	250
TOTAL SALES EXPENSES	0	260	500 (	240)	52%	0	250

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	21,966	176,010	266,750	(90,740)	66%	21,141	165,695
59921 OFFICE SUPPLIES & EXPENSES	908	8,290	17,600	(9,310)	47%	1,207	11,635
59923 OUTSIDE SERVICES EMPLOYED	6,435	66,545	94,140	(27,595)	71%	3,937	59,195
59924 PROPERTY INSURANCE	2,639	21,110	29,300	(8,190)	72%	2,531	18,853
59925 INJURIES & DAMAGES	1,334	10,675	13,500	(2,825)	79%	1,042	7,816
59926 EMPLOYEE PENSIONS & BENEFITS	18,305	156,025	239,800	(83,775)	65%	17,344	135,484
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	3,825	66,210	77,200	(10,990)	86%	7,399	43,429
59932 MAINT OFFICE & COMMUNICATIONS	1,115	11,492	16,700	(5,208)	69%	1,243	11,044
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	56,528	516,357	756,990	(240,633)	68%	55,845	453,150
TOTAL OPS & MAINT EXPENSES	923,853	5,723,186	8,982,580	(3,259,394)	64%	999,056	6,091,901
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	38,147	305,025	440,000	(134,975)	69%	37,283	298,245
59408 TAXES	26,455	211,043	400,200	(189,157)	53%	28,988	231,243
TOTAL OTHER OPERATING EXPENSES	64,602	516,067	840,200	(324,133)	61%	66,271	529,488
TOTAL OPERATING EXPENSES	988,455	6,239,253	9,822,780	(3,583,527)	64%	1,065,326	6,621,388
NET OPERATING INCOME (LOSS)	80,249	88,985	364,920	(275,935)	24%	193,294	186,205

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	29,874	64,796	15,000	49,796	432%	1,140	8,982
49416 MERCHANDISING & JOBBING COST	(28,732)	(31,739)	(15,000)	(16,739)	(212%)	0	(559)
49421 MISCELLANEOUS NONOPERATING INCOME	0	(9,957)	2,000	(11,957)	(498%)	100	(2,425)
49419 INTEREST & DIVIDEND INCOME	(230)	(9,443)	(18,000)	8,557	(52%)	(10)	(12,284)
49439 APPROP OF INCOME TO MUNICIPAL							
TOTAL OTHER INCOME	912	13,658	(16,000)	29,658	85%	1,230	(6,286)
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	81,161	102,642	348,920	(246,278)	29%	194,525	179,918
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	(543)	1,222	2,500	(1,278)	49%	0	2,279
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(543)	1,222	2,500	(1,278)	49%	0	2,279
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	719	5,754	10,300	(4,546)	56%	866	6,386
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	719	5,754	10,300	(4,546)	56%	866	6,386
NET INCOME (LOSS)	80,985	95,666	336,120	(240,454)	28%	193,658	171,253
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,991,908	9,991,908				9,371,395	9,371,395
BALANCE TRANSFERRED FROM INCOME	80,985	95,666				193,658	171,253
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	10,072,893	10,087,574				9,565,054	9,542,649

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	265	9,531	15,885	(6,354)	60%	1,324	10,590
TOTAL OPERATING REVENUES	265	9,531	15,885	(6,354)	60%	1,324	10,590

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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 8 MONTHS ENDING AUGUST 31, 2023
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	498	3,395 (	2,897)	15%	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	498	3,995 (	3,497)	12%	0	0
TOTAL OPS & MAINT EXPENSES	249	498	6,245 (	5,747)	8%	0	0
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,156	8,305	9,640 (	1,335)	86%	803	6,428
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,156	8,305	9,640 (	1,335)	86%	803	6,428
TOTAL OPERATING EXPENSES	1,405	8,803	15,885 (	7,082)	55%	803	6,428
NET OPERATING INCOME (LOSS)	(	1,140)	728	0	728	520	4,162

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	(1,140)	728	0	728	%	520	4,162
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)	(1,140)	728	0	728	%	520	4,162
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(220,872)	(220,872)				(227,116)	(227,116)
BALANCE TRANSFERRED FROM INCOME	(1,140)	728				520	4,162
TOTAL UNAPPROPRIATED EARNED SURPLUS	(222,012)	(220,144)				(226,596)	(222,954)
END OF YEAR							

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	29,685	237,317	354,000	(116,683)	67%	29,670	236,951
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	285	400	(115)	71%	36	285
46040 NON RESIDENTIAL	21,857	175,034	262,000	(86,966)	67%	21,847	174,698
46050 INTERDEPARTMENTAL	3,235	25,861	39,400	(13,539)	66%	3,229	25,834
TOTAL USER FEES	54,813	438,497	655,800	(217,303)	67%	54,782	437,768
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	76	1,204	1,500	(296)	80%	78	1,122
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	193,202	116,000	77,202	167%	0	170,648
48100 INTEREST INCOME	2,019	4,265	4,265	0	100%	0	3,723
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	2,096	198,671	121,765	76,906	163%	78	175,493
TOTAL OPERATING REVENUES	56,909	637,168	777,565	(140,397)	82%	54,860	613,262

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	0	846	6,611	(5,765)	13%	117	1,193
59720 VEHICLE & EQUIPMENT MAINTENANCE	48	129	0	129	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	3,096	20,739	160,190	(139,451)	13%	2,159	29,293
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	28	41,755	(41,727)	%	4,719	7,235
59750 MAINTENANCE OF STORMWATER PONDS	2,794	3,315	32,079	(28,764)	10%	0	448
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	1,091	12,528	98,510	(85,982)	13%	733	10,638
59790 ADMINISTRATIVE CHARGES	1,738	14,829	24,500	(9,671)	61%	3,192	16,653
59795 EMPLOYEE PENSIONS & BENEFITS	807	5,623	40,397	(34,774)	14%	459	3,769
TOTAL OPERATING EXPENSES	9,573	58,038	404,042	(346,004)	14%	11,380	69,228
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	9,505	76,040	110,000	(33,960)	69%	8,367	66,933
59408 TAXES	288	2,170	14,250	(12,080)	15%	225	1,885
59427 INTEREST ON LONG-TERM DEBT	5,383	41,401	62,000	(20,599)	67%	5,107	43,476
TOTAL OTHER OPERATING EXPENSES	24,749	177,649	590,292	(412,642)	30%	25,078	181,522
TOTAL OPERATING EXPENSES	24,749	177,649	590,292	(412,642)	30%	25,078	181,522
NET OPERATING INCOME (LOSS)	32,160	459,518	187,273	272,245	245%	29,782	431,740
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	3,672,115	3,672,115				3,175,463	3,175,463
BALANCE TRANSFERRED FROM INCOME	32,160	459,518				29,782	431,740
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	3,704,274	4,131,633				3,205,245	3,607,202

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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 RESIDENTIAL SERVICE	168,647	1,389,214	2,080,950	(691,736)	67%	159,383	1,306,635
49222 COMMERCIAL SERVICE	52,219	375,122	510,000	(134,878)	74%	50,368	344,205
49224 GOVERNMENT SERVICE	5,498	60,278	85,000	(24,722)	71%	6,125	57,109
49626 INTERDEPARTMENTAL SERVICE	8,661	67,869	95,200	(27,331)	71%	9,808	64,660
49263 INDUSTRIAL SERVICE	9,940	69,381	100,000	(30,619)	69%	10,120	70,231
TOTAL SALES OF SEWER	244,964	1,961,864	2,871,150	(909,286)	68%	235,804	1,842,840
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	0	31,108	42,000	(10,892)	74%	111,449	202,264
49450 CUSTOMER FORIETED DISCOUNTS	450	7,944	5,000	2,944	159%	462	6,510
TOTAL OTHER OPERATING REVENUES	450	39,052	47,000	(7,948)	83%	111,911	208,774
TOTAL OPERATING REVENUES	245,414	2,000,916	2,918,150	(917,234)	69%	347,714	2,051,614

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	38,009	320,129	519,378 (	199,249)	62%	42,714	314,707
59823 CHLORINE	0	3,701	3,000	701	123%	0	0
59824 PHOSPHORUS REMOVAL CHEMICALS	8,744	51,002	62,000 (	10,998)	82%	7,658	37,862
59825 SLUDGE CONDITIONING CHEMICALS	0	11,982	35,000 (	23,318)	33%	0	22,399
59827 OTHER OPERATING SUPPLIES	380	22,374	35,000 (	12,626)	64%	187	21,017
59828 TRANSPORTATION EXPENSES	796	17,289	29,000 (	11,711)	60%	9,581	19,439
TOTAL OPERATIONS EXPENSES	47,928	426,178	683,378 (	257,200)	62%	60,141	415,424
MAINTENANCE EXPENSE							
59831 MAINT OF SEWER COLLECTION SYSTEMS	3,429	52,545	181,665 (	129,120)	29%	12,102	177,897
59832 MAINT OF COLLECTION SYSTEMS PUMP EQUIP	106	106	20,000 (	19,894)	1%	3,996	6,249
59833 MAINT OF TREATMENT DIST PLANT EQUIP	9,571	60,433	104,620 (	44,187)	58%	8,600	57,815
59834 MAINT OF GENERAL PLANT STRUCTURES & EQUIP	1,364	3,391	20,000 (	16,609)	17%	542	4,566
TOTAL MAINTENANCE EXPENSE	14,469	116,475	326,285 (	209,810)	36%	25,240	246,526
CUSTOMER ACCOUNTS EXPENSE							
59840 BILLING, COLLECTING & ACCOUNTING	7,880	50,378	79,912 (	29,534)	63%	5,205	47,689
59842 METER READING	1,686	13,671	25,565 (	11,894)	53%	2,071	13,367
59843 UNCOLLECTIBLE ACCOUNTS	3	41	5,000 (	4,959)	1%	0 (	310)
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,569	64,089	110,477 (	46,388)	58%	7,276	60,746

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 8 MONTHS ENDING AUGUST 31, 2023
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	14,536	115,354	182,090	(66,736)	63%	13,894	106,073
59851 OFFICE SUPPLIES & EXPENSE	29	521	1,420	(899)	37%	29	412
59852 OUTSIDE SERVICES EMPLOYED	4,184	46,477	68,880	(22,203)	68%	3,434	42,187
59853 INSURANCE EXPENSE	4,764	38,111	47,950	(9,839)	79%	4,070	32,085
59854 EMPLOYEE PENSION & BENEFITS	10,820	85,573	135,329	(49,756)	63%	9,021	76,701
59855 REGULATORY COMMISSION EXPENSE	0	13,736	15,000	(1,264)	92%	0	13,778
59856 MISC GENERAL EXPENSES	0	146	4,100	(3,954)	4%	266	827
59857 RENTS	5,485	74,761	90,000	(15,239)	83%	7,411	70,202
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	39,817	374,677	544,569	(169,892)	69%	38,124	342,263
TOTAL OPS & MAINT EXPENSES	111,783	981,419	1,664,709	(683,290)	59%	130,780	1,064,960
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	64,047	512,372	763,500	(251,128)	67%	63,626	509,007
59408 TAX EXPENSE	28,392	226,675	342,757	(116,082)	66%	28,462	226,186
TOTAL OTHER OPERATING EXPENSES	92,439	739,047	1,106,257	(367,210)	67%	92,088	735,192
TOTAL OPERATING EXPENSES	204,222	1,720,466	2,770,966	(1,050,500)	62%	222,868	1,800,152
NET OPERATING INCOME (LOSS)	41,191	280,450	147,184	133,266	191%	124,847	251,462

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 8 MONTHS ENDING AUGUST 31, 2023
SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID	0	136,060	0	136,060	%	6,491	155,671
43000 GRANT REVENUE	0	108,011	267,000	(158,989)	40%	0	0
49210 TRANSFERS IN	0	64,028	70,000	(5,972)	91%	23,476	52,399
TOTAL OTHER INCOME	0	308,100	337,000	(28,900)	91%	29,967	208,069
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	41,191	588,550	484,184	104,366	122%	154,813	459,531
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,139)	(135,522)	(200,000)	64,478	(98%)	(17,098)	(142,348)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,139)	(135,522)	(200,000)	64,478	(68%)	(17,098)	(142,348)
NET INCOME (LOSS)	24,053	453,027	284,184	168,843	159%	137,715	317,184
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	5,814,127	5,814,127				5,460,681	5,460,681
BALANCE TRANSFERRED FROM INCOME	24,053	453,027				137,715	317,184
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	5,838,179	6,267,154				5,598,396	5,777,865