



**TWO
RIVERS**
WISCONSIN

June 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 6 MONTHS ENDING JUNE 30, 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	41,895	83,620	(41,725)	50%	6,919	41,919
46000 CHARGES FOR SERVICE	45,934	220,506	500,000	(279,494)	44%	41,648	242,908
48000 MISCELLANEOUS REVENUE	19,641	116,978	235,000	(118,022)	50%	19,513	117,013
49000 OTHER FINANCING SOURCES	197	1,290	1,500	(210)	86%	153	1,011
TOTAL OPERATING REVENUES	72,668	380,670	820,120	(439,450)	46%	68,232	402,850

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 2023

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	2,361	18,789	119,220 (	100,432)	16%	7,226	42,531
53620 PW SOLID WASTE REFUSE	33,982	171,722	338,507 (	166,785)	51%	34,039	154,595
53625 PW SOLID WASTE RECYCLING	31,320	156,504	395,657 (	239,153)	40%	34,174	140,167
TOTAL OPERATIONS EXPENSES	67,664	347,015	853,384 (	506,369)	41%	75,439	337,294
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	9	9	300 (	291)	3%	0 (	58)
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	27	151	375 (	224)	40%	30	176
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	36	160	675 (	515)	24%	30	118
TOTAL OPS & MAINT EXPENSES	67,699	347,174	854,059 (	506,885)	41%	75,468	337,412
TOTAL OPERATING EXPENSES	67,699	347,174	854,059 (	506,885)	41%	75,468	337,412
NET OPERATING INCOME (LOSS)	4,969	33,495 (	33,939)	67,434	99%	(7,236)	65,438
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	160,811	160,811				122,164	122,164
BALANCE TRANSFERRED FROM INCOME	4,969	33,495				(7,236)	65,438

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 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
165,780	194,306				114,928	187,602

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	170,205	811,367	1,633,200	(	821,833)	50%	137,679	777,198
49461 COMMERCIAL SERVICE	27,434	137,110	292,100	(	154,990)	47%	26,437	139,888
49461 INDUSTRIAL SERVICE	6,988	34,250	51,600	(	17,350)	66%	6,593	37,685
49461 MULTIFAMILY SERVICE	7,953	45,510	86,100	(	40,590)	53%	7,901	47,752
49461 IRRIGATION SERVICE	0	0	0		0	%	116	145
49461 OTHER SERVICES	0	441	0		441	%	0	0
49464 MUNICIPAL SERVICE	3,804	17,219	35,300	(	18,081)	49%	4,032	16,694
49466 SALES FOR RESALE								
49467 INTERDEPARTMENTAL SALES	3,280	14,730	21,400	(	6,670)	69%	1,382	11,662
49462 PRIVATE FIRE PROTECTION	2,240	13,443	26,700	(	13,257)	50%	2,240	13,446
49463 PUBLIC FIRE PROTECTION	59,122	352,315	701,000	(	348,685)	50%	58,881	344,880
TOTAL SALES OF WATER	281,026	1,426,386	2,847,400	(	1,421,015)	50%	245,262	1,389,352
OTHER OPERATING REVENUES								
49470 FORFEITED DISCOUNTS	744	5,690	9,500	(	3,810)	60%	685	4,780
49471 MISCELLANEOUS SERVICE REVENUES	120	880	1,200	(	320)	73%	1,622	2,022
49472 RENTS FROM WATER PROPERTY								
49474 OTHER WATER REVENUE	1,722	10,333	16,500	(	6,167)	63%	1,638	9,826
TOTAL OTHER OPERATING REVENUES	2,586	16,902	27,200	(	10,298)	62%	3,944	16,628
TOTAL OPERATING REVENUES	283,612	1,443,288	2,874,600	(	1,431,312)	50%	249,206	1,405,979

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	%	(3,433)	0
56600 OPERATIONS & SUPERVISION								
56601 OPERATIONS LABOR EXPENSE	637	3,185	8,000	(4,815)	40%		637	3,185
56602 PURCHASED WATER	1,139	1,139	1,200	(61)	95%		0	1,009
56603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,100	(1,100)	%		2)	2,221
56613 MAINT OF LAKE INTAKE								
TOTAL SOURCE OF SUPPLY EXPENSES	1,776	4,324	10,300	(5,976)	42%		(2,798)	6,414
PUMPING EXPENSES								
59620 OPERATION, SUPERVISION & ENGINEERING	4,383	26,666	52,200	(25,534)	51%		11,542	44,848
59623 FUEL PURCHASED FOR PUMPING	2,889	18,593	45,000	(26,407)	41%		3,083	19,118
59624 PUMPING LABOR & EXPENSES	1,200	7,457	21,300	(13,843)	35%		2,647	12,724
59626 MISCELLANEOUS EXPENSE	123	2,421	4,800	(2,379)	50%		204	2,481
59631 MAINT OF STRUCTURES	21	525	1,000	(475)	53%		0	0
59633 MAINT OF PUMPING EQUIPMENT								
TOTAL PUMPING EXPENSES	8,615	55,662	124,300	(68,638)	45%		17,476	79,171
WATER TREATMENT EXPENSE								
59640 OPERATION, SUPERVISION & ENGINEERING	4,383	26,666	52,200	(25,534)	51%		11,542	44,848
59641 CHEMICALS	3,351	30,306	62,000	(31,694)	49%		3,947	17,774
59642 OPERATIONS LABOR & EXPENSE	17,576	89,431	215,750	(126,319)	41%		20,205	119,963
59643 MISCELLANEOUS EXPENSE	14,999	84,258	199,100	(114,842)	42%		14,607	84,316
59644 OPERATING RENTS								
59660 MAINT SUPERVISION & ENG								
59661 MAINT OF STRUCTURES & IMPROVEMENTS	389	934	3,500	(2,566)	27%		0	0
59662 MAINT OF WATER TREATMENT EQUIPMENT	4,326	22,174	33,800	(11,626)	66%		913	15,344
TOTAL WATER TREATMENT EXPENSE	45,024	253,770	566,350	(312,580)	45%		51,215	282,245

CITY OF TWO RIVERS

INCOME STATEMENT

FOR THE 6 MONTHS ENDING JUNE 30, 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								
59680 OPERATION SUPERVISION & ENGINEERING								
59661 OPERATION STORAGE FACILITY	2,319	17,788	35,250	(	17,462)	50%	2,135	15,126
59662 OPERATION MAINS	4,418	35,349	60,100	(	24,751)	59%	6,610	17,633
59663 METER EXPENSE	447	14,737	71,100	(	56,363)	21%	(867)	18,357
59664 CUSTOMER INSTALLATION EXPENSE	3,340	16,873	37,500	(	20,627)	45%	3,365	17,292
59665 MISCELLANEOUS EXPENSES	2,647	19,965	59,400	(	39,435)	34%	2,479	24,132
59666 OPERATION RENTS								
59670 MAINT OF SUPERVISION & ENG								
59671 MAINT OF STRUCTURES & IMPROVEMENTS								
59672 MAINT OF RESEVOIR & STANDPIPE	5,276	48,447	68,300	(	19,853)	71%	5,309	32,424
59673 MAINT OF MAINS	10,698	81,940	68,100		13,840	120%	6,772	48,361
59675 MAINT OF SERVICES	10,958	24,430	76,100	(	51,670)	32%	11,815	25,987
59676 MAINT OF METERS	2,019	6,157	10,100	(	3,943)	61%	148	1,125
59677 MAINT OF HYDRANTS	(35)	12,982	47,200	(	34,218)	28%	1,291	7,853
59678 MAINT OF MISC PLANT	0	8,292	15,000	(	6,708)	55%	0	607
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	42,086	286,960	548,150	(	261,180)	52%	39,057	208,897
CUSTOMER ACCOUNTS EXPENSE								
59901 SUPERVISION	1,508	9,099	18,550	(	9,451)	49%	1,464	8,833
59902 METER READING	1,580	10,104	24,550	(	14,446)	41%	1,845	9,617
59903 CUSTOMER ACCTG & COLLECTION	4,058	30,232	77,300	(	47,068)	39%	3,618	29,010
59904 UNCOLLECTIBLE ACCOUNTS	40	(8,462)	2,500	(	10,962)	(338%)	0	(360)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750	(	750)	%	0	0
59910 SALES EXPENSE								
TOTAL CUSTOMER ACCOUNTS EXPENSE	7,186	40,973	123,650	(	82,677)	33%	6,927	47,100
ADMINISTRATIVE & GENERAL EXPENSES								
59920 ADMINISTRATIVE & GENERAL SALARIES	8,575	53,088	106,150	(	53,062)	50%	8,385	51,125
59921 OFFICE SUPPLIES & EXPENSES	1,103	3,154	1,300		1,854	243%	680	4,174
59923 OUTSIDE SERVICES EMPLOYED	11,202	69,608	98,000	(	28,392)	71%	5,423	58,162
59924 PROPERTY INSURANCE	3,361	19,168	41,050	(	21,882)	47%	3,418	20,190
59925 INJURIES & DAMAGES	1,522	9,130	18,000	(	8,870)	51%	1,303	7,173
59926 EMPLOYEE PENSIONS & BENEFITS	16,480	100,651	194,800	(	94,149)	52%	17,329	95,645

CITY OF TWO RIVERS

INCOME STATEMENT

FOR THE 6 MONTHS ENDING JUNE 30, 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	0	0	3,000	(	3,000)	%	0	0	
59930 MISCELLANEOUS GENERAL EXPENSES	1,323	23,391	19,750		3,641	118%	1,329	8,958	
59931 OPERATION RENTS									
59932 MAINT OFFICE & COMMUNICATION									
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	43,555	278,189	482,050	(	203,861)	58%	37,869	245,428	
TOTAL OPS & MAINT EXPENSES	148,243	919,877	1,854,800	(	934,923)	50%	149,745	869,255	
OTHER OPERATING EXPENSES									
49403 DEPRECIATION EXPENSE	45,787	272,989	560,000	(	287,011)	49%	44,365	266,160	
49425 AMORTIZATION									
49408 TAXES	30,454	181,065	398,825	(	217,760)	45%	25,339	150,506	
TOTAL OTHER OPERATING EXPENSES	76,241	454,054	958,825	(	504,771)	47%	69,704	416,666	
TOTAL OPERATING EXPENSES	224,484	1,373,931	2,813,625	(	1,439,694)	49%	219,449	1,285,920	
NET OPERATING INCOME (LOSS)	59,128	69,357	60,975		8,382	114%	29,757	120,059	
OTHER INCOME									
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	350	7,000	(	6,650)	5%	157	888	
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	(	(	(	7,000)	6,825	(2%)	0	(	4,157)
49419 INTEREST & DIVIDEND INCOME									
49210 TRANSFERS IN	0	81,064	100,000	(	18,936)	81%	0	34,695	
43000 GRANT REVENUE	6,554	6,554	0		6,554	%	0	0	
49421 MISCELLANEOUS NON-OPERATING INCOME	0	39,310	200,000	(	160,690)	20%	9,377	37,150	
TOTAL OTHER INCOME	6,519	127,103	300,000	(	172,887)	42%	9,533	68,576	
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	65,647	196,460	360,975	(	164,515)	54%	39,290	188,634	

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	8,494	61,819	140,000 (	78,181)	44%	9,807	62,746
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	8,494	61,819	140,000 (	78,181)	44%	9,807	62,896
NET INCOME (LOSS)	57,153	134,641	220,975 (	86,334)	61%	29,483	126,739
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	57,153	134,641				29,483	125,739
TOTAL UNAPPROPRIATED EARNED SURPLUS	8,199,925	8,277,413				7,246,336	7,342,592
END OF YEAR							

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 2023
ELECTRIC DISTRIBUTION DETAIL - FUND 660

UTILITY OPERATING INCOME							CURR MONTH	PRIOR YEAR	PR YTD ACT
OPERATING REVENUES							CURR MONTH	PRIOR YEAR	PR YTD ACT
SALES OF ELECTRICITY									
49440	URBAN RESIDENTIAL SALES	317,953	1,972,919	4,455,200	(2,482,281)	44%	317,921	2,031,336	
49441	RURAL SALES	1,745	11,860	22,500	(10,640)	53%	1,889	12,251	
49442	COMMERCIAL SALES-CS1	78,706	486,315	1,092,700	(606,385)	45%	77,129	499,714	
49443	SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	86,901	556,593	1,340,800	(784,207)	42%	94,176	569,584	
49443	LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	165,896	940,983	2,337,800	(1,396,817)	40%	186,255	996,300	
49443	INDUSTRIAL SALES-CP3	40,843	258,398	534,700	(276,302)	48%	48,636	273,128	
49445	COMMERCIAL LIGHTING								
49444	URBAN PRIVATE LIGHTING	1,472	10,893	34,400	(23,507)	32%	2,612	17,607	
49444	PUBLIC STREET LIGHTING	12,674	76,131	175,600	(99,469)	43%	11,946	70,511	
49448	INTERDEPARTMENTAL SALES	2,248	13,435	36,300	(22,865)	37%	1,662	13,660	
TOTAL SALES OF ELECTRICITY		708,439	4,327,527	10,030,000	(5,702,473)	43%	742,224	4,484,091	
OTHER OPERATING REVENUES									
49450	FORFEITED DISCOUNTS	3,254	18,466	18,250	216	101%	2,255	14,206	
49451	MISCELLANEOUS SERVICE REVENUES	40	200	5,000	(4,800)	4%	360	1,240	
49454	RENT FROM ELECTRIC PROPERTY	0	5,814	116,000	(110,186)	5%	0	41,206	
49455	INTERDEPARTMENTAL RENTS								
49456	OTHER ELECTRIC REVENUE	102	1,835	18,450	(16,615)	10%	4,622	7,722	
TOTAL OTHER OPERATING REVENUES		3,396	26,315	157,700	(131,385)	17%	7,237	64,375	
TOTAL OPERATING REVENUES		711,835	4,353,842	10,187,700	(5,833,858)	43%	749,461	4,548,466	

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2023
ELECTRIC DISTRIBUTION DETAIL - FUND 660

	ELECTRIC DISTRIBUTION DETAIL - FUND 660					CURR MONTH	
	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	572,509	3,084,961	7,374,100	(4,289,139)	42%	689,561	3,283,549
TOTAL POWER PRODUCTION EXPENSES	572,509	3,084,961	7,374,100	(4,289,139)	42%	689,561	3,283,549

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	5,968	12,088	29,750	(	17,662)	41%	555	5,477
59583 OVERHEAD LINE EXPENSES	531	1,091	6,300	(	5,209)	17%	19	1,638
59584 UNDERGROUND LINE EXPENSE	4,272	16,543	41,900	(	25,357)	39%	5,299	16,775
59585 STREET LIGHTING EXPENSES	(	22	1,300	(	1,278)	2%	(	372
59586 METER EXPENSES	1,771	11,859	72,600	(	60,741)	16%	4,105	27,307
59587 CUSTOMER INSTALLATION EXPENSES	1,857	9,183	10,900	(	1,717)	84%	123	5,324
59588 OPERATION MISC DISTRIBUTION	21,864	118,466	258,175	(	139,709)	46%	21,891	118,094
59589 DISTRIBUTION LINE RIGHTS								
59590 MAINTENANCE SUPERVISION & ENGINEERING								
59592 MAINTENANCE OF STATION EQUIP	489	6,205	39,800	(	33,595)	16%	150	4,250
59593 MAINTENANCE OF OVERHEAD LINES	16,102	135,998	188,600	(	52,602)	72%	12,507	184,048
59594 MAINTENANCE OF UNDERGROUND LINES	79	3,066	8,500	(	5,434)	36%	(	25)
59595 MAINTENANCE OF LINE TRANSFORMERS	5,558	5,625	4,700		925	120%	556	1,388
59596 MAINTENANCE OF STREET LIGHTING	731	1,157	10,900	(	9,743)	11%	462	2,712
59597 MAINT OF ELECTRIC METERS								
59598 MAINT OF MISC DISTRIBUTION PLANT	245	5,616	7,000	(	1,384)	80%	2,023	4,124
59828 TRANSPORTATION EXPENSES								
TOTAL DISTRIBUTION EXPENSES								
CUSTOMER ACCOUNTS EXPENSE	59,429	326,921	680,425	(	353,504)	48%	47,628	372,859
SUPERVISION								
59901 SUPERVISION	1,849	11,154	22,615	(	11,461)	49%	1,795	10,827
59902 METER READING EXPENSES	2,803	16,503	35,350	(	18,847)	47%	2,959	15,861
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	6,132	41,849	102,600	(	60,751)	41%	5,379	46,395
59904 UNCOLLECTIBLE ACCOUNTS	3,058	1,893	10,000	(	8,107)	19%	7,064	6,681
TOTAL CUSTOMER ACCOUNTS EXPENSE								
	13,842	71,400	170,565	(	99,165)	42%	17,197	79,764
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 6 MONTHS ENDING JUNE 30, 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	21,899	132,325	266,750	(	134,425)	50%	20,478	123,454
59921 OFFICE SUPPLIES & EXPENSES	713	7,165	17,600	(	10,435)	41%	864	9,361
59923 OUTSIDE SERVICES EMPLOYED	4,902	48,703	94,140	(	45,437)	52%	3,982	45,046
59924 PROPERTY INSURANCE	2,639	15,832	29,300	(	13,468)	54%	2,329	13,993
59925 INJURIES & DAMAGES	1,334	8,007	13,500	(	5,493)	59%	1,042	5,732
59926 EMPLOYEE PENSIONS & BENEFITS	19,603	119,372	239,800	(	120,428)	50%	15,612	102,707
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(	2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	5,660	58,561	77,200	(	18,639)	76%	2,060	32,612
59932 MAINT OFFICE & COMMUNICATIONS	2,506	8,357	16,700	(	8,343)	50%	1,661	8,865
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	59,256	398,322	756,990	(	358,668)	53%	48,029	341,770
TOTAL OPS & MAINT EXPENSES	705,036	3,881,863	8,982,580	(	5,100,717)	43%	802,415	4,078,191
OTHER OPERATING EXPENSES								
59403 DEPRECIATION EXPENSE	38,147	228,730	440,000	(	211,270)	52%	37,283	223,679
59408 TAXES	26,360	156,124	400,200	(	242,076)	40%	28,714	173,223
TOTAL OTHER OPERATING EXPENSES	64,507	386,854	840,200	(	453,346)	46%	65,997	396,902
TOTAL OPERATING EXPENSES	769,543	4,268,718	9,822,780	(	5,554,062)	43%	868,412	4,475,094
NET OPERATING INCOME (LOSS)	(57,708)	85,125	364,920	(	279,795)	23%	(118,951)	73,372

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	394	13,987	15,000	(1,013)	93%	192	7,517
49416 MERCHANDISING & JOBBING COST	(37)	(37)	(15,000)	14,963	%	(517)	(559)
49421 MISCELLANEOUS NONOPERATING INCOME	0	(9,957)	2,000	(11,957)	(498%)	(18)	(2,525)
49419 INTEREST & DIVIDEND INCOME	(2,299)	(13,215)	(18,000)	4,785	(73%)	(2,203)	(10,990)
49439 APPROP OF INCOME TO MUNICIPAL							
TOTAL OTHER INCOME	(1,941)	(9,221)	(16,000)	6,779	(58%)	(2,546)	(6,557)
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(59,650)	75,904	348,920	(273,016)	22%	(121,497)	66,815
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,365	2,500	(135)	95%	(9,217)	2,279
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,365	2,500	(135)	95%	(9,217)	2,279
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	724	4,312	10,300	(5,988)	42%	752	4,768
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	724	4,312	10,300	(5,988)	42%	752	4,768
NET INCOME (LOSS)	(60,373)	69,226	336,120	(266,894)	21%	(113,032)	59,768
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	(60,373)	69,226				(113,032)	59,768
TOTAL UNAPPROPRIATED EARNED SURPLUS	9,931,535	10,061,134				9,258,363	9,431,164
END OF YEAR							

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 2023
TELECOMM DISTRIBUTION DETAIL - FUND 670

UTILITY OPERATING INCOME								
OPERATING REVENUES		CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OPERATING REVENUES								
49000	OPERATING REVENUE	0	0	0	0	%	0	0
49540	RENT FROM CLEC PROPERTY	1,324	7,943	15,885 (	7,943)	50%	1,324	7,943
TOTAL OPERATING REVENUES		1,324	7,943	15,885 (	7,943)	50%	1,324	7,943

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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							
59560 SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59563 OVERHEAD LINES	0	0	0	0	%	0	0
59564 UNDERGROUND LINES	0	0	0	0	%	0	0
59567 CUSTOMER INSTALLATION	0	0	0	0	%	0	0
59568 MISC DISTRIBUTION	0	0	0	0	%	0	0
59569 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 6 MONTHS ENDING JUNE 30, 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	0	0	3,395 (	3,395)	%	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	0	0	3,995 (	3,995)	%	0	0
TOTAL OPS & MAINT EXPENSES	0	0	6,245 (	6,245)	%	0	0
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,156	5,993	9,640 (	3,647)	62%	803	4,821
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,156	5,993	9,640 (	3,647)	62%	803	4,821
TOTAL OPERATING EXPENSES	1,156	5,993	15,885 (	9,892)	38%	803	4,821
NET OPERATING INCOME (LOSS)	168	1,949	0	1,949	%	520	3,122

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	0	%	0	0
49180 INTEREST & DIVIDEND INCOME	0	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	168	1,949	0	1,949		%	520	3,122
INTEREST CHARGES								
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	0	0	0	%	0	0
TOTAL INTEREST CHARGES	0	0	0	0	0	%	0	0
NET INCOME (LOSS)	168	1,949	0	1,949		%	520	3,122
EARNED SURPLUS								
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(220,872)	(220,872)					(227,116)	(227,116)
BALANCE TRANSFERRED FROM INCOME	168	1,949					520	3,122
TOTAL UNAPPROPRIATED EARNED SURPLUS	(220,705)	(218,923)					(226,596)	(223,994)

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	29,671	177,858	354,000	(176,142)	50%	29,594	177,663
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	214	400	(186)	53%	36	214
46040 NON RESIDENTIAL	21,880	131,275	262,000	(130,725)	50%	21,793	130,920
46050 INTERDEPARTMENTAL	3,235	19,391	39,400	(20,009)	49%	3,229	19,376
TOTAL USER FEES	54,821	328,738	655,800	(327,062)	50%	54,653	328,173
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	163	1,010	1,500	(490)	67%	166	922
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	759	1,904	4,265	(2,361)	45%	1,125	3,048
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	922	196,116	121,765	74,351	161%	1,291	174,618
TOTAL OPERATING REVENUES	55,743	524,854	777,565	(252,711)	67%	55,943	502,791

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	20	852	6,611 (	5,759)	13%	322	938
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	1,193	15,565	160,190 (	144,625)	10%	8,250	25,340
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	28	41,755 (	41,727)	%	448	2,312
59750 MAINTENANCE OF STORMWATER PONDS	0	355	32,079 (	31,724)	1%	41)	371
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	3,187	10,347	98,510 (	88,163)	11%	855	8,775
59790 ADMINISTRATIVE CHARGES	1,569	11,255	24,500 (	13,245)	46%	1,608	11,404
59795 EMPLOYEE PENSIONS & BENEFITS	774	3,954	40,397 (	36,443)	10%	495	2,797
TOTAL OPERATING EXPENSES	6,743	42,357	404,042 (	361,685)	10%	11,937	51,937
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	9,505	57,030	110,000 (	52,970)	52%	8,367	50,200
59408 TAXES	263	1,579	14,250 (	12,671)	11%	246	1,421
59427 INTEREST ON LONG-TERM DEBT	5,383	30,634	62,000 (	31,366)	49%	5,107	33,262
TOTAL OTHER OPERATING EXPENSES	21,893	131,601	590,292 (	458,691)	22%	25,657	136,820
TOTAL OPERATING EXPENSES	21,893	131,601	590,292 (	458,691)	22%	25,657	136,820
NET OPERATING INCOME (LOSS)	33,850	393,254	187,273	205,981	210%	30,287	365,971
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	33,850	393,254				30,287	365,971
TOTAL UNAPPROPRIATED EARNED SURPLUS	3,705,965	4,065,368				3,205,750	3,541,434

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 2023
SEWER DISTRIBUTION DETAIL - FUND 690

UTILITY OPERATING INCOME							CURR MONTH	
OPERATING REVENUES							PRIOR YEAR	PR YTD ACT
CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD				
SALES OF SEWER								
49221 RESIDENTIAL SERVICE	172,639	1,049,485	2,080,950 (	1,031,465)	50%	159,484	988,211	
49222 COMMERCIAL SERVICE	49,115	271,411	510,000 (	238,589)	53%	47,014	245,312	
49224 GOVERNMENT SERVICE	7,747	49,207	85,000 (	36,793)	58%	8,593	43,365	
49626 INTERDEPARTMENTAL SERVICE	7,928	53,160	95,200 (	42,040)	56%	9,218	48,952	
49263 INDUSTRIAL SERVICE	8,948	50,935	100,000 (	49,065)	51%	7,776	53,231	
TOTAL SALES OF SEWER	246,376	1,474,199	2,871,150 (	1,396,951)	51%	232,085	1,379,071	
OTHER OPERATING REVENUES								
49350 MISCELLANEOUS OPERATING REVENUES	5,241	28,148	42,000 (	13,852)	67%	1,072	78,972	
49450 CUSTOMER FORFEITED DISCOUNTS	914	6,902	5,000	1,902	138%	794	5,464	
TOTAL OTHER OPERATING REVENUES	6,155	35,050	47,000 (	11,950)	75%	1,866	84,436	
TOTAL OPERATING REVENUES	252,532	1,509,249	2,918,150 (	1,408,901)	52%	233,951	1,463,507	

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	40,757	244,486	519,378 (	274,892)	47%	38,361	232,088
59823	CHLORINE	0	3,701	3,000	701	123%	0	0
59824	PHOSPHORUS REMOVAL CHEMICALS	11,560	42,258	62,000 (	19,742)	68%	0	22,629
59825	SLUDGE CONDITIONING CHEMICALS	0	11,682	35,000 (	23,318)	33%	11,682	22,399
59827	OTHER OPERATING SUPPLIES	1,208	21,779	35,000 (	13,221)	62%	1,938	20,561
59828	TRANSPORTATION EXPENSES	1,033	15,677	29,000 (	13,323)	54%	874	9,288
TOTAL OPERATIONS EXPENSES		54,557	339,583	683,378 (	343,795)	50%	52,855	306,965
MAINTENANCE EXPENSE								
59831	MAINT OF SEWER COLLECTION SYSTEMS	1,277	27,319	181,665 (	154,346)	15%	20,593	151,135
59832	MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	0	20,000 (	20,000)	%	0	2,252
59833	MAINT OF TREATMENT DIST PLANT EQUIP	5,320	44,347	104,620 (	60,273)	42%	6,079	44,609
59834	MAINT OF GENERAL PLANT STRUCTURES & EQUIP	0	1,572	20,000 (	18,428)	8%	675	3,697
TOTAL MAINTENANCE EXPENSE		6,597	73,238	326,285 (	253,047)	22%	27,346	201,693
CUSTOMER ACCOUNTS EXPENSE								
59840	BILLING, COLLECTING & ACCOUNTING	7,130	37,814	79,912 (	42,098)	47%	5,059	37,285
59842	METER READING	1,566	10,219	25,565 (	15,346)	40%	1,818	9,785
59843	UNCOLLECTIBLE ACCOUNTS	38	38	5,000 (	4,962)	1%	0	310)
TOTAL CUSTOMER ACCOUNTS EXPENSE		8,724	48,071	110,477 (	62,406)	44%	6,877	46,761

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	15,034	86,347	182,090 (	95,743)	47%	12,844	78,586
59851 OFFICE SUPPLIES & EXPENSE	38	458	1,420 (	962)	32%	31	350
59852 OUTSIDE SERVICES EMPLOYED	4,096	36,873	68,680 (	31,807)	54%	3,808	31,475
59853 INSURANCE EXPENSE	4,764	28,583	47,950 (	19,367)	60%	4,070	23,945
59854 EMPLOYEE PENSION & BENEFITS	10,706	63,900	135,329 (	71,429)	47%	9,745	57,690
59855 REGULATORY COMMISSION EXPENSE	0	13,736	15,000 (	1,264)	92%	0	0
59856 MISC GENERAL EXPENSES	0	146	4,100 (	3,954)	4%	101	561
59857 RENTS	8,854	60,651	90,000 (	29,349)	67%	8,897	57,737
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	43,491	290,692	544,569 (	253,877)	53%	39,496	250,345
TOTAL OPS & MAINT EXPENSES	113,369	751,584	1,664,709 (	913,125)	45%	126,575	805,764
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	64,047	384,279	763,500 (	379,221)	50%	63,626	381,755
59408 TAX EXPENSE	28,373	169,925	342,757 (	172,832)	50%	28,269	169,241
TOTAL OTHER OPERATING EXPENSES	92,420	554,204	1,106,257 (	552,053)	50%	91,894	550,996
TOTAL OPERATING EXPENSES	205,788	1,305,788	2,770,966 (	1,465,178)	47%	218,469	1,356,760
NET OPERATING INCOME (LOSS)	46,743	203,461	147,184	56,277	138%	15,482	106,747

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 30, 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	9,397	136,060	0	136,060	%	29,340	149,180
43000 GRANT REVENUE	108,011	108,011	267,000	(158,989)	40%	0	0
49210 TRANSFERS IN	0	64,028	70,000	(5,972)	91%	0	28,923
TOTAL OTHER INCOME	117,409	308,100	337,000	(28,900)	91%	29,340	178,103
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	164,152	511,560	484,184	27,376	106%	44,822	284,850
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,083)	(101,245)	(200,000)	98,755	(51%)	(17,099)	(108,151)
59989 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,083)	(101,245)	(200,000)	98,755	(51%)	(17,099)	(108,151)
NET INCOME (LOSS)	147,069	410,316	284,184	126,132	144%	27,723	176,699
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	147,069	410,316				27,723	176,699
TOTAL UNAPPROPRIATED EARNED SURPLUS							
END OF YEAR	5,961,195	6,224,442				5,488,404	5,637,380