



**TWO  
RIVERS**  
WISCONSIN

April 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 4 MONTHS ENDING APRIL 30, 2024**  
**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
43000	INTERGOVERNMENTAL REVENUE	7,000	28,000	83,620 (	55,620)	7,000	28,000
46000	CHARGES FOR SERVICE	49,058	179,227	483,000 (	303,773)	30,329	135,694
48000	MISCELLANEOUS REVENUE	19,688	78,541	295,000 (	216,459)	19,643	77,812
49000	OTHER FINANCING SOURCES	131	841	1,500 (	659)	235	1,002
	<b>TOTAL OPERATING REVENUES</b>	<b>75,878</b>	<b>286,608</b>	<b>863,120 (</b>	<b>576,512)</b>	<b>57,207</b>	<b>242,508</b>
					<b>33%</b>		
					<b>37%</b>		
					<b>27%</b>		
					<b>56%</b>		

FOR ADMINISTRATION USE ONLY

33 % OF THE FISCAL YEAR HAS ELAPSED

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
51450	INFORMATION SYSTEMS	585	1,188	0	1,188	6,835	10,244
53200	WATER & SEWER EXPENSES	19,304	98,128	389,460	( 291,332)	26,147	105,993
53310	STREET CLEANING	26,782	106,909	445,016	( 338,107)	21,054	91,970
53620	PW SOLID WASTE REFUSE						
53625	PW SOLID WASTE RECYCLING						
	<b>TOTAL OPERATIONS EXPENSES</b>	<b>46,671</b>	<b>206,225</b>	<b>834,476</b>	<b>( 628,251)</b>	<b>54,036</b>	<b>208,208</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59904	UNCOLLECTIBLE ACCOUNTS	0	0	300	( 300)	0	0
59923	OUTSIDE SERVICES EMPLOYEED						
59427	INTEREST ON LONG-TERM DEBT	811	884	300	584	27	98
59999	GASB PENSION EXPENSE						
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>811</b>	<b>884</b>	<b>600</b>	<b>284</b>	<b>27</b>	<b>98</b>
	<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>47,482</b>	<b>207,109</b>	<b>835,076</b>	<b>( 627,967)</b>	<b>54,062</b>	<b>208,305</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>47,482</b>	<b>207,109</b>	<b>835,076</b>	<b>( 627,967)</b>	<b>54,062</b>	<b>208,305</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>28,396</b>	<b>79,500</b>	<b>28,044</b>	<b>51,456</b>	<b>3,144</b>	<b>34,203</b>
<b>EARNED SURPLUS</b>							
34100	UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	79,264	79,264			160,811	160,811
	BALANCE TRANSFERRED FROM INCOME	28,396	79,500			3,144	34,203

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**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**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
107,660	158,763				163,955	195,014

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33 % OF THE FISCAL YEAR HAS ELAPSED

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2024  
**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF WATER</b>							
49461	RESIDENTIAL SERVICE	137,728	551,381	1,729,200 (	1,177,819)	127,770	512,515
49461	COMMERCIAL SERVICE	23,368	97,481	318,000 (	220,519)	21,490	88,067
49461	INDUSTRIAL SERVICE	6,558	26,274	67,900 (	41,626)	5,405	21,330
49461	MULTIFAMILY SERVICE	7,303	30,183	99,200 (	69,017)	7,975	30,138
49461	IRRIGATION SERVICE						
49461	OTHER SERVICES	100	226	0	226	0	441
49464	MUNICIPAL SERVICE	3,028	11,985	38,100 (	26,115)	2,550	10,418
49466	SALES FOR RESALE						
49467	INTERDEPARTMENTAL SALES	2,594	8,006	25,100 (	17,094)	2,714	9,594
49462	PRIVATE FIRE PROTECTION	2,190	8,910	27,200 (	18,290)	2,230	8,963
49463	PUBLIC FIRE PROTECTION	63,867	255,230	734,900 (	479,670)	58,771	234,511
	<b>TOTAL SALES OF WATER</b>	<b>246,736</b>	<b>989,675</b>	<b>3,039,600 (</b>	<b>2,049,925)</b>	<b>228,904</b>	<b>915,975</b>
<b>OTHER OPERATING REVENUES</b>							
49470	FORFEITED DISCOUNTS	584	4,252	9,500 (	5,248)	857	4,550
49471	MISCELLANEOUS SERVICE REVENUES	200	280	1,200 (	920)	160	280
49472	RENTS FROM WATER PROPERTY						
49474	OTHER WATER REVENUE	2,000	7,098	16,500 (	9,402)	1,687	6,749
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>2,784</b>	<b>11,630</b>	<b>27,200 (</b>	<b>15,570)</b>	<b>2,704</b>	<b>11,578</b>
	<b>TOTAL OPERATING REVENUES</b>	<b>249,519</b>	<b>1,001,305</b>	<b>3,066,800 (</b>	<b>2,065,495)</b>	<b>231,608</b>	<b>927,554</b>

**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
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
55500 OTHER EARNINGS	0	0	0	0	%	3,605	3,605
59600 OPERATIONS & SUPERVISION	0	0	0	0	%	637	1,911
59601 OPERATIONS LABOR EXPENSE	0	0	1,500	(1,500)	%	0	0
59602 PURCHASED WATER	836	2,508	8,000	(5,492)	31%	0	0
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,500	(1,500)	%	0	0
59613 MAINT OF LAKE INTAKE	0	0	1,100	(1,100)	%	0	0
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>836</b>	<b>2,508</b>	<b>10,600</b>	<b>(8,092)</b>	<b>24%</b>	<b>4,242</b>	<b>5,516</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	4,560	18,379	55,400	(37,021)	33%	4,427	17,709
59623 FUEL PURCHASED FOR PUMPING	2,517	10,546	45,000	(34,454)	23%	2,989	12,923
59624 PUMPING LABOR & EXPENSES	871	4,494	22,400	(17,906)	20%	1,567	4,741
59626 MISCELLANEOUS EXPENSE	521	1,492	4,800	(3,308)	31%	542	1,863
59631 MAINT OF STRUCTURES	0	0	1,000	(1,000)	%	41	495
59633 MAINT OF PUMPING EQUIPMENT	0	0	0	0	%	0	0
<b>TOTAL PUMPING EXPENSES</b>	<b>8,468</b>	<b>34,911</b>	<b>128,600</b>	<b>(93,689)</b>	<b>27%</b>	<b>9,566</b>	<b>37,731</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	4,560	18,379	55,400	(37,021)	33%	4,427	17,709
59641 CHEMICALS	936	12,565	65,000	(52,435)	19%	8,600	20,550
59642 OPERATIONS LABOR & EXPENSE	16,635	59,270	225,250	(165,980)	26%	16,436	56,835
59643 MISCELLANEOUS EXPENSE	9,224	48,716	203,300	(154,584)	24%	10,249	61,238
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	484	1,993	3,500	(1,507)	57%	4,444	529
59652 MAINT OF WATER TREATMENT EQUIPMENT	2,693	10,216	43,100	(32,884)	24%	7,533	15,748
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>34,531</b>	<b>151,138</b>	<b>595,550</b>	<b>(444,412)</b>	<b>25%</b>	<b>42,802</b>	<b>172,609</b>

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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
<b>TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>							
59660	OPERATION SUPERVISION & ENGINEERING						
59661	OPERATION STORAGE FACILITY	881	14,264	37,850	( 23,586)	2,453	13,563
59662	OPERATION MAINS	2,681	15,410	77,400	( 61,990)	19,969	26,628
59663	METER EXPENSE	4,173	14,287	36,900	( 22,613)	18,802	25,767
59664	CUSTOMER INSTALLATION EXPENSE	3,927	14,567	37,500	( 22,933)	3,308	10,236
59665	MISCELLANEOUS EXPENSES	3,589	16,965	60,900	( 43,935)	2,880	12,542
59666	OPERATION RENTS						
59670	MAINT OF SUPERVISION & ENG						
59671	MAINT OF STRUCTURES & IMPROVEMENTS						
59672	MAINT OF RESEVOIR & STANDPIPE	6,271	24,853	73,500	( 48,647)	7,731	37,866
59673	MAINT OF MAINS	( 667)	14,656	94,500	( 79,844)	16,378	51,897
59675	MAINT OF SERVICES	8,774	28,850	77,700	( 48,850)	4,139	7,912
59676	MAINT OF METERS	1,033	2,511	11,000	( 8,489)	186	1,283
59677	MAINT OF HYDRANTS	( 250)	4,603	37,500	( 32,897)	10,877	12,018
59678	MAINT OF MISC PLANT	0	4,185	15,000	( 10,815)	265	8,292
	<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>30,412</b>	<b>155,139</b>	<b>559,750</b>	<b>( 404,611)</b>	<b>86,987</b>	<b>208,005</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901	SUPERVISION	1,553	6,261	19,050	( 12,789)	1,508	6,033
59902	METER READING	1,487	6,543	25,150	( 18,607)	2,147	6,955
59903	CUSTOMER ACCTG & COLLECTION	5,067	22,298	76,450	( 54,152)	4,518	21,090
59904	UNCOLLECTIBLE ACCOUNTS	0	0	2,500	( 2,500)	(	8,500)
59906	CUSTOMER SERVICE & INFORMATION	0	0	750	( 750)	0	0
59910	SALES EXPENSE						
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,107</b>	<b>35,102</b>	<b>123,900</b>	<b>( 88,798)</b>	<b>3,673</b>	<b>25,578</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920	ADMINISTRATIVE & GENERAL SALARIES	9,075	37,150	121,650	( 84,500)	8,609	35,632
59921	OFFICE SUPPLIES & EXPENSES	647	1,807	1,800	7	275	1,134
59923	OUTSIDE SERVICES EMPLOYED	7,588	34,525	117,080	( 82,555)	8,682	48,784
59924	PROPERTY INSURANCE	3,278	13,114	42,850	( 29,736)	3,163	12,653
59925	INJURIES & DAMAGES	1,394	5,578	19,000	( 13,422)	1,522	6,087
59926	EMPLOYEE PENSIONS & BENEFITS	16,663	67,038	223,900	( 156,862)	14,372	68,231

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	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	4,363	16,723	21,150 (	4,427)	79%	3,468	17,472
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>43,009</b>	<b>175,935</b>	<b>550,430 (</b>	<b>374,495)</b>	<b>32%</b>	<b>40,091</b>	<b>189,993</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>125,363</b>	<b>554,734</b>	<b>1,968,830 (</b>	<b>1,414,096)</b>	<b>28%</b>	<b>187,361</b>	<b>639,433</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	49,571	172,718	560,000 (	387,283)	31%	45,472	181,889
49425 AMORTIZATION							
49408 TAXES	29,652	118,870	401,225 (	282,355)	30%	30,144	120,468
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>79,223</b>	<b>291,588</b>	<b>961,225 (</b>	<b>669,637)</b>	<b>30%</b>	<b>75,616</b>	<b>302,357</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>204,585</b>	<b>846,322</b>	<b>2,930,055 (</b>	<b>2,083,733)</b>	<b>29%</b>	<b>262,977</b>	<b>941,790</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>44,934</b>	<b>154,983</b>	<b>136,745</b>	<b>18,238</b>	<b>113%</b>	<b>( 31,368)</b>	<b>( 14,236)</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	308	558	7,000 (	6,442)	8%	50	325
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0 (	36)	( 7,000)	6,964	(1%)	( 8)	( 108)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	0	100,000 (	100,000)	%	80,746	80,746
43000 GRANT REVENUE							
49421 MISCELLANEOUS NON-OPERATING INCOME	0	0	200,000 (	200,000)	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>308</b>	<b>522</b>	<b>300,000 (</b>	<b>299,478)</b>	<b>%</b>	<b>80,788</b>	<b>80,963</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGs</b>	<b>45,242</b>	<b>155,505</b>	<b>436,745 (</b>	<b>281,240)</b>	<b>36%</b>	<b>49,420</b>	<b>66,727</b>



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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
<b>INTEREST &amp; OTHER CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	9,598	39,018	135,000	( 95,982)	29%	11,718	41,610
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
<b>TOTAL INTEREST CHARGES</b>	<b>9,598</b>	<b>39,018</b>	<b>135,000</b>	<b>( 95,982)</b>	<b>29%</b>	<b>11,718</b>	<b>41,610</b>
<b>NET INCOME (LOSS)</b>	<b>35,644</b>	<b>116,487</b>	<b>301,745</b>	<b>( 185,258)</b>	<b>39%</b>	<b>37,702</b>	<b>25,118</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	8,875,451	8,875,451				8,163,707	8,163,707
BALANCE TRANSFERRED FROM INCOME	35,644	116,487				37,702	25,118
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS</b>	<b>8,911,095</b>	<b>8,991,938</b>				<b>8,201,409</b>	<b>8,188,825</b>

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**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF ELECTRICITY</b>							
49440 URBAN RESIDENTIAL SALES	300,476	1,285,517	4,403,900	( 3,118,383)	29%	311,363	1,386,749
49441 RURAL SALES	1,811	7,848	25,600	( 17,752)	31%	1,836	8,552
49442 COMMERCIAL SALES-CS1	74,619	314,603	1,078,300	( 763,697)	29%	77,754	339,903
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	79,073	334,820	1,160,000	( 825,180)	29%	90,703	367,869
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	156,914	613,284	2,108,600	( 1,495,316)	29%	150,802	626,098
49443 INDUSTRIAL SALES-CP3	35,063	141,691	557,700	( 416,009)	25%	40,441	177,403
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	0	1,417	32,400	( 30,983)	4%	1,646	8,028
49444 PUBLIC STREET LIGHTING	13,601	53,832	162,100	( 108,268)	33%	12,542	51,073
49448 INTERDEPARTMENTAL SALES	2,186	8,952	26,400	( 17,448)	34%	1,956	9,346
<b>TOTAL SALES OF ELECTRICITY</b>	<b>663,743</b>	<b>2,761,963</b>	<b>9,555,000</b>	<b>( 6,793,037)</b>	<b>29%</b>	<b>689,043</b>	<b>2,995,020</b>
<b>OTHER OPERATING REVENUES</b>							
49450 FORFEITED DISCOUNTS							
49451 MISCELLANEOUS SERVICE REVENUES	1,678	10,486	18,500	( 8,014)	57%	2,934	13,874
49454 RENT FROM ELECTRIC PROPERTY	0	0	5,000	( 5,000)	%	120	120
49455 INTERDEPARTMENTAL RENTS	5,075	5,075	116,000	( 110,925)	4%	0	2,954
49456 OTHER ELECTRIC REVENUE	53	823	18,500	( 17,677)	4%	38	1,669
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>6,806</b>	<b>16,384</b>	<b>158,000</b>	<b>( 141,616)</b>	<b>10%</b>	<b>3,092</b>	<b>18,618</b>
<b>TOTAL OPERATING REVENUES</b>	<b>670,549</b>	<b>2,778,348</b>	<b>9,713,000</b>	<b>( 6,934,652)</b>	<b>29%</b>	<b>692,135</b>	<b>3,013,638</b>

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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
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	432,064	1,861,425	7,021,300	( 5,159,875)	27%	437,885	2,063,249
<b>TOTAL POWER PRODUCTION EXPENSES</b>	432,064	1,861,425	7,021,300	( 5,159,875)	27%	437,885	2,063,249

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>DISTRIBUTION EXPENSES</b>							
59580	OPERATION, SUPERVISION & ENGINEERING	2,750	9,217	32,100 (	22,883)	1,072	3,239
59582	STATION EXPENSES	1,117	1,117	7,050 (	5,933)	229	229
59583	OVERHEAD LINE EXPENSES	8,978	14,457	45,200 (	30,743)	4,363	6,790
59584	UNDERGROUND LINE EXPENSE	0	0	1,400 (	1,400)	170	170
59585	STREET LIGHTING EXPENSES	4,307	11,011	44,200 (	33,189)	2,937	9,039
59586	METER EXPENSES	1,687	6,745	11,600 (	4,855)	3,534	5,264
59587	CUSTOMER INSTALLATION EXPENSES	17,946	86,734	272,875 (	186,141)	20,114	78,148
59588	OPERATION MISC DISTRIBUTION	0	0				
59589	DISTRIBUTION LINE RIGHTS	0	0				
59590	MAINTENANCE SUPERVISION & ENGINEERING	0	2,385	36,900 (	34,516)	4,142	5,748
59592	MAINTENANCE OF STATION EQUIP	4,589	98,860	247,900 (	149,040)	7,713	112,346
59593	MAINTENANCE OF OVERHEAD LINES	804	4,051	10,000 (	5,949)	1,845	2,408
59594	MAINTENANCE OF UNDERGROUND LINES	9,695	9,695	6,400 (	3,295)	27	27
59595	MAINTENANCE OF LINE TRANSFORMERS	2,235	8,607	12,600 (	3,993)	111	263
59596	MAINTENANCE OF STREET LIGHTING	3,602	4,209	14,000 (	9,791)	74	3,878
59597	MAINT OF ELECTRIC METERS						
59598	MAINT OF MISC DISTRIBUTION PLANT						
59828	TRANSPORTATION EXPENSES						
<b>TOTAL DISTRIBUTION EXPENSES</b>							
		57,711	257,088	742,225 (	485,137)	46,332	227,549
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901	SUPERVISION	1,904	7,674	23,300 (	15,626)	1,849	7,395
59902	METER READING EXPENSES	2,776	11,429	37,200 (	25,771)	3,406	10,887
59903	CUSTOMER ACCTG & COLLECTION EXPENSES	9,098	32,128	102,300 (	70,172)	6,494	28,296
59904	UNCOLLECTIBLE ACCOUNTS	1,369	1,009	10,000 (	8,991)	( 133)	( 1,131)
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>							
		15,147	52,240	172,800 (	120,560)	11,616	45,447
<b>SALES EXPENSE</b>							
59913	ADVERTISING EXPENSE	0	250	500 (	250)	0	260
<b>TOTAL SALES EXPENSES</b>							
		0	250	500 (	250)	0	260

FOR ADMINISTRATION USE ONLY

33 % OF THE FISCAL YEAR HAS ELAPSED

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2024  
**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	22,734	96,457	286,850	( 190,393)	34%	21,301	88,874
59921 OFFICE SUPPLIES & EXPENSES	1,142	7,065	16,650	( 9,585)	42%	1,829	5,936
59923 OUTSIDE SERVICES EMPLOYED	6,365	36,741	103,140	( 66,399)	36%	7,029	36,036
59924 PROPERTY INSURANCE	2,855	11,377	31,900	( 20,523)	36%	2,639	10,555
59925 INJURIES & DAMAGES	1,061	4,242	15,000	( 10,758)	28%	1,334	5,338
59926 EMPLOYEE PENSIONS & BENEFITS	16,954	88,289	257,080	( 168,791)	34%	13,839	80,242
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	7,327	55,921	87,400	( 31,479)	64%	4,107	47,810
59932 MAINT OFFICE & COMMUNICATIONS	1,109	4,075	17,300	( 13,225)	24%	950	5,055
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>59,547</b>	<b>304,169</b>	<b>817,320</b>	<b>( 513,151)</b>	<b>37%</b>	<b>53,030</b>	<b>279,845</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>564,469</b>	<b>2,475,173</b>	<b>8,754,145</b>	<b>( 6,278,972)</b>	<b>28%</b>	<b>548,863</b>	<b>2,616,350</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION & AMORTIZATION EXPENSE	41,304	165,215	450,000	( 284,785)	37%	38,117	152,466
59408 TAXES	24,781	100,856	357,425	( 256,569)	28%	26,223	104,387
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>66,085</b>	<b>266,071</b>	<b>807,425</b>	<b>( 541,354)</b>	<b>33%</b>	<b>64,340</b>	<b>256,854</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>630,553</b>	<b>2,741,244</b>	<b>9,561,570</b>	<b>( 6,820,326)</b>	<b>29%</b>	<b>613,203</b>	<b>2,873,204</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>39,996</b>	<b>37,103</b>	<b>151,430</b>	<b>( 114,327)</b>	<b>25%</b>	<b>78,932</b>	<b>140,434</b>

FOR ADMINISTRATION USE ONLY

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**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**ELECTRIC DISTRIBUTION DETAIL - FUND 660**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OTHER INCOME</b>							
49415 REVENUE FROM MDSE & JOBBING	2,111	20,319	15,000	5,319	135%	30	12,130
49416 MERCHANDISING & JOBBING COST	0	( 1,362)	( 15,000)	13,638	(9%)	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	0	1,033	2,000	( 967)	52%	80	( 9,977)
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	( 1,084)	( 4,141)	( 18,000)	13,859	(23%)	( 38)	( 8,508)
<b>TOTAL OTHER INCOME</b>	<b>1,027</b>	<b>15,850</b>	<b>16,000</b>	<b>31,850</b>	<b>99%</b>	<b>73</b>	<b>( 6,354)</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRG</b>	<b>41,022</b>	<b>52,953</b>	<b>135,430</b>	<b>82,477</b>	<b>39%</b>	<b>79,004</b>	<b>134,080</b>
<b>OTHER INCOME DEDUCTIONS</b>							
49426 OTHER INCOME DEDUCTIONS	( 221)	2,189	2,500	( 311)	88%	1,405	3,771
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>( 221)</b>	<b>2,189</b>	<b>2,500</b>	<b>( 311)</b>	<b>88%</b>	<b>1,405</b>	<b>3,771</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	660	2,963	9,000	( 6,037)	33%	738	2,856
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>660</b>	<b>2,963</b>	<b>9,000</b>	<b>( 6,037)</b>	<b>33%</b>	<b>738</b>	<b>2,856</b>
<b>NET INCOME (LOSS)</b>	<b>40,584</b>	<b>47,801</b>	<b>123,930</b>	<b>76,129</b>	<b>39%</b>	<b>76,861</b>	<b>127,454</b>
<b>EARNED SURPLUS</b>							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	10,353,162	10,353,162				9,966,982	9,966,982
BALANCE TRANSFERRED FROM INCOME	40,584	47,801				76,861	127,454
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS</b>	<b>10,393,746</b>	<b>10,400,963</b>				<b>10,043,843</b>	<b>10,094,435</b>

FOR ADMINISTRATION USE ONLY

33 % OF THE FISCAL YEAR HAS ELAPSED

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>OPERATING REVENUES</b>							
49000	OPERATING REVENUE	0	0	0	0	0	0
49540	RENT FROM CLEC PROPERTY	1,324	5,295	15,885 (	10,590)	1,324	5,295
	<b>TOTAL OPERATING REVENUES</b>	1,324	5,295	15,885 (	10,590)	1,324	5,295

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>DISTRIBUTION EXPENSES</b>							
59580	0	0	0	0	%	0	0
59583	0	0	0	0	%	0	0
59584	0	0	0	0	%	0	0
59587	0	0	0	0	%	0	0
59588	0	0	0	0	%	0	0
59589	0	0	0	0	%	0	0
59590	0	0	0	0	%	0	0
59593	0	0	1,500 (	1,500)	%	0	0
59594	0	0	750 (	750)	%	0	0
59598	0	0	0	0	%	0	0
59820	0	0	0	0	%	0	0
<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>0</b>	<b>0</b>	<b>2,250 (</b>	<b>2,250)</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901	0	0	0	0	%	0	0
59903	0	0	0	0	%	0	0
59904	0	0	0	0	%	0	0
59905	0	0	0	0	%	0	0
59913	0	0	0	0	%	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>



**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
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	0	0%	0	0	
59928	REGULATORY COMMISSION EXPENSE	0	600	(600)	0%	0	0	
59929	DUPLICATE CHARGES	0	0	0	0%	0	0	
59930	MISCELLANEOUS GENERAL EXPENSES	0	0	0	0%	0	0	
59931	OPERATION RENTS	0	498	(498)	8%	0	0	
59932	MAINT OFFICE & COMMUNICATION	0	0	0	0%	0	0	
	<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>0</b>	<b>498</b>	<b>6,495</b>	<b>( 5,997)</b>	<b>8%</b>	<b>0</b>	<b>0</b>
	<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>0</b>	<b>498</b>	<b>8,745</b>	<b>( 8,247)</b>	<b>6%</b>	<b>0</b>	<b>0</b>
<b>OTHER OPERATING EXPENSES</b>								
49030	DEPRECIATION EXPENSE	1,520	6,080	13,875	( 7,795)	44%	967	3,870
49060	AMORTIZATION	0	0	0	0	%	0	0
49080	TAXES	0	0	0	0	%	0	0
	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>1,520</b>	<b>6,080</b>	<b>13,875</b>	<b>( 7,795)</b>	<b>44%</b>	<b>967</b>	<b>3,870</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,520</b>	<b>6,578</b>	<b>22,620</b>	<b>( 16,042)</b>	<b>29%</b>	<b>967</b>	<b>3,870</b>
	<b>NET OPERATING INCOME (LOSS)</b>	<b>( 196)</b>	<b>( 1,283)</b>	<b>( 6,735)</b>	<b>5,452</b>	<b>(19%)</b>	<b>356</b>	<b>1,425</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**TELECOMM DISTRIBUTION DETAIL - FUND 670**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
<b>OTHER INCOME</b>							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>							
	( 196)	( 1,283)	( 6,735)	5,452	(19%)	356	1,425
<b>INTEREST CHARGES</b>							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	0	0	%	0	0
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>							
	( 196)	( 1,283)	( 6,735)	5,452	(19%)	356	1,425
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 220,671)	( 220,671)				( 220,872)	( 220,872)
BALANCE TRANSFERRED FROM INCOME	( 196)	( 1,283)				356	1,425
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS</b>	<b>( 220,867)</b>	<b>( 221,954)</b>				<b>( 220,516)</b>	<b>( 219,447)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>USER FEES</b>							
46010 RESIDENTIAL SERVICE	29,696	118,517	354,000	( 235,483)	33%	29,672	118,604
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	141	400	( 260)	35%	36	143
46040 NON RESIDENTIAL	21,850	87,571	262,000	( 174,429)	33%	21,841	87,515
46050 INTERDEPARTMENTAL	3,235	12,940	39,400	( 26,460)	33%	3,233	12,921
<b>TOTAL USER FEES</b>	<b>54,817</b>	<b>219,169</b>	<b>655,800</b>	<b>( 436,631)</b>	<b>33%</b>	<b>54,782</b>	<b>219,182</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	96	708	1,500	( 792)	47%	146	767
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	( 2,274)	161,000	( 163,274)	(1%)	38,602	193,202
48100 INTEREST INCOME	337	337	4,265	( 3,928)	8%	1,145	1,145
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>434</b>	<b>( 1,229)</b>	<b>166,765</b>	<b>( 167,994)</b>	<b>(1%)</b>	<b>39,893</b>	<b>195,114</b>
<b>TOTAL OPERATING REVENUES</b>	<b>55,251</b>	<b>217,940</b>	<b>822,565</b>	<b>( 604,625)</b>	<b>26%</b>	<b>94,675</b>	<b>414,296</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2024  
**STORMWATER UTILITY - FUND 680**

	CURR MONTH	YTD ACTUAL	BUDGET	OVN (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
59710 STREET DEBRIS MANAGEMENT	( 236)	8,879	112,684	( 103,805)	8%	59	832
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	1,479	11,483	132,138	( 120,655)	9%	3,320	12,130
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	0	60	42,717	( 42,657)	%	28	28
59750 MAINTENANCE OF STORMWATER PONDS	0	0	35,495	( 35,495)	%	6	87
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	4,360	21,271	201,840	( 180,569)	11%	1,243	6,070
59790 ADMINISTRATIVE CHARGES	1,742	8,349	23,689	( 15,340)	35%	1,616	7,729
59795 EMPLOYEE PENSIONS & BENEFITS	1,420	7,646	67,957	( 60,311)	11%	849	2,369
<b>TOTAL OPERATING EXPENSES</b>	<b>8,765</b>	<b>57,688</b>	<b>616,520</b>	<b>( 558,832)</b>	<b>9%</b>	<b>7,122</b>	<b>29,246</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	9,713	38,850	110,000	( 71,150)	35%	9,505	38,020
59408 TAXES	367	2,424	19,622	( 17,198)	12%	257	1,032
59427 INTEREST ON LONG-TERM DEBT	6,272	22,138	62,000	( 39,862)	36%	5,383	19,868
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>25,116</b>	<b>121,100</b>	<b>808,142</b>	<b>( 687,042)</b>	<b>15%</b>	<b>22,267</b>	<b>88,166</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>25,116</b>	<b>121,100</b>	<b>808,142</b>	<b>( 687,042)</b>	<b>15%</b>	<b>22,267</b>	<b>88,166</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>30,135</b>	<b>96,840</b>	<b>14,423</b>	<b>82,417</b>	<b>671%</b>	<b>72,408</b>	<b>326,130</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,300,706	4,300,706				3,672,115	3,672,115
BALANCE TRANSFERRED FROM INCOME	30,135	96,840				72,408	326,130
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS</b>	<b>4,330,841</b>	<b>4,397,546</b>				<b>3,744,522</b>	<b>3,998,245</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2024  
**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>UTILITY OPERATING INCOME</b>							
<b>OPERATING REVENUES</b>							
<b>SALES OF SEWER</b>							
49221 RESIDENTIAL SERVICE	186,158	739,813	2,164,188	( 1,424,375)	34%	176,946	710,436
49222 COMMERCIAL SERVICE	45,086	184,515	546,000	( 361,485)	34%	44,938	178,036
49224 GOVERNMENT SERVICE	6,967	26,763	88,400	( 61,637)	30%	11,824	29,907
49626 INTERDEPARTMENTAL SERVICE	7,482	33,666	101,088	( 67,422)	33%	9,486	36,076
49263 INDUSTRIAL SERVICE	8,906	37,098	104,000	( 66,902)	36%	7,638	33,570
<b>TOTAL SALES OF SEWER</b>	<b>254,599</b>	<b>1,021,855</b>	<b>3,003,676</b>	<b>( 1,981,822)</b>	<b>34%</b>	<b>250,832</b>	<b>988,025</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	215	281	96,000	( 95,719)	%	4,170	18,515
49450 CUSTOMER FORFEITED DISCOUNTS	722	4,648	7,800	( 3,152)	60%	1,198	5,538
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>937</b>	<b>4,929</b>	<b>103,800</b>	<b>( 98,871)</b>	<b>5%</b>	<b>5,368</b>	<b>24,053</b>
<b>TOTAL OPERATING REVENUES</b>	<b>255,536</b>	<b>1,026,783</b>	<b>3,107,476</b>	<b>( 2,080,693)</b>	<b>33%</b>	<b>256,201</b>	<b>1,012,078</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2024**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>OPERATIONS EXPENSES</b>							
59820	OPERATION PLANT & LIFT STATION	39,239	161,433	533,583 (	372,150)	42,677	164,776
59823	CHLORINE	0	0	3,000 (	3,000)	1,228	3,701
59824	PHOSPHORUS REMOVAL CHEMICALS	11,646	23,342	80,000 (	56,659)	11,656	30,699
59825	SLUDGE CONDITIONING CHEMICALS	0	0	35,000 (	35,000)	0	11,682
59827	OTHER OPERATING SUPPLIES	3,111	8,237	35,000 (	26,763)	0	17,490
59828	TRANSPORTATION EXPENSES	2,128	6,078	31,000 (	24,922)	2,176	14,162
	<b>TOTAL OPERATIONS EXPENSES</b>	<b>56,124</b>	<b>199,089</b>	<b>717,583 (</b>	<b>518,494)</b>	<b>57,739</b>	<b>242,510</b>
<b>MAINTENANCE EXPENSE</b>							
59831	MAINT OF SEWER COLLECTION SYSTEMS	6,787	58,923	199,345 (	140,422)	1,579	19,601
59832	MAINT OF COLLECTION SYSTEMS PUMP EQUIP	0	6,132	20,000 (	13,868)	0	0
59833	MAINT OF TREATMENT DIST PLANT EQUIP	7,304	28,791	126,325 (	97,534)	10,291	29,486
59834	MAINT OF GENERAL PLANT STRUCTURES & EQUIP	541	8,487	32,000 (	23,513)	591	1,403
	<b>TOTAL MAINTENANCE EXPENSE</b>	<b>14,632</b>	<b>102,333</b>	<b>377,670 (</b>	<b>275,337)</b>	<b>12,461</b>	<b>50,490</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840	BILLING, COLLECTING & ACCOUNTING	6,624	29,288	87,137 (	57,849)	4,359	24,412
59842	METER READING	1,459	6,407	26,367 (	19,960)	2,124	7,136
59843	UNCOLLECTIBLE ACCOUNTS	0	0	5,000 (	5,000)	0	0
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>8,083</b>	<b>35,695</b>	<b>118,504 (</b>	<b>82,809)</b>	<b>6,482</b>	<b>31,548</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2024  
**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN)	BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>								
59850 ADMINISTRATIVE & GENERAL SALARIES	15,229	62,837	197,861	(	135,024)	32%	14,038	56,799
59851 OFFICE SUPPLIES & EXPENSE	42	281	1,420	(	1,139)	20%	30	358
59852 OUTSIDE SERVICES EMPLOYED	4,398	30,760	72,030	(	41,270)	43%	3,579	27,034
59853 INSURANCE EXPENSE	4,616	18,463	47,950	(	29,487)	39%	4,764	19,055
59854 EMPLOYEE PENSION & BENEFITS	12,292	49,430	150,287	(	100,857)	33%	10,674	42,449
59855 REGULATORY COMMISSION EXPENSE	0	2,168	15,000	(	12,832)	14%	0	182
59856 MISC GENERAL EXPENSES	175	666	4,100	(	3,434)	16%	62	146
59857 RENTS	7,486	37,566	90,000	(	52,434)	42%	25,542	53,035
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>44,238</b>	<b>202,171</b>	<b>578,648</b>	<b>(</b>	<b>376,477)</b>	<b>35%</b>	<b>58,688</b>	<b>199,058</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>123,077</b>	<b>539,288</b>	<b>1,792,405</b>	<b>(</b>	<b>1,253,117)</b>	<b>30%</b>	<b>135,371</b>	<b>523,605</b>
<b>OTHER OPERATING EXPENSES</b>								
59403 DEPRECIATION EXPENSE	64,909	259,698	763,500	(	503,862)	34%	64,047	256,186
59408 TAX EXPENSE	28,403	113,800	346,193	(	232,393)	33%	28,288	113,170
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>93,312</b>	<b>373,437</b>	<b>1,109,693</b>	<b>(</b>	<b>736,256)</b>	<b>34%</b>	<b>92,334</b>	<b>369,356</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>216,389</b>	<b>912,726</b>	<b>2,902,098</b>	<b>(</b>	<b>1,989,372)</b>	<b>31%</b>	<b>227,705</b>	<b>892,961</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>39,147</b>	<b>114,058</b>	<b>205,378</b>	<b>(</b>	<b>91,320)</b>	<b>56%</b>	<b>28,496</b>	<b>119,117</b>

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33 % OF THE FISCAL YEAR HAS ELAPSED

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**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2024  
**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN)	BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT			
<b>OTHER INCOME</b>											
48600 CONTRIBUTION IN AID	0	0	0	0	0	%	0	116,780			
43000 GRANT REVENUE	0	48,465	188,100	(	139,635)	26%	0	0			
49210 TRANSFERS IN	0	0	70,000	(	70,000)	%	63,728	63,728			
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>48,465</b>	<b>258,100</b>	<b>(</b>	<b>209,635)</b>	<b>19%</b>	<b>63,728</b>	<b>180,508</b>			
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>39,147</b>	<b>162,522</b>	<b>463,478</b>	<b>(</b>	<b>300,956)</b>	<b>35%</b>	<b>92,224</b>	<b>299,625</b>			
<b>INTEREST CHARGES</b>											
49427 INTEREST ON LONG-TERM DEBT	(	17,139)	(	69,035)	(	200,000)	130,965	(	16,641)	(	67,489)
59999 GASB PENSION & OPEB EXPENSE											
49430 INTEREST ON DEBT TO MUNICIPALITY											
<b>TOTAL INTEREST CHARGES</b>	<b>(</b>	<b>17,139)</b>	<b>(</b>	<b>69,035)</b>	<b>(</b>	<b>200,000)</b>	<b>130,965</b>	<b>(</b>	<b>16,641)</b>	<b>(</b>	<b>67,489)</b>
<b>NET INCOME (LOSS)</b>	<b>22,007</b>	<b>93,487</b>	<b>263,478</b>	<b>(</b>	<b>169,991)</b>	<b>35%</b>	<b>75,583</b>	<b>232,135</b>			
<b>EARNED SURPLUS</b>											
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,226,358	6,226,358					5,814,127	5,814,127			
BALANCE TRANSFERRED FROM INCOME	22,007	93,487					75,583	232,135			
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS</b>	<b>6,248,365</b>	<b>6,319,845</b>					<b>5,889,710</b>	<b>6,046,262</b>			

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