



**TWO  
RIVERS**  
WISCONSIN

April 2022

# 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, 2022**

**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	7,000	28,000	83,620	( 55,620)	33%	6,800	27,200
46000	46,149	159,736	490,000	( 330,264)	33%	35,993	146,835
48000	19,525	78,009	235,000	( 156,991)	33%	19,478	61,449
49000	202	712	800	( 88)	89%	70	300
	<b>72,877</b>	<b>266,457</b>	<b>809,420</b>	<b>( 542,963)</b>	<b>33%</b>	<b>62,340</b>	<b>235,784</b>
<b>TOTAL OPERATING REVENUES</b>							

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**INCOME STATEMENT**  
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**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							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	8,637	24,598	104,418 (	79,820)	24%	12,152	19,463
53620 PW SOLID WASTE REFUSE	24,448	94,693	325,208 (	230,515)	29%	24,357	97,720
53625 PW SOLID WASTE RECYCLING	20,580	85,198	386,085 (	300,887)	22%	20,196	87,065
<b>TOTAL OPERATIONS EXPENSES</b>	<b>53,664</b>	<b>204,489</b>	<b>815,711 (</b>	<b>611,222)</b>	<b>25%</b>	<b>56,705</b>	<b>204,248</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59904 UNCOLLECTIBLE ACCOUNTS	0 (	58)	300 (	358)	(19%)	0	91
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	33	117	450 (	333)	26%	40	135
59999 GASB PENSION EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>33</b>	<b>59</b>	<b>750 (</b>	<b>691)</b>	<b>8%</b>	<b>40</b>	<b>226</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>53,697</b>	<b>204,548</b>	<b>816,461 (</b>	<b>611,913)</b>	<b>25%</b>	<b>56,745</b>	<b>204,474</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>53,697</b>	<b>204,548</b>	<b>816,461 (</b>	<b>611,913)</b>	<b>25%</b>	<b>56,745</b>	<b>204,474</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>19,180</b>	<b>61,909 (</b>	<b>7,041)</b>	<b>68,950</b>	<b>879%</b>	<b>5,595</b>	<b>31,310</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	122,164	122,164				111,048	111,048
BALANCE TRANSFERRED FROM INCOME	19,180	61,909				5,595	31,310

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**

**SOLID WASTE DISTRIBUTION DETAIL - FUND 640**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	141,343	184,073				116,643	142,358

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2022  
**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	128,487	510,533	1,624,500	( 1,113,967)	31%	128,924	457,059
49461 COMMERCIAL SERVICE	22,553	89,849	290,200	( 200,351)	31%	23,001	76,112
49461 INDUSTRIAL SERVICE	6,338	24,591	53,200	( 28,609)	46%	4,569	15,329
49461 MULTIFAMILY SERVICE	8,412	31,891	86,700	( 54,809)	37%	7,244	27,588
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES							
49464 MUNICIPAL SERVICE	2,391	9,551	38,200	( 28,649)	25%	2,526	9,827
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	2,138	8,421	22,000	( 13,579)	38%	2,065	7,283
49462 PRIVATE FIRE PROTECTION	2,243	8,966	23,700	( 14,734)	38%	2,040	7,081
49463 PUBLIC FIRE PROTECTION	56,927	227,806	698,200	( 470,394)	33%	57,601	201,412
<b>TOTAL SALES OF WATER</b>	<b>229,490</b>	<b>911,608</b>	<b>2,836,700</b>	<b>( 1,925,092)</b>	<b>32%</b>	<b>227,971</b>	<b>801,691</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	855	3,496	9,500	( 6,004)	37%	445	1,774
49471 MISCELLANEOUS SERVICE REVENUES	120	320	1,200	( 880)	27%	240	480
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,636	6,544	16,500	( 9,956)	40%	1,560	6,100
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>2,611</b>	<b>10,360</b>	<b>27,200</b>	<b>( 16,840)</b>	<b>38%</b>	<b>2,245</b>	<b>8,354</b>
<b>TOTAL OPERATING REVENUES</b>	<b>232,101</b>	<b>921,967</b>	<b>2,863,900</b>	<b>( 1,941,933)</b>	<b>32%</b>	<b>230,216</b>	<b>810,045</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>OPERATING EXPENSES</b>							
<b>OPERATION &amp; MAINTENANCE EXPENSES</b>							
<b>SOURCE OF SUPPLY EXPENSES</b>							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	637	1,911	8,000 (	6,089)	24%	637	1,911
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,000 (	1,000)	%	0	0
59613 MAINT OF LAKE INTAKE	473	2,342	41,000 (	38,658)	6%	0	0
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>1,110</b>	<b>4,253</b>	<b>50,000 (</b>	<b>45,748)</b>	<b>9%</b>	<b>637</b>	<b>1,911</b>
<b>PUMPING EXPENSES</b>							
59620 OPERATION, SUPERVISION & ENGINEERING	8,337	24,691	60,000 (	35,309)	41%	4,201	16,794
59623 FUEL PURCHASED FOR PUMPING	3,101	13,229	38,000 (	24,771)	35%	2,793	11,042
59624 PUMPING LABOR & EXPENSES	2,325	7,214	20,800 (	13,586)	35%	1,135	5,036
59626 MISCELLANEOUS EXPENSE	550	1,951	5,250 (	3,299)	37%	339	1,129
59631 MAINT OF STRUCTURES	0	0	1,500 (	1,500)	%	0	0
59633 MAINT OF PUMPING EQUIPMENT							
<b>TOTAL PUMPING EXPENSES</b>	<b>14,312</b>	<b>47,086</b>	<b>125,550 (</b>	<b>78,464)</b>	<b>38%</b>	<b>8,468</b>	<b>34,002</b>
<b>WATER TREATMENT EXPENSE</b>							
59640 OPERATION, SUPERVISION & ENGINEERING	8,337	24,691	60,000 (	35,309)	41%	4,201	16,794
59641 CHEMICALS	807	10,079	63,000 (	52,921)	16%	11,306	18,755
59642 OPERATIONS LABOR & EXPENSE	23,582	83,888	204,050 (	120,162)	41%	18,859	65,667
59643 MISCELLANEOUS EXPENSE	12,785	60,730	187,550 (	126,820)	32%	23,580	64,428
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	0	0	4,400 (	4,400)	%	0	0
59652 MAINT OF WATER TREATMENT EQUIPMENT	2,546	13,754	33,300 (	19,546)	41%	1,408	10,289
<b>TOTAL WATER TREATMENT EXPENSE</b>	<b>48,056</b>	<b>193,144</b>	<b>552,300 (</b>	<b>359,156)</b>	<b>35%</b>	<b>59,354</b>	<b>175,934</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	2,218	11,191	31,650 (	20,459)	35%	2,174	9,598
59662 OPERATION MAINS	2,287	7,909	61,300 (	53,391)	13%	1,820	6,078
59663 METER EXPENSE	12,431	21,358	70,400 (	49,042)	30%	10,320	47,500
59664 CUSTOMER INSTALLATION EXPENSE	3,366	10,460	37,400 (	26,940)	28%	3,138	9,414
59665 MISCELLANEOUS EXPENSES	5,354	19,526	57,800 (	38,274)	34%	3,830	18,408
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS	5,841	21,769	68,300 (	46,531)	32%	5,354	21,282
59672 MAINT OF RESEVOIR & STANDPIPE	3,276	38,647	57,900 (	19,253)	67%	7,820	14,346
59673 MAINT OF MAINS	2,930	7,977	90,000 (	82,023)	9%	1,647	9,934
59675 MAINT OF SERVICES	150	1,231	9,650 (	8,419)	13%	626	1,757
59676 MAINT OF METERS	2,036	3,011	43,500 (	40,489)	7%	355	2,228
59677 MAINT OF HYDRANTS	105	437	15,000 (	14,563)	3%	2,728	9,284
59678 MAINT OF MISC PLANT							
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION EXPENSE</b>	<b>39,993</b>	<b>143,516</b>	<b>542,900 (</b>	<b>399,385)</b>	<b>26%</b>	<b>39,812</b>	<b>149,828</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59901 SUPERVISION	1,464	5,856	18,550 (	12,694)	32%	1,394	5,574
59902 METER READING	1,717	6,306	23,250 (	16,944)	27%	1,569	6,383
59903 CUSTOMER ACCTG & COLLECTION	6,081	20,840	74,300 (	53,460)	28%	5,264	18,789
59904 UNCOLLECTIBLE ACCOUNTS	0 (	360)	2,500 (	2,860)	(14%)	0	5,288
59906 CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	7	170
59910 SALES EXPENSE							
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>9,262</b>	<b>32,641</b>	<b>119,350 (</b>	<b>86,709)</b>	<b>27%</b>	<b>8,235</b>	<b>36,205</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
59920 ADMINISTRATIVE & GENERAL SALARIES	8,358	34,164	109,000 (	74,836)	31%	7,642	33,097
59921 OFFICE SUPPLIES & EXPENSES	1,229	2,002	1,050	952)	191%	194	1,654
59923 OUTSIDE SERVICES EMPLOYED	8,285	48,097	97,500 (	49,403)	49%	8,696	28,373
59924 PROPERTY INSURANCE	3,241	13,353	40,275 (	26,922)	33%	3,179	13,031
59925 INJURIES & DAMAGES	1,303	4,566	18,000 (	13,434)	25%	1,410	5,640
59926 EMPLOYEE PENSIONS & BENEFITS	17,786	62,920	191,500 (	128,580)	33%	13,467	55,515

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**WATER DISTRIBUTION DETAIL - FUND 650**

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	( 3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,587	5,537	20,000	( 14,463)	28%	2,475	10,058
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>41,789</b>	<b>170,639</b>	<b>480,325</b>	<b>( 309,686)</b>	<b>36%</b>	<b>37,062</b>	<b>147,369</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>154,523</b>	<b>591,278</b>	<b>1,870,425</b>	<b>( 1,279,147)</b>	<b>32%</b>	<b>153,568</b>	<b>545,248</b>
<b>OTHER OPERATING EXPENSES</b>							
49403 DEPRECIATION EXPENSE	44,359	177,436	520,000	( 342,564)	34%	44,003	176,139
49425 AMORTIZATION							
49408 TAXES	25,915	100,307	307,478	( 207,171)	33%	15,798	63,969
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>70,274</b>	<b>277,742</b>	<b>827,478</b>	<b>( 549,736)</b>	<b>34%</b>	<b>59,800</b>	<b>240,108</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>224,797</b>	<b>869,020</b>	<b>2,697,903</b>	<b>( 1,828,883)</b>	<b>32%</b>	<b>213,368</b>	<b>785,356</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>7,304</b>	<b>52,947</b>	<b>165,997</b>	<b>( 113,050)</b>	<b>32%</b>	<b>16,848</b>	<b>24,689</b>
<b>OTHER INCOME</b>							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	361	706	7,000	( 6,294)	10%	0	50
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	( 4,157)	( 4,157)	( 7,000)	2,843	(59%)	0	0
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	34,695	34,695	100,000	( 65,305)	35%	39,713	39,713
49421 MISCELLANEOUS NON-OPERATING INCOME	0	21,977	200,000	( 178,023)	11%	12,787	13,152
<b>TOTAL OTHER INCOME</b>	<b>30,899</b>	<b>53,221</b>	<b>300,000</b>	<b>( 246,779)</b>	<b>18%</b>	<b>52,500</b>	<b>52,915</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>38,203</b>	<b>106,168</b>	<b>465,997</b>	<b>( 359,829)</b>	<b>23%</b>	<b>69,348</b>	<b>77,604</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**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	10,579	43,082	155,850	( 112,768)	28%	11,198	45,666
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
<b>TOTAL INTEREST CHARGES</b>	<b>10,579</b>	<b>43,082</b>	<b>155,850</b>	<b>( 112,768)</b>	<b>28%</b>	<b>11,198</b>	<b>45,666</b>
<b>NET INCOME (LOSS)</b>	<b>27,624</b>	<b>63,086</b>	<b>310,147</b>	<b>( 247,061)</b>	<b>20%</b>	<b>58,149</b>	<b>31,937</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	7,216,853	7,216,853				6,441,274	6,441,274
BALANCE TRANSFERRED FROM INCOME	27,624	62,936				58,149	31,937
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS</b>	<b>7,244,477</b>	<b>7,279,789</b>				<b>6,499,423</b>	<b>6,473,211</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2022  
**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	316,311	1,427,665	4,260,400	( 2,832,745)	34%	284,540	1,138,744
49441 RURAL SALES	1,661	8,692	21,800	( 13,108)	40%	1,590	7,373
49442 COMMERCIAL SALES-CS1	75,293	351,460	1,239,200	( 887,740)	28%	66,403	288,594
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	89,304	389,411	910,400	( 520,989)	43%	78,857	314,098
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	149,779	655,238	2,098,100	( 1,442,862)	31%	125,637	524,731
49443 INDUSTRIAL SALES-CP3	41,912	182,510	496,300	( 313,790)	37%	38,042	148,246
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	2,701	12,495	30,900	( 18,405)	40%	2,655	11,868
49444 PUBLIC STREET LIGHTING	11,477	46,841	145,900	( 99,059)	32%	11,232	43,622
49448 INTERDEPARTMENTAL SALES	2,162	10,121	33,300	( 23,179)	30%	1,832	8,027
<b>TOTAL SALES OF ELECTRICITY</b>	<b>690,801</b>	<b>3,084,422</b>	<b>9,236,300</b>	<b>( 6,151,878)</b>	<b>33%</b>	<b>610,787</b>	<b>2,485,303</b>
<b>OTHER OPERATING REVENUES</b>							
49450 FORFEITED DISCOUNTS	1,953	10,187	18,250	( 8,063)	56%	1,276	4,506
49451 MISCELLANEOUS SERVICE REVENUES	320	360	5,000	( 4,640)	7%	360	360
49454 RENT FROM ELECTRIC PROPERTY	0	41,206	26,700	14,506	154%	0	5,447
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	40	3,033	16,950	( 13,917)	18%	490	7,927
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>2,313</b>	<b>54,787</b>	<b>66,900</b>	<b>( 12,113)</b>	<b>82%</b>	<b>2,125</b>	<b>18,241</b>
<b>TOTAL OPERATING REVENUES</b>	<b>693,113</b>	<b>3,139,209</b>	<b>9,303,200</b>	<b>( 6,163,991)</b>	<b>34%</b>	<b>612,913</b>	<b>2,503,544</b>

**CITY OF TWO RIVERS**

INCOME STATEMENT

FOR THE 4 MONTHS ENDING APRIL 30, 2022

**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	478,358	2,088,569	6,660,100	( 4,571,531)	31%	439,395	1,874,575
TOTAL POWER PRODUCTION EXPENSES	478,358	2,088,569	6,660,100	( 4,571,531)	31%	439,395	1,874,575

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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>							
OPERATION, SUPERVISION & ENGINEERING							
STATION EXPENSES	795	3,277	35,700	( 32,423)	9%	162	4,361
OVERHEAD LINE EXPENSES	1,165	1,498	5,950	( 4,452)	25%	2,343	2,401
UNDERGROUND LINE EXPENSE	4,393	7,765	39,500	( 31,735)	20%	3,062	7,753
STREET LIGHTING EXPENSES	108	461	1,300	( 839)	35%	0	0
METER EXPENSES	6,121	20,198	71,100	( 50,902)	28%	5,133	17,649
CUSTOMER INSTALLATION EXPENSES	925	3,375	9,700	( 6,325)	35%	525	2,657
OPERATION MISC DISTRIBUTION	24,635	77,040	239,125	( 162,085)	32%	19,682	72,493
DISTRIBUTION LINE RIGHTS							
MAINTENANCE SUPERVISION & ENGINEERING							
MAINTENANCE OF STATION EQUIP	2,319	4,008	38,800	( 34,792)	10%	13,157	16,344
MAINTENANCE OF OVERHEAD LINES	28,648	161,679	184,500	( 22,821)	88%	126	65,692
MAINTENANCE OF UNDERGROUND LINES	714	1,264	8,400	( 7,136)	15%	1,035	1,035
MAINTENANCE OF LINE TRANSFORMERS	41	41	4,600	( 4,559)	1%	445	872
MAINTENANCE OF STREET LIGHTING	283	781	10,200	( 9,419)	8%	388	2,596
MAINT OF ELECTRIC METERS							
MAINT OF MISC DISTRIBUTION PLANT	457	2,038	7,000	( 4,962)	29%	366	2,962
TRANSPORTATION EXPENSES							
<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>70,605</b>	<b>283,425</b>	<b>655,875</b>	<b>( 372,450)</b>	<b>43%</b>	<b>46,425</b>	<b>196,813</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
SUPERVISION	1,795	7,177	22,615	( 15,438)	32%	1,709	6,832
METER READING EXPENSES	2,785	10,402	32,950	( 22,548)	32%	2,572	9,956
CUSTOMER ACCTG & COLLECTION EXPENSES	10,483	30,453	99,000	( 68,547)	31%	7,549	28,039
UNCOLLECTIBLE ACCOUNTS	0	( 176)	10,000	( 10,176)	(2%)	( 408)	16,860
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>15,062</b>	<b>47,855</b>	<b>164,565</b>	<b>( 116,710)</b>	<b>29%</b>	<b>11,422</b>	<b>61,687</b>
<b>SALES EXPENSE</b>							
ADVERTISING EXPENSE	0	250	700	( 450)	36%	0	250
<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>250</b>	<b>700</b>	<b>( 450)</b>	<b>36%</b>	<b>0</b>	<b>250</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**

**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	20,356	81,903	256,400	( 174,497)	32%	19,589	91,415
59921 OFFICE SUPPLIES & EXPENSES	911	6,949	15,600	( 8,651)	45%	( 1,579)	19,198
59923 OUTSIDE SERVICES EMPLOYED	7,685	33,787	105,640	( 71,853)	32%	7,434	43,448
59924 PROPERTY INSURANCE	2,280	9,335	27,200	( 17,865)	34%	2,490	9,053
59925 INJURIES & DAMAGES	1,042	3,649	13,500	( 9,851)	27%	1,089	4,358
59926 EMPLOYEE PENSIONS & BENEFITS	14,771	70,876	249,000	( 178,124)	28%	10,770	70,830
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	( 2,000)	%	254	1,261
59930 MISCELLANEOUS GENERAL EXPENSES	2,414	27,821	76,100	( 48,279)	37%	4,105	27,947
59932 MAINT OFFICE & COMMUNICATIONS	1,749	5,763	15,500	( 9,737)	37%	917	12,637
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>51,209</b>	<b>240,083</b>	<b>760,940</b>	<b>( 520,857)</b>	<b>32%</b>	<b>45,069</b>	<b>280,146</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>615,234</b>	<b>2,660,181</b>	<b>8,242,180</b>	<b>( 5,581,999)</b>	<b>32%</b>	<b>542,311</b>	<b>2,413,472</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	37,278	149,113	440,000	( 290,887)	34%	36,386	145,543
59408 TAXES	29,970	115,376	397,850	( 282,474)	29%	31,746	125,615
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>67,249</b>	<b>264,489</b>	<b>837,850</b>	<b>( 573,361)</b>	<b>32%</b>	<b>68,132</b>	<b>271,158</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>682,482</b>	<b>2,924,671</b>	<b>9,080,030</b>	<b>( 6,155,359)</b>	<b>32%</b>	<b>610,443</b>	<b>2,684,630</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>10,631</b>	<b>214,538</b>	<b>223,170</b>	<b>( 8,632)</b>	<b>96%</b>	<b>2,470</b>	<b>( 181,086)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**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	5,111	6,598	15,000	( 8,402)	44%	292	3,120
49416 MERCHANDISING & JOBBING COST	( 43)	( 43)	( 15,000)	14,957	%	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	0	( 2,525)	2,000	( 4,525)	(126%)	0	0
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	( 1,331)	( 6,830)	( 18,000)	11,170	(38%)	( 2,029)	( 5,819)
<b>TOTAL OTHER INCOME</b>	<b>3,738</b>	<b>( 2,799)</b>	<b>( 16,000)</b>	<b>13,201</b>	<b>(17%)</b>	<b>( 1,737)</b>	<b>( 2,699)</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS</b>	<b>14,368</b>	<b>211,739</b>	<b>207,170</b>	<b>4,569</b>	<b>102%</b>	<b>732</b>	<b>( 183,785)</b>
<b>OTHER INCOME DEDUCTIONS</b>							
49426 OTHER INCOME DEDUCTIONS	0	2,279	2,200	79	104%	0	( 144)
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>0</b>	<b>2,279</b>	<b>2,200</b>	<b>79</b>	<b>104%</b>	<b>0</b>	<b>( 144)</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	758	3,261	8,450	( 5,189)	39%	704	3,519
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>758</b>	<b>3,261</b>	<b>8,450</b>	<b>( 5,189)</b>	<b>39%</b>	<b>704</b>	<b>3,519</b>
<b>NET INCOME (LOSS)</b>	<b>13,611</b>	<b>206,199</b>	<b>196,520</b>	<b>9,679</b>	<b>105%</b>	<b>28</b>	<b>( 187,160)</b>
<b>EARNED SURPLUS</b>							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,371,395	9,371,395				8,821,384	8,821,384
BALANCE TRANSFERRED FROM INCOME	13,611	206,199				28	( 187,160)
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>9,385,006</b>	<b>9,577,594</b>				<b>8,821,412</b>	<b>8,634,224</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**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>							
49000 OPERATING REVENUES	0	0	0	0	%	0	0
49540 OPERATING REVENUE	1,324	5,295	15,885	( 10,590)	33%	1,324	5,295
49540 RENT FROM CLEC PROPERTY							
<b>TOTAL OPERATING REVENUES</b>	<b>1,324</b>	<b>5,295</b>	<b>15,885</b>	<b>( 10,590)</b>	<b>33%</b>	<b>1,324</b>	<b>5,295</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**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 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	1,500 (	1,500)	0	%	0	0
59594 MAINT OF UNDERGROUND FACILITIES	0	750 (	750)	0	%	0	0
59598 MAINT MISC DISTRIBUTION PLANT	0	0	0	0	%	0	0
59820 OPERATION PLANT & LIFT STATION	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 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
<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, 2022**  
**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	6,535 (	6,535)	%	0	150
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>7,135 (</b>	<b>7,135)</b>	<b>%</b>	<b>0</b>	<b>150</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>9,385 (</b>	<b>9,385)</b>	<b>%</b>	<b>0</b>	<b>150</b>
<b>OTHER OPERATING EXPENSES</b>							
49030 DEPRECIATION EXPENSE	803	3,214	6,500 (	3,286)	49%	482	1,928
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>803</b>	<b>3,214</b>	<b>6,500 (</b>	<b>3,286)</b>	<b>49%</b>	<b>482</b>	<b>1,928</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>803</b>	<b>3,214</b>	<b>15,885 (</b>	<b>12,671)</b>	<b>20%</b>	<b>482</b>	<b>2,078</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>520</b>	<b>2,081</b>	<b>0</b>	<b>2,081</b>	<b>%</b>	<b>842</b>	<b>3,217</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2022  
**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>	<b>520</b>	<b>2,081</b>	<b>2,081</b>	<b>2,081</b>	<b>%</b>	<b>842</b>	<b>3,217</b>
<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>	<b>520</b>	<b>2,081</b>	<b>2,081</b>	<b>2,081</b>	<b>%</b>	<b>842</b>	<b>3,217</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	( 227,116)	( 227,116)				( 245,443)	( 245,443)
BALANCE TRANSFERRED FROM INCOME	520	2,081				842	3,217
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS</b>	<b>( 226,596)</b>	<b>( 225,035)</b>				<b>( 244,601)</b>	<b>( 242,226)</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**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	29,593	118,412	354,000	( 235,588)	33%	29,554	104,674
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	143	400	( 257)	36%	36	133
46040 NON RESIDENTIAL	21,815	87,293	222,000	( 134,707)	39%	21,877	77,452
46050 INTERDEPARTMENTAL	3,229	12,917	39,400	( 26,483)	33%	3,229	12,424
<b>TOTAL USER FEES</b>	<b>54,673</b>	<b>218,765</b>	<b>615,800</b>	<b>( 397,035)</b>	<b>36%</b>	<b>54,696</b>	<b>194,683</b>
<b>OTHER OPERATING REVENUES</b>							
49470 FORFEITED DISCOUNTS	154	627	900	( 273)	70%	77	309
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID OF CONSTRUCTION	81,881	136,182	400,000	( 263,818)	34%	0	0
48100 INTEREST INCOME	1,923	1,923	3,725	( 1,802)	52%	2,672	2,672
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>83,957</b>	<b>138,733</b>	<b>404,625</b>	<b>( 265,892)</b>	<b>34%</b>	<b>2,749</b>	<b>2,981</b>
<b>TOTAL OPERATING REVENUES</b>	<b>138,630</b>	<b>357,498</b>	<b>1,020,425</b>	<b>( 662,927)</b>	<b>35%</b>	<b>57,444</b>	<b>197,665</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**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	88	616	7,467	( 6,851)	8%	20	93
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	2,813	16,337	153,176	( 136,838)	11%	1,239	2,919
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	208	1,671	41,624	( 39,953)	4%	1,811	3,208
59750 MAINTENANCE OF STORMWATER PONDS	16	109	31,356	( 31,247)	%	19	2,186
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	14,000	( 14,000)	%	0	0
59770 REGULATORY COMPLIANCE	1,831	4,998	57,047	( 52,049)	9%	0	3,457
59790 ADMINISTRATIVE CHARGES	1,701	8,070	34,500	( 26,430)	23%	0	1,280
59795 EMPLOYEE PENSIONS & BENEFITS	599	1,858	28,605	( 26,747)	6%	251	461
<b>TOTAL OPERATING EXPENSES</b>	<b>7,257</b>	<b>33,660</b>	<b>367,775</b>	<b>( 334,115)</b>	<b>9%</b>	<b>3,340</b>	<b>13,604</b>
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	8,367	33,467	100,000	( 66,533)	33%	8,367	33,467
59408 TAXES	225	940	10,470	( 9,530)	9%	69	144
59427 INTEREST ON LONG-TERM DEBT	5,357	23,450	66,000	( 42,550)	36%	6,106	24,226
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>21,206</b>	<b>91,517</b>	<b>544,245</b>	<b>( 452,728)</b>	<b>17%</b>	<b>17,882</b>	<b>71,441</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>21,206</b>	<b>91,517</b>	<b>544,245</b>	<b>( 452,728)</b>	<b>17%</b>	<b>17,882</b>	<b>71,441</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>117,424</b>	<b>265,981</b>	<b>476,180</b>	<b>( 210,199)</b>	<b>56%</b>	<b>39,563</b>	<b>126,224</b>
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	3,175,463	3,175,463				2,712,282	2,712,282
BALANCE TRANSFERRED FROM INCOME	117,424	265,981				39,563	126,224
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>3,292,887</b>	<b>3,441,444</b>				<b>2,751,844</b>	<b>2,838,505</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**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	169,272	671,487	2,000,000	( 1,328,513)	34%	169,185	600,154
49222 COMMERCIAL SERVICE	40,084	156,805	493,000	( 336,195)	32%	39,311	137,511
49224 GOVERNMENT SERVICE	7,317	23,724	82,000	( 58,276)	29%	7,311	24,344
49626 INTERDEPARTMENTAL SERVICE	10,292	31,108	93,200	( 62,092)	33%	10,574	34,995
49263 INDUSTRIAL SERVICE	8,830	36,335	81,000	( 44,666)	45%	7,637	26,326
<b>TOTAL SALES OF SEWER</b>	<b>235,794</b>	<b>919,458</b>	<b>2,749,200</b>	<b>( 1,829,742)</b>	<b>33%</b>	<b>234,017</b>	<b>823,330</b>
<b>OTHER OPERATING REVENUES</b>							
49350 MISCELLANEOUS OPERATING REVENUES	1,200	74,893	42,000	32,893	178%	3,218	6,977
49450 CUSTOMER FORFIETED DISCOUNTS	1,053	3,903	5,000	( 1,097)	78%	459	1,896
<b>TOTAL OTHER OPERATING REVENUES</b>	<b>2,253</b>	<b>78,796</b>	<b>47,000</b>	<b>31,796</b>	<b>168%</b>	<b>3,678</b>	<b>8,874</b>
<b>TOTAL OPERATING REVENUES</b>	<b>238,047</b>	<b>998,254</b>	<b>2,796,200</b>	<b>( 1,797,946)</b>	<b>36%</b>	<b>237,695</b>	<b>832,203</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
**FOR THE 4 MONTHS ENDING APRIL 30, 2022**  
**SEWER DISTRIBUTION DETAIL - FUND 690**

	CURR MONTH	YTD ACTUAL	B_DGET	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	36,126	152,809	510,400	( 357,591)	30%	37,113	144,809
59823	0	0	3,000	( 3,000)	%	0	0
59824	0	15,323	50,000	( 34,677)	31%	6,101	11,769
59825	0	10,717	30,000	( 19,283)	36%	0	0
59827	3,659	14,879	27,500	( 12,621)	54%	6,127	12,748
59828	3,390	7,344	28,500	( 21,156)	26%	1,605	22,220
<b>TOTAL OPERATIONS EXPENSES</b>	<b>43,175</b>	<b>201,073</b>	<b>649,400</b>	<b>( 448,327)</b>	<b>31%</b>	<b>50,946</b>	<b>191,545</b>
<b>MAINTENANCE EXPENSE</b>							
59831	26,105	111,734	147,800	( 36,066)	76%	15,769	47,390
59832	0	0	20,000	( 20,000)	%	0	6,756
59833	5,241	32,017	107,211	( 75,194)	30%	11,869	38,375
59834	723	2,441	20,000	( 17,559)	12%	1,635	2,741
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>32,070</b>	<b>146,191</b>	<b>295,011</b>	<b>( 148,820)</b>	<b>50%</b>	<b>29,273</b>	<b>95,262</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>							
59840	7,496	26,502	77,662	( 51,160)	34%	6,613	24,192
59842	1,708	6,216	24,265	( 18,049)	26%	1,545	6,286
59843	0	( 310)	5,000	( 5,310)	(6%)	0	12,999
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>9,203</b>	<b>32,408</b>	<b>106,927</b>	<b>( 74,519)</b>	<b>30%</b>	<b>8,158</b>	<b>43,476</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2022  
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	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	12,887	52,521	163,996	( 111,476)	32%	11,761	49,995
59851 OFFICE SUPPLIES & EXPENSE	39	252	1,420	( 1,168)	18%	24	223
59852 OUTSIDE SERVICES EMPLOYED	4,535	23,172	67,580	( 44,408)	34%	4,595	20,896
59853 INSURANCE EXPENSE	3,892	15,806	47,950	( 32,144)	33%	3,796	15,327
59854 EMPLOYEE PENSION & BENEFITS	9,567	38,153	138,859	( 100,706)	27%	11,153	42,634
59855 REGULATORY COMMISSION EXPENSE	0	0	15,000	( 15,000)	%	0	0
59856 MISC GENERAL EXPENSES	130	295	4,100	( 3,805)	7%	208	827
59857 RENTS	5,714	31,893	80,000	( 48,107)	40%	17,417	73,375
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	<b>36,764</b>	<b>162,091</b>	<b>518,905</b>	<b>( 356,814)</b>	<b>31%</b>	<b>48,955</b>	<b>203,278</b>
<b>TOTAL OPS &amp; MAINT EXPENSES</b>	<b>121,212</b>	<b>541,764</b>	<b>1,570,243</b>	<b>( 1,028,479)</b>	<b>35%</b>	<b>137,331</b>	<b>533,561</b>
<b>OTHER OPERATING EXPENSES</b>							
59403 DEPRECIATION EXPENSE	63,626	254,503	605,000	( 350,497)	42%	30,355	121,418
59408 TAX EXPENSE	28,157	112,608	339,677	( 227,069)	33%	28,084	112,752
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>91,783</b>	<b>367,112</b>	<b>944,677</b>	<b>( 577,565)</b>	<b>39%</b>	<b>58,438</b>	<b>234,171</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>212,995</b>	<b>908,876</b>	<b>2,514,920</b>	<b>( 1,606,044)</b>	<b>36%</b>	<b>195,769</b>	<b>767,731</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>25,052</b>	<b>89,378</b>	<b>281,280</b>	<b>( 191,902)</b>	<b>32%</b>	<b>41,926</b>	<b>64,472</b>

**CITY OF TWO RIVERS**  
**INCOME STATEMENT**  
 FOR THE 4 MONTHS ENDING APRIL 30, 2022  
**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	27,427	400,000 (	372,573)	7%	4,660	4,660
49210 TRANSFERS IN	28,923	28,923	26,500	2,423	109%	23,301	23,301
<b>TOTAL OTHER INCOME</b>	<b>28,923</b>	<b>56,350</b>	<b>426,500 (</b>	<b>370,150)</b>	<b>13%</b>	<b>27,961</b>	<b>27,961</b>
<b>TOTAL INCOME (LOSS) BEFORE INTEREST CHGS</b>	<b>53,975</b>	<b>145,728</b>	<b>707,780 (</b>	<b>562,052)</b>	<b>21%</b>	<b>69,886</b>	<b>92,433</b>
<b>INTEREST CHARGES</b>							
49427 INTEREST ON LONG-TERM DEBT	( 18,055)	( 73,996)	( 220,000)	146,004	(34%)	( 19,252)	( 78,298)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
<b>TOTAL INTEREST CHARGES</b>	<b>( 18,055)</b>	<b>( 73,996)</b>	<b>( 220,000)</b>	<b>146,004</b>	<b>(34%)</b>	<b>( 19,252)</b>	<b>( 78,298)</b>
<b>NET INCOME (LOSS)</b>	<b>35,919</b>	<b>71,732</b>	<b>487,780 (</b>	<b>416,048)</b>	<b>15%</b>	<b>50,634</b>	<b>14,134</b>
<b>EARNED SURPLUS</b>							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	5,460,681	5,460,681				4,771,856	4,771,856
BALANCE TRANSFERRED FROM INCOME	35,919	71,732				50,634	14,134
<b>TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR</b>	<b>5,496,600</b>	<b>5,532,413</b>				<b>4,822,490</b>	<b>4,785,990</b>