



**TWO
RIVERS**
WISCONSIN

March 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 3 MONTHS ENDING MARCH 31, 2022
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	7,000	21,000	83,620	(62,620)	25%	6,800	20,400
46000	34,090	113,587	490,000	(376,413)	23%	42,575	110,843
48000	19,482	58,484	235,000	(176,516)	25%	19,506	41,971
49000	212	509	800	(291)	64%	48	231
TOTAL OPERATING REVENUES	60,784	193,580	809,420	(615,840)	24%	66,928	173,444

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022

SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
OPERATIONS EXPENSES							
51450 INFORMATION SYSTEMS							
53200 WATER & SEWER EXPENSES							
53310 STREET CLEANING	14,643	15,961	104,418 (	88,457)	15%	5,487	7,311
53620 PW SOLID WASTE REFUSE	23,343	70,245	325,208 (	254,963)	22%	24,051	73,963
53625 PW SOLID WASTE RECYCLING	20,845	64,619	386,085 (	321,466)	17%	20,059	66,869
TOTAL OPERATIONS EXPENSES	58,631	150,825	815,711 (	664,886)	18%	49,597	147,543
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	83 (	58)	300 (	358)	(19%)	0	91
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	33	84	450 (	366)	19%	40	95
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	115	26	750 (	724)	3%	40	186
TOTAL OPS & MAINT EXPENSES	58,746	150,851	816,461 (	665,610)	18%	49,637	147,729
TOTAL OPERATING EXPENSES	58,746	150,851	816,461 (	665,610)	18%	49,637	147,729
NET OPERATING INCOME (LOSS)	2,038	42,729 (	7,041)	49,770	607%	19,292	25,715
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	122,164	122,164				111,048	111,048
BALANCE TRANSFERRED FROM INCOME	2,038	42,729				19,292	25,715

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YEAR	PR YTD ACT
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	124,201	164,893				130,339	136,763

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
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	125,901	382,046	1,624,500	(1,242,454)	24%	133,449	328,134
49461 COMMERCIAL SERVICE	22,738	67,296	290,200	(222,904)	23%	23,142	53,111
49461 INDUSTRIAL SERVICE	6,614	18,253	53,200	(34,947)	34%	4,308	10,760
49461 MULTIFAMILY SERVICE	8,308	23,479	86,700	(63,221)	27%	8,154	20,344
49461 IRRIGATION SERVICE							
49461 OTHER SERVICES							
49464 MUNICIPAL SERVICE	2,288	7,160	38,200	(31,040)	19%	3,347	7,301
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	2,053	6,283	22,000	(15,717)	29%	2,761	5,217
49462 PRIVATE FIRE PROTECTION	2,243	6,723	23,700	(16,977)	28%	2,040	5,041
49463 PUBLIC FIRE PROTECTION	56,992	170,879	698,200	(527,321)	24%	85,935	143,811
TOTAL SALES OF WATER	227,137	682,118	2,836,700	(2,154,582)	24%	263,136	573,719
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	1,057	2,640	9,500	(6,860)	28%	289	1,329
49471 MISCELLANEOUS SERVICE REVENUES	120	200	1,200	(1,000)	17%	80	240
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,636	4,908	16,500	(11,592)	30%	1,537	4,540
TOTAL OTHER OPERATING REVENUES	2,813	7,748	27,200	(19,452)	28%	1,906	6,109
TOTAL OPERATING REVENUES	229,951	689,866	2,863,900	(2,174,034)	24%	265,042	579,828

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	637	1,274	8,000 (	6,726)	16%	637	1,274
59603 MISCELLANEOUS OPERATING EXPENSE	0	0	1,000 (	1,000)	%	0	0
59613 MAINT OF LAKE INTAKE	160	1,868	41,000 (	39,132)	5%	0	0
TOTAL SOURCE OF SUPPLY EXPENSES	797	3,142	50,000 (	46,858)	6%	637	1,274
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	7,939	16,355	60,000 (	43,645)	27%	4,481	12,593
59623 FUEL PURCHASED FOR PUMPING	3,129	10,128	38,000 (	27,872)	27%	2,488	8,249
59624 PUMPING LABOR & EXPENSES	1,897	4,889	20,800 (	15,911)	24%	1,488	3,902
59626 MISCELLANEOUS EXPENSE	648	1,401	5,250 (	3,849)	27%	403	790
59631 MAINT OF STRUCTURES	0	0	1,500 (	1,500)	%	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	13,613	32,773	125,550 (	92,777)	26%	8,860	25,534
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	7,939	16,355	60,000 (	43,645)	27%	4,481	12,593
59641 CHEMICALS	4,230	9,273	63,000 (	53,727)	15%	(274)	7,449
59642 OPERATIONS LABOR & EXPENSE	18,708	60,306	204,050 (	143,744)	30%	13,410	46,808
59643 MISCELLANEOUS EXPENSE	14,848	47,946	187,550 (	139,604)	26%	15,420	40,848
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	4,262	11,208	33,300 (	22,092)	34%	2,919	8,881
TOTAL WATER TREATMENT EXPENSE	49,986	145,087	552,300 (407,213)	26%	35,956	116,580

CITY OF TWO RIVERS
INCOME STATEMENT
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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
TRANSMISSION & DISTRIBUTION EXPENSE							
59660 OPERATION SUPERVISION & ENGINEERING							
59661 OPERATION STORAGE FACILITY	3,265	8,974	31,650 (	22,676)	28%	2,377	7,425
59662 OPERATION MAINS	1,961	5,622	61,300 (	55,678)	9%	2,134	4,258
59663 METER EXPENSE	2,322	8,926	70,400 (	61,474)	13%	37,015	37,180
59664 CUSTOMER INSTALLATION EXPENSE	3,239	7,095	37,400 (	30,305)	19%	3,138	6,276
59665 MISCELLANEOUS EXPENSES	4,528	14,172	57,800 (	43,628)	25%	5,372	14,577
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS							
59672 MAINT OF RESEVOIR & STANDPIPE	5,309	15,928	68,300 (	52,372)	23%	5,309	15,928
59673 MAINT OF MAINS	1,938	35,370	57,900 (	22,530)	61%	2,418	6,526
59675 MAINT OF SERVICES	2,117	5,047	90,000 (	84,953)	6%	3,018	8,287
59676 MAINT OF METERS	179	1,081	9,650 (	8,569)	11%	379	1,131
59677 MAINT OF HYDRANTS	331	975	43,500 (	42,525)	2%	501	1,873
59678 MAINT OF MISC PLANT	237	332	15,000 (	14,668)	2%	6,383	6,556
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	25,426	103,522	542,900 (	439,378)	19%	68,043	110,016
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,514	4,392	18,550 (	14,158)	24%	1,487	4,180
59902 METER READING	1,643	4,589	23,250 (	18,661)	20%	1,679	4,814
59903 CUSTOMER ACCTG & COLLECTION	5,479	14,759	74,300 (	59,541)	20%	4,550	13,525
59904 UNCOLLECTIBLE ACCOUNTS	520 (	360)	2,500 (	2,860)	(14%)	0	5,288
59906 CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	82	163
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,156	23,379	119,350 (	95,971)	20%	7,799	27,970
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	8,586	25,806	109,000 (	83,194)	24%	8,095	25,456
59921 OFFICE SUPPLIES & EXPENSES	298	773	1,050 (	277)	74%	580	1,460
59923 OUTSIDE SERVICES EMPLOYED	8,075	39,813	97,500 (	57,687)	41%	5,489	19,677
59924 PROPERTY INSURANCE	3,272	10,112	40,275 (	30,163)	25%	3,179	9,852
59925 INJURIES & DAMAGES	656	3,262	18,000 (	14,738)	18%	1,410	4,230
59926 EMPLOYEE PENSIONS & BENEFITS	15,401	45,135	191,500 (146,365)	24%	14,287	42,048

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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	1,767	3,950	20,000	(16,050)	20%	(769)	7,583
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	38,055	128,850	480,325	(351,475)	27%	32,271	110,307
TOTAL OPS & MAINT EXPENSES	137,032	436,754	1,870,425	(1,433,671)	23%	153,566	391,680
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	44,359	133,077	520,000	(386,923)	26%	44,024	132,136
49425 AMORTIZATION							
49408 TAXES	25,222	74,392	307,478	(233,086)	24%	16,287	48,171
TOTAL OTHER OPERATING EXPENSES	69,581	207,469	827,478	(620,009)	25%	60,311	180,307
TOTAL OPERATING EXPENSES	206,613	644,223	2,697,903	(2,053,680)	24%	213,876	571,988
NET OPERATING INCOME (LOSS)	23,337	45,643	165,997	(120,354)	27%	51,165	7,841
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	64	345	7,000	(6,655)	5%	25	50
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0	0	(7,000)	7,000	%	0	0
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	0	100,000	(100,000)	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	0	21,977	200,000	(178,023)	11%	3,330	365
TOTAL OTHER INCOME	64	22,322	300,000	(277,678)	7%	3,355	415
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	23,401	67,965	465,997	(398,032)	15%	54,520	8,256

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WATER DISTRIBUTION DETAIL - FUND 650

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
INTEREST & OTHER CHARGES							
49427 INTEREST ON LONG-TERM DEBT	10,894	32,503	155,850	(123,347)	21%	11,588	34,468
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	10,894	32,503	155,850	(123,347)	21%	11,588	34,468
NET INCOME (LOSS)	12,507	35,462	310,147	(274,685)	11%	42,932	(26,212)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	7,216,853	7,216,853				6,441,274	6,441,274
BALANCE TRANSFERRED FROM INCOME	12,507	35,312				42,932	(26,212)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	7,229,361	7,252,165				6,484,206	6,415,062

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF ELECTRICITY							
49440 URBAN RESIDENTIAL SALES	334,392	1,111,344	4,260,400	(3,149,056)	26%	338,808	854,204
49441 RURAL SALES	2,055	6,831	21,800	(14,969)	31%	2,021	5,783
49442 COMMERCIAL SALES-CS1	81,308	276,167	1,239,200	(963,033)	22%	92,368	222,192
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	93,869	300,106	910,400	(610,294)	33%	88,415	235,241
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	159,437	505,459	2,098,100	(1,592,641)	24%	145,429	399,094
49443 INDUSTRIAL SALES-CP3	47,088	140,587	496,300	(355,703)	28%	39,928	110,204
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	2,950	9,794	30,900	(21,106)	32%	3,793	9,213
49444 PUBLIC STREET LIGHTING	11,536	35,364	145,900	(110,536)	24%	11,343	32,390
49448 INTERDEPARTMENTAL SALES	2,291	7,959	33,300	(25,341)	24%	2,206	6,195
TOTAL SALES OF ELECTRICITY	734,927	2,393,621	9,236,300	(6,842,679)	26%	724,311	1,874,516
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	2,754	8,234	18,250	(10,016)	45%	701	3,231
49451 MISCELLANEOUS SERVICE REVENUES	40	40	5,000	(4,960)	1%	0	0
49454 RENT FROM ELECTRIC PROPERTY	0	41,206	26,700	14,506	154%	0	5,447
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	44	2,994	16,950	(13,956)	18%	39	7,438
TOTAL OTHER OPERATING REVENUES	2,837	52,474	66,900	(14,426)	78%	740	16,116
TOTAL OPERATING REVENUES	737,764	2,446,096	9,303,200	(6,857,104)	26%	725,051	1,890,632

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INCOME STATEMENT
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ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
POWER PRODUCTION EXPENSES							
59555 PURCHASED POWER	508,574	1,610,211	6,660,100	(5,049,890)	24%	468,250	1,435,180
TOTAL POWER PRODUCTION EXPENSES	508,574	1,610,211	6,660,100	(5,049,890)	24%	468,250	1,435,180

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
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							
59582							
59583	359	2,482	35,700	(33,218)	7%	1,414	4,199
59584	249	334	5,950	(5,616)	6%	58	58
59585	1,518	3,372	39,500	(36,129)	9%	1,599	4,691
59586	(155)	352	1,300	(948)	27%	0	0
59587	5,216	14,077	71,100	(57,023)	20%	5,009	12,515
59588	994	2,450	9,700	(7,251)	25%	641	2,132
59589	18,932	52,405	239,125	(186,720)	22%	28,295	52,811
59590							
59592	53	1,689	38,800	(37,111)	4%	2,692	3,187
59593	66,844	133,030	184,500	(51,470)	72%	16,849	65,566
59594	60	551	8,400	(7,849)	7%	0	0
59595	0	0	4,600	(4,600)	%	37	427
59596	112	499	10,200	(9,701)	5%	784	2,207
59597							
59598	186	1,581	7,000	(5,419)	23%	2,229	2,595
59828							
TOTAL DISTRIBUTION EXPENSES							
	94,367	212,820	655,875	(443,055)	32%	59,607	150,388
CUSTOMER ACCOUNTS EXPENSE							
59901	1,856	5,383	22,615	(17,232)	24%	1,823	5,123
59902	2,701	7,617	32,950	(25,333)	23%	2,721	7,385
59903	6,979	19,971	99,000	(79,029)	20%	7,099	20,490
59904	235	(178)	10,000	(10,178)	(2%)	(235)	17,268
TOTAL CUSTOMER ACCOUNTS EXPENSE							
	11,770	32,793	164,565	(131,772)	20%	11,407	50,266
SALES EXPENSE							
59913	250	250	700	(450)	36%	250	250
TOTAL SALES EXPENSES							
	250	250	700	(450)	36%	250	250

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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
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	20,959	61,546	256,400	(194,854)	24%	20,839	71,825
59921 OFFICE SUPPLIES & EXPENSES	462	6,038	15,600	(9,562)	39%	2,108	20,778
59923 OUTSIDE SERVICES EMPLOYED	7,773	26,102	105,640	(79,538)	25%	20,118	36,014
59924 PROPERTY INSURANCE	2,387	7,056	27,200	(20,144)	26%	2,100	6,563
59925 INJURIES & DAMAGES	524	2,607	13,500	(10,893)	19%	1,089	3,268
59926 EMPLOYEE PENSIONS & BENEFITS	19,527	56,104	249,000	(192,896)	23%	17,399	60,061
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	966	1,007
59930 MISCELLANEOUS GENERAL EXPENSES	8,009	25,406	76,100	(50,694)	33%	2,266	23,842
59932 MAINT OFFICE & COMMUNICATIONS	2,075	4,014	15,500	(11,486)	26%	838	11,720
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	61,715	188,874	760,940	(572,066)	25%	67,724	235,077
TOTAL OPS & MAINT EXPENSES	676,676	2,044,948	8,242,180	(6,197,232)	25%	607,238	1,871,161
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	37,278	111,835	440,000	(328,165)	25%	36,386	109,157
59408 TAXES	28,922	85,406	397,850	(312,444)	21%	31,333	93,869
TOTAL OTHER OPERATING EXPENSES	66,201	197,241	837,850	(640,610)	24%	67,718	203,026
TOTAL OPERATING EXPENSES	742,877	2,242,188	9,080,030	(6,837,842)	25%	674,956	2,074,187
NET OPERATING INCOME (LOSS)	(5,112)	203,907	223,170	(19,263)	91%	50,095	(183,556)

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	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	55	1,487	15,000	(13,513)	10%	0	2,828
49416 MERCHANDISING & JOBBING COST	0	0	15,000	15,000	%	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	(2,525)	(2,525)	2,000	(4,525)	(126%)	0	0
49419 INTEREST & DIVIDEND INCOME	(2,155)	(5,499)	(18,000)	12,501	(31%)	(1,510)	(3,789)
49439 APPROP OF INCOME TO MUNICIPAL	(4,625)	(6,537)	(16,000)	9,463	(41%)	(1,510)	(962)
TOTAL OTHER INCOME	(9,738)	197,371	207,170	(9,799)	95%	48,585	(184,518)
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS							
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,279	2,200	79	104%	(144)	(144)
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,279	2,200	79	104%	(144)	(144)
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	761	2,504	8,450	(5,946)	30%	704	2,815
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	761	2,504	8,450	(5,946)	30%	704	2,815
NET INCOME (LOSS)	(10,498)	192,588	196,520	(3,932)	98%	48,025	(187,189)
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,371,395	9,371,395				8,821,384	8,821,384
BALANCE TRANSFERRED FROM INCOME	(10,498)	192,588				48,025	(187,189)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,360,897	9,563,984				8,869,409	8,634,195

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
OPERATING REVENUES	0	0	0	0	%	0	0
49000 OPERATING REVENUE	1,324	3,971	0	3,971	%	1,324	3,971
49540 RENT FROM CLEC PROPERTY							
TOTAL OPERATING REVENUES	1,324	3,971	0	3,971	%	1,324	3,971

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
DISTRIBUTION EXPENSES							
59580 SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59583 OVERHEAD LINES	0	0	0	0	%	0	0
59584 UNDERGROUND LINES	0	0	0	0	%	0	0
59587 CUSTOMER INSTALLATION	0	0	0	0	%	0	0
59588 MISC DISTRIBUTION	0	0	0	0	%	0	0
59589 DISTRIBUTION LINE RIGHTS	0	0	0	0	%	0	0
59590 MAINT SUPERVISION & ENGINEERING	0	0	0	0	%	0	0
59593 MAINT OF POLES & OVERHEAD LINES	0	0	1,500 (	1,500)	%	0	0
59594 MAINT OF UNDERGROUND FACILITIES	0	0	750 (	750)	%	0	0
59598 MAINT MISC DISTRIBUTION PLANT	0	0	0	0	%	0	0
59820 OPERATION PLANT & LIFT STATION	0	0	0	0	%	0	0
TOTAL DISTRIBUTION EXPENSES	0	0	2,250 (	2,250)	%	0	0
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	0	0	0	0	%	0	0
59903 CUSTOMER ACCTG & COLLECTION	0	0	0	0	%	0	0
59904 UNCOLLECTIBLE ACCOUNTS	0	0	0	0	%	0	0
59905 MISC CUSTOMER ACCOUNTS	0	0	0	0	%	0	0
59913 ADVERTISING EXPENSE	0	0	0	0	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	0	0	0	0	%	0	0

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 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
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	0	0	7,135 (	7,135)	%	0	150
TOTAL OPS & MAINT EXPENSES	0	0	9,385 (	9,385)	%	0	150
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	803	2,410	6,500 (	4,090)	37%	482	1,446
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	803	2,410	6,500 (	4,090)	37%	482	1,446
TOTAL OPERATING EXPENSES	803	2,410	15,885 (	13,475)	15%	482	1,596
NET OPERATING INCOME (LOSS)	520	1,561 (	15,885)	17,446	10%	842	2,376

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
TELECOMM DISTRIBUTION DETAIL - FUND 670

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	PRIOR YR	PR YTD ACT
OTHER INCOME							
49034 DEBIT/CREDIT TO SURPLUS	0	0	0	0	%	0	0
49160 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	0	0	0	0	%	0	0
49190 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	0
49170 MISCELLANEOUS NON-OPERATING INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM GENERAL FUND	0	0	0	0	%	0	0
49320 INTEREST CONSTRUCTION	0	0	0	0	%	0	0
49330 BALANCE TRANS FROM INCOME	0	0	0	0	%	0	0
TOTAL OTHER INCOME	0	0	0	0	%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	520	1,561 (	15,885)	17,446	10%	842	2,376
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0 (	15,885)	15,885	%	0	0
TOTAL INTEREST CHARGES	0	0 (	15,885)	15,885	%	0	0
NET INCOME (LOSS)	520	1,561	0	1,561	%	842	2,376
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(	227,116)	(	227,116)		(	245,443)
BALANCE TRANSFERRED FROM INCOME	520	1,561				842	2,376
TOTAL UNAPPROPRIATED EARNED SURPLUS	(	226,596)	(	225,555)		(	244,601)
END OF YEAR							(
							243,067)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
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	29,622	88,819	354,000	(265,181)	25%	29,550	75,121
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	107	400	(293)	27%	36	97
46040 NON RESIDENTIAL	21,855	65,478	222,000	(156,522)	29%	21,805	55,575
46050 INTERDEPARTMENTAL	3,229	9,688	39,400	(29,712)	25%	3,239	9,195
TOTAL USER FEES	54,742	164,092	615,800	(451,708)	27%	54,630	139,988
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	186	474	900	(426)	53%	49	233
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID OF CONSTRUCTION	30,608	54,302	400,000	(345,698)	14%	0	0
48100 INTEREST INCOME	0	0	3,725	(3,725)	%	0	0
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	30,795	54,775	404,625	(349,850)	14%	49	233
TOTAL OPERATING REVENUES	85,537	218,867	1,020,425	(801,558)	21%	54,679	140,220

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 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	528	528	7,467	(6,939)	7%	73	73
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	4,427	13,524	153,176	(139,652)	9%	73	1,680
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	1,375	1,463	41,624	(40,161)	4%	1,397	1,397
59750 MAINTENANCE OF STORMWATER PONDS	94	94	31,356	(31,262)	%	2,015	2,167
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	14,000	(14,000)	%	0	0
59770 REGULATORY COMPLIANCE	1,251	3,167	57,047	(53,880)	6%	3,457	3,457
59790 ADMINISTRATIVE CHARGES	2,862	6,368	34,500	(28,132)	18%	0	1,280
59795 EMPLOYEE PENSIONS & BENEFITS	537	1,259	28,605	(27,346)	4%	165	211
TOTAL OPERATING EXPENSES	11,075	26,403	367,775	(341,371)	7%	7,180	10,264
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	8,367	25,100	100,000	(74,900)	25%	8,367	25,100
59408 TAXES	293	714	10,470	(9,756)	7%	65	75
59427 INTEREST ON LONG-TERM DEBT	5,815	18,093	66,000	(47,907)	27%	8,769	18,120
TOTAL OTHER OPERATING EXPENSES	25,550	70,311	544,245	(473,934)	13%	24,380	53,559
TOTAL OPERATING EXPENSES	25,550	70,311	544,245	(473,934)	13%	24,380	53,559
NET OPERATING INCOME (LOSS)	59,987	148,557	476,180	(327,624)	31%	30,299	86,661
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	59,987	148,557				30,299	86,661
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	3,235,450	3,324,020				2,742,580	2,798,943

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
UTILITY OPERATING INCOME							
OPERATING REVENUES							
SALES OF SEWER							
49221 RESIDENTIAL SERVICE	165,739	502,215	2,000,000	(1,497,785)	25%	175,820	430,968
49222 COMMERCIAL SERVICE	39,408	116,721	493,000	(376,279)	24%	42,627	98,200
49224 GOVERNMENT SERVICE	4,519	16,407	82,000	(65,593)	20%	4,878	17,033
49626 INTERDEPARTMENTAL SERVICE	6,743	20,816	93,200	(72,384)	22%	8,746	24,421
49263 INDUSTRIAL SERVICE	10,157	27,505	81,000	(53,495)	34%	7,060	18,690
TOTAL SALES OF SEWER	226,565	683,664	2,749,200	(2,065,536)	25%	239,132	589,313
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	3,849	73,693	42,000	31,693	175%	1,114	3,759
49450 CUSTOMER FORFEITED DISCOUNTS	1,183	2,851	5,000	(2,149)	57%	293	1,437
TOTAL OTHER OPERATING REVENUES	5,032	76,543	47,000	29,543	163%	1,407	5,196
TOTAL OPERATING REVENUES	231,597	760,207	2,796,200	(2,035,993)	27%	240,538	594,508

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022
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	40,842	116,683	510,400	(393,717)	23%	36,025	107,696
59823	0	0	3,000	(3,000)	%	0	0
59824	7,592	15,323	50,000	(34,677)	31%	0	5,668
59825	0	10,717	30,000	(19,283)	36%	0	0
59827	5,366	11,221	27,500	(16,279)	41%	3,538	6,621
59828	1,508	3,954	28,500	(24,546)	14%	5,959	20,614
TOTAL OPERATIONS EXPENSES	55,308	157,898	649,400	(491,502)	24%	45,522	140,599
MAINTENANCE EXPENSE							
59831	33,059	85,629	147,800	(62,171)	58%	15,360	31,621
59832	0	0	20,000	(20,000)	%	6,756	6,756
59833	12,455	26,776	107,211	(80,435)	25%	12,513	26,506
59834	487	1,717	20,000	(18,283)	9%	777	1,105
TOTAL MAINTENANCE EXPENSE	46,001	114,122	295,011	(180,889)	39%	35,407	65,989
CUSTOMER ACCOUNTS EXPENSE							
59840	6,931	19,006	77,662	(58,656)	24%	6,033	17,578
59842	1,618	4,508	24,265	(19,757)	19%	1,653	4,741
59843	555 (	310)	5,000	(5,310)	(6%)	0	12,999
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,104	23,205	106,927	(83,722)	22%	7,686	35,318

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 3 MONTHS ENDING MARCH 31, 2022

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	13,207	39,634	163,896	(124,362)	24%	12,512	38,234
59851 OFFICE SUPPLIES & EXPENSE	26	214	1,420	(1,207)	15%	24	199
59852 OUTSIDE SERVICES EMPLOYED	4,891	18,636	67,580	(48,944)	28%	4,815	16,302
59853 INSURANCE EXPENSE	3,775	11,914	47,950	(36,036)	25%	3,796	11,531
59854 EMPLOYEE PENSION & BENEFITS	9,599	28,586	138,859	(110,273)	21%	10,902	31,481
59855 REGULATORY COMMISSION EXPENSE	0	0	15,000	(15,000)	%	0	0
59856 MISC GENERAL EXPENSES	165	165	4,100	(3,935)	4%	265	618
59857 RENTS	6,699	26,178	80,000	(53,822)	33%	43,305	55,959
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	38,362	125,327	518,905	(393,578)	24%	75,619	154,324
TOTAL OPS & MAINT EXPENSES	148,775	420,552	1,570,243	(1,149,691)	27%	164,233	396,230
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	63,626	190,877	605,000	(414,123)	32%	30,355	91,064
59408 TAX EXPENSE	28,243	84,451	339,677	(255,226)	25%	28,529	84,669
TOTAL OTHER OPERATING EXPENSES	91,869	275,329	944,677	(669,348)	29%	58,884	175,732
TOTAL OPERATING EXPENSES	240,644	695,881	2,514,920	(1,819,039)	28%	223,117	571,962
NET OPERATING INCOME (LOSS)	(9,047)	64,326	281,280	(216,954)	23%	17,421	22,546

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 3 MONTHS ENDING MARCH 31, 2022
SEWER DISTRIBUTION DETAIL - FUND 690

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
48600 CONTRIBUTION IN AID	0	27,427	400,000	(372,573)	7%	0	0
49210 TRANSFERS IN	0	0	26,500	(26,500)	%	0	0
TOTAL OTHER INCOME	0	27,427	426,500	(399,073)	6%	0	0
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	(9,047)	91,753	707,780	(616,027)	13%	17,421	22,546
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(18,500)	(55,940)	(220,000)	164,060	(25%)	(19,524)	(59,046)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(18,500)	(55,940)	(220,000)	164,060	(25%)	(19,524)	(59,046)
NET INCOME (LOSS)	(27,547)	35,813	487,780	(451,967)	7%	(2,102)	(36,500)
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	5,460,681	5,460,681				4,771,856	4,771,856
BALANCE TRANSFERRED FROM INCOME	(27,547)	35,813				(2,102)	(36,500)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	5,433,134	5,496,494				4,769,753	4,735,356