



**TWO
RIVERS**
WISCONSIN

May 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 5 MONTHS ENDING MAY 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	35,000	83,620	(48,620)	42%	7,054	34,254
46000	41,524	201,260	490,000	(288,740)	41%	31,088	177,923
48000	19,491	97,500	235,000	(137,500)	41%	19,524	80,972
49000	146	858	800	58	107%	92	392
TOTAL OPERATING REVENUES	68,161	334,618	809,420	(474,802)	41%	57,757	293,541

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	10,707	35,305	104,418	(69,113)	34%	4,822	24,286
53620 PW SOLID WASTE REFUSE	25,864	120,556	325,208	(204,652)	37%	16,476	114,196
53625 PW SOLID WASTE RECYCLING	20,795	105,994	386,085	(280,091)	27%	24,921	111,986
TOTAL OPERATIONS EXPENSES	57,366	261,855	815,711	(553,856)	32%	46,220	250,467
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	(58)	300	(358)	(19%)	0	91
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	30	146	450	(304)	33%	40	175
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	30	89	750	(661)	12%	40	266
TOTAL OPS & MAINT EXPENSES	57,395	261,944	816,461	(554,517)	32%	46,260	250,733
TOTAL OPERATING EXPENSES	57,395	261,944	816,461	(554,517)	32%	46,260	250,733
NET OPERATING INCOME (LOSS)	10,766	72,674	(7,041)	79,715	1,032%	11,497	42,807
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	122,164	122,164				111,048	111,048
BALANCE TRANSFERRED FROM INCOME	10,766	72,674				11,497	42,807

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	132,929	194,938				122,545	153,855

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 5 MONTHS ENDING MAY 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	128,986	639,519	1,624,500	(984,981)	39%	126,283	583,342
49461 COMMERCIAL SERVICE	23,602	113,451	290,200	(176,749)	39%	21,986	98,098
49461 INDUSTRIAL SERVICE	6,501	31,092	53,200	(22,108)	58%	4,420	19,749
49461 MULTIFAMILY SERVICE	7,961	39,852	86,700	(46,848)	46%	6,812	34,400
49461 IRRIGATION SERVICE	29	29	0	29	%	0	0
49461 OTHER SERVICES							
49464 MUNICIPAL SERVICE	3,111	12,662	38,200	(25,538)	33%	2,698	12,525
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,860	10,280	22,000	(11,720)	47%	1,165	8,448
49462 PRIVATE FIRE PROTECTION	2,240	11,206	23,700	(12,494)	47%	2,040	9,121
49463 PUBLIC FIRE PROTECTION	58,193	285,999	698,200	(412,201)	41%	57,986	259,398
TOTAL SALES OF WATER	232,482	1,144,090	2,836,700	(1,692,610)	40%	223,390	1,025,080
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	600	4,096	9,500	(5,404)	43%	594	2,368
49471 MISCELLANEOUS SERVICE REVENUES	80	400	1,200	(800)	33%	80	560
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,644	8,188	16,500	(8,312)	50%	1,530	7,630
TOTAL OTHER OPERATING REVENUES	2,324	12,684	27,200	(14,516)	47%	2,204	10,558
TOTAL OPERATING REVENUES	234,806	1,156,773	2,863,900	(1,707,127)	40%	225,593	1,035,638

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 5 MONTHS ENDING MAY 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	3,433	3,433	0	3,433	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE	637	2,548	8,000	(5,452)	32%	637	2,548
59602 PURCHASED WATER	1,009	1,009	1,000	9	101%	898	898
59603 MISCELLANEOUS OPERATING EXPENSE	(119)	2,223	41,000	(38,777)	5%	874	874
59613 MAINT OF LAKE INTAKE							
TOTAL SOURCE OF SUPPLY EXPENSES	4,960	9,212	50,000	(40,788)	18%	2,409	4,320
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	8,614	33,306	60,000	(26,694)	56%	4,341	21,134
59623 FUEL PURCHASED FOR PUMPING	2,806	16,035	38,000	(21,965)	42%	2,617	13,659
59624 PUMPING LABOR & EXPENSES	2,863	10,077	20,800	(10,723)	48%	1,469	6,505
59626 MISCELLANEOUS EXPENSE	326	2,277	5,250	(2,973)	43%	441	1,571
59631 MAINT OF STRUCTURES	0	0	1,500	(1,500)	%	3	3
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	14,610	61,696	125,550	(63,854)	49%	8,870	42,872
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	8,614	33,306	60,000	(26,694)	56%	4,341	21,134
59641 CHEMICALS	3,747	13,826	63,000	(49,174)	22%	638	19,394
59642 OPERATIONS LABOR & EXPENSE	15,871	99,758	204,050	(104,292)	49%	17,814	83,481
59643 MISCELLANEOUS EXPENSE	8,979	69,709	187,550	(117,841)	37%	14,494	78,922
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG	0	0	4,400	(4,400)	%	0	0
59651 MAINT OF STRUCTURES & IMPROVEMENTS	676	14,430	33,300	(18,870)	43%	2,315	12,604
59652 MAINT OF WATER TREATMENT EQUIPMENT							
TOTAL WATER TREATMENT EXPENSE	37,887	231,030	552,300	(321,270)	42%	39,602	215,535

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	1,800	12,991	31,650 (	18,659)	41%	2,080	11,678
59662 OPERATION MAINS	3,115	11,024	61,300 (	50,276)	18%	2,155	8,233
59663 METER EXPENSE	(	19,225	70,400 (	51,175)	27%	271	47,771
59664 CUSTOMER INSTALLATION EXPENSE	3,467	13,927	37,400 (	23,473)	37%	3,138	12,552
59665 MISCELLANEOUS EXPENSES	2,127	21,653	57,800 (	36,147)	37%	6,243	24,651
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS	5,346	27,115	68,300 (	41,185)	40%	5,321	26,603
59672 MAINT OF RESEVOIR & STANDPIPE	2,942	41,589	57,900 (	16,311)	72%	2,897	17,243
59673 MAINT OF MAINS	6,195	14,172	90,000 (	75,828)	16%	16,312	26,246
59675 MAINT OF SERVICES	(	976	9,650 (	8,674)	10%	417	2,174
59676 MAINT OF METERS	3,551	6,562	43,500 (	36,938)	15%	161	2,389
59677 MAINT OF HYDRANTS	170	607	15,000 (	14,393)	4%	0	9,284
59678 MAINT OF MISC PLANT							
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	26,325	169,840	542,900 (	373,060)	31%	38,996	188,824
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,513	7,369	18,550 (	11,181)	40%	1,441	7,015
59902 METER READING	1,466	7,772	23,250 (	15,478)	33%	1,789	8,173
59903 CUSTOMER ACCTG & COLLECTION	4,552	25,392	74,300 (	48,908)	34%	4,779	23,568
59904 UNCOLLECTIBLE ACCOUNTS	0 (	360)	2,500 (	2,860)	(14%)	0	5,288
59906 CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	(	164
59910 SALES EXPENSE						6)	
TOTAL CUSTOMER ACCOUNTS EXPENSE	7,531	40,173	119,350 (	79,177)	34%	8,003	44,208
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	8,576	42,740	109,000 (	66,260)	39%	7,833	40,930
59921 OFFICE SUPPLIES & EXPENSES	1,492	3,494	1,050	2,444	333%	787	2,441
59923 OUTSIDE SERVICES EMPLOYED	4,641	52,739	97,500 (	44,761)	54%	5,589	33,962
59924 PROPERTY INSURANCE	3,418	16,772	40,275 (	23,503)	42%	3,179	16,211
59925 INJURIES & DAMAGES	1,303	5,869	18,000 (	12,131)	33%	1,410	7,050
59926 EMPLOYEE PENSIONS & BENEFITS	15,396	78,316	191,500 (113,184)	41%	14,060	69,575

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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	2,092	7,629	20,000 (	12,371)	38%	395	10,454
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	36,920	207,559	480,325 (	272,766)	43%	33,253	180,622
TOTAL OPS & MAINT EXPENSES	128,232	719,510	1,870,425 (	1,150,915)	38%	131,133	676,381
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	44,359	221,795	520,000 (	298,205)	43%	44,030	220,169
49425 AMORTIZATION							
49408 TAXES	24,861	125,167	307,478 (	182,311)	41%	16,094	80,063
TOTAL OTHER OPERATING EXPENSES	69,220	346,962	827,478 (	480,516)	42%	60,124	300,232
TOTAL OPERATING EXPENSES	197,452	1,066,472	2,697,903 (	1,631,431)	40%	191,257	976,613
NET OPERATING INCOME (LOSS)	37,354	90,302	165,997 (	75,695)	54%	34,336	59,025
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	25	731	7,000 (	6,269)	10%	25	75
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0 (	4,157)	7,000)	2,843	(59%)	(	186)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	34,695	100,000 (	65,305)	35%	0	39,713
49421 MISCELLANEOUS NON-OPERATING INCOME	5,797	27,773	200,000 (	172,227)	14%	0	13,152
TOTAL OTHER INCOME	5,822	59,042	300,000 (	240,958)	20%	(	161)
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	43,176	149,344	465,997 (316,653)	32%	34,176	111,779

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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	9,856	52,939	155,850	(102,912)	34%	10,533	56,199
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS	0	150	0	150	%	0	0
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	9,856	53,089	155,850	(102,762)	34%	10,533	56,199
NET INCOME (LOSS)	33,320	96,256	310,147	(213,891)	31%	23,643	55,580
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	33,320	96,256				23,643	55,580
TOTAL UNAPPROPRIATED EARNED SURPLUS	7,250,173	7,313,109				6,464,916	6,496,854

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 5 MONTHS ENDING MAY 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	285,760	1,713,415	4,260,400	(2,546,985)	40%	266,264	1,405,008
49441 RURAL SALES	1,671	10,363	21,800	(11,437)	48%	1,515	8,889
49442 COMMERCIAL SALES-CS1	71,125	422,585	1,239,200	(816,615)	34%	68,141	356,735
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	85,997	475,408	910,400	(434,992)	52%	82,661	396,759
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	154,807	810,046	2,098,100	(1,288,054)	39%	143,806	668,537
49443 INDUSTRIAL SALES-CP3	41,983	224,493	496,300	(271,807)	45%	41,012	189,258
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	2,501	14,995	30,900	(15,905)	49%	2,513	14,380
49444 PUBLIC STREET LIGHTING	11,724	58,565	145,900	(87,335)	40%	11,629	55,251
49448 INTERDEPARTMENTAL SALES	1,878	11,999	33,300	(21,301)	36%	1,578	9,605
TOTAL SALES OF ELECTRICITY	657,445	3,741,867	9,236,300	(5,494,433)	41%	619,119	3,104,422
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	1,764	11,951	18,250	(6,299)	65%	1,702	6,209
49451 MISCELLANEOUS SERVICE REVENUES	520	880	5,000	(4,120)	18%	120	480
49454 RENT FROM ELECTRIC PROPERTY	0	41,206	26,700	14,506	154%	0	5,447
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	67	3,100	16,950	(13,850)	18%	1,010	8,937
TOTAL OTHER OPERATING REVENUES	2,350	57,137	66,900	(9,763)	85%	2,832	21,073
TOTAL OPERATING REVENUES	659,796	3,799,005	9,303,200	(5,504,195)	41%	621,952	3,125,496

CITY OF TWO RIVERS

INCOME STATEMENT

FOR THE 5 MONTHS ENDING MAY 31, 2022

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	505,419	2,593,987	6,660,100	(4,066,113)	39%	428,527	2,303,102
TOTAL POWER PRODUCTION EXPENSES	505,419	2,593,987	6,660,100	(4,066,113)	39%	428,527	2,303,102

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INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	1,645	4,922	35,700	(30,778)	14%	406	4,767
59583 OVERHEAD LINE EXPENSES	121	1,619	5,950	(4,331)	27%	809	3,211
59584 UNDERGROUND LINE EXPENSE	3,711	11,476	39,500	(28,024)	29%	3,068	10,821
59585 STREET LIGHTING EXPENSES	(52)	409	1,300	(891)	31%	0	0
59586 METER EXPENSES	3,004	23,201	71,100	(47,899)	33%	2,787	20,436
59587 CUSTOMER INSTALLATION EXPENSES	1,826	5,201	9,700	(4,499)	54%	(342)	2,315
59588 OPERATION MISC DISTRIBUTION	19,163	96,202	239,125	(142,923)	40%	16,922	89,415
DISTRIBUTION LINE RIGHTS							
59589 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	92	4,100	38,800	(34,700)	11%	(582)	15,761
59593 MAINTENANCE OF OVERHEAD LINES	9,863	171,541	184,500	(12,959)	93%	1,505	67,196
59594 MAINTENANCE OF UNDERGROUND LINES	111	1,376	8,400	(7,024)	16%	3,856	4,891
59595 MAINTENANCE OF LINE TRANSFORMERS	792	833	4,600	(3,767)	18%	568	1,440
59596 MAINTENANCE OF STREET LIGHTING	1,469	2,250	10,200	(7,950)	22%	(193)	2,403
59597 MAINT OF ELECTRIC METERS	0	0	0	0	%	252	252
59598 MAINT OF MISC DISTRIBUTION PLANT	63	2,101	7,000	(4,899)	30%	0	2,962
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	41,806	325,231	655,875	(330,644)	50%	29,055	225,868
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,855	9,032	22,615	(13,583)	40%	1,766	8,598
59902 METER READING EXPENSES	2,500	12,902	32,950	(20,048)	39%	2,844	12,800
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	10,562	41,016	99,000	(57,984)	41%	10,198	38,236
59904 UNCOLLECTIBLE ACCOUNTS	(205)	(383)	10,000	(10,383)	(4%)	(7)	16,854
TOTAL CUSTOMER ACCOUNTS EXPENSE	14,712	62,567	164,565	(101,998)	38%	14,800	76,488
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	250	700	(450)	36%	0	250
TOTAL SALES EXPENSES	0	250	700	(450)	36%	0	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	21,073	102,975	256,400	(153,425)	40%	24,578	115,993
59921 OFFICE SUPPLIES & EXPENSES	1,547	8,497	15,600	(7,103)	54%	(2,716)	16,483
59923 OUTSIDE SERVICES EMPLOYED	7,276	41,063	105,640	(64,577)	39%	8,078	51,526
59924 PROPERTY INSURANCE	2,329	11,664	27,200	(15,536)	43%	2,429	11,482
59925 INJURIES & DAMAGES	1,042	4,691	13,500	(8,809)	35%	1,089	5,447
59926 EMPLOYEE PENSIONS & BENEFITS	16,219	87,095	249,000	(161,905)	35%	12,319	83,149
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	92	1,352
59930 MISCELLANEOUS GENERAL EXPENSES	2,731	30,552	76,100	(45,548)	40%	3,372	31,318
59932 MAINT OFFICE & COMMUNICATIONS	1,441	7,204	15,500	(8,296)	46%	797	13,434
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	53,658	293,741	760,940	(467,199)	39%	50,038	330,184
TOTAL OPS & MAINT EXPENSES	615,595	3,275,776	8,242,180	(4,966,404)	40%	522,420	2,935,893
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	37,283	186,396	440,000	(253,604)	42%	36,386	181,929
59408 TAXES	29,133	144,509	397,850	(253,341)	36%	31,638	157,252
TOTAL OTHER OPERATING EXPENSES	66,416	330,905	837,850	(506,945)	39%	68,023	339,181
TOTAL OPERATING EXPENSES	682,011	3,606,681	9,080,030	(5,473,349)	40%	590,444	3,275,074
NET OPERATING INCOME (LOSS)	(22,215)	192,323	223,170	(30,847)	86%	31,508	(149,578)

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FOR THE 5 MONTHS ENDING MAY 31, 2022
ELECTRIC DISTRIBUTION DETAIL - FUND 660

	CURR MONTH	YTD ACTUAL	BUDGET	OVR (UN) BUD	% OF BUD	CURR MONTH PRIOR YEAR	PR YTD ACT
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	727	7,325	15,000	(7,675)	49%	2,761	5,880
49416 MERCHANDISING & JOBBING COST	0	(43)	15,000	14,957	%	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	18	(2,506)	2,000	(4,506)	(125%)	0	0
49419 INTEREST & DIVIDEND INCOME	(1,957)	(8,787)	(18,000)	9,213	(49%)	(2,338)	(8,157)
49439 APPROP OF INCOME TO MUNICIPAL	(1,212)	(4,011)	(16,000)	11,989	(25%)	423	(2,276)
TOTAL OTHER INCOME	(23,427)	188,312	207,170	(18,858)	91%	31,931	(151,854)
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS							
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	9,788	12,067	2,200	9,867	548%	144	0
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	9,788	12,067	2,200	9,867	548%	144	0
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	755	4,016	8,450	(4,434)	48%	704	4,223
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	755	4,016	8,450	(4,434)	48%	704	4,223
NET INCOME (LOSS)	(33,969)	172,229	196,520	(24,291)	88%	31,083	(156,078)
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	(33,969)	172,229				31,083	(156,078)
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,337,426	9,543,625				8,852,467	8,665,307

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 5 MONTHS ENDING MAY 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	6,619	15,885	(9,266)	42%	1,324	6,619
49540 RENT FROM CLEC PROPERTY							
TOTAL OPERATING REVENUES	1,324	6,619	15,885	(9,266)	42%	1,324	6,619

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	1,500 (	1,500)	1,500 (	%	0	0
59594 MAINT OF UNDERGROUND FACILITIES	0	750 (	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 5 MONTHS ENDING MAY 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	4,017	6,500 (	2,483)	62%	482	2,409
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	803	4,017	6,500 (	2,483)	62%	482	2,409
TOTAL OPERATING EXPENSES	803	4,017	15,885 (	11,868)	25%	482	2,559
NET OPERATING INCOME (LOSS)	520	2,602	0	2,602	%	842	4,059

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 5 MONTHS ENDING MAY 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	2,602	0	2,602	%	842	4,059
INTEREST CHARGES							
49270 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49430 INTEREST ON LONG-TERM DEBT	0	0	0	0	%	0	0
49280 AMORTIZATION OF DEBT DISCOUNT & EXPENSE	0	0	0	0	%	0	0
49390 APPROPRIATIONS-MUNICIPAL	0	0	0	0	%	0	0
48900 OTHER REVENUES	0	0	0	0	%	0	0
TOTAL INTEREST CHARGES	0	0	0	0	%	0	0
NET INCOME (LOSS)	520	2,602	0	2,602	%	842	4,059
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(227,116)	(227,116)				(245,443)	(245,443)
BALANCE TRANSFERRED FROM INCOME	520	2,602				842	4,059
TOTAL UNAPPROPRIATED EARNED SURPLUS	(226,596)	(224,515)				(244,601)	(241,384)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	29,657	148,068	354,000	(205,932)	42%	29,617	134,291
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	178	400	(222)	45%	36	169
46040 NON RESIDENTIAL	21,833	109,127	222,000	(112,873)	49%	21,761	99,213
46050 INTERDEPARTMENTAL	3,229	16,147	39,400	(23,253)	41%	3,249	15,673
TOTAL USER FEES	54,755	273,520	615,800	(342,280)	44%	54,663	249,346
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	129	756	900	(144)	84%	104	414
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID OF CONSTRUCTION	34,466	170,648	400,000	(229,352)	43%	0	0
48100 INTEREST INCOME	0	1,923	3,725	(1,802)	52%	0	2,672
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	34,595	173,327	404,625	(231,298)	43%	104	3,086
TOTAL OPERATING REVENUES	89,350	446,847	1,020,425	(573,578)	44%	54,767	252,432

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	0	616	7,467	(6,851)	8%	0	93
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	753	17,091	153,176	(136,085)	11%	2,176	5,095
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	193	1,864	41,624	(39,760)	4%	197	3,405
59750 MAINTENANCE OF STORMWATER PONDS	303	413	31,356	(30,943)	1%	360	2,546
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	14,000	(14,000)	%	0	0
59770 REGULATORY COMPLIANCE	2,921	7,919	57,047	(49,128)	14%	0	3,457
59790 ADMINISTRATIVE CHARGES	1,726	9,796	34,500	(24,704)	28%	5,247	6,527
59795 EMPLOYEE PENSIONS & BENEFITS	444	2,302	28,605	(26,303)	8%	158	620
TOTAL OPERATING EXPENSES	6,340	40,000	367,775	(327,775)	11%	8,139	21,743
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	8,367	41,833	100,000	(58,167)	42%	8,367	41,833
59408 TAXES	236	1,175	10,470	(9,295)	11%	44	188
59427 INTEREST ON LONG-TERM DEBT	4,704	28,155	66,000	(37,845)	43%	6,106	30,332
TOTAL OTHER OPERATING EXPENSES	19,647	111,163	544,245	(433,081)	20%	22,656	94,097
TOTAL OPERATING EXPENSES	19,647	111,163	544,245	(433,081)	20%	22,656	94,097
NET OPERATING INCOME (LOSS)	69,703	335,684	476,180	(140,496)	70%	32,112	158,335
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	69,703	335,684				32,112	158,335
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	3,245,166	3,511,147				2,744,393	2,870,617

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	157,240	828,728	2,000,000	(1,171,273)	41%	156,959	757,112
49222 COMMERCIAL SERVICE	41,493	198,297	493,000	(294,703)	40%	37,036	174,547
49224 GOVERNMENT SERVICE	11,049	34,773	82,000	(47,227)	42%	6,696	31,040
49626 INTERDEPARTMENTAL SERVICE	8,626	39,734	93,200	(53,466)	43%	6,983	41,978
49263 INDUSTRIAL SERVICE	9,120	45,455	81,000	(35,545)	56%	7,077	33,403
TOTAL SALES OF SEWER	227,528	1,146,986	2,749,200	(1,602,214)	42%	214,751	1,038,080
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	3,007	77,900	42,000	35,900	185%	226	7,203
49450 CUSTOMER FORFIETED DISCOUNTS	767	4,670	5,000	(330)	93%	579	2,476
TOTAL OTHER OPERATING REVENUES	3,774	82,570	47,000	35,570	176%	805	9,679
TOTAL OPERATING REVENUES	231,302	1,229,556	2,796,200	(1,566,644)	44%	215,556	1,047,759

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	40,917	193,727	510,400	(316,673)	38%	36,469	181,278
59823	0	0	3,000	(3,000)	%	0	0
59824	7,305	22,629	50,000	(27,371)	45%	0	11,769
59825	0	10,717	30,000	(19,283)	36%	9,389	9,389
59827	3,744	18,623	27,500	(8,877)	68%	3,659	16,406
59828	1,070	8,414	28,500	(20,086)	30%	104	22,324
TOTAL OPERATIONS EXPENSES	53,036	254,110	649,400	(395,290)	39%	49,621	241,166
MAINTENANCE EXPENSE							
59831	18,809	130,543	147,800	(17,257)	88%	6,192	53,562
59832	2,252	2,252	20,000	(17,748)	11%	7,937	14,693
59833	6,513	38,529	107,211	(68,682)	36%	5,008	43,383
59834	582	3,023	20,000	(16,977)	15%	234	2,975
TOTAL MAINTENANCE EXPENSE	28,156	174,347	295,011	(120,664)	59%	19,372	114,633
CUSTOMER ACCOUNTS EXPENSE							
59840	5,723	32,226	77,662	(45,437)	41%	6,177	30,368
59842	1,752	7,968	24,265	(16,297)	33%	1,764	8,050
59843	0	310	5,000	(5,310)	(6%)	0	12,999
TOTAL CUSTOMER ACCOUNTS EXPENSE	7,475	39,884	106,927	(67,043)	37%	7,941	51,416

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 5 MONTHS ENDING MAY 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	13,222	65,742	163,996	(98,254)	40%	12,150	62,145
59851 OFFICE SUPPLIES & EXPENSE	67	319	1,420	(1,101)	22%	24	247
59852 OUTSIDE SERVICES EMPLOYED	4,495	27,667	67,580	(39,913)	41%	5,330	26,226
59853 INSURANCE EXPENSE	4,070	19,876	47,950	(28,074)	41%	3,796	19,123
59854 EMPLOYEE PENSION & BENEFITS	9,792	47,945	138,859	(90,914)	35%	9,584	52,219
59855 REGULATORY COMMISSION EXPENSE	0	0	15,000	(15,000)	%	45	45
59856 MISC GENERAL EXPENSES	165	460	4,100	(3,640)	11%	0	827
59857 RENTS	16,947	48,840	80,000	(31,160)	61%	6,746	80,121
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	48,758	210,849	518,905	(308,056)	41%	37,675	240,953
TOTAL OPS & MAINT EXPENSES	137,426	679,190	1,570,243	(891,054)	43%	114,608	648,169
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	63,626	318,129	605,000	(286,871)	53%	30,355	151,773
59408 TAX EXPENSE	28,365	140,973	339,677	(198,704)	42%	26,582	139,334
TOTAL OTHER OPERATING EXPENSES	91,991	459,102	944,677	(485,575)	49%	56,936	291,107
TOTAL OPERATING EXPENSES	229,416	1,138,292	2,514,920	(1,376,628)	45%	171,545	939,276
NET OPERATING INCOME (LOSS)	1,886	91,265	281,280	(190,015)	32%	44,011	108,483

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 5 MONTHS ENDING MAY 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	92,413	119,840	400,000	(280,160)	30%	0	4,660
49210 TRANSFERS IN	0	28,923	26,500	2,423	109%	0	23,301
TOTAL OTHER INCOME	92,413	148,763	426,500	(277,737)	35%	0	27,961
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	94,300	240,028	707,780	(467,752)	34%	44,011	136,444
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,056)	(91,052)	(220,000)	128,948	(41%)	(18,062)	(96,360)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,056)	(91,052)	(220,000)	128,948	(41%)	(18,062)	(96,360)
NET INCOME (LOSS)	77,243	148,975	487,780	(338,805)	31%	25,949	40,083
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	77,243	148,975				25,949	40,083
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	5,537,924	5,609,656				4,797,805	4,811,939