



**TWO
RIVERS**
WISCONSIN

September 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 9 MONTHS ENDING SEPTEMBER 30, 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	6,919	61,232	83,620	(22,388)	73%	7,054	61,008
46000	41,878	372,731	490,000	(117,269)	76%	42,232	369,644
48000	19,516	175,590	235,000	(59,410)	75%	19,500	175,600
49000	151	1,376	800	576	172%	71	650
TOTAL OPERATING REVENUES	68,463	610,930	809,420	(198,490)	75%	68,856	606,901

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	7,074	69,441	104,418 (	34,977)	67%	8,628	60,833
53620 PW SOLID WASTE REFUSE	28,198	239,710	325,208 (	85,498)	74%	38,055	239,509
53625 PW SOLID WASTE RECYCLING	19,961	202,145	386,085 (	183,940)	52%	20,361	202,627
TOTAL OPERATIONS EXPENSES	55,232	511,295	815,711 (	304,416)	63%	67,044	502,969
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	19 (	38)	300 (	338)	(13%)	0	240
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	30	265	450 (	185)	59%	40	335
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	49	227	750 (	523)	30%	40	575
TOTAL OPS & MAINT EXPENSES	55,282	511,522	816,461 (	304,939)	63%	67,084	503,544
TOTAL OPERATING EXPENSES	55,282	511,522	816,461 (	304,939)	63%	67,084	503,544
NET OPERATING INCOME (LOSS)	13,181	99,408 (	7,041)	106,449	1,412%	1,772	103,357
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	122,164	122,164				111,048	111,048
BALANCE TRANSFERRED FROM INCOME	13,181	99,408				1,772	103,357

CITY OF TWO RIVERS
INCOME STATEMENT

FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	135,345	221,572				112,819	214,405

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	140,871	1,210,938	1,624,500	(413,562)	75%	137,558	1,218,693
49461 COMMERCIAL SERVICE	30,190	230,922	290,200	(59,278)	80%	28,629	230,124
49461 INDUSTRIAL SERVICE	7,119	60,617	53,200	7,417	114%	6,946	43,483
49461 MULTIFAMILY SERVICE	9,281	73,380	86,700	(13,320)	85%	7,965	68,415
49461 IRRIGATION SERVICE	795	1,914	0	1,914	%	0	0
49461 OTHER SERVICES	40	80	0	80	%	0	0
49464 MUNICIPAL SERVICE	3,371	27,349	38,200	(10,851)	72%	2,864	24,369
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,763	16,913	22,000	(5,087)	77%	1,222	14,137
49462 PRIVATE FIRE PROTECTION	2,240	20,166	23,700	(3,534)	85%	2,143	18,410
49463 PUBLIC FIRE PROTECTION	58,555	520,513	698,200	(177,687)	75%	58,378	519,488
TOTAL SALES OF WATER	254,225	2,162,791	2,836,700	(673,909)	76%	245,705	2,137,120
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	842	6,588	9,500	(2,912)	69%	453	3,992
49471 MISCELLANEOUS SERVICE REVENUES	0	2,182	1,200	982	182%	80	880
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	10,981	24,126	16,500	7,626	146%	1,526	13,734
TOTAL OTHER OPERATING REVENUES	11,822	32,896	27,200	5,696	121%	2,059	18,606
TOTAL OPERATING REVENUES	266,047	2,195,687	2,863,900	(668,213)	77%	247,764	2,155,726

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INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	0	0	0	0	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE	637	5,096	8,000	(2,904)	64%	637	5,096
59602 PURCHASED WATER	0	1,009	1,000	9	101%	0	898
59603 MISCELLANEOUS OPERATING EXPENSE	(7)	2,164	41,000	(38,836)	5%	95	1,030
59613 MAINT OF LAKE INTAKE							
TOTAL SOURCE OF SUPPLY EXPENSES	630	8,268	50,000	(41,732)	17%	732	7,023
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,161	55,825	60,000	(4,175)	93%	4,201	38,218
59623 FUEL PURCHASED FOR PUMPING	5,537	33,377	38,000	(4,623)	88%	4,856	27,827
59624 PUMPING LABOR & EXPENSES	1,247	17,597	20,800	(3,203)	85%	2,135	14,206
59626 MISCELLANEOUS EXPENSE	61	2,687	5,250	(2,563)	51%	1,702	3,966
59631 MAINT OF STRUCTURES	0	0	1,500	(1,500)	%	1	4
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	11,007	109,486	125,550	(16,064)	87%	12,894	84,221
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,161	55,825	60,000	(4,175)	93%	4,201	38,218
59641 CHEMICALS	13,902	31,639	63,000	(31,361)	50%	(812)	27,447
59642 OPERATIONS LABOR & EXPENSE	14,456	166,770	204,050	(37,280)	82%	15,910	142,745
59643 MISCELLANEOUS EXPENSE	8,947	122,832	187,550	(64,718)	65%	6,446	135,377
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG	0	831	4,400	(3,569)	19%	0	975
59651 MAINT OF STRUCTURES & IMPROVEMENTS	1,650	20,498	33,300	(12,802)	62%	2,486	25,824
59652 MAINT OF WATER TREATMENT EQUIPMENT							
TOTAL WATER TREATMENT EXPENSE	43,116	398,395	552,300	(153,905)	72%	28,231	370,587

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	6,245	26,218	31,650 (	5,432)	83%	2,514	20,357
59662 OPERATION MAINS	3,923	44,585	61,300 (	16,715)	73%	6,963	21,793
59663 METER EXPENSE	5,917	16,204	70,400 (	54,196)	23%	(	46)
59664 CUSTOMER INSTALLATION EXPENSE	3,288	27,364	37,400 (	10,036)	73%	3,141	25,190
59665 MISCELLANEOUS EXPENSES	2,850	32,327	57,800 (	25,473)	56%	5,200	42,520
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS	6,227	51,277	68,300 (	17,023)	75%	5,309	51,985
59672 MAINT OF RESEVOIR & STANDPIPE	109	69,354	57,900	11,454	120%	3,929	33,519
59673 MAINT OF MAINS	6,760	47,797	90,000 (	42,203)	53%	1,994	38,045
59675 MAINT OF SERVICES	1,308	2,418	9,650 (	7,232)	25%	41	2,546
59676 MAINT OF METERS	139	8,469	43,500 (	35,031)	19%	966	9,335
59677 MAINT OF HYDRANTS	(	600	15,000 (	14,400)	4%	(	11,634
59678 MAINT OF MISC PLANT							
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	36,767	326,612	542,900 (	216,288)	60%	24,775	304,063
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,464	13,323	18,550 (	5,227)	72%	1,436	12,781
59902 METER READING	1,565	14,505	23,250 (	8,745)	62%	1,719	14,674
59903 CUSTOMER ACCTG & COLLECTION	7,463	44,206	74,300 (	30,094)	59%	6,478	43,992
59904 UNCOLLECTIBLE ACCOUNTS	61 (	299)	2,500 (	2,799)	(12%)	0	7,552
59906 CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	3	170
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	10,554	71,734	119,350 (	47,616)	60%	9,637	79,169
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	8,329	76,702	109,000 (	32,298)	70%	7,442	71,473
59921 OFFICE SUPPLIES & EXPENSES	189	5,829	1,050	4,779	555%	215	4,138
59923 OUTSIDE SERVICES EMPLOYED	19,899	93,242	97,500 (	4,258)	96%	8,748	70,585
59924 PROPERTY INSURANCE	3,418	30,445	40,275 (	9,830)	76%	3,182	28,930
59925 INJURIES & DAMAGES	1,303	11,083	18,000 (	6,917)	62%	1,410	12,690
59926 EMPLOYEE PENSIONS & BENEFITS	14,875	141,089	191,500 (50,411)	74%	14,692	127,041

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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	556	12,096	20,000 (	7,904)	60%	358	14,229
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	48,570	370,485	480,325 (	109,840)	77%	36,046	329,085
TOTAL OPS & MAINT EXPENSES	150,644	1,284,981	1,870,425 (	585,444)	69%	112,316	1,174,147
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	44,680	399,528	520,000 (	120,472)	77%	44,090	396,474
49425 AMORTIZATION							
49408 TAXES	24,262	223,880	307,478 (	83,598)	73%	16,150	144,665
TOTAL OTHER OPERATING EXPENSES	68,942	623,408	827,478 (	204,070)	75%	60,240	541,139
TOTAL OPERATING EXPENSES	219,586	1,908,389	2,697,903 (	789,514)	71%	172,556	1,715,286
NET OPERATING INCOME (LOSS)	46,462	287,298	165,997	121,301	173%	75,208	440,440
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	25	1,938	7,000 (	5,062)	28%	662	895
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0 (	4,157)	(	7,000)	(59%)	(	3,834)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	74,721	100,000 (	25,279)	75%	0	39,713
49421 MISCELLANEOUS NON-OPERATING INCOME	89,528	127,161	200,000 (	72,839)	64%	192,592	305,635
TOTAL OTHER INCOME	89,553	199,663	300,000 (	100,337)	67%	189,419	342,063
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	136,015	486,960	465,997	20,963	104%	264,627	782,503

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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	9,615	91,785	155,850	(64,065)	59%	10,340	97,649
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	9,615	91,935	155,850	(63,915)	59%	10,340	97,649
NET INCOME (LOSS)	126,400	395,025	310,147	84,878	127%	254,287	684,853
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	126,400	395,025				254,279	684,845
TOTAL UNAPPROPRIATED EARNED SURPLUS	7,343,253	7,611,878				6,695,553	7,126,119

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	499,078	3,558,713	4,260,400	(701,687)	84%	468,444	3,307,350
49441 RURAL SALES	2,160	19,993	21,800	(1,807)	92%	2,237	18,995
49442 COMMERCIAL SALES-CS1	116,869	844,813	1,239,200	(394,387)	68%	110,958	820,026
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	128,686	967,766	910,400	57,366	106%	106,534	863,060
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	229,455	1,751,948	2,098,100	(346,152)	84%	206,536	1,488,754
49443 INDUSTRIAL SALES-CP3	58,289	459,498	496,300	(36,802)	93%	53,271	402,305
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	2,646	26,791	30,900	(4,109)	87%	3,580	27,870
49444 PUBLIC STREET LIGHTING	13,912	110,505	145,900	(35,395)	76%	12,561	106,787
49448 INTERDEPARTMENTAL SALES	2,232	20,434	33,300	(12,866)	61%	1,709	17,107
TOTAL SALES OF ELECTRICITY	1,053,327	7,760,460	9,236,300	(1,475,840)	84%	965,830	7,052,254
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	3,751	20,440	18,250	2,190	112%	1,733	11,444
49451 MISCELLANEOUS SERVICE REVENUES	240	1,840	5,000	(3,160)	37%	80	2,000
49454 RENT FROM ELECTRIC PROPERTY	45,273	115,860	26,700	89,160	434%	25,514	30,961
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	2,350	13,933	16,950	(3,017)	82%	195	17,194
TOTAL OTHER OPERATING REVENUES	51,613	152,073	66,900	85,173	227%	27,522	61,599
TOTAL OPERATING REVENUES	1,104,941	7,912,534	9,303,200	(1,390,666)	85%	993,352	7,113,853

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	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	706,029	5,747,770	6,660,100	(912,330)	86%	616,224	5,062,594
TOTAL POWER PRODUCTION EXPENSES	706,029	5,747,770	6,660,100	(912,330)	86%	616,224	5,062,594

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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
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	3,862	15,162	35,700	(20,538)	42%	673	9,060
59583 OVERHEAD LINE EXPENSES	19	2,466	5,950	(3,484)	41%	934	4,526
59584 UNDERGROUND LINE EXPENSE	5,680	33,342	39,500	(6,158)	84%	2,742	26,377
59585 STREET LIGHTING EXPENSES	(22)	352	1,300	(948)	27%	0	0
59586 METER EXPENSES	3,173	39,649	71,100	(31,451)	56%	4,993	40,354
59587 CUSTOMER INSTALLATION EXPENSES	1,595	8,327	9,700	(1,373)	86%	1,010	9,030
59588 OPERATION MISC DISTRIBUTION	17,036	175,313	239,125	(63,812)	73%	19,054	169,128
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	41	18,956	38,800	(19,844)	49%	330	20,076
59593 MAINTENANCE OF OVERHEAD LINES	10,708	227,647	184,500	43,147	123%	7,503	98,779
59594 MAINTENANCE OF UNDERGROUND LINES	830	3,227	8,400	(5,173)	38%	(221)	4,192
59595 MAINTENANCE OF LINE TRANSFORMERS	19	2,062	4,600	(2,538)	45%	249	1,983
59596 MAINTENANCE OF STREET LIGHTING	1,259	4,412	10,200	(5,788)	43%	190	4,453
59597 MAINT OF ELECTRIC METERS	0	0	0	0	%	7	319
59598 MAINT OF MISC DISTRIBUTION PLANT	0	6,242	7,000	(758)	89%	2,896	7,523
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	44,198	537,158	655,875	(118,717)	82%	40,360	395,798
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,795	16,330	22,615	(6,285)	72%	1,761	15,665
59902 METER READING EXPENSES	2,644	24,022	32,950	(8,928)	73%	2,784	23,469
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	10,255	71,461	99,000	(27,539)	72%	10,291	74,157
59904 UNCOLLECTIBLE ACCOUNTS	301	6,983	10,000	(3,017)	70%	22,472	40,776
TOTAL CUSTOMER ACCOUNTS EXPENSE	14,995	118,796	164,565	(45,769)	72%	37,308	154,067
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	20,422	186,117	256,400	(70,283)	73%	18,696	198,526
59921 OFFICE SUPPLIES & EXPENSES	393	12,028	15,600	(3,572)	77%	692	19,537
59923 OUTSIDE SERVICES EMPLOYED	10,565	69,759	105,840	(35,881)	66%	6,826	82,127
59924 PROPERTY INSURANCE	2,329	21,182	27,200	(6,018)	78%	2,102	19,661
59925 INJURIES & DAMAGES	1,042	8,857	13,500	(4,643)	66%	1,089	9,805
59926 EMPLOYEE PENSIONS & BENEFITS	15,963	151,447	249,000	(97,553)	61%	16,052	148,167
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	62	1,415
59930 MISCELLANEOUS GENERAL EXPENSES	6,033	49,462	76,100	(26,638)	65%	8,969	48,913
59932 MAINT OFFICE & COMMUNICATIONS	902	11,947	15,500	(3,553)	77%	994	17,897
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	57,649	510,799	760,940	(250,141)	67%	55,483	547,047
TOTAL OPS & MAINT EXPENSES	822,871	6,914,772	8,242,180	(1,327,408)	84%	749,375	6,159,756
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	37,283	335,528	440,000	(104,472)	76%	36,498	327,809
59408 TAXES	28,805	260,048	397,850	(137,802)	65%	31,239	282,009
TOTAL OTHER OPERATING EXPENSES	66,088	595,576	837,850	(242,274)	71%	67,737	609,818
TOTAL OPERATING EXPENSES	888,959	7,510,348	9,080,030	(1,569,682)	83%	817,112	6,769,574
NET OPERATING INCOME (LOSS)	215,982	402,186	223,170	179,016	180%	176,239	344,279

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FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	2,449	11,431	15,000	(3,569)	76%	4,728	13,190
49416 MERCHANDISING & JOBBING COST	(2,148)	(2,708)	(15,000)	12,292	(18%)	0	(273)
49421 MISCELLANEOUS NONOPERATING INCOME	5,300	2,875	2,000	875	144%	120	1,877
49419 INTEREST & DIVIDEND INCOME	(1,571)	(13,855)	(18,000)	4,145	(77%)	(387)	(11,521)
49439 APPROP OF INCOME TO MUNICIPAL							
TOTAL OTHER INCOME	4,030	(2,257)	(16,000)	13,743	(14%)	4,461	3,273
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	220,012	399,929	207,170	192,759	193%	180,701	347,552
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	0	2,279	2,200	79	104%	0	0
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	2,279	2,200	79	104%	0	0
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	862	7,249	8,450	(1,201)	86%	704	7,040
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	862	7,249	8,450	(1,201)	86%	704	7,040
NET INCOME (LOSS)	219,149	390,402	196,520	193,882	199%	179,996	340,512
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	219,149	390,402				179,996	340,512
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,590,545	9,761,797				9,001,380	9,161,896

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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							
49000 OPERATING REVENUES	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	11,914	15,885 (	3,971)	75%	1,324	11,914
TOTAL OPERATING REVENUES	1,324	11,914	15,885 (	3,971)	75%	1,324	11,914

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	0	0	0	0	%	0	0
59583	0	0	0	0	%	0	0
59584	0	0	0	0	%	0	0
59587	0	0	0	0	%	0	0
59588	0	0	0	0	%	0	0
59589	0	0	0	0	%	0	0
59590	0	0	0	0	%	0	0
59593	0	1,500	1,500	(1,500)	%	0	0
59594	0	750	750	(750)	%	0	0
59598	0	0	0	0	%	0	0
59820	0	0	0	0	%	0	0
TOTAL DISTRIBUTION EXPENSES	0	0	2,250	(2,250)	%	0	0
CUSTOMER ACCOUNTS EXPENSE							
59901	0	0	0	0	%	0	0
59903	0	0	0	0	%	0	0
59904	0	0	0	0	%	0	0
59905	0	0	0	0	%	0	0
59913	0	0	0	0	%	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE	0	0	0	0	%	0	0

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 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)	%	450	900
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)	%	450	900
TOTAL OPS & MAINT EXPENSES	0	0	9,385 (	9,385)	%	450	900
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	803	7,231	6,500	731	111%	539	4,508
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	803	7,231	6,500	731	111%	539	4,508
TOTAL OPERATING EXPENSES	803	7,231	15,885 (	8,654)	46%	989	5,408
NET OPERATING INCOME (LOSS)	520	4,683	0	4,683	%	335	6,506

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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
49180 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	4,683	0	4,683	%	335	6,506
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	%	(10,000)	(10,000)
TOTAL INTEREST CHARGES	0	0	0	0	%	(10,000)	(10,000)
NET INCOME (LOSS)	520	4,683	0	4,683	%	10,335	16,506
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(227,116)	(227,116)				(245,443)	(245,443)
BALANCE TRANSFERRED FROM INCOME	520	4,683				10,335	16,506
TOTAL UNAPPROPRIATED EARNED SURPLUS	(226,596)	(222,433)				(235,108)	(228,937)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	29,617	266,568	354,000	(87,432)	75%	29,595	266,116
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	321	400	(79)	80%	36	321
46040 NON RESIDENTIAL	21,927	196,624	222,000	(25,376)	89%	21,813	196,508
46050 INTERDEPARTMENTAL	3,229	29,064	39,400	(10,336)	74%	3,229	29,113
TOTAL USER FEES	54,809	492,577	615,800	(123,223)	80%	54,673	492,058
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	185	1,307	900	407	145%	68	673
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID OF CONSTRUCTION	0	170,648	400,000	(229,352)	43%	85,800	85,800
48100 INTEREST INCOME	0	3,723	3,725	(2)	100%	0	4,393
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	185	175,678	404,625	(228,947)	43%	85,868	90,866
TOTAL OPERATING REVENUES	54,993	668,255	1,020,425	(352,170)	65%	140,540	582,924

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 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	0	1,193	7,467	(6,274)	16%	0	1,193
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	5,040	34,333	153,176	(118,843)	22%	42,034	62,227
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	161	7,396	41,624	(34,228)	18%	0	7,389
59750 MAINTENANCE OF STORMWATER PONDS	1,424	1,872	31,356	(29,484)	6%	513	4,237
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	14,000	(14,000)	%	0	0
59770 REGULATORY COMPLIANCE	3,460	14,098	57,047	(42,949)	25%	2,241	5,698
59790 ADMINISTRATIVE CHARGES	1,878	18,531	34,500	(15,969)	54%	0	8,991
59795 EMPLOYEE PENSIONS & BENEFITS	409	4,178	28,605	(24,427)	15%	68	1,169
TOTAL OPERATING EXPENSES	12,372	81,600	367,775	(286,175)	22%	44,856	90,903
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	8,367	75,300	100,000	(24,700)	75%	8,367	75,300
59408 TAXES	201	2,086	10,470	(8,384)	20%	38	435
59427 INTEREST ON LONG-TERM DEBT	5,107	48,583	66,000	(17,417)	74%	6,106	54,756
TOTAL OTHER OPERATING EXPENSES	26,047	207,569	544,245	(336,676)	38%	59,367	221,394
TOTAL OPERATING EXPENSES	26,047	207,569	544,245	(336,676)	38%	59,367	221,394
NET OPERATING INCOME (LOSS)	28,946	460,686	476,180	(15,494)	97%	81,174	361,529
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	28,946	460,686				81,174	361,529
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	3,204,409	3,636,149				2,793,455	3,073,811

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	169,433	1,476,068	2,000,000	(523,932)	74%	160,655	1,484,549
49222 COMMERCIAL SERVICE	52,537	396,741	493,000	(96,259)	80%	42,889	375,478
49224 GOVERNMENT SERVICE	6,063	63,171	82,000	(18,829)	77%	10,166	60,898
49626 INTERDEPARTMENTAL SERVICE	7,632	72,293	93,200	(20,907)	78%	7,648	70,251
49263 INDUSTRIAL SERVICE	7,772	78,004	81,000	(2,996)	96%	7,782	64,470
TOTAL SALES OF SEWER	243,437	2,086,277	2,749,200	(662,923)	76%	229,150	2,055,645
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	5,633	207,897	42,000	165,897	495%	1,912	15,428
49450 CUSTOMER FORFIETED DISCOUNTS	878	7,388	5,000	2,388	148%	392	3,924
TOTAL OTHER OPERATING REVENUES	6,511	215,285	47,000	168,285	458%	2,304	19,352
TOTAL OPERATING REVENUES	249,947	2,301,561	2,796,200	(494,639)	82%	231,454	2,074,997

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	73,227	387,934	510,400 (	122,466)	76%	62,808	362,490
59823	0	0	3,000 (	3,000)	%	0	0
59824	0	37,862	50,000 (	12,138)	76%	5,884	29,809
59825	0	22,399	30,000 (	7,601)	75%	0	19,419
59827	216	21,233	27,500 (	6,267)	77%	1,228	19,147
59828	2,942	22,381	28,500 (	6,119)	79%	1,115	32,526
TOTAL OPERATIONS EXPENSES	76,386	491,810	649,400 (	157,590)	76%	71,036	463,391
MAINTENANCE EXPENSE							
59831	19,034	196,931	147,800	49,131	133%	26,688	112,118
59832	0	6,249	20,000 (	13,751)	31%	0	17,787
59833	3,576	61,391	107,211 (	45,820)	57%	6,769	73,903
59834	297	4,863	20,000 (	15,137)	24%	14	6,311
TOTAL MAINTENANCE EXPENSE	22,907	269,434	295,011 (	25,577)	91%	33,471	210,119
CUSTOMER ACCOUNTS EXPENSE							
59840	8,404	56,093	77,662 (	21,569)	72%	7,789	56,237
59842	1,541	14,908	24,265 (	9,357)	61%	1,695	14,454
59843	47 (	262)	5,000 (	5,262)	(5%)	0	15,938
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,993	70,739	106,927 (	36,188)	66%	9,484	86,629

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	11,144	117,217	163,996 (	46,779)	71%	11,564	108,765
59851 OFFICE SUPPLIES & EXPENSE	33	445	1,420 (	975)	31%	27	385
59852 OUTSIDE SERVICES EMPLOYED	5,612	47,798	67,580 (	19,782)	71%	5,899	49,986
59853 INSURANCE EXPENSE	4,070	36,154	47,950 (	11,796)	75%	3,799	34,311
59854 EMPLOYEE PENSION & BENEFITS	11,121	87,822	138,859 (	51,037)	63%	9,400	90,368
59855 REGULATORY COMMISSION EXPENSE	0	13,778	15,000 (	1,222)	92%	0	14,677
59856 MISC GENERAL EXPENSES	64	892	4,100 (	3,208)	22%	370	1,197
59857 RENTS	14,187	84,388	80,000	4,388	105%	5,844	103,294
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	46,231	388,494	518,905 (	130,411)	75%	36,902	402,982
TOTAL OPS & MAINT EXPENSES	155,517	1,220,476	1,570,243 (	349,767)	78%	150,893	1,163,120
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	63,626	572,632	605,000 (	32,368)	95%	178,069	450,906
59408 TAX EXPENSE	28,229	254,415	339,677 (	85,262)	75%	27,956	253,156
TOTAL OTHER OPERATING EXPENSES	91,855	827,047	944,677 (	117,630)	88%	206,025	704,062
TOTAL OPERATING EXPENSES	247,372	2,047,524	2,514,920 (	467,396)	81%	356,918	1,867,182
NET OPERATING INCOME (LOSS)	2,576	254,037	281,280 (	27,243)	90%	(125,463)	207,815

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	12,392	168,062	400,000	(231,938)	42%	148,540	153,200
49210 TRANSFERS IN	0	52,399	26,500	25,899	198%	0	23,301
TOTAL OTHER INCOME	12,392	220,461	426,500	(206,039)	52%	148,540	176,501
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	14,967	474,498	707,780	(233,282)	67%	23,077	384,316
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,098)	(159,446)	(220,000)	60,554	(72%)	(18,062)	(168,609)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,098)	(159,446)	(220,000)	60,554	(72%)	(18,062)	(168,609)
NET INCOME (LOSS)	(2,131)	315,053	487,780	(172,727)	65%	5,014	215,707
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	(2,131)	315,053				5,014	215,707
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	5,458,550	5,775,734				4,776,870	4,987,562