



**TWO
RIVERS**
WISCONSIN

November 2021

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 11 MONTHS ENDING NOVEMBER 30, 2021
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 INTERGOVERNMENTAL REVENUE	7,054	75,115	81,400	(6,285)	92%	6,958	74,462
46000 CHARGES FOR SERVICE	32,333	447,610	440,000	7,610	102%	34,615	415,567
48000 MISCELLANEOUS REVENUE	19,537	214,657	230,000	(15,343)	93%	19,531	212,045
49000 OTHER FINANCING SOURCES	92	1,064	1,200	(136)	89%	267	775
TOTAL OPERATING REVENUES	59,016	738,446	752,600	(14,154)	96%	61,372	702,849

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	7,512	96,466	97,141	(675)	99%	6,303	89,015
53620 PW SOLID WASTE REFUSE	25,356	291,441	311,621	(20,180)	94%	26,906	275,905
53625 PW SOLID WASTE RECYCLING	37,183	269,398	375,693	(106,295)	72%	41,052	269,787
TOTAL OPERATIONS EXPENSES	70,051	657,304	784,455	(127,151)	84%	74,261	634,707
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	300	608	150	458	405%	51	204
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	40	415	500	(85)	83%	42	467
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	340	1,023	650	373	157%	93	671
TOTAL OPS & MAINT EXPENSES	70,390	658,327	785,105	(126,778)	84%	74,354	635,378
TOTAL OPERATING EXPENSES	70,390	658,327	785,105	(126,778)	84%	74,354	635,378
NET OPERATING INCOME (LOSS)	(11,374)	80,119	(32,505)	112,624	246%	(12,983)	67,471
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	111,048	111,048				134,164	134,164
BALANCE TRANSFERRED FROM INCOME	(11,374)	80,119				(12,983)	67,471

CITY OF TWO RIVERS

INCOME STATEMENT

FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

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	99,674	191,166				121,181	201,635

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	129,945	1,477,557	1,643,400	(165,843)	90%	125,104	1,495,539
49461 COMMERCIAL SERVICE	23,284	278,484	289,900	(11,416)	96%	22,221	259,475
49461 INDUSTRIAL SERVICE	6,500	56,699	49,500	7,199	115%	5,108	55,127
49461 MULTIFAMILY SERVICE	7,579	83,482	86,500	(3,038)	96%	7,249	82,488
49461 IRRIGATION SERVICE	0	0	0	0	%	0	65
49461 OTHER SERVICES	2,594	31,014	37,500	(6,486)	83%	1,991	33,062
49466 MUNICIPAL SERVICE							
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,138	16,353	22,500	(6,147)	73%	1,184	16,560
49462 PRIVATE FIRE PROTECTION	2,240	22,890	23,000	(110)	100%	1,990	21,456
49463 PUBLIC FIRE PROTECTION	57,269	635,707	691,400	(55,693)	92%	47,893	623,704
TOTAL SALES OF WATER	230,549	2,602,166	2,843,700	(241,534)	92%	212,739	2,587,475
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	585	6,365	9,500	(3,135)	67%	1,444	4,651
49471 MISCELLANEOUS SERVICE REVENUES	1,425	2,425	1,200	1,225	202%	160	800
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,526	16,786	16,500	286	102%	1,489	16,376
TOTAL OTHER OPERATING REVENUES	3,536	25,576	27,200	(1,624)	94%	3,092	21,827
TOTAL OPERATING REVENUES	234,085	2,627,742	2,870,900	(243,158)	92%	215,831	2,609,302

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
OPERATING EXPENSES							
OPERATION & MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
56500 OTHER EARNINGS							
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE							
59602 PURCHASED WATER	637	6,370	8,000 (	1,630)	80%	637	6,370
59603 MISCELLANEOUS OPERATING EXPENSE	0	898	1,000 (	102)	90%	0	982
59613 MAINT OF LAKE INTAKE	73	1,101	30,900 (	29,799)	4%	11	177
TOTAL SOURCE OF SUPPLY EXPENSES	710	8,368	39,900 (	31,532)	21%	648	7,528
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,201	46,760	51,000 (	4,240)	92%	4,119	45,799
59623 FUEL PURCHASED FOR PUMPING	3,468	35,423	38,000 (	2,577)	93%	2,774	32,419
59624 PUMPING LABOR & EXPENSES	2,889	18,359	20,300 (	1,941)	90%	2,444	16,372
59626 MISCELLANEOUS EXPENSE	64	4,157	3,150 (	1,007)	132%	82	1,787
59631 MAINT OF STRUCTURES	0	3	1,500 (	1,497)	%	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	10,622	104,702	113,950 (	9,248)	92%	9,419	96,378
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,201	46,760	51,000 (	4,240)	92%	4,119	45,799
59641 CHEMICALS	4,838	32,251	32,000 (	251)	101%	725	29,324
59642 OPERATIONS LABOR & EXPENSE	20,386	176,661	226,850 (	50,189)	78%	16,416	180,527
59643 MISCELLANEOUS EXPENSE	10,598	145,962	160,550 (	14,588)	91%	18,172	124,166
59644 OPERATING RENTS	0	0	0 (	0)	%	0	1,635
59650 MAINT SUPERVISION & ENG							
59651 MAINT OF STRUCTURES & IMPROVEMENTS	0	975	5,900 (	4,925)	17%	0	1,268
59652 MAINT OF WATER TREATMENT EQUIPMENT	4,261	32,880	34,600 (	1,720)	95%	2,321	21,106
TOTAL WATER TREATMENT EXPENSE	44,282	435,488	510,900 (75,412)	85%	41,754	403,825

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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							
59661	2,244	24,512	30,600	(6,088)	80%	2,815	28,188
59662	3,430	29,648	62,200	(32,552)	48%	3,635	40,495
59663	(90,411)	(43,030)	69,600	(112,630)	(62%)	(4,573)	4,920
59664	3,144	31,471	37,400	(5,929)	84%	3,138	30,633
59665	7,213	54,376	56,400	(2,024)	96%	7,284	46,224
59666							
59670							
59671							
59672	7,041	64,643	65,700	(1,057)	98%	5,614	54,818
59673	449	34,956	57,700	(22,744)	61%	136	23,804
59675	6,110	46,283	89,300	(43,017)	52%	6,155	89,276
59676	321	3,298	10,450	(7,152)	32%	290	4,583
59677	5,915	19,038	43,500	(24,462)	44%	6,324	29,332
59678	1,707	13,341	10,000	3,341	133%	0	14,479
	(52,836)	278,536	532,850	(254,314)	52%	30,819	364,753
CUSTOMER ACCOUNTS EXPENSE							
59901	1,436	15,702	17,650	(1,948)	89%	1,367	16,436
59902	1,498	18,161	24,250	(6,089)	75%	1,793	18,224
59903	4,496	52,760	60,300	(7,540)	87%	1,998	41,504
59904	(694)	7,152	2,500	4,652	286%	198	912
59906	12	181	750	(569)	24%	11	206
59910							
	6,748	93,956	105,450	(11,494)	89%	5,368	77,283
ADMINISTRATIVE & GENERAL EXPENSES							
59920	7,654	87,062	101,000	(13,938)	86%	8,050	86,662
59921	356	4,717	1,050	3,667	449%	298	5,064
59923	10,740	97,594	100,560	(2,966)	97%	4,642	56,083
59924	3,366	35,811	34,770	1,041	103%	3,179	31,903
59925	1,303	15,297	18,000	(2,703)	85%	1,410	15,332
59926	15,730	157,261	188,100	(30,839)	84%	35,515	389,987

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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	1,825	17,617	20,000	(2,383)	88%	1,582	21,608
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	40,975	415,359	466,480	(51,121)	89%	54,676	606,639
TOTAL OPS & MAINT EXPENSES	50,502	1,336,410	1,769,530	(433,120)	76%	142,684	1,556,406
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	44,090	484,655	515,000	(30,345)	94%	42,702	469,966
49425 AMORTIZATION							
49408 TAXES	17,517	181,650	202,028	(20,378)	90%	17,049	178,959
TOTAL OTHER OPERATING EXPENSES	61,608	666,304	717,028	(50,724)	93%	59,751	648,924
TOTAL OPERATING EXPENSES	112,109	2,002,714	2,486,558	(483,844)	81%	202,435	2,205,330
NET OPERATING INCOME (LOSS)	121,976	625,028	384,342	240,686	163%	13,397	403,972
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	111	1,031	7,000	(5,969)	15%	25	993
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0	(4,971)	(7,000)	2,029	(71%)	0	(1,204)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	45,602	100,000	(54,398)	46%	0	39,087
49421 MISCELLANEOUS NON-OPERATING INCOME	91,991	398,925	0	398,925	%	0	49,195
TOTAL OTHER INCOME	92,102	440,588	100,000	340,588	441%	25	88,071
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	214,078	1,065,616	484,342	581,274	220%	13,422	492,043

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	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	10,810	118,800	166,000	(47,200)	72%	11,590	118,374
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS							
59999 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	10,810	118,800	166,000	(47,200)	72%	11,590	118,374
NET INCOME (LOSS)	203,268	946,816	318,342	628,474	297%	1,832	373,669
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	6,441,274	6,441,274				5,742,573	5,742,573
BALANCE TRANSFERRED FROM INCOME	203,276	946,816				1,832	373,669
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	6,644,549	7,388,089				5,744,405	6,116,242

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	319,698	3,942,304	4,080,900	(138,596)	97%	292,457	3,795,194
49441 RURAL SALES	2,312	23,022	17,600	5,422	131%	1,845	17,189
49442 COMMERCIAL SALES-CS1	79,451	977,589	1,067,100	(89,511)	92%	79,260	1,079,724
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	93,174	1,046,605	953,600	93,005	110%	85,829	842,421
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	161,035	1,822,817	1,869,000	(36,183)	98%	138,920	1,568,578
49443 INDUSTRIAL SALES-CP3	44,262	491,119	465,400	25,719	106%	40,060	460,669
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	3,815	35,290	25,500	9,790	138%	3,620	30,595
49444 PUBLIC STREET LIGHTING	12,052	130,776	146,100	(15,324)	90%	11,804	129,295
49448 INTERDEPARTMENTAL SALES	2,172	20,734	38,600	(17,866)	54%	1,758	29,945
TOTAL SALES OF ELECTRICITY	717,972	8,490,257	8,653,800	(163,543)	98%	655,552	7,953,609
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	1,491	14,743	18,250	(3,507)	81%	1,463	9,115
49451 MISCELLANEOUS SERVICE REVENUES	40	2,240	5,000	(2,760)	45%	0	500
49454 RENT FROM ELECTRIC PROPERTY	0	34,257	26,700	7,557	128%	624	48,285
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	2,441	20,241	16,950	3,291	119%	1,727	8,621
TOTAL OTHER OPERATING REVENUES	3,972	71,481	66,900	4,581	107%	3,814	66,520
TOTAL OPERATING REVENUES	721,944	8,561,737	8,720,700	(158,963)	98%	659,367	8,020,129

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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	539,979	6,115,934	6,163,300	(47,366)	99%	466,388	5,715,828
TOTAL POWER PRODUCTION EXPENSES	539,979	6,115,934	6,163,300	(47,366)	99%	466,388	5,715,828

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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
DISTRIBUTION EXPENSES							
59580 OPERATION, SUPERVISION & ENGINEERING							
59582 STATION EXPENSES	1,983	10,791	32,700	(21,909)	33%	1,162	9,763
59583 OVERHEAD LINE EXPENSES	1,394	6,151	5,550	601	111%	1,681	5,341
59584 UNDERGROUND LINE EXPENSE	5,645	35,913	36,200	(287)	99%	4,967	31,057
59585 STREET LIGHTING EXPENSES	0	0	1,200	(1,200)	%	(2)	10
59586 METER EXPENSES	8,243	51,899	65,200	(13,301)	80%	9,189	61,954
59587 CUSTOMER INSTALLATION EXPENSES	1,772	14,761	8,900	5,861	166%	2,106	14,439
59588 OPERATION MISC DISTRIBUTION	29,737	216,623	222,700	(6,077)	97%	28,697	240,606
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	495	23,978	38,700	(14,722)	62%	249	5,678
59593 MAINTENANCE OF OVERHEAD LINES	13,374	106,801	147,200	(40,399)	73%	14,936	181,413
59594 MAINTENANCE OF UNDERGROUND LINES	350	5,343	7,900	(2,557)	68%	281	6,282
59595 MAINTENANCE OF LINE TRANSFORMERS	845	3,122	4,300	(1,178)	73%	269	3,508
59596 MAINTENANCE OF STREET LIGHTING	401	4,848	8,900	(4,052)	54%	1,293	9,123
59597 MAINT OF ELECTRIC METERS	0	313	0	313	%	0	0
59598 MAINT OF MISC DISTRIBUTION PLANT	0	7,889	5,000	2,889	158%	72	3,949
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	64,237	488,432	584,450	(96,018)	84%	64,902	573,123
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,761	19,244	15,420	3,824	125%	1,676	19,941
59902 METER READING EXPENSES	2,520	29,114	30,200	(1,086)	96%	2,651	26,951
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	7,658	88,802	84,300	4,502	105%	3,569	61,548
59904 UNCOLLECTIBLE ACCOUNTS	1,113	42,202	2,600	39,602	1,623%	20	1,626
TOTAL CUSTOMER ACCOUNTS EXPENSE	13,052	179,364	132,520	46,844	135%	7,915	110,067
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	250	900	(650)	28%	0	250
TOTAL SALES EXPENSES	0	250	900	(650)	28%	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	25,313	243,448	216,300	27,148	113%	35,143	295,793
59921 OFFICE SUPPLIES & EXPENSES	943	20,888	12,850	8,038	163%	3,198	17,222
59923 OUTSIDE SERVICES EMPLOYED	5,759	95,713	92,800	2,913	103%	7,028	104,750
59924 PROPERTY INSURANCE	2,175	24,174	22,000	2,174	110%	2,100	20,704
59925 INJURIES & DAMAGES	1,042	11,888	13,500	(1,612)	88%	1,089	11,843
59926 EMPLOYEE PENSIONS & BENEFITS	19,084	180,970	283,900	(102,930)	64%	22,618	232,265
59928 REGULATORY COMMISSION EXPENSE	0	1,415	2,000	(585)	71%	0	1,226
59930 MISCELLANEOUS GENERAL EXPENSES	5,827	58,706	71,300	(12,594)	82%	1,575	61,829
59932 MAINT OFFICE & COMMUNICATIONS	2,276	21,410	15,100	6,310	142%	1,214	10,287
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	62,420	658,612	729,750	(71,138)	90%	73,964	755,918
TOTAL OPS & MAINT EXPENSES	679,688	7,442,592	7,610,920	(168,328)	98%	613,169	7,155,186
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	36,575	400,959	430,000	(29,041)	93%	36,390	398,043
59408 TAXES	33,695	357,192	380,250	(23,058)	94%	33,476	357,052
TOTAL OTHER OPERATING EXPENSES	70,269	758,151	810,250	(52,099)	94%	69,866	755,095
TOTAL OPERATING EXPENSES	749,958	8,200,742	8,421,170	(220,428)	97%	683,036	7,910,281
NET OPERATING INCOME (LOSS)	(28,014)	360,995	299,530	61,465	121%	(23,669)	105,848

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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	0	14,021	12,000	2,021	117%	681	12,299
49416 MERCHANDISING & JOBBING COST	0	(273)	(12,000)	11,727	(2%)	0	(172)
49421 MISCELLANEOUS NONOPERATING INCOME	0	1,877	2,000	(123)	94%	7,585	7,585
49419 INTEREST & DIVIDEND INCOME							
49439 APPROP OF INCOME TO MUNICIPAL	(1,429)	(13,243)	(18,000)	4,757	(74%)	(1,193)	(14,281)
TOTAL OTHER INCOME	(1,429)	2,381	(16,000)	18,381	15%	7,073	5,432
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(29,442)	363,376	283,530	79,846	128%	(16,597)	115,280
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	(1,087)	(1,087)	2,200	(3,287)	(49%)	329	2,052
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(1,087)	(1,087)	2,200	(3,287)	(49%)	329	2,052
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	704	8,448	12,700	(4,252)	67%	1,055	12,295
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	704	8,448	12,700	(4,252)	67%	1,055	12,295
NET INCOME (LOSS)	(29,060)	356,014	268,630	87,384	133%	(17,981)	100,932
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	8,821,384	8,821,384				8,185,181	8,185,181
BALANCE TRANSFERRED FROM INCOME	(29,060)	356,014				(17,981)	100,992
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	8,792,324	9,177,398				8,167,200	8,286,173

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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
OPERATING REVENUE	265	14,561	10,000	4,561	146%	1,324	14,561
RENT FROM CLEC PROPERTY							
TOTAL OPERATING REVENUES	265	14,561	10,000	4,561	146%	1,324	14,561

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	0	1,500 (	1,500)	%	0	0
59594	0	0	750 (	750)	%	0	0
59598	0	0	0	0	%	0	0
59820	0	0	0	0	%	0	0
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 11 MONTHS ENDING NOVEMBER 30, 2021
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	900	5,800 (	4,900)	16%	0	5,119
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	0	900	6,400 (	5,500)	14%	0	5,119
TOTAL OPS & MAINT EXPENSES	0	900	8,650 (	7,750)	10%	0	5,119
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	539	5,586	5,000	586	112%	417	4,591
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	539	5,586	5,000	586	112%	417	4,591
TOTAL OPERATING EXPENSES	539	6,486	13,650 (	7,164)	48%	417	9,710
NET OPERATING INCOME (LOSS)	(274)	8,075 (	3,650)	11,725	221%	906	4,851

CITY OF TWO RIVERS
INCOME STATEMENT

FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

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	(274)	8,075 (	3,650)	11,725	221%	906	4,851
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	(10,000)	(15,885)	5,885	(63%)	0	0
TOTAL INTEREST CHARGES	0	(10,000)	(15,885)	5,885	(63%)	0	0
NET INCOME (LOSS)	(274)	18,075	12,235	5,840	148%	906	4,851
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(245,443)	(245,443)				(251,201)	(251,201)
BALANCE TRANSFERRED FROM INCOME	(274)	18,075				906	4,851
TOTAL UNAPPROPRIATED EARNED SURPLUS	(245,717)	(227,368)				(250,294)	(246,349)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	29,584	325,295	353,000	(27,705)	92%	29,478	324,273
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	392	425	(33)	92%	36	392
46040 NON RESIDENTIAL	21,807	240,139	222,000	18,139	108%	21,878	241,466
46050 INTERDEPARTMENTAL	3,229	35,571	39,400	(3,829)	90%	3,017	35,408
TOTAL USER FEES	54,666	601,397	614,825	(13,428)	98%	54,408	601,539
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	109	1,104	1,700	(596)	65%	254	797
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID OF CONSTRUCTION	38,500	124,300	460,000	(335,700)	27%	0	0
48100 INTEREST INCOME	0	4,393	4,393	0	100%	0	4,814
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	38,609	129,797	466,093	(336,296)	28%	254	5,610
TOTAL OPERATING REVENUES	93,275	731,194	1,080,918	(349,724)	68%	54,662	607,149

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	170,704	1,811,684	2,000,000	(188,316)	91%	163,568	1,803,542
49222 COMMERCIAL SERVICE	39,348	455,383	493,000	(37,617)	92%	38,770	446,328
49224 GOVERNMENT SERVICE	0	76,006	110,600	(34,594)	69%	5,821	93,258
49626 INTERDEPARTMENTAL SERVICE	7,746	85,409	107,900	(22,491)	79%	7,445	97,630
49263 INDUSTRIAL SERVICE	9,563	82,722	78,000	4,722	106%	5,722	69,551
TOTAL SALES OF SEWER	227,360	2,511,204	2,789,500	(278,296)	90%	221,325	2,510,309
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	913	18,366	36,500	(18,134)	50%	3,859	38,650
49450 CUSTOMER FORFIETED DISCOUNTS	530	5,938	3,800	2,138	156%	1,264	4,479
TOTAL OTHER OPERATING REVENUES	1,443	24,303	40,300	(15,997)	60%	5,123	43,130
TOTAL OPERATING REVENUES	228,804	2,535,508	2,829,800	(294,292)	90%	226,448	2,553,438

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	42,818	460,678	471,752 (	11,074)	98%	41,201	426,589
59823	0	0	3,000 (	3,000)	%	0	0
59824	6,173	35,982	45,000 (	9,018)	80%	0	36,132
59825	0	19,419	25,000 (	5,581)	78%	8,931	22,328
59827	0	21,332	28,000 (	6,668)	76%	1,158	15,460
59828	283	33,109	19,500	13,609	170%	1,728	25,403
TOTAL OPERATIONS EXPENSES	49,273	570,520	592,252 (	21,732)	96%	53,018	525,913
MAINTENANCE EXPENSE							
59831	4,278	151,239	145,200	6,039	104%	8,861	121,192
59832	220	18,006	9,500	8,506	190%	0	1,576
59833	8,563	96,488	106,386 (	9,897)	91%	10,538	89,271
59834	3,109	9,477	24,000 (	14,523)	39%	662	4,530
TOTAL MAINTENANCE EXPENSE	16,170	275,211	285,086 (	9,875)	97%	20,061	216,569
CUSTOMER ACCOUNTS EXPENSE							
59840	5,896	67,865	75,212 (	7,347)	90%	3,346	57,301
59842	1,475	17,895	23,465 (	5,570)	76%	1,769	17,848
59843	474	16,726	990	15,736	1,690%	168	934
TOTAL CUSTOMER ACCOUNTS EXPENSE	7,846	102,486	99,667	2,819	103%	5,283	76,083

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	13,440	143,749	167,338	(23,589)	86%	13,004	133,583
59851 OFFICE SUPPLIES & EXPENSE	24	440	1,420	(980)	31%	51	450
59852 OUTSIDE SERVICES EMPLOYED	3,350	57,344	58,479	(1,135)	98%	4,642	51,275
59853 INSURANCE EXPENSE	4,039	42,388	44,350	(1,962)	96%	3,796	38,287
59854 EMPLOYEE PENSION & BENEFITS	10,113	110,667	149,734	(39,067)	74%	10,622	201,977
59855 REGULATORY COMMISSION EXPENSE	0	14,677	13,000	1,677	113%	0	12,588
59856 MISC GENERAL EXPENSES	165	1,434	4,100	(2,666)	35%	45	1,804
59857 RENTS	7,308	117,329	92,000	25,329	128%	11,357	72,661
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	38,439	488,028	530,421	(42,394)	92%	43,517	512,625
TOTAL OPS & MAINT EXPENSES	111,728	1,436,244	1,507,426	(71,182)	95%	121,880	1,331,189
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	50,079	551,064	400,000	151,064	138%	30,230	332,321
59408 TAX EXPENSE	28,764	310,808	339,243	(28,435)	92%	28,568	307,454
TOTAL OTHER OPERATING EXPENSES	78,843	861,872	739,243	122,629	117%	58,798	639,774
TOTAL OPERATING EXPENSES	190,572	2,298,116	2,246,669	51,448	102%	180,678	1,970,963
NET OPERATING INCOME (LOSS)	38,232	237,391	583,132	(345,740)	41%	45,770	582,475

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021
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	262,533	469,736	660,300	(190,564)	71%	0	467,703
49210 TRANSFERS IN	0	26,556	25,000	1,556	106%	0	23,070
49419 INTEREST & DIVIDEND INCOME	0	0	0	0	%	0	21
TOTAL OTHER INCOME	262,533	496,293	685,300	(189,007)	72%	0	490,795
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	300,765	733,684	1,268,432	(534,747)	58%	45,770	1,073,270
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(18,216)	(205,042)	(226,250)	21,208	(91%)	(19,845)	(217,399)
59999 GASB PENSION & OPEB EXPENSE	0	0	(13,500)	13,500	%	0	0
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(18,216)	(205,042)	(239,750)	34,708	(86%)	(19,845)	(217,399)
NET INCOME (LOSS)	282,549	528,642	1,028,682	(500,039)	51%	25,925	855,870
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	4,771,856	4,771,856				4,388,226	4,388,226
BALANCE TRANSFERRED FROM INCOME	282,549	528,642				25,925	855,870
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	5,054,405	5,300,498				4,414,151	5,244,096