



**TWO
RIVERS**
WISCONSIN

November 2023

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, 2023
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	6,895	74,994	83,620	(8,626)	90%	6,919	75,069
46000	35,832	428,208	500,000	(71,792)	86%	43,721	450,577
48000	19,622	215,310	235,000	(19,690)	92%	19,618	214,739
49000	291	2,081	1,500	581	139%	354	1,829
	62,641	720,594	820,120	(99,526)	88%	70,611	742,215
TOTAL OPERATING REVENUES							

CITY OF TWO RIVERS
INCOME STATEMENT
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SOLID WASTE DISTRIBUTION DETAIL - FUND 640

	CJRR 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	1,678	65,303	119,220 (	53,917)	55%	3,224	97,825
53620 PW SOLID WASTE REFUSE	43,521	322,442	338,507 (	16,064)	95%	37,097	292,480
53625 PW SOLID WASTE RECYCLING	75,962	314,661	395,657 (	80,996)	80%	43,190	270,656
TOTAL OPERATIONS EXPENSES	121,161	702,407	853,384 (	150,977)	82%	83,511	660,961
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0	11	300 (	289)	4%	0	40
59923 OUTSIDE SERVICES EMPLOYEE							
59427 INTEREST ON LONG-TERM DEBT	27	284	375 (	91)	76%	30	324
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	27	295	675 (	380)	44%	30	364
TOTAL OPS & MAINT EXPENSES	121,188	702,702	854,059 (	151,357)	82%	83,541	661,326
TOTAL OPERATING EXPENSES	121,188	702,702	854,059 (	151,357)	82%	83,541	661,326
NET OPERATING INCOME (LOSS)	(58,546)	17,892 (	33,939)	51,831	53%	(12,930)	80,889
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	160,811	160,811				122,164	122,164
BALANCE TRANSFERRED FROM INCOME	(58,546)	17,892				(12,930)	80,889

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	102,265	178,703				109,234	203,053

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	140,325	1,540,327	1,633,200	(92,873)	94%	127,732	1,466,989
49461 COMMERCIAL SERVICE	28,101	296,457	292,100	4,357	101%	24,263	284,039
49461 INDUSTRIAL SERVICE	7,000	72,970	51,600	21,370	141%	5,630	73,037
49461 MULTIFAMILY SERVICE	8,650	87,148	86,100	1,048	101%	7,845	89,187
49461 IRRIGATION SERVICE	0	0	0	0	%	185	2,840
49461 OTHER SERVICES	0	1,188	0	1,188	%	0	80
49464 MUNICIPAL SERVICE	2,610	44,192	35,300	8,892	125%	2,711	33,729
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,624	25,843	21,400	4,443	121%	1,673	20,785
49462 PRIVATE FIRE PROTECTION	2,240	24,640	26,700	(2,060)	92%	2,240	24,646
49463 PUBLIC FIRE PROTECTION	63,708	659,284	701,000	(41,716)	94%	58,660	637,732
TOTAL SALES OF WATER	254,257	2,752,049	2,847,400	(95,351)	97%	230,938	2,633,063
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	1,493	9,570	9,500	70	101%	1,800	8,849
49471 MISCELLANEOUS SERVICE REVENUES	40	1,360	1,200	160	113%	160	2,422
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,722	18,943	16,500	2,443	115%	1,654	18,196
TOTAL OTHER OPERATING REVENUES	3,255	29,874	27,200	2,674	110%	3,614	29,467
TOTAL OPERATING REVENUES	257,512	2,781,922	2,874,600	(92,678)	97%	234,552	2,662,530

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	%	(3,088)	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE	1,076	6,809	8,000	(1,192)	85%	637	6,370
59602 PURCHASED WATER	0	1,139	1,200	(61)	95%	0	1,009
59603 MISCELLANEOUS OPERATING EXPENSE	19	1,040	1,100	(60)	95%	125	2,236
59613 MAINT OF LAKE INTAKE							
TOTAL SOURCE OF SUPPLY EXPENSES	1,095	8,987	10,300	(1,313)	87%	(2,326)	9,614
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	4,427	49,289	52,200	(2,911)	94%	4,173	64,311
59623 FUEL PURCHASED FOR PUMPING	3,399	38,150	45,000	(6,850)	85%	3,685	41,577
59624 PUMPING LABOR & EXPENSES	1,637	17,297	21,300	(4,003)	81%	1,929	21,574
59626 MISCELLANEOUS EXPENSE	66	3,565	4,800	(1,235)	74%	127	2,885
59631 MAINT OF STRUCTURES	21	(1,068)	1,000	(2,068)	(107%)	0	0
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	9,551	107,232	124,300	(17,068)	86%	9,914	130,347
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	4,427	49,289	52,200	(2,911)	94%	4,173	64,311
59641 CHEMICALS	7,315	56,349	62,000	(5,651)	91%	5,538	40,250
59642 OPERATIONS LABOR & EXPENSE	17,620	178,131	215,750	(37,619)	83%	20,280	210,344
59643 MISCELLANEOUS EXPENSE	8,136	130,734	199,100	(68,366)	66%	10,807	140,474
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG	83	3,625	3,500	125	104%	0	831
59651 MAINT OF STRUCTURES & IMPROVEMENTS	2,503	38,906	33,800	5,106	115%	3,383	25,277
59652 MAINT OF WATER TREATMENT EQUIPMENT							
TOTAL WATER TREATMENT EXPENSE	40,084	457,035	566,350	(109,315)	81%	44,182	481,487

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	3,148	33,060	35,250 (	2,190)	94%	2,871	31,403
59662 OPERATION MAINS	3,610	67,919	60,100	7,819	113%	3,968	51,929
59663 METER EXPENSE	3,128	22,778	71,100 (	48,322)	32%	3,742	24,540
59664 CUSTOMER INSTALLATION EXPENSE	3,321	34,077	37,500 (	3,423)	91%	3,365	38,371
59665 MISCELLANEOUS EXPENSES	3,577	39,283	59,400 (	20,117)	66%	3,879	39,338
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS	6,438	81,957	68,300	13,657	120%	6,353	62,917
59672 MAINT OF RESEVOIR & STANDPIPE	5,999	104,975	68,100	36,875	154%	625	69,728
59673 MAINT OF MAINS	5,482	43,879	76,100 (	32,221)	58%	3,353	55,623
59675 MAINT OF SERVICES	459	7,734	10,100 (	2,366)	77%	1,122	4,556
59676 MAINT OF METERS	6,683	23,001	47,200 (	24,199)	49%	1,884	11,517
59677 MAINT OF HYDRANTS	5,719	25,194	15,000	10,194	168%	15	608
59678 MAINT OF MISC PLANT							
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	47,565	483,857	548,150 (	64,293)	88%	31,177	390,530
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,508	16,721	18,550 (	1,829)	90%	1,464	16,300
59902 METER READING	1,586	18,414	24,550 (	6,136)	75%	1,418	17,826
59903 CUSTOMER ACCTG & COLLECTION	6,368	58,007	77,300 (	19,293)	75%	4,036	53,333
59904 UNCOLLECTIBLE ACCOUNTS	0	38	2,500 (	2,462)	2%	(	2)
59906 CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	0	0
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,462	93,180	123,650 (	30,470)	75%	6,916	87,450
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL EXPENSES	8,633	96,973	106,150 (	9,177)	91%	8,359	93,626
59921 OFFICE SUPPLIES & EXPENSES	359	4,449	1,300	3,149	342%	423	6,492
59923 OUTSIDE SERVICES EMPLOYED	6,913	99,010	98,000	1,010	101%	8,919	110,199
59924 PROPERTY INSURANCE	3,278	35,741	41,050 (	5,309)	87%	3,085	36,615
59925 INJURIES & DAMAGES	1,394	16,484	18,000 (	1,516)	92%	1,522	14,126
59926 EMPLOYEE PENSIONS & BENEFITS	17,362	185,411	194,800 (9,389)	95%	14,757	171,084

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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	176	3,000	(2,825)	6%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	4,905	38,668	19,750	18,918	196%	1,297	13,733
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	42,845	476,912	482,050	(5,138)	99%	38,362	445,875
TOTAL OPS & MAINT EXPENSES	150,602	1,627,204	1,854,800	(227,596)	88%	128,225	1,545,304
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	45,704	500,980	560,000	(59,020)	89%	44,395	488,319
49425 AMORTIZATION							
49408 TAXES	31,115	336,090	398,825	(62,735)	84%	25,048	276,330
TOTAL OTHER OPERATING EXPENSES	76,819	837,070	958,825	(121,755)	87%	69,444	764,649
TOTAL OPERATING EXPENSES	227,422	2,464,274	2,813,625	(349,351)	88%	197,669	2,309,953
NET OPERATING INCOME (LOSS)	30,090	317,648	60,975	256,673	521%	36,884	352,577
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	200	1,150	7,000	(5,850)	16%	50	1,988
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	170	(187)	(7,000)	6,813	(3%)	0	(4,157)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	91,258	100,000	(8,742)	91%	8,170	82,890
43000 GRANT REVENUE	0	187,519	0	187,519	%	0	0
49421 MISCELLANEOUS NON-OPERATING INCOME	0	42,053	200,000	(157,947)	21%	28,643	165,021
TOTAL OTHER INCOME	370	321,793	300,000	21,793	107%	36,863	245,742
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	30,460	639,441	360,975	278,466	177%	73,746	598,319

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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	9,885	106,860	140,000	(33,140)	76%	9,686	111,076
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49435 MISC DEBITS TO SURPLUS	0	0	0	0	%	0	150
59989 GASB 68 PENSION EXPENSE							
TOTAL INTEREST CHARGES	9,885	106,860	140,000	(33,140)	76%	9,686	111,226
NET INCOME (LOSS)	20,575	532,582	220,975	311,607	241%	64,061	487,093
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	8,163,707	8,163,707				7,216,853	7,216,853
BALANCE TRANSFERRED FROM INCOME	20,575	532,582				64,061	487,093
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	8,184,282	8,696,289				7,280,914	7,703,946

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	317,736	3,998,500	4,455,200	(456,700)	90%	327,337	4,220,510
49441 RURAL SALES	1,974	22,746	22,500	246	101%	2,311	24,331
49442 COMMERCIAL SALES-CS1	79,790	979,526	1,092,700	(113,174)	90%	78,129	1,005,446
49443 SMALL COMMERCIAL & INDUSTRIAL SALES-CP1	87,230	1,068,011	1,340,800	(272,789)	80%	98,343	1,169,698
49443 LARGE COMMERCIAL & INDUSTRIAL SALES-CP2	155,878	1,950,239	2,337,900	(387,661)	83%	174,903	2,114,632
49443 INDUSTRIAL SALES-CP3	37,631	482,000	534,700	(52,700)	90%	49,603	561,922
49445 COMMERCIAL LIGHTING							
49444 URBAN PRIVATE LIGHTING	2,350	21,825	34,400	(12,575)	63%	2,826	32,298
49444 PUBLIC STREET LIGHTING	12,633	142,022	175,600	(33,578)	81%	13,171	136,950
49448 INTERDEPARTMENTAL SALES	1,448	23,812	36,300	(12,488)	66%	2,058	24,615
TOTAL SALES OF ELECTRICITY	696,670	8,688,680	10,030,000	(1,341,320)	87%	748,581	9,290,402
OTHER OPERATING REVENUES							
49450 FORFEITED DISCOUNTS	1,835	28,702	18,250	10,452	157%	3,239	25,216
49451 MISCELLANEOUS SERVICE REVENUES	0	200	5,000	(4,800)	4%	40	2,120
49454 RENT FROM ELECTRIC PROPERTY	0	80,447	116,000	(35,553)	69%	0	115,860
49455 INTERDEPARTMENTAL RENTS							
49456 OTHER ELECTRIC REVENUE	186	9,849	18,450	(8,601)	53%	100	15,312
TOTAL OTHER OPERATING REVENUES	2,021	119,198	157,700	(38,502)	76%	3,378	158,508
TOTAL OPERATING REVENUES	698,691	8,807,878	10,187,700	(1,379,822)	86%	751,960	9,448,911

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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	480,137	6,269,087	7,374,100	(1,105,013)	85%	557,380	6,848,623
TOTAL POWER PRODUCTION EXPENSES	480,137	6,269,087	7,374,100	(1,105,013)	85%	557,380	6,848,623

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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	1,605	19,960	29,750 (	9,790)	67%	2,296	16,449
59583 OVERHEAD LINE EXPENSES	498	6,784	6,300	484	108%	303	2,759
59584 UNDERGROUND LINE EXPENSE	5,744	37,744	41,900 (	4,156)	90%	5,913	43,049
59585 STREET LIGHTING EXPENSES	115	185	1,300 (	1,115)	14%	(13)	449
59586 METER EXPENSES	6,365	29,806	72,600 (	42,794)	41%	7,350	53,914
59587 CUSTOMER INSTALLATION EXPENSES	2,465	23,019	10,900	12,119	211%	1,276	10,589
59588 OPERATION MISC DISTRIBUTION	28,733	225,668	258,175 (	32,508)	87%	32,850	225,250
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	118	24,999	39,800 (	14,801)	63%	715	21,224
59593 MAINTENANCE OF OVERHEAD LINES	22,619	201,994	188,600	13,394	107%	41,013	286,234
59594 MAINTENANCE OF UNDERGROUND LINES	965	5,971	8,500 (	2,529)	70%	1,089	5,796
59595 MAINTENANCE OF LINE TRANSFORMERS	1,672	26,782	4,700	22,082	570%	450	2,495
59596 MAINTENANCE OF STREET LIGHTING	798	14,060	10,900	3,160	129%	2,132	6,860
59597 MAINT OF ELECTRIC METERS							
59598 MAINT OF MISC DISTRIBUTION PLANT	(8)	12,136	7,000	5,136	173%	4,523	13,124
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	71,689	629,109	680,425 (	51,316)	92%	99,896	688,191
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,849	20,497	22,615 (	2,118)	91%	1,795	18,980
59902 METER READING EXPENSES	2,677	30,932	35,350 (	4,418)	88%	2,491	29,584
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	8,153	76,613	102,600 (	25,987)	75%	7,149	86,951
59904 UNCOLLECTIBLE ACCOUNTS	(6)	10,641	10,000	641	106%	(1)	7,058
TOTAL CUSTOMER ACCOUNTS EXPENSE	12,673	138,683	170,565 (	31,882)	81%	11,434	143,573
SALES EXPENSE							
59913 ADVERTISING EXPENSE	350	760	500	260	152%	0	250
TOTAL SALES EXPENSES	350	760	500	260	152%	0	250

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	30,530	247,351	266,750	(19,399)	93%	26,985	232,633
59921 OFFICE SUPPLIES & EXPENSES	889	9,745	17,600	(7,855)	55%	808	14,122
59923 OUTSIDE SERVICES EMPLOYED	7,599	92,218	94,140	(1,922)	98%	6,951	87,355
59924 PROPERTY INSURANCE	2,758	29,242	29,300	(58)	100%	2,639	26,460
59925 INJURIES & DAMAGES	1,061	14,131	13,500	631	105%	1,334	11,526
59926 EMPLOYEE PENSIONS & BENEFITS	21,820	209,221	239,800	(30,579)	87%	21,436	188,189
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	9,748	92,948	77,200	15,748	120%	5,211	62,646
59932 MAINT OFFICE & COMMUNICATIONS	1,018	14,124	16,700	(2,576)	85%	2,682	15,907
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	75,223	708,981	756,990	(48,009)	94%	68,047	638,838
TOTAL OPS & MAINT EXPENSES	640,071	7,746,618	8,982,580	(1,235,962)	86%	736,757	8,319,475
OTHER OPERATING EXPENSES							
59403 DEPRECIATION & AMORTIZATION EXPENSE	38,739	420,058	440,000	(19,942)	95%	37,283	410,093
59408 TAXES	28,992	301,641	400,200	(98,559)	75%	32,405	330,702
TOTAL OTHER OPERATING EXPENSES	67,730	721,698	840,200	(118,502)	86%	69,688	740,795
TOTAL OPERATING EXPENSES	707,802	8,468,317	9,822,780	(1,354,463)	86%	806,445	9,060,270
NET OPERATING INCOME (LOSS)	(9,111)	339,561	364,920	(25,359)	93%	(54,485)	388,640

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	25	57,621	15,000	42,621	384%	2,210	13,299
49416 MERCHANDISING & JOBBING COST	0	(47,506)	(15,000)	(32,506)	(317%)	(751)	(3,486)
49421 MISCELLANEOUS NONOPERATING INCOME	0	394	2,000	(1,606)	20%	0	2,902
49419 INTEREST & DIVIDEND INCOME	(402)	(12,314)	(18,000)	5,686	(68%)	(1,129)	(15,684)
49439 APPROP OF INCOME TO MUNICIPAL	(377)	(1,805)	(16,000)	14,195	(11%)	329	(2,970)
TOTAL OTHER INCOME	(9,488)	337,756	348,920	(11,164)	97%	(54,155)	385,671
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS							
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	157	2,365	2,500	(135)	95%	(4,328)	2,279
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	157	2,365	2,500	(135)	95%	(4,328)	2,279
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	704	7,880	10,300	(2,420)	77%	851	8,954
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	704	7,880	10,300	(2,420)	77%	851	8,954
NET INCOME (LOSS)	(10,349)	327,511	336,120	(8,609)	97%	(50,678)	374,438
EARNED SURPLUS							
29216 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	9,966,982	9,966,982				9,371,395	9,371,395
BALANCE TRANSFERRED FROM INCOME	(10,349)	327,511				(50,678)	374,438
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,956,633	10,294,493				9,320,717	9,745,833

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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							
49540 RENT FROM CLEC PROPERTY	1,324	14,561	15,885 (	1,324)	92%	1,324	14,561
TOTAL OPERATING REVENUES	1,324	14,561	15,885 (	1,324)	92%	1,324	14,561

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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
59620 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 11 MONTHS ENDING NOVEMBER 30, 2023
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	498	1,245	3,395 (	2,150)	37%	0	0
59931 OPERATION RENTS	0	0	0	0	%	0	0
59932 MAINT OFFICE & COMMUNICATION	0	0	0	0	%	0	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	498	1,245	3,995 (	2,750)	31%	0	0
TOTAL OPS & MAINT EXPENSES	498	1,245	6,245 (	5,000)	20%	0	0
OTHER OPERATING EXPENSES							
49030 DEPRECIATION EXPENSE	1,162	11,779	9,640	2,139	122%	803	8,838
49080 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	1,162	11,779	9,640	2,139	122%	803	8,838
TOTAL OPERATING EXPENSES	1,660	13,024	15,885 (	2,861)	82%	803	8,838
NET OPERATING INCOME (LOSS)	(336)	1,538	0	1,538	%	520	5,723

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	(336)	1,538	0	1,538	%	520	5,723
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)	(336)	1,538	0	1,538	%	520	5,723
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(220,872)	(220,872)				(227,116)	(227,116)
BALANCE TRANSFERRED FROM INCOME	(336)	1,538				520	5,723
TOTAL UNAPPROPRIATED EARNED SURPLUS	(221,208)	(219,335)				(226,596)	(221,393)

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	29,679	326,328	354,000 (	27,672)	92%	29,660	325,823
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	392	400 (	8)	98%	36	392
46040 NON RESIDENTIAL	21,887	240,701	262,000 (	21,299)	92%	21,864	240,342
46050 INTERDEPARTMENTAL	3,235	35,566	39,400 (	3,834)	90%	3,229	35,522
TOTAL USER FEES	54,836	602,988	655,800 (	52,812)	92%	54,789	602,079
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	318	1,804	1,500	304	120%	342	1,735
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID/GRANT REVENUE	0	296,602	116,000	180,602	256%	58,251	228,899
48100 INTEREST INCOME	0	4,265	4,265	0	100%	0	3,723
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	318	302,672	121,765	180,907	249%	58,593	234,357
TOTAL OPERATING REVENUES	55,154	905,659	777,565	128,094	116%	113,382	836,436

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

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	846	6,611	(5,765)	13%	0	1,758
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	129	0	129	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	1,389	45,708	160,190	(114,482)	29%	2,213	45,191
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	63	288	41,755	(41,467)	1%	0	7,405
59750 MAINTENANCE OF STORMWATER PONDS	1,122	4,437	32,079	(27,642)	14%	0	5,641
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	0	0	%	0	0
59770 REGULATORY COMPLIANCE	3,944	47,417	98,510	(51,093)	48%	751	15,601
59790 ADMINISTRATIVE CHARGES	1,844	19,984	24,500	(4,516)	82%	1,708	22,009
59795 EMPLOYEE PENSIONS & BENEFITS	1,448	11,824	40,397	(28,573)	29%	420	5,078
TOTAL OPERATING EXPENSES	9,809	130,633	404,042	(273,409)	32%	5,092	102,682
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	9,505	104,556	110,000	(5,444)	95%	8,367	92,033
59408 TAXES	579	5,846	14,250	(8,404)	41%	229	2,539
59427 INTEREST ON LONG-TERM DEBT	5,343	59,890	62,000	(2,110)	97%	5,315	59,005
TOTAL OTHER OPERATING EXPENSES	25,236	300,924	590,292	(289,368)	51%	19,002	256,259
TOTAL OPERATING EXPENSES	25,236	300,924	590,292	(289,368)	51%	19,002	256,259
NET OPERATING INCOME (LOSS)	29,918	604,735	187,273	417,462	323%	94,380	580,177
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	3,672,115	3,672,115				3,175,463	3,175,463
BALANCE TRANSFERRED FROM INCOME	29,918	613,442				94,380	580,177
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	3,702,033	4,285,557				3,269,843	3,755,640

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	180,489	1,904,804	2,080,950 (	176,146)	92%	177,993	1,817,793
49222 COMMERCIAL SERVICE	49,187	534,111	510,000	24,111	105%	45,364	490,191
49224 GOVERNMENT SERVICE	0	71,886	85,000 (	13,114)	85%	5,042	73,712
49626 INTERDEPARTMENTAL SERVICE	5,788	86,044	95,200 (	9,156)	90%	6,487	85,021
49263 INDUSTRIAL SERVICE	9,273	95,868	100,000 (	4,132)	96%	8,556	95,430
TOTAL SALES OF SEWER	244,737	2,692,713	2,871,150 (	178,437)	94%	243,442	2,562,147
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	607	55,565	42,000	13,565	132%	6,323	234,994
49450 CUSTOMER FORFEITED DISCOUNTS	1,343	10,698	5,000	5,698	214%	1,612	9,485
TOTAL OTHER OPERATING REVENUES	1,950	66,263	47,000	19,263	141%	7,934	244,479
TOTAL OPERATING REVENUES	246,687	2,758,976	2,918,150 (	159,174)	95%	251,376	2,806,626

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	47,039	485,963	519,378 (	33,415)	94%	47,339	475,060
59823	0	3,701	3,000	701	123%	0	0
59824	11,905	74,694	62,000	12,694	120%	0	45,553
59825	0	11,682	35,000 (	23,318)	33%	11,682	34,081
59827	477	23,017	35,000 (	11,983)	66%	2,106	23,602
59828	519	20,045	29,000 (	8,955)	69%	1,075	26,049
TOTAL OPERATIONS EXPENSES	59,941	619,102	683,378 (	64,276)	91%	62,202	604,344
MAINTENANCE EXPENSE							
59831	64,107	125,212	181,665 (	56,453)	69%	7,766	220,000
59832	6,576	11,096	20,000 (	8,904)	55%	0	7,368
59833	4,935	90,177	104,620 (	14,443)	86%	6,050	97,015
59834	4,524	10,493	20,000 (	9,507)	52%	2,008	7,102
TOTAL MAINTENANCE EXPENSE	80,142	236,978	326,285 (	89,307)	73%	15,824	331,486
CUSTOMER ACCOUNTS EXPENSE							
59840	7,603	70,222	79,912 (	9,690)	88%	5,052	67,492
59842	1,551	18,382	25,565 (	7,183)	72%	1,702	18,487
59843	0	41	5,000 (	4,959)	1%	(8)	14
TOTAL CUSTOMER ACCOUNTS EXPENSE	9,155	88,645	110,477 (	21,832)	80%	6,746	85,993

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	15,759	162,946	182,090	(19,144)	89%	14,086	144,134
59851 OFFICE SUPPLIES & EXPENSE	34	665	1,420	(755)	47%	24	505
59852 OUTSIDE SERVICES EMPLOYED	5,210	61,362	68,680	(7,318)	89%	4,799	57,115
59853 INSURANCE EXPENSE	4,616	52,106	47,950	4,156	109%	4,764	45,682
59854 EMPLOYEE PENSION & BENEFITS	11,694	123,136	135,329	(12,193)	91%	10,200	107,596
59855 REGULATORY COMMISSION EXPENSE	149	13,884	15,000	(1,116)	93%	0	13,778
59856 MISC GENERAL EXPENSES	0	600	4,100	(3,500)	15%	0	892
59857 RENTS	7,099	98,804	90,000	8,804	110%	16,629	99,489
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	44,561	513,503	544,569	(31,066)	94%	50,502	469,191
TOTAL OPS & MAINT EXPENSES	193,799	1,458,229	1,664,709	(206,480)	88%	135,274	1,491,013
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	64,047	704,512	763,500	(58,988)	92%	63,626	699,884
59408 TAX EXPENSE	29,174	312,744	342,757	(30,013)	91%	28,978	311,682
TOTAL OTHER OPERATING EXPENSES	93,221	1,017,256	1,106,257	(89,001)	92%	92,603	1,011,566
TOTAL OPERATING EXPENSES	287,020	2,475,485	2,770,966	(295,481)	89%	227,877	2,502,579
NET OPERATING INCOME (LOSS)	(40,333)	283,491	147,184	136,307	193%	23,499	304,047

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023
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	272,810	0	272,810	%	38,717	219,290
43000 GRANT REVENUE	0	168,864	267,000 (	98,136)	63%	0	0
49210 TRANSFERS IN	0	72,273	70,000	2,273	103%	6,887	59,286
TOTAL OTHER INCOME	0	513,948	337,000	176,948	153%	45,605	278,576
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	(40,333)	797,439	484,184	313,255	165%	69,103	582,623
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,312)	(186,930)	(200,000)	13,070	(93%)	(17,112)	(193,655)
59998 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,312)	(186,930)	(200,000)	13,070	(93%)	(17,112)	(193,655)
NET INCOME (LOSS)	(57,645)	610,508	284,184	326,324	215%	51,991	388,968
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	5,814,127	5,814,127				5,460,681	5,460,681
BALANCE TRANSFERRED FROM INCOME	(57,645)	610,508				51,991	388,968
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	5,756,482	6,424,635				5,512,672	5,849,649