



**TWO
RIVERS**
WISCONSIN

June 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 6 MONTHS ENDING JUNE 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 INTERGOVERNMENTAL REVENUE	6,919	41,919	83,620	(41,701)	50%	7,054	41,307
46000 CHARGES FOR SERVICE	41,648	242,908	490,000	(247,092)	50%	50,945	228,868
48000 MISCELLANEOUS REVENUE	19,513	117,013	235,000	(117,987)	50%	36,126	117,099
49000 OTHER FINANCING SOURCES	153	1,011	800	211	126%	46	438
TOTAL OPERATING REVENUES	68,232	402,850	809,420	(406,570)	50%	94,171	387,711

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	7,226	42,531	104,418 (	61,887)	41%	9,084	33,370
53620 PW SOLID WASTE REFUSE	34,039	154,595	325,208 (	170,613)	48%	35,438	149,634
53625 PW SOLID WASTE RECYCLING	34,174	140,167	386,085 (	245,918)	36%	20,241	132,227
TOTAL OPERATIONS EXPENSES	75,439	337,294	815,711 (	478,417)	41%	64,763	315,230
CUSTOMER ACCOUNTS EXPENSE							
59904 UNCOLLECTIBLE ACCOUNTS	0 (	58)	300 (	358)	(19%)	0	91
59923 OUTSIDE SERVICES EMPLOYEED							
59427 INTEREST ON LONG-TERM DEBT	30	176	450 (	274)	39%	40	215
59999 GASB PENSION EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	30	118	750 (	632)	16%	40	306
TOTAL OPS & MAINT EXPENSES	75,468	337,412	816,461 (	479,049)	41%	64,803	315,536
TOTAL OPERATING EXPENSES	75,468	337,412	816,461 (	479,049)	41%	64,803	315,536
NET OPERATING INCOME (LOSS)	(	7,236)	65,438 (	7,041)	929%	29,368	72,175
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	122,164	122,164				111,048	111,048
BALANCE TRANSFERRED FROM INCOME	(	7,236)	65,438			29,368	72,175

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	114,928	187,602				140,416	183,223

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	137,679	777,198	1,624,500 (	847,302)	48%	211,088	794,429
49461 COMMERCIAL SERVICE	26,437	139,888	290,200 (	150,312)	48%	41,837	139,935
49461 INDUSTRIAL SERVICE	6,593	37,685	53,200 (	15,515)	71%	6,382	26,132
49461 MULTIFAMILY SERVICE	7,901	47,752	86,700 (	38,948)	55%	10,792	45,193
49461 IRRIGATION SERVICE	116	145	0	145	%	0	0
49461 OTHER SERVICES							
49464 MUNICIPAL SERVICE	4,032	16,694	38,200 (	21,506)	44%	3,512	16,037
49466 SALES FOR RESALE							
49467 INTERDEPARTMENTAL SALES	1,382	11,662	22,000 (	10,338)	53%	1,679	10,126
49462 PRIVATE FIRE PROTECTION	2,240	13,446	23,700 (	10,254)	57%	3,081	12,202
49463 PUBLIC FIRE PROTECTION	58,881	344,880	698,200 (	353,320)	49%	84,963	344,361
TOTAL SALES OF WATER	245,262	1,389,352	2,836,700 (	1,447,348)	49%	363,334	1,388,415
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	685	4,780	9,500 (	4,720)	50%	267	2,635
49471 MISCELLANEOUS SERVICE REVENUES	1,622	2,022	1,200	822	168%	160	720
49472 RENTS FROM WATER PROPERTY							
49474 OTHER WATER REVENUE	1,638	9,826	16,500 (	6,674)	60%	1,526	9,156
TOTAL OTHER OPERATING REVENUES	3,944	16,628	27,200 (	10,572)	61%	1,953	12,511
TOTAL OPERATING REVENUES	249,206	1,405,979	2,863,900 (	1,457,921)	49%	365,287	1,400,925

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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							
59600 OTHER EARNINGS	(3,433)	0	0	0	%	0	0
59600 OPERATIONS & SUPERVISION							
59601 OPERATIONS LABOR EXPENSE	637	3,185	8,000 (	4,815)	40%	637	3,185
59602 PURCHASED WATER	0	1,009	1,000	9	101%	0	898
59603 MISCELLANEOUS OPERATING EXPENSE	(2)	2,221	41,000 (	38,779)	5%	50	923
59613 MAINT OF LAKE INTAKE							
TOTAL SOURCE OF SUPPLY EXPENSES	(2,798)	6,414	50,000 (	43,586)	13%	687	5,006
PUMPING EXPENSES							
59620 OPERATION, SUPERVISION & ENGINEERING	11,542	44,848	60,000 (	15,152)	75%	4,201	25,335
59623 FUEL PURCHASED FOR PUMPING	3,083	19,118	38,000 (	18,882)	50%	2,628	16,287
59624 PUMPING LABOR & EXPENSES	2,647	12,724	20,800 (	8,076)	61%	1,878	8,383
59626 MISCELLANEOUS EXPENSE	204	2,481	5,250 (	2,769)	47%	332	1,903
59631 MAINT OF STRUCTURES	0	0	1,500 (	1,500)	%	2	4
59633 MAINT OF PUMPING EQUIPMENT							
TOTAL PUMPING EXPENSES	17,476	79,171	125,550 (	46,379)	63%	9,040	51,912
WATER TREATMENT EXPENSE							
59640 OPERATION, SUPERVISION & ENGINEERING	11,542	44,848	60,000 (	15,152)	75%	4,201	25,335
59641 CHEMICALS	3,947	17,774	63,000 (	45,226)	28%	3,274	22,668
59642 OPERATIONS LABOR & EXPENSE	20,205	119,963	204,050 (	84,087)	59%	14,694	98,175
59643 MISCELLANEOUS EXPENSE	14,607	84,316	187,550 (	103,234)	45%	17,748	96,670
59644 OPERATING RENTS							
59650 MAINT SUPERVISION & ENG	0	0	4,400 (	4,400)	%	0	0
59651 MAINT OF STRUCTURES & IMPROVEMENTS	913	15,344	33,300 (	17,956)	46%	4,169	16,773
59652 MAINT OF WATER TREATMENT EQUIPMENT							
TOTAL WATER TREATMENT EXPENSE	51,215	282,245	552,300 (	270,055)	51%	44,087	259,622

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 2022

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	2,135	15,126	31,650 (	16,524)	48%	1,958	13,636
59662 OPERATION MAINS	6,610	17,633	61,300 (	43,667)	29%	1,926	10,159
59663 METER EXPENSE	(	867)	70,400 (	52,043)	26%	(	308)
59664 CUSTOMER INSTALLATION EXPENSE	3,365	17,292	37,400 (	20,108)	46%	3,138	15,690
59665 MISCELLANEOUS EXPENSES	2,479	24,132	57,800 (	33,668)	42%	4,752	29,403
59666 OPERATION RENTS							
59670 MAINT OF SUPERVISION & ENG							
59671 MAINT OF STRUCTURES & IMPROVEMENTS	5,309	32,424	68,300 (	35,876)	47%	6,103	32,706
59672 MAINT OF RESEVOIR & STANDPIPE	6,772	48,361	57,900 (	9,539)	84%	7,409	24,651
59673 MAINT OF MAINS	11,815	25,987	90,000 (	64,013)	29%	2,360	28,607
59675 MAINT OF SERVICES	148	1,125	9,650 (	8,525)	12%	48	2,222
59676 MAINT OF METERS	1,291	7,853	43,500 (	35,647)	18%	1,979	4,368
59677 MAINT OF HYDRANTS	0	607	15,000 (	14,393)	4%	4,442	13,726
59678 MAINT OF MISC PLANT							
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	39,057	208,857	542,900 (	334,003)	38%	33,808	222,632
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,464	8,833	18,550 (	9,717)	48%	1,394	8,410
59902 METER READING	1,845	9,617	23,250 (	13,633)	41%	1,434	9,607
59903 CUSTOMER ACCTG & COLLECTION	3,618	29,010	74,300 (	45,290)	39%	4,599	28,167
59904 UNCOLLECTIBLE ACCOUNTS	0 (	360)	2,500 (	2,660)	(14%)	0	5,288
59906 CUSTOMER SERVICE & INFORMATION	0	0	750 (	750)	%	7	171
59910 SALES EXPENSE							
TOTAL CUSTOMER ACCOUNTS EXPENSE	6,927	47,100	119,350 (	72,250)	39%	7,434	51,642
ADMINISTRATIVE & GENERAL EXPENSES							
59920 ADMINISTRATIVE & GENERAL SALARIES	8,385	51,125	109,000 (	57,875)	47%	7,637	48,567
59921 OFFICE SUPPLIES & EXPENSES	680	4,174	1,050	3,124	386%	865	3,305
59923 OUTSIDE SERVICES EMPLOYED	5,423	58,162	97,500 (	39,338)	60%	9,558	43,521
59924 PROPERTY INSURANCE	3,418	20,190	40,275 (	20,085)	50%	3,179	19,390
59925 INJURIES & DAMAGES	1,303	7,173	18,000 (	10,827)	40%	1,410	8,460
59926 EMPLOYEE PENSIONS & BENEFITS	17,329	95,645	191,500 (95,855)	50%	14,166	83,740

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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
59928 REGULATORY COMMISSION EXPENSE	0	0	3,000	(3,000)	%	0	0
59930 MISCELLANEOUS GENERAL EXPENSES	1,329	8,958	20,000	(11,042)	45%	1,505	11,958
59931 OPERATION RENTS							
59932 MAINT OFFICE & COMMUNICATION							
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	37,869	245,428	480,325	(234,897)	51%	38,320	218,942
TOTAL OPS & MAINT EXPENSES	149,745	869,255	1,870,425	(1,001,170)	46%	133,375	809,756
OTHER OPERATING EXPENSES							
49403 DEPRECIATION EXPENSE	44,365	266,160	520,000	(253,840)	51%	44,034	264,203
49425 AMORTIZATION	25,339	150,506	307,478	(156,972)	49%	16,141	96,203
49408 TAXES							
TOTAL OTHER OPERATING EXPENSES	69,704	416,666	827,478	(410,812)	50%	60,175	360,407
TOTAL OPERATING EXPENSES	219,449	1,285,920	2,697,903	(1,411,983)	48%	193,550	1,170,163
NET OPERATING INCOME (LOSS)	29,757	120,059	165,997	(45,938)	72%	171,738	230,763
OTHER INCOME							
49415 REVENUES FROM MERCHANDISING, JOBBING & CONTRACT W	157	888	7,000	(6,112)	13%	134	209
49416 COST FROM MERCHANDISING, JOBBING & CONTRACT WORK	0	(4,157)	(7,000)	2,843	(59%)	0	(186)
49419 INTEREST & DIVIDEND INCOME							
49210 TRANSFERS IN	0	34,695	100,000	(65,305)	35%	0	39,713
49421 MISCELLANEOUS NON-OPERATING INCOME	9,377	37,150	200,000	(162,850)	19%	25,283	38,435
TOTAL OTHER INCOME	9,533	68,576	300,000	(231,424)	23%	25,416	78,170
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	39,290	188,634	465,997	(277,363)	40%	197,154	308,933

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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	9,807	62,746	155,850	(93,104)	40%	10,533	66,732
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	9,807	62,896	155,850	(92,954)	40%	10,533	66,732
NET INCOME (LOSS)	29,483	125,739	310,147	(184,408)	41%	186,621	242,201
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	29,483	125,739				186,621	242,201
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	7,246,336	7,342,592				6,627,895	6,683,475

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 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	317,921	2,031,336	4,260,400	(2,229,064)	48%	496,737	1,901,745
49441	1,889	12,251	21,800	(9,549)	56%	2,665	11,554
49442	77,129	499,714	1,239,200	(739,486)	40%	131,532	488,267
49443	94,176	589,584	910,400	(340,816)	63%	128,800	525,559
49443	186,255	996,300	2,098,100	(1,101,800)	47%	184,576	853,113
49443	48,636	273,128	496,300	(223,172)	55%	50,597	239,855
49445							
49444	2,612	17,607	30,900	(13,293)	57%	3,712	18,093
49444	11,946	70,511	145,900	(75,389)	48%	13,803	69,054
49448	1,662	13,660	33,300	(19,640)	41%	2,148	11,752
TOTAL SALES OF ELECTRICITY	742,224	4,484,091	9,236,300	(4,752,209)	49%	1,014,569	4,118,991
OTHER OPERATING REVENUES							
49450	2,255	14,206	18,250	(4,044)	78%	782	6,991
49451	360	1,240	5,000	(3,760)	25%	520	1,000
49454	0	41,206	26,700	14,506	154%	0	5,447
49455							
49456	4,622	7,722	16,950	(9,228)	46%	103	9,041
TOTAL OTHER OPERATING REVENUES	7,237	64,375	66,900	(2,525)	96%	1,405	22,479
TOTAL OPERATING REVENUES	749,461	4,548,466	9,303,200	(4,754,734)	49%	1,015,974	4,141,470

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 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	689,561	3,283,549	6,660,100	(3,376,551)	49%	552,506	2,855,608
TOTAL POWER PRODUCTION EXPENSES	689,561	3,283,549	6,660,100	(3,376,551)	49%	552,506	2,855,608

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 30, 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	555	5,477	35,700	(30,223)	15%	1,940	6,707
59583 OVERHEAD LINE EXPENSES	19	1,638	5,950	(4,312)	28%	(791)	2,419
59584 UNDERGROUND LINE EXPENSE	5,299	16,775	39,500	(22,725)	42%	9,076	19,897
59585 STREET LIGHTING EXPENSES	(37)	372	1,300	(928)	29%	0	0
59586 METER EXPENSES	4,105	27,307	71,100	(43,793)	38%	5,049	25,484
59587 CUSTOMER INSTALLATION EXPENSES	123	5,324	9,700	(4,376)	55%	494	2,809
59588 OPERATION MISC DISTRIBUTION	21,891	118,094	239,125	(121,031)	49%	21,849	111,264
59589 DISTRIBUTION LINE RIGHTS							
59590 MAINTENANCE SUPERVISION & ENGINEERING							
59592 MAINTENANCE OF STATION EQUIP	150	4,250	38,800	(34,550)	11%	4,747	20,509
59593 MAINTENANCE OF OVERHEAD LINES	12,507	184,048	184,500	(452)	100%	(7,826)	59,370
59594 MAINTENANCE OF UNDERGROUND LINES	(25)	1,351	8,400	(7,049)	16%	(4,246)	644
59595 MAINTENANCE OF LINE TRANSFORMERS	556	1,388	4,600	(3,212)	30%	(258)	1,182
59596 MAINTENANCE OF STREET LIGHTING	462	2,712	10,200	(7,488)	27%	1,251	3,654
59597 MAINT OF ELECTRIC METERS	0	0	0	0	%	35	287
59598 MAINT OF MISC DISTRIBUTION PLANT	2,023	4,124	7,000	(2,876)	59%	324	3,286
59828 TRANSPORTATION EXPENSES							
TOTAL DISTRIBUTION EXPENSES	47,628	372,859	655,875	(283,016)	57%	31,643	257,512
CUSTOMER ACCOUNTS EXPENSE							
59901 SUPERVISION	1,795	10,827	22,615	(11,788)	48%	1,709	10,307
59902 METER READING EXPENSES	2,959	15,861	32,950	(17,089)	48%	2,433	15,233
59903 CUSTOMER ACCTG & COLLECTION EXPENSES	5,379	46,395	99,000	(52,605)	47%	17,859	56,096
59904 UNCOLLECTIBLE ACCOUNTS	7,064	6,681	10,000	(3,319)	67%	(12)	16,841
TOTAL CUSTOMER ACCOUNTS EXPENSE	17,197	79,764	164,565	(84,801)	48%	21,990	98,477
SALES EXPENSE							
59913 ADVERTISING EXPENSE	0	250	700	(450)	36%	0	250
TOTAL SALES EXPENSES	0	250	700	(450)	36%	0	250

CITY OF TWO RIVERS
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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	20,478	123,454	256,400	(132,946)	48%	23,151	139,144
59921 OFFICE SUPPLIES & EXPENSES	864	9,361	15,600	(6,239)	60%	(658)	15,825
59923 OUTSIDE SERVICES EMPLOYED	3,982	45,046	105,640	(60,594)	43%	4,601	56,127
59924 PROPERTY INSURANCE	2,329	13,993	27,200	(13,207)	51%	2,100	13,582
59925 INJURIES & DAMAGES	1,042	5,732	13,500	(7,768)	42%	1,089	6,537
59926 EMPLOYEE PENSIONS & BENEFITS	15,612	102,707	249,000	(146,293)	41%	15,467	98,616
59928 REGULATORY COMMISSION EXPENSE	0	0	2,000	(2,000)	%	0	1,352
59930 MISCELLANEOUS GENERAL EXPENSES	2,060	32,612	76,100	(43,488)	43%	985	32,303
59932 MAINT OFFICE & COMMUNICATIONS	1,661	8,865	15,500	(6,635)	57%	982	14,416
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	48,029	341,770	760,940	(419,170)	45%	47,718	377,902
TOTAL OPS & MAINT EXPENSES	802,415	4,078,191	8,242,180	(4,163,989)	49%	653,857	3,589,749
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	37,283	223,679	440,000	(216,321)	51%	36,386	218,314
59408 TAXES	28,714	173,223	397,850	(224,627)	44%	31,266	188,519
TOTAL OTHER OPERATING EXPENSES	65,997	396,902	837,850	(440,948)	47%	67,652	406,833
TOTAL OPERATING EXPENSES	868,412	4,475,094	9,080,030	(4,604,936)	49%	721,509	3,996,582
NET OPERATING INCOME (LOSS)	(118,951)	73,372	223,170	(149,798)	33%	294,466	144,888

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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
OTHER INCOME							
49415 REVENUE FROM MDSE & JOBBING	192	7,517	15,000	(7,483)	50%	0	5,880
49416 MERCHANDISING & JOBBING COST	(517)	(559)	(15,000)	14,441	(4%)	0	0
49421 MISCELLANEOUS NONOPERATING INCOME	(18)	(2,525)	2,000	(4,525)	(126%)	1,757	1,757
49419 INTEREST & DIVIDEND INCOME	(2,203)	(10,990)	(18,000)	7,010	(61%)	(1,624)	(9,781)
49439 APPROP OF INCOME TO MUNICIPAL	(2,546)	(6,557)	(16,000)	9,443	(41%)	133	(2,143)
TOTAL OTHER INCOME	(121,497)	66,815	207,170	(140,355)	32%	294,599	142,745
TOTAL INCOME (LOSS) BEFORE INTEREST CHRGS	(121,497)	66,815	207,170	(140,355)	32%	294,599	142,745
OTHER INCOME DEDUCTIONS							
49426 OTHER INCOME DEDUCTIONS	(9,217)	2,279	2,200	79	104%	0	0
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(9,217)	2,279	2,200	79	104%	0	0
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	752	4,768	8,450	(3,682)	56%	704	4,927
49428 AMORTIZATION OF DEBT DISCOUNT & EXPENSE							
49430 INTEREST ON ADVANCES FROM MUNICIPALITY							
TOTAL INTEREST CHARGES	752	4,768	8,450	(3,682)	56%	704	4,927
NET INCOME (LOSS)	(113,032)	59,768	196,520	(136,752)	30%	293,895	137,817
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	(113,032)	59,768				293,895	137,817
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	9,258,363	9,431,164				9,115,279	8,959,201

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 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							
OPERATING REVENUES							
49000 OPERATING REVENUE	0	0	0	0	%	0	0
49540 RENT FROM CLEC PROPERTY	1,324	7,943	15,885 (	7,943)	50%	1,324	7,943
TOTAL OPERATING REVENUES	1,324	7,943	15,885 (	7,943)	50%	1,324	7,943

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	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 6 MONTHS ENDING JUNE 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)	%	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	4,821	6,500 (	1,679)	74%	482	2,891
49060 AMORTIZATION	0	0	0	0	%	0	0
49080 TAXES	0	0	0	0	%	0	0
TOTAL OTHER OPERATING EXPENSES	803	4,821	6,500 (	1,679)	74%	482	2,891
TOTAL OPERATING EXPENSES	803	4,821	15,885 (	11,064)	30%	482	3,041
NET OPERATING INCOME (LOSS)	520	3,122	0	3,122	%	842	4,901

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 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
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	3,122	0	3,122	%	842	4,901
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	3,122	0	3,122	%	842	4,901
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	(227,116)	(227,116)				(245,443)	(245,443)
BALANCE TRANSFERRED FROM INCOME	520	3,122				842	4,901
TOTAL UNAPPROPRIATED EARNED SURPLUS	(226,596)	(223,994)				(244,601)	(240,542)

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	29,594	177,663	354,000	(176,337)	50%	43,033	177,324
46020 RESIDENTIAL TWO FAMILY	0	0	0	0	%	0	0
46030 RESIDENTIAL MULTI FAMILY	36	214	400	(186)	53%	45	214
46040 NON RESIDENTIAL	21,793	130,920	222,000	(91,080)	59%	31,852	131,065
46050 INTERDEPARTMENTAL	3,229	19,376	39,400	(20,024)	49%	3,752	19,425
TOTAL USER FEES	54,653	328,173	615,800	(287,627)	53%	78,682	328,028
OTHER OPERATING REVENUES							
49470 FORFEITED DISCOUNTS	166	922	900	22	102%	49	463
49010 PERMIT FEES	0	0	0	0	%	0	0
48600 CONTRIBUTIONS IN AID OF CONSTRUCTION	0	170,648	400,000	(229,352)	43%	0	0
48100 INTEREST INCOME	1,125	3,048	3,725	(677)	82%	721	3,393
48900 MISCELLANEOUS INCOME	0	0	0	0	%	0	0
49210 TRANSFERS FROM OTHER FUNDS	0	0	0	0	%	0	0
TOTAL OTHER OPERATING REVENUES	1,291	174,618	404,625	(230,007)	43%	770	3,855
TOTAL OPERATING REVENUES	55,943	502,791	1,020,425	(517,634)	49%	79,452	331,883

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	322	938	7,467	(6,529)	13%	361	454
59720 VEHICLE & EQUIPMENT MAINTENANCE	0	0	0	0	%	0	0
59730 MAINTENANCE OF COLLECTION SYSTEM	8,250	25,340	153,176	(127,836)	17%	30	5,125
59740 MAINTENANCE OF OPEN CHANNEL DRAINAGE	448	2,312	41,624	(39,312)	6%	0	3,405
59750 MAINTENANCE OF STORMWATER PONDS	(41)	371	31,356	(30,985)	1%	445	2,991
59760 WWTP PHOSPHOROUS REGULATIONS	0	0	14,000	(14,000)	%	0	0
59770 REGULATORY COMPLIANCE	855	8,775	57,047	(48,272)	15%	0	3,457
59790 ADMINISTRATIVE CHARGES	1,608	11,404	34,500	(23,096)	33%	2,036	8,562
59795 EMPLOYEE PENSIONS & BENEFITS	495	2,797	28,605	(25,808)	10%	124	744
TOTAL OPERATING EXPENSES	11,937	51,937	367,775	(315,838)	14%	2,995	24,738
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	8,367	50,200	100,000	(49,800)	50%	8,367	50,200
59408 TAXES	246	1,421	10,470	(9,049)	14%	54	242
59427 INTEREST ON LONG-TERM DEBT	5,107	33,262	66,000	(32,738)	50%	6,106	36,438
TOTAL OTHER OPERATING EXPENSES	25,657	136,820	544,245	(407,425)	25%	17,522	111,618
TOTAL OPERATING EXPENSES	25,657	136,820	544,245	(407,425)	25%	17,522	111,618
NET OPERATING INCOME (LOSS)	30,287	365,971	476,180	(110,209)	77%	61,930	220,265
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	30,287	365,971				61,930	220,265
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	3,205,750	3,541,434				2,774,211	2,932,547

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	159,484	988,211	2,000,000	(1,011,789)	49%	243,927	1,001,040
49222 COMMERCIAL SERVICE	47,014	245,312	493,000	(247,689)	50%	65,166	239,713
49224 GOVERNMENT SERVICE	8,593	43,365	82,000	(38,635)	53%	6,534	37,574
49626 INTERDEPARTMENTAL SERVICE	9,218	48,952	93,200	(44,248)	53%	6,341	48,318
49263 INDUSTRIAL SERVICE	7,776	53,231	81,000	(27,769)	66%	9,898	43,301
TOTAL SALES OF SEWER	232,085	1,379,071	2,749,200	(1,370,129)	50%	331,866	1,369,946
OTHER OPERATING REVENUES							
49350 MISCELLANEOUS OPERATING REVENUES	1,072	78,972	42,000	36,972	188%	1,041	8,244
49450 CUSTOMER FORFIETED DISCOUNTS	794	5,464	5,000	464	109%	249	2,725
TOTAL OTHER OPERATING REVENUES	1,866	84,436	47,000	37,436	180%	1,290	10,969
TOTAL OPERATING REVENUES	233,951	1,463,507	2,796,200	(1,332,693)	52%	333,157	1,380,915

CITY OF TWO RIVERS
INCOME STATEMENT
FOR THE 6 MONTHS ENDING JUNE 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	38,361	232,088	510,400	(278,312)	45%	36,099	217,377
59823	0	0	3,000	(3,000)	%	0	0
59824	0	22,629	50,000	(27,371)	45%	5,956	17,725
59825	11,662	22,399	30,000	(7,601)	75%	0	9,989
59827	1,938	20,561	27,500	(6,939)	75%	0	16,406
59828	874	9,288	28,500	(19,212)	33%	556	22,880
TOTAL OPERATIONS EXPENSES	52,855	306,965	649,400	(342,435)	47%	42,612	283,778
MAINTENANCE EXPENSE							
59831	20,593	151,135	147,800	3,335	102%	6,769	60,351
59832	0	2,252	20,000	(17,748)	11%	0	14,693
59833	6,079	44,609	107,211	(62,602)	42%	11,854	55,237
59834	675	3,697	20,000	(16,303)	18%	302	3,277
TOTAL MAINTENANCE EXPENSE	27,346	201,693	295,011	(93,318)	68%	18,926	133,559
CUSTOMER ACCOUNTS EXPENSE							
59840	5,059	37,285	77,662	(40,377)	48%	5,954	36,322
59842	1,818	9,785	24,265	(14,480)	40%	1,411	9,461
59843	0	310	5,000	(5,310)	(6%)	0	12,999
TOTAL CUSTOMER ACCOUNTS EXPENSE	6,877	46,761	106,927	(60,166)	44%	7,365	58,782

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 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	12,844	78,586	163,996	(85,410)	48%	11,773	73,919
59851 OFFICE SUPPLIES & EXPENSE	31	350	1,420	(1,070)	25%	24	271
59852 OUTSIDE SERVICES EMPLOYED	3,808	31,475	67,580	(36,105)	47%	4,678	30,904
59853 INSURANCE EXPENSE	4,070	23,945	47,950	(24,005)	50%	3,796	22,920
59854 EMPLOYEE PENSION & BENEFITS	9,745	57,690	138,859	(81,169)	42%	9,598	61,817
59855 REGULATORY COMMISSION EXPENSE	0	0	15,000	(15,000)	%	14,632	14,677
59856 MISC GENERAL EXPENSES	101	561	4,100	(3,539)	14%	0	827
59857 RENTS	8,897	57,737	80,000	(22,263)	72%	5,532	85,653
TOTAL ADMINISTRATIVE & GENERAL EXPENSES	39,496	250,345	518,905	(268,560)	48%	50,034	290,987
TOTAL OPS & MAINT EXPENSES	126,575	805,764	1,570,243	(764,479)	51%	118,937	767,106
OTHER OPERATING EXPENSES							
59403 DEPRECIATION EXPENSE	63,626	381,755	605,000	(223,245)	63%	30,355	182,127
59408 TAX EXPENSE	28,269	169,241	339,677	(170,436)	50%	27,948	167,283
TOTAL OTHER OPERATING EXPENSES	91,894	550,996	944,677	(393,681)	58%	58,303	349,410
TOTAL OPERATING EXPENSES	218,469	1,356,760	2,514,920	(1,158,160)	54%	177,239	1,116,515
NET OPERATING INCOME (LOSS)	15,482	106,747	281,280	(174,533)	38%	155,917	264,400

CITY OF TWO RIVERS
INCOME STATEMENT
 FOR THE 6 MONTHS ENDING JUNE 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	29,340	149,180	400,000	(250,820)	37%	0	4,660
49210 TRANSFERS IN	0	28,923	26,500	2,423	109%	0	23,301
TOTAL OTHER INCOME	29,340	178,103	426,500	(248,397)	42%	0	27,961
TOTAL INCOME (LOSS) BEFORE INTEREST CHGS	44,822	284,850	707,780	(422,930)	40%	155,917	292,361
INTEREST CHARGES							
49427 INTEREST ON LONG-TERM DEBT	(17,099)	(108,151)	(220,000)	111,849	(49%)	(18,062)	(114,422)
59999 GASB PENSION & OPEB EXPENSE							
49430 INTEREST ON DEBT TO MUNICIPALITY							
TOTAL INTEREST CHARGES	(17,099)	(108,151)	(220,000)	111,849	(49%)	(18,062)	(114,422)
NET INCOME (LOSS)	27,723	176,699	487,780	(311,081)	36%	137,855	177,938
EARNED SURPLUS							
34100 UNRESERVED FUND BALANCE (BEGINNING OF YEAR)	5,460,661	5,460,661				4,771,856	4,771,856
BALANCE TRANSFERRED FROM INCOME	27,723	176,699				137,855	177,938
TOTAL UNAPPROPRIATED EARNED SURPLUS END OF YEAR	5,488,404	5,637,380				4,909,711	4,949,794