



**FISCAL YEAR 2023  
FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**100% COMPLETE**

**(PRELIMINARY REPORTS - BEFORE ACCRUALS & AUDIT)**

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**CITY OF TOCCOA**  
**UNRESTRICTED/OPERATING CASH BALANCES**

Month Ending	General	Grants	Water/ Wstwtr	Natural Gas	Solid Waste	Hotel/ Motel	Lake Toccoa Facilities	Total
June 30, 2007	169,972	-47,044	369,989	688,504	24,386			1,205,807
June 30, 2008	2,076	-71,054	4,753	888,390	1,367			825,532
June 30, 2009	6,377	-25,211	2,352	626,903	480			610,901
June 30, 2010	-11,584	123,316	-65,404	1,206,387	-24,132			1,228,582
June 30, 2011	46,928	159,872	133,750	1,354,537	32,050	17,655		1,744,792
June 30, 2012	32,250	58,630	139,578	251,992	27,446	19,840		529,736
June 30, 2013	134,970	71,737	151,451	374,181	20,615	6,079		759,032
June 30, 2014	20,100	142,397	131,728	1,457,973	14,984	94		1,767,277
June 30, 2015	-541,011	156,835	99,406	1,590,228	60,671	23,016	0	1,388,945
June 30, 2016	-151,435	41,488	28,589	1,254,817	23,890	51,904	0	1,249,253
June 30, 2017	-526,306	232,650	86,354	535,458	462	37,445	1,034	367,098
June 30, 2018	-411,490	255,996	3,765	549,023	-29,413	35,994	1,099	404,974
June 30, 2019	-167,777	91,480	99,303	192,201	9,204	61,424	885	286,720
June 30, 2020	-553,863	262,805	34,963	539,890	27,063	73,706	8,766	393,330
Dec 31, 2020	124,946	207,027	228,289	-178,239	30,928	104,906	7,167	525,024
Jan 31, 2021	144,999	233,973	-59,422	11,135	34,747	105,155	8,158	478,744
Feb 28, 2021	195,883	364,397	88,217	378,569	41,057	110,186	3,381	1,181,690
Mar 31, 2021	307,949	242,100	141,036	975,732	95,439	105,581	-254	1,867,583
Apr 30, 2021	51,349	245,688	3,971	1,462,844	7,653	107,028	3,521	1,882,054
May 31, 2021	128,096	242,167	75,630	1,452,702	14,032	115,147	6,373	2,034,146
<b>June 30, 2021</b>	<b>161,164</b>	<b>281,756</b>	<b>227,986</b>	<b>1,499,103</b>	<b>59,533</b>	<b>78,113</b>	<b>17,999</b>	<b>2,325,653</b>
July 31, 2021	46,910	267,134	217,741	1,316,551	10,147	73,584	7,212	1,939,280
Aug 31, 2021	-267,215	290,259	235,776	1,076,154	36,198	90,415	4,417	1,466,004
Sept 30, 2021	-334,298	230,561	265,549	797,106	4,733	99,445	8,308	1,071,406
Oct 31, 2021	98,807	216,887	93,683	422,088	-81,600	97,349	5,444	852,658
Nov 30, 2021	309,063	368,170	102,677	281,885	-56,309	105,027	8,786	1,119,300
Dec 31, 2021	-11,172	347,938	92,664	351,497	-34,202	115,310	5,771	867,806
Jan 31, 2022	67,397	336,513	152,400	572,208	-19,207	117,238	-12,474	1,214,075
Feb 28, 2022	382,186	341,452	146,076	872,676	-7,673	120,561	-19,781	1,835,497
Mar 31, 2022	199,124	347,362	327,430	1,420,728	56,393	129,093	-16,145	2,463,985
Apr 30, 2022	106,823	342,549	248,726	1,586,387	-13,519	131,642	-13,035	2,389,572
May 31, 2022	117,057	317,126	376,002	1,536,629	14,864	141,549	3,566	2,506,794
<b>June 30, 2022</b>	<b>-232,978</b>	<b>234,812</b>	<b>315,620</b>	<b>1,323,592</b>	<b>9,882</b>	<b>104,936</b>	<b>7,750</b>	<b>1,763,613</b>
July 31, 2022	-544,024	269,653	320,959	959,741	3,162	109,272	-6,465	1,112,298
Aug 31, 2022	-795,285	269,653	511,815	754,700	28,908	119,178	223	889,192
Sept 30, 2022	-959,074	266,711	439,804	287,597	-46,001	123,037	-546	111,528
Oct 31, 2022	-108,334	262,261	407,194	-198,299	-23,463	124,439	17,475	481,272
Nov 30, 2022	175,065	248,329	375,757	-555,001	27,827	137,139	19,386	428,503
Dec 31, 2022	-59,085	237,300	340,962	-480,770	9,140	147,242	9,244	204,034
Jan 31, 2023	-240,604	386,926	387,626	-479,397	57,152	148,890	4,581	265,173
Feb 28, 2023	70,789	355,871	375,298	183,305	54,300	151,873	-4,344	1,187,093
Mar 31, 2023	-234,517	361,442	127,978	767,896	26,068	155,272	-17,464	1,186,676
Apr 30, 2023	-317,853	356,458	48,088	1,239,201	18,551	116,515	-15,432	1,445,528
May 31, 2023	-316,263	356,323	39,388	1,443,692	92,157	126,491	-11,735	1,730,052
<b>Jun 30, 2023</b>	<b>-674,839</b>	<b>350,238</b>	<b>8,316</b>	<b>1,120,066</b>	<b>32,626</b>	<b>126,691</b>	<b>-25,956</b>	<b>937,142</b>

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

CITY OF TOCCOA  
RESTRICTED AND RESERVE CASH BALANCES

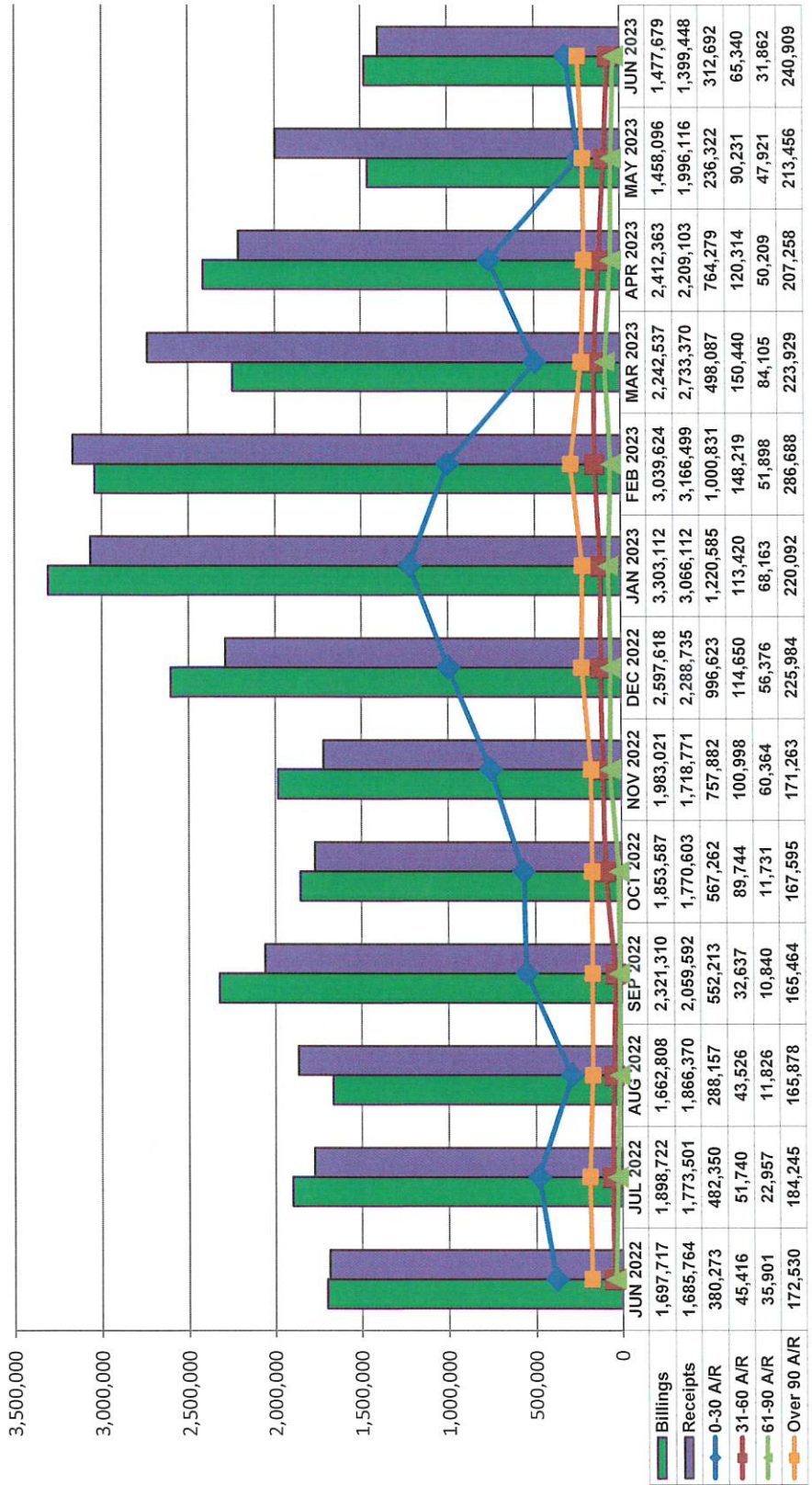
DATE	City Reserve Account					R & E RESERVES										SPLOST ACCOUNTS				
	CRA	W/C	P & L	GENERAL	GENERAL HEALTH	WATER	SEWER	GAS	SOLID WASTE	LAKE TOCCOA	V	VI	VII	TOTAL						
06/30/11	1,489,758		152,079				8,003	8,003	8,003		1,904,707			4,857,204						
06/30/12	1,918,934	76,338	152,079			49,725	136,783	102,649	39,616		3,017,808			6,071,213						
06/30/13	2,088,065	19,881	164,370	47,476		77,545	300,482	203,029	71,228		3,617,099			7,009,628						
06/30/14	2,298,341	44,881	120,434	110,391		109,157	365,947	127,978	77,841	13,500	3,701,167			7,623,824						
06/30/15	2,232,761	42,279	91,835	244,215		780,838	315,462	184,913	109,453	30,880	2,426,128	0		6,933,964						
06/30/16	2,054,800	26,378	77,768	234,547	142,852	981,171	101,095	648,197	38,432	47,380	1,229,238	488,710		7,391,567						
06/30/17	2,052,472	72,212	75,799	257,864	188,740	230,259	142,761	436,980	62,141	46,455	1,478,047	1,930,914		6,227,365						
06/30/18	1,911,861	48,039	48,576	177,016	196,063	257,597	137,609	318,187	62,141	40,386	1,364,463	2,103,803		7,341,207						
06/30/20	2,000,062	39,989	65,409	117,098	196,063	169,447	117,903	332,856	141	27,448	1,262,384	2,438,667		6,869,997						
06/30/21	2,123,122	67,951	68,488	115,506	252,715	175,642	171,051	323,507	27,440	40,783	975,211	2,081,149	1,140,932	7,634,848						
07/31/21	2,131,480	70,493	71,030	111,571	258,380	151,472	198,916	327,628	29,715	36,513	917,452	2,081,202	1,262,871	7,657,599						
08/31/21	2,139,838	73,035	73,572	117,236	264,045	179,337	226,781	331,750	31,990	38,013	917,475	2,081,255	1,262,903	7,746,106						
09/30/21	2,148,196	75,577	76,114	122,901	269,710	207,203	243,160	335,871	34,265	39,513	917,497	2,080,104	1,507,590	8,064,976						
10/31/21	2,156,554	78,119	78,656	128,566	275,375	235,068	271,025	307,504	34,265	41,013	917,520	2,080,157	1,621,804	8,232,901						
11/30/21	2,164,912	80,661	81,198	134,231	281,040	234,584	298,890	283,217	34,265	42,513	883,474	2,080,209	1,621,844	8,215,952						
12/31/21	2,173,270	80,661	81,198	95,674	286,705	262,449	326,755	283,217	34,265	40,108	758,379	2,072,562	1,738,206	8,233,448						
01/31/22	2,173,270	83,203	83,740	95,674	286,705	262,449	326,755	254,850	34,265	40,108	678,275	2,072,615	1,987,961	8,374,785						
02/28/22	2,181,628	85,745	86,282	101,284	292,370	262,449	326,755	267,213	34,265	40,108	610,489	2,072,662	1,988,007	8,344,172						
03/31/22	2,189,986	88,287	88,824	98,712	298,035	246,239	354,620	271,334	36,540	41,608	472,960	2,072,711	2,366,207	8,620,978						
04/30/22	2,198,344	90,829	91,366	104,377	303,700	274,104	382,485	283,697	36,540	43,108	472,972	2,067,962	2,366,266	8,710,664						
05/31/22	2,206,702	93,371	93,908	94,067	309,365	301,969	410,350	287,818	38,815	44,608	472,984	2,066,589	2,500,937	8,916,397						
06/30/22	2,215,060	95,913	96,450	88,623	315,030	329,834	397,615	291,939	41,090	46,108	472,196	2,066,644	2,632,690	9,084,107						
07/31/22	2,223,418	95,913	96,450	88,946	315,030	339,071	406,852	291,939	41,090	47,608	400,039	2,066,821	2,769,801	9,182,976						
08/31/22	2,223,418	95,913	96,450	92,305	315,030	334,058	406,852	291,939	41,090	47,608	400,072	2,066,994	2,916,949	9,328,677						
09/30/22	2,212,918	95,913	96,450	883	315,030	334,058	406,852	291,939	41,090	43,670	400,105	2,067,163	3,052,221	9,358,290						
10/31/22	2,212,918	95,913	96,450	9,845	315,030	334,058	406,852	291,939	41,090	43,670	384,625	2,054,586	3,195,046	9,482,021						
11/30/22	2,162,626	98,455	98,992	9,845	315,030	343,295	416,089	291,939	42,340	45,170	353,666	2,054,753	3,333,111	9,565,311						
12/31/22	2,120,105	98,455	98,992	9,845	315,030	352,532	425,326	291,939	43,590	46,670	353,696	1,963,550	3,483,939	9,603,668						
01/31/23	2,128,463	100,997	101,534	9,845	315,030	361,769	434,563	291,939	44,840	48,170	353,726	1,904,140	3,625,419	9,720,434						
02/28/23	2,103,396	103,539	104,076	21,178	315,030	371,006	443,800	231,889	46,090	28,745	353,753	1,752,642	3,782,335	9,657,478						
03/31/23	2,106,754	106,618	106,618	32,511	315,030	380,243	453,037	236,010	47,340	30,245	353,783	1,752,793	3,799,327	9,719,771						
04/30/23	1,997,796	39,965	106,618	32,511	315,030	345,734	453,037	213,373	48,590	27,811	323,021	1,752,936	3,926,190	9,582,611						
05/31/23	1,987,796	21,298	106,618	49,511	315,030	345,734	453,037	225,736	52,340	27,811	323,055	1,753,126	4,070,922	9,732,013						
06/30/23	1,960,564	21,298	106,618	49,511	315,030	345,734	453,037	230,225	56,090	27,811	323,082	1,664,497	4,214,255	9,767,751						

\$ 937,142  
\$ 9,767,751  
\$ 10,704,893

Total Unrestricted/Operating Cash  
Total Restricted/Reserves Cash  
Total of Cash Balances @ 6/30/23

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**BILLING RECEIVABLES AND RECEIPTS 13 MONTH COMPARISON**



Attachment: 20230705\_071718 (2999 : Monthly Financial Report)



**CITY OF TOCCOA**  
**ACCUMULATIVE GAS SALES REPORT**

Date	Sales South	Sales North	Total Sales	COGS	Gross Margin	Dth Purchased	Margin per Dth
June 30, 2007	12,418,577	2,093,059	14,511,636	10,099,409	4,412,227	1,141,996	3.864
June 30, 2008	13,852,857	1,965,994	15,818,851	11,419,793	4,399,058	1,216,699	3.616
June 30, 2009	12,201,702	1,886,222	14,087,924	9,241,765	4,846,159	1,168,546	4.147
June 30, 2010	9,603,058	1,916,008	11,519,066	7,141,757	4,377,309	1,170,120	3.741
June 30, 2011	9,286,478	1,898,670	11,185,148	6,593,234	4,591,915	1,123,087	4.089
June 30, 2012	7,696,452	1,756,909	9,453,362	5,515,790	3,937,572	1,077,924	3.653
June 30, 2013	9,021,420	2,031,330	11,052,750	5,679,687	5,373,063	1,250,318	4.297
June 30, 2014	10,804,548	2,446,935	13,251,483	7,089,891	6,161,592	1,340,180	4.598
June 30, 2015	9,240,545	1,813,055	11,053,600	5,515,400	5,538,200	1,301,267	4.256
June 30, 2016	8,169,783	1,583,280	9,753,063	4,002,783	5,750,280	1,271,374	4.523
June 30, 2017	8,408,295	1,731,142	10,139,438	4,535,218	5,604,219	1,255,412	4.464
June 30, 2018	9,253,701	2,139,968	11,393,669	4,712,670	6,680,999	1,346,610	4.961
June 30, 2019	9,588,618	2,183,532	11,772,150	5,196,600	6,575,550	1,379,133	4.768
June 30, 2020	8,806,075	2,084,683	10,890,758	3,907,424	6,983,333	1,348,146	5.180
July 31, 2020	412,677	90,755	503,432	175,089	328,343	73,123	4.490
Aug 31, 2020	791,462	180,588	972,051	343,294	628,756	145,596	4.319
Sep 30, 2020	1,182,602	260,386	1,442,988	527,349	915,639	217,386	4.212
Oct 31, 2020	1,647,161	369,990	2,017,151	764,425	1,252,726	297,647	4.209
Nov 30, 2020	2,216,938	511,083	2,728,021	1,032,420	1,695,600	391,068	4.336
Dec 31, 2020	3,059,992	735,378	3,795,370	1,435,971	2,359,400	507,800	4.646
Jan 31, 2021	4,553,846	1,095,498	5,649,344	2,050,129	3,599,215	691,911	5.202
Feb 28, 2021	5,956,956	1,430,419	7,387,375	2,583,231	4,804,144	893,352	5.378
Mar 31, 2021	7,232,095	1,730,251	8,962,346	3,147,125	5,815,220	1,066,156	5.454
Apr 30, 2021	8,160,562	1,960,236	10,120,799	3,601,340	6,519,458	1,200,888	5.429
May 31, 2021	8,814,775	2,117,709	10,932,485	3,889,632	7,042,852	1,308,719	5.381
<b>Jun 30, 2021</b>	<b>9,359,337</b>	<b>2,233,226</b>	<b>11,592,563</b>	<b>4,277,766</b>	<b>7,314,797</b>	<b>1,396,832</b>	<b>5.237</b>
Jul 31, 2021	487,410	105,207	592,617	279,086	313,531	76,778	4.084
Aug 31, 2021	954,241	212,551	1,166,792	593,438	573,354	148,509	3.861
Sep 30, 2021	1,440,630	331,048	1,771,678	922,992	848,685	217,644	3.899
Oct 31, 2021	1,966,891	449,945	2,416,837	1,308,547	1,108,290	290,026	3.821
Nov 30, 2021	2,717,647	664,222	3,381,869	1,858,432	1,523,436	377,471	4.036
Dec 31, 2021	3,890,727	1,041,116	4,931,843	2,726,455	2,205,388	517,393	4.262
Jan 31, 2022	5,268,662	1,398,606	6,667,268	3,510,319	3,156,949	661,358	4.773
Feb 28, 2022	6,995,352	1,858,816	8,854,168	4,454,504	4,399,664	869,952	5.057
Mar 31, 2022	8,189,119	2,201,531	10,390,650	5,358,549	5,032,101	1,019,959	4.934
Apr 30, 2022	9,333,640	2,488,192	11,821,832	5,990,329	5,831,503	1,147,153	5.083
May 31, 2022	10,072,802	2,670,588	12,743,389	6,573,311	6,170,078	1,241,252	4.971
<b>Jun 30, 2022</b>	<b>10,728,622</b>	<b>2,822,056</b>	<b>13,550,679</b>	<b>7,148,393</b>	<b>6,402,286</b>	<b>1,312,133</b>	<b>4.879</b>
July 31, 2022	738,099	194,610	932,710	653,038	279,672	67,209	4.161
Aug 31, 2022	1,418,035	336,716	1,754,750	1,120,325	634,425	132,350	4.794
Sep 30, 2022	2,582,141	586,369	3,168,510	2,334,978	833,532	209,599	3.977
Oct 31, 2022	3,375,929	807,943	4,183,872	3,074,412	1,109,460	286,811	3.868
Nov 30, 2022	4,286,563	1,057,904	5,344,468	3,817,620	1,526,848	383,551	3.981
Dec 31, 2022	5,679,047	1,396,094	7,075,141	4,658,689	2,416,452	513,929	4.702
Jan 31, 2023	7,495,446	1,903,250	9,398,696	6,079,308	3,319,388	693,459	4.787
Feb 28, 2023	9,310,666	2,318,590	11,629,256	7,220,691	4,408,564	870,124	5.067
Mar 31, 2023	10,563,350	2,575,919	13,139,269	7,940,830	5,198,439	1,004,802	5.174
Apr 30, 2023	11,893,666	2,853,850	14,747,516	8,585,819	6,161,697	1,141,073	5.400
May 31, 2023	12,436,576	2,977,297	15,413,873	8,875,666	6,538,207	1,239,432	5.275
<b>Jun 30, 2023</b>	<b>12,910,966</b>	<b>3,089,272</b>	<b>16,000,238</b>	<b>9,134,496</b>	<b>6,865,742</b>	<b>1,326,348</b>	<b>5.176</b>

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**CITY OF TOCCOA - INCOME STATEMENT**  
for the Period Ending June 30, 2023

<b>GENERAL GOVERNMENT FUND</b>					
	FY2023				
REVENUES:	BUDGET	JUNE	YTD	BALANCE	%
Taxes	4,906,795	214,203	5,100,429	-193,634	103.95%
Licenses & Permits	70,200	875	86,885	-16,685	123.77%
Intergovernmental	52,500	0	63,317	-10,817	120.60%
Charges for Service	58,040	5,318	80,436	-22,396	138.59%
Fines & Forfeitures	463,500	37,720	399,779	63,721	86.25%
Interest Income	30,000	64	37,059	-7,059	123.53%
Other Revenues	1,073,115	76,431	797,929	275,186	74.36%
Other Financing Sources	4,991,112	393,348	4,938,430	52,682	98.94%
<b>TOTAL REVENUE</b>	<b>11,645,262</b>	<b>727,959</b>	<b>11,504,264</b>	<b>140,998</b>	<b>98.79%</b>
<b>EXPENSES:</b>					
City Commission	92,232	6,200	85,027	7,205	92.19%
Community Development	74,918	11,269	90,984	-16,066	121.44%
City Clerk	154,628	13,674	141,194	13,434	91.31%
City Manager	257,857	23,460	250,855	7,002	97.28%
Finance	1,017,767	89,371	1,018,015	-248	100.02%
City Attorney	47,452	3,799	45,000	2,452	94.83%
Human Resources	255,448	14,681	217,040	38,408	84.96%
Public Land & Buildings	423,564	53,256	465,966	-42,402	110.01%
Recorder's Court	187,162	17,401	194,761	-7,599	104.06%
Code Enforcement	145,544	8,565	109,642	35,902	75.33%
Police	2,567,023	267,919	2,736,620	-169,597	106.61%
Fire	2,264,477	224,793	2,448,697	-184,220	108.14%
Public Works Adm.	235,130	20,642	231,500	3,630	98.46%
Streets	496,394	40,612	487,307	9,087	98.17%
Grounds	1,078,001	120,754	1,218,916	-140,915	113.07%
Right of Way Crew	114,681	10,056	81,555	33,126	71.11%
Fleet Maintenance	277,932	25,188	287,007	-9,075	103.27%
Cemetery	92,675	14,889	134,030	34,170	144.62%
Schaefer Center	140,230	15,598	133,151	7,079	94.95%
Parks	109,525	8,456	111,618	-2,093	101.91%
Doyle Street Pool	45,125	13,548	75,684	-30,559	167.72%
Building Inspection	2,350	0	1,045	1,305	44.47%
Community Support	32,500	8,042	36,465	-3,965	112.20%
Local Government Support	287,041	18,404	361,735	-74,694	126.02%
Currahee Street Beautification	18,500	304	3,029	15,471	16.37%
Main Street	495,384	36,322	501,555	-6,171	101.25%
Downtown Maintenance	121,593	14,539	124,815	-3,222	102.65%
Transfers to Reserves	100,300	27,232	338,076	-237,776	337.06%
Worker's Comp Reserve	30,500	0	24,043	6,457	78.83%
Property and Liability	30,500	0	12,710	17,790	41.67%
Interest Expense	15,000	6,486	50,895	-35,895	339.30%
Capital Outlay	89,833	0	0	89,833	0.00%
Transfers to Other Funds	343,996	0	118,997	224,999	34.59%
<b>TOTAL EXPENDITURE</b>	<b>11,645,262</b>	<b>1,115,462</b>	<b>12,137,933</b>	<b>-492,671</b>	<b>104.23%</b>
<b>NET INCOME</b>		<b>-387,502</b>	<b>-633,670</b>		

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**CITY OF TOCCOA - INCOME STATEMENT**  
for the Period Ending June 30, 2023

GRANT FUND 200					
REVENUES:	FY2023				
	BUDGET	JUNE	YTD	BALANCE	%
GMA Safety Grant	9,600	0	9,900	-300	103.13%
GMA Liability Grant-GIRMA	10,000	0	10,000	0	100.00%
GMA-Wellness Grant	11,000	0	4,393	6,607	39.94%
LMIG	0	0	171,473	-171,473	100.00%
Walmart Police Grant	1,500	0	2,000	-500	133.33%
Law Enforcement Press (CALENDAR)	1,225	0	1,325	-100	108.16%
GA Council for the Arts	6,000	0	0	6,000	0.00%
GCA Community Facilities	25,000	0	0	25,000	0.00%
HPDIV/HPFUND	15,000	0	0	15,000	0.00%
South Arts Performing Arts	2,000	1,500	1,500	500	75.00%
USDA	99,999	0	0	99,999	0.00%
Transfer In from General	143,000	0	0	143,000	0.00%
<b>TOTAL REVENUE</b>	<b>324,324</b>	<b>1,500</b>	<b>200,591</b>	<b>123,733</b>	<b>61.85%</b>
<b>EXPENSES:</b>					
USDA Trails	0	0	1,403	0	0.00%
USDA Ritz	199,999	0	0	199,999	0.00%
GA Council for the Arts	12,000	0	12,000	0	100.00%
GDECD TPD	50,000	0	0	50,000	0.00%
HPD/HPF	25,000	0	0	25,000	0.00%
South Arts Performing Arts	4,000	0	3,000	1,000	75.00%
Other Benefits - Wellness	11,000	22	11,343	-343	103.11%
Safety Grant	19,600	7,531	27,460	-7,860	140.10%
POLICE EQUIPMENT	2,725	32	4,088	-1,363	150.02%
LMIG Paving	0	0	1,200	-1,200	100.00%
Tuglao Greenspace	0	0	60,915	-60,915	100.00%
<b>TOTAL EXPENSE</b>	<b>324,324</b>	<b>7,585</b>	<b>121,408</b>	<b>204,318</b>	<b>37.43%</b>
<b>NET INCOME</b>		<b>-6,085</b>	<b>79,182</b>		

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**CITY OF TOCCOA - INCOME STATEMENT**  
for the Period Ending June 30, 2023

<b>SPLOST V FUND</b>					
	FY2023				
	BUDGET	JUNE	YTD	BALANCE	%
<b>REVENUES</b>					
Interest Income	100	27	367	-267	366.67%
Fund Balance Brought forward	610,489	0	0	610,489	0.00%
<b>TOTAL REVENUE</b>	<b>610,589</b>	<b>27</b>	<b>367</b>	<b>610,222</b>	<b>0.06%</b>
<b>SPLOST V EXPENSE</b>					
Gravity Sewer	326,589	0	0	326,589	0.00%
Water Treatment	100,000	0	0	100,000	0.00%
Water Mains	184,000	0	0	184,000	0.00%
Capital Outlay	0	0	77,289	-77,289	100.00%
<b>TOTAL EXPENSE</b>	<b>610,589</b>	<b>0</b>	<b>77,289</b>	<b>610,589</b>	<b>12.66%</b>
<b>NET GAIN/LOSS</b>		<b>27</b>	<b>-76,922</b>		

<b>SPLOST VI FUND</b>					
	FY2023				
	BUDGET	JUNE	YTD	BALANCE	%
<b>REVENUES</b>					
Interest Income	600	138	1,940	-1,340	323.35%
Fund Balance Brought Forward	279,400	0	0	279,400	100.00%
<b>TOTAL REVENUE</b>	<b>280,000</b>	<b>138</b>	<b>1,940</b>	<b>278,060</b>	<b>0.69%</b>
<b>SPLOST VI EXPENSE</b>					
Schaefer Center	0	0	12,750	-12,750	100.00%
City Hall	0	0	59,570	-59,570	100.00%
Gravity Sewer	80,000	88,767	88,767	-8,767	110.96%
Water Treatment	200,000	0	101,268	98,733	50.63%
Capital Outlay	0	0	141,733	-141,733	0.00%
<b>TOTAL EXPENSE</b>	<b>280,000</b>	<b>88,767</b>	<b>404,087</b>	<b>-124,087</b>	<b>144.32%</b>
<b>NET GAIN/LOSS</b>		<b>-88,629</b>	<b>-402,147</b>		

<b>SPLOST VII FUND</b>					
	FY2023				
	BUDGET	JUNE	YTD	BALANCE	%
<b>REVENUES</b>					
SPLOST VII Revenue	1,270,000	145,599	1,696,632	-426,632	133.59%
Interest Income	475	184	3,213	-2,738	676.43%
<b>TOTAL REVENUE</b>	<b>1,270,475</b>	<b>145,783</b>	<b>1,699,845</b>	<b>-429,370</b>	<b>133.80%</b>
<b>SPLOST VII EXPENSE</b>					
Police	165,000	0	115,305	49,695	69.88%
Roads, Bridges and Culverts	0	2,450	2,975	-2,975	100.00%
Capital Outlay	1,105,475	0	0	1,105,475	0.00%
<b>TOTAL EXPENSE</b>	<b>1,270,475</b>	<b>2,450</b>	<b>118,280</b>	<b>1,152,195</b>	<b>9.31%</b>
<b>NET GAIN/LOSS</b>		<b>143,333</b>	<b>1,581,565</b>		



**CITY OF TOCCOA - INCOME STATEMENT**  
for the Period Ending June 30, 2023

<b>WATER/WASTEWATER FUND</b>					
<b>REVENUES:</b>	<b>FY2023</b>				
	<b>BUDGET</b>	<b>JUNE</b>	<b>YTD</b>	<b>BALANCE</b>	<b>%</b>
Water Revenue	6,046,827	591,629	6,503,680	-456,853	107.56%
Wastewater Revenue	1,566,336	140,204	1,510,687	55,649	96.45%
GEFA Loan Proceeds	4,585,000	0	2,355,665	2,229,335	51.38%
<b>TOTAL REVENUE</b>	<b>12,198,163</b>	<b>731,833</b>	<b>10,370,032</b>	<b>1,828,131</b>	<b>85.01%</b>
<b>EXPENSES:</b>					
Gravity Sewers	6,500	166	48,895	-42,395	752.23%
Lift Stations	143,020	12,172	182,744	-39,724	127.77%
Eastanollee Plant	823,875	125,693	1,080,698	-256,823	131.17%
Toccoa Creek Plant	225,631	25,308	267,788	-42,157	118.68%
Wastewater Lab	89,053	9,671	109,247	-20,194	122.68%
Industrial Pretreat	77,833	7,148	78,730	-897	101.15%
Water Administration	287,763	21,594	304,057	-16,294	105.66%
Yonah Station	31,400	5,635	65,914	-34,514	209.92%
Davidson Creek	158,200	24,417	336,645	-178,445	212.80%
ROW Utilities Crew	107,268	9,732	106,012	1,256	98.83%
Water Treatment	995,989	127,236	1,214,534	-218,545	121.94%
Water Lab	23,000	1,982	24,554	-1,554	106.76%
Water Mains	311,903	33,232	428,005	-116,102	137.22%
Elevated Storage	57,680	2,503	93,629	-35,949	162.33%
Booster Pumps	10,800	2,723	16,499	-5,699	152.77%
Valves & Hydrants	164,412	17,205	169,921	-5,509	103.35%
Taps & Meters	307,639	91,920	359,659	-52,020	116.91%
Meter Reading	309,590	24,974	275,068	34,522	88.85%
Water Service	74,156	5,886	67,214	6,943	90.64%
Construction & Expansion	162,942	26,680	187,981	-25,039	115.37%
Capital Outlay	4,585,000	0	2,355,665	2,229,335	51.38%
<b>OPERATING EXPENDITURES</b>	<b>8,953,654</b>	<b>575,877</b>	<b>7,773,460</b>	<b>1,180,194</b>	<b>86.82%</b>
<b>INCOME BEFORE TRANSFERS</b>		<b>155,957</b>	<b>2,596,572</b>		
Transfers to Gen Fund	3,004,811	100,000	2,628,809	376,002	87.49%
Transfers to R & E	239,698	0	119,844	119,854	50.00%
<b>TOTAL TRANSFERS</b>	<b>3,244,509</b>	<b>100,000</b>	<b>2,748,653</b>	<b>495,856</b>	<b>84.72%</b>
<b>TOTAL EXPENDITURES</b>	<b>12,198,163</b>	<b>675,877</b>	<b>10,522,113</b>	<b>1,676,050</b>	<b>86.26%</b>
<b>NET GAIN/LOSS</b>		<b>55,957</b>	<b>-152,081</b>		

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**CITY OF TOCCOA - INCOME STATEMENT**  
for the Period Ending June 30, 2023

<b>NATURAL GAS FUND</b>					
<b>REVENUES:</b>	<b>FY2023</b>				
	<b>BUDGET</b>	<b>JUNE</b>	<b>YTD</b>	<b>BALANCE</b>	<b>%</b>
Gas Revenue-South	9,837,074	486,365	13,363,882	-3,526,808	135.85%
Gas Revenue-North	2,624,828	123,441	3,237,011	-612,183	123.32%
<b>TOTAL REVENUE</b>	<b>12,461,902</b>	<b>609,805</b>	<b>16,600,893</b>	<b>-4,138,991</b>	<b>133.21%</b>
<b>GAS PURCHASES</b>					
Purchases-South	4,178,856	204,321	7,210,771	-3,031,915	172.55%
Purchases-North	1,114,856	54,510	1,923,725	-808,869	172.55%
<b>Total Gas Purchases</b>	<b>5,293,712</b>	<b>258,830</b>	<b>9,134,496</b>	<b>-3,840,784</b>	<b>172.55%</b>
<b>MARGIN</b>	<b>7,168,190</b>	<b>350,975</b>	<b>7,466,397</b>	<b>-298,207</b>	<b>104.16%</b>
<b>EXPENSES:</b>					
Administration South	338,930	20,547	399,634	-60,704	117.91%
Taps & Meters South	536,643	86,845	824,020	-287,377	153.55%
Valves & Regulators	91,862	8,453	83,235	8,627	90.61%
Meter Reading	109,371	16,230	133,822	-24,451	122.36%
Transmission Line	324,017	10,846	171,316	152,701	52.87%
Distribution South	305,485	24,611	267,224	38,261	87.48%
Cathodic Protection	166,352	14,518	176,065	-9,713	105.84%
Safety Compliance Maintenance	591,982	30,224	388,036	203,946	65.55%
Gas Service South	65,114	10,015	58,528	6,586	89.89%
ROW Utilitites	61,418	5,705	64,880	-3,462	105.64%
Administration North	164,355	10,816	157,164	7,191	95.62%
Taps & Meters North	442,383	40,109	466,257	-23,874	105.40%
Debt Service-Dist North	2,002,669	116,117	1,951,897	50,772	97.46%
Gas Service North	82,808	5,047	74,659	8,149	90.16%
Piping & Conversion	184,116	28,945	245,284	-61,168	133.22%
Capital Outlay	140,000	0	92,002	47,998	65.72%
<b>OPERATING EXPENDITURES</b>	<b>5,607,505</b>	<b>429,029</b>	<b>5,554,022</b>	<b>53,483</b>	<b>99.05%</b>
<b>INCOME BEFORE TRANSFERS</b>		<b>-78,054</b>	<b>1,912,375</b>		
Transfers To Gen Fund	1,511,230	251,872	1,889,040	-377,810	125.00%
Transfers to R & E	49,455	20,608	49,455	0	100.00%
<b>TOTAL TRANSFERS</b>	<b>1,560,685</b>	<b>272,480</b>	<b>1,938,495</b>	<b>-377,810</b>	<b>124.21%</b>
<b>TOTAL EXPENDITURES</b>	<b>12,461,902</b>	<b>960,339</b>	<b>16,627,013</b>	<b>-4,165,111</b>	<b>133.42%</b>
<b>NET GAIN/LOSS</b>		<b>-350,534</b>	<b>-26,120</b>		

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**CITY OF TOCCOA - INCOME STATEMENT**  
for the Period Ending June 30, 2023

<b>SOLID WASTE FUND</b>					
	FY2023				
REVENUES:	BUDGET	JUNE	YTD	BALANCE	%
Residential Fees	854,711	72,610	863,821	-9,110	101.07%
Commercial Fees	355,482	32,145	377,051	-21,569	106.07%
Recycling	11,800	0	1,554	10,247	13.17%
Penalties	25,600	1,650	25,207	393	98.46%
<b>TOTAL REVENUE</b>	<b>1,247,593</b>	<b>106,406</b>	<b>1,267,632</b>	<b>-20,039</b>	<b>101.61%</b>
<b>EXPENSES:</b>					
Residential	592,969	88,888	613,732	-20,763	103.50%
Commercial	372,423	46,845	357,804	14,619	96.07%
Recycling	183,935	11,896	156,161	64,504	84.90%
<b>OPERATING EXPENDITURES</b>	<b>1,149,327</b>	<b>147,629</b>	<b>1,127,697</b>	<b>21,630</b>	<b>98.12%</b>
<b>INCOME BEFORE TRANSFERS</b>		<b>-41,223</b>	<b>139,935</b>		
Transfers to Gen Fund	83,266	6,937	83,266	0	100.00%
Transfer to Solid Waste R&E	15,000	3,750	15,000	0	100.00%
<b>Total Transfers</b>	<b>98,266</b>	<b>10,687</b>	<b>98,266</b>	<b>0</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURE</b>	<b>1,247,593</b>	<b>158,316</b>	<b>1,225,963</b>	<b>21,630</b>	<b>98.27%</b>
<b>NET GAIN/LOSS</b>		<b>-51,910</b>	<b>41,669</b>		

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)

**CITY OF TOCCOA - INCOME STATEMENT**  
for the Period Ending June 30, 2023

<b>LAKE TOCCOA FACILITIES FUND</b>					
	<b>FY2023</b>				
<b>REVENUES:</b>	<b>BUDGET</b>	<b>JUNE</b>	<b>YTD</b>	<b>BALANCE</b>	<b>%</b>
Course Revenues	239,400	27,913	296,267	-56,867	123.75%
Event Center Revenues	141,701	14,194	162,076	-20,375	114.38%
Lease Revenues	39,000	3,345	38,003	997	97.44%
<b>TOTAL REVENUE</b>	<b>420,101</b>	<b>45,452</b>	<b>496,346</b>	<b>-77,242</b>	<b>118.15%</b>
<b>EXPENSES:</b>					
Pro Shop	145,449	21,630	193,083	-47,634	132.75%
Course Maintenance	154,204	29,339	207,478	-53,274	134.55%
Event Center	120,448	8,954	119,801	647	99.46%
<b>TOTAL EXPENDITURE</b>	<b>420,101</b>	<b>59,923</b>	<b>520,362</b>	<b>-100,261</b>	<b>123.87%</b>
<b>NET GAIN/LOSS</b>		<b>-14,471</b>	<b>-24,015</b>		

**CITY OF TOCCOA--INCOME STATEMENT**  
for the Period Ending June 30, 2023

<b>SUMMARY-ALL FUNDS</b>					
	<b>FY2022</b>				
	<b>BUDGET</b>	<b>JUNE</b>	<b>YTD</b>	<b>BALANCE</b>	<b>%</b>
<b>REVENUES:</b>					
General Fund	11,645,262	727,959	11,504,264	140,998	98.79%
General Fund Reserve Acct	211,441	0	118,997	92,444	56.28%
Grant Fund	324,324	1,500	200,591	123,733	61.85%
SPLOST V Fund	610,589	27	367	610,222	0.06%
SPLOST VI Fund	280,000	138	1,940	278,060	0.69%
SPLOST VII Fund	1,270,475	145,783	1,699,845	-429,370	133.80%
Hotel/Motel	107,875	9,507	109,409	-1,534	101.42%
Water/Wastewater Fund	12,198,163	731,833	10,370,032	1,828,131	85.01%
Water R & E	110,849	0	55,422	55,427	50.00%
Sewer R & E	110,849	0	55,422	55,427	50.00%
Gas Fund	12,461,902	609,805	16,600,893	-4,138,991	133.21%
Gas R & E	105,000	20,608	49,455	55,545	47.10%
Solid Waste	1,247,593	106,406	1,267,632	-20,039	101.61%
Solid Waste R & E	15,000	3,750	15,000	0	100.00%
Lake Toccoa Facilities Fund	420,101	45,452	496,346	-76,245	118.15%
Lake Toccoa Facilities R & E	83,000	0	9,000	74,000	10.84%
<b>TOTAL REVENUE</b>	<b>41,202,423</b>	<b>2,402,769</b>	<b>42,554,614</b>	<b>-1,352,191</b>	<b>103.28%</b>
<b>EXPENSES:</b>					
General Fund	11,645,262	1,115,462	12,137,933	-492,671	104.23%
General Fund Reserve Acct	211,441	0	156,784	54,657	74.15%
Grant Fund	324,324	7,585	121,408	202,916	37.43%
SPLOST V	610,589	0	77,289	533,300	12.66%
SPLOST VI	280,000	88,767	404,087	-124,087	144.32%
SPLOST VII Fund	1,270,475	2,450	118,280	1,152,195	9.31%
Hotel/Motel	107,875	9,307	87,654	20,221	81.26%
Water/Wastewater Fund	12,198,163	675,877	10,522,113	1,676,050	86.26%
Water R & E Fund	110,849	0	39,522	71,327	35.65%
Sewer R & E Fund	110,849	0	0	110,849	0.00%
Gas Fund	12,461,902	960,339	16,627,013	-4,165,111	133.42%
Gas R & E Fund	105,000	16,119	111,169	-6,169	105.88%
Solid Waste Fund	1,247,593	158,316	1,225,963	21,630	98.27%
Solid Waste R & E Fund	15,000	0	0	15,000	0.00%
Lake Toccoa Facilities Fund	420,101	59,923	520,362	-100,261	123.87%
Lake Toccoa Facilities R & E	83,000	0	27,297	55,703	32.89%
<b>TOTAL EXPENSE</b>	<b>41,202,423</b>	<b>3,094,145</b>	<b>42,176,876</b>	<b>-974,453</b>	<b>102.37%</b>
<b>NET INCOME</b>		<b>-691,376</b>	<b>377,739</b>		

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)





<b>CITY OF TOCCOA'S RESERVE ACCOUNT</b>			
TRANSFERS IN	EXPENDITURES	BALANCE	DESCRIPTION / PERIOD ENDING
		460,414.89	Balance @ June 30, 2009
		868,680.83	Balance @ June 30, 2010
		1,489,758.15	Balance @ June 30, 2011
		2,088,065.38	Balance @ June 30, 2013
		2,298,340.87	Balance @ June 30, 2014
		2,232,761.09	Balance @ June 30, 2015
		2,054,799.85	Balance @ June 30, 2016
		2,021,423.99	Balance @ June 30, 2017
		2,052,472.48	Balance @ June 30, 2018
		1,911,861.35	Balance @ June 30, 2019
		2,000,061.53	Balance @ June 30, 2020
		2,123,121.90	Balance @ June 30, 2021
		2,215,059.90	Balance @ June 30, 2022
8,358.00			Café Health Contributions Budgeted July 2022
8,358.00			Café Health Contributions Budgeted Nov 2022
8,358.00			Café Health Contributions Budgeted Jan 2023
8,358.00			Café Health Contributions Budgeted Feb 2023
8,358.00			Café Health Contributions Budgeted Mar 2023
	(10,500.00)		Grant Façade Per Budget Sept 2022
	(58,650.00)		Orr Park Improvement Nov 2022
	(40,390.00)		Downtown Christmas Lighting Dec 2022
	(2,131.00)		Grant Façade Per Budget Dec 2022
	(33,425.00)		Grant Façade Per Budget Feb 2023
	(5,000.00)		Grant Façade Per Budget Mar 2023
	(43,694.00)		Chick Fil A Decel Lane Mar 2023
	(5,000.00)		Grant Façade Per Budget Apr 2023
	(24,126.00)		Cemetery Apr 2023
	(36,138.00)		Bridal Suite Apr 2023
	(10,000.00)		Grant Façade Per Budget May 2023
	(12,174.00)		Cemetery Jun 2023
	(15,058.00)		Bridal Suite and Boathouse Jun 2023
<b>41,790.00</b>	<b>(296,286.00)</b>	<b>1,960,563.90</b>	<b>Balance @ June 30, 2023</b>

Attachment: 20230705\_071718 (2999 : Monthly Financial Report)