

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)



| FUND 100 General Fund | Dec-21 Y-T-D ACTUAL | FY2022 BUDGET CURRENT | FY 2022 VARIANCE | % of Budget |
|---|--------------------------------|----------------------------------|-----------------------------|------------------------|
| REVENUE | | | | |
| Taxation | \$ 25,728,167 | \$ 28,539,098 | \$ (2,810,931) | 90% |
| Licenses and Permits | 414,404 | 2,912,813 | (2,498,409) | 14% |
| General Government | 203,978 | 350,281 | (146,303) | 58% |
| Fines & Forfeitures | 300,123 | 601,000 | (300,877) | 50% |
| Miscellaneous Revenue | 822,375 | 1,044,272 | (221,897) | 79% |
| Other Financing Sources | 5,206,222 | 15,112,389 | (9,906,167) | 34% |
| Total Revenue | \$ 32,675,269 | \$ 48,559,853 | \$ (15,884,585) | 67% |
| EXPENDITURES | | | | |
| Personal Service and Emp Benefit | 14,456,206 | \$ 33,489,466 | \$ (19,033,260) | 43% |
| Purchased Service | 2,116,195 | 5,788,248 | (3,672,053) | 37% |
| Supplies | 591,984 | 1,504,447 | (912,463) | 39% |
| Capital Outlays | - | - | - | 0% |
| Indirect Cost | 725,932 | 1,463,691 | (737,759) | 50% |
| Other Cost | 1,003,833 | 527,050 | 476,783 | 190% |
| Debt Service | - | 235,000 | (235,000) | 0% |
| Other Financing Uses | 1,307,965 | 5,170,119 | (3,862,154) | 25% |
| Total Expenditures | \$ 20,202,115 | \$ 48,178,021 | \$ (27,975,906) | 42% |
| Excess of Revenue (Expenditures) | \$ 12,473,154 | \$ 381,832 | \$ 12,091,322 | |

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)



| FUND 505 Water & Sewer Fund | Dec-21 Y-T-D ACTUAL | FY2022 BUDGET CURRENT | FY 2022 VARIANCE | % of Budget |
|--|--------------------------------|----------------------------------|-----------------------------|------------------------|
| REVENUE | | | | |
| Water & Sewer System | \$ 6,373,602 | \$ 13,586,324 | \$ (7,212,722) | 47% |
| Sewer linked to Water | 4,165,500 | 7,627,513 | (3,462,013) | 55% |
| General Government | 192,369 | 8,800,312 | (8,607,943) | 2% |
| Total Revenue | \$ 10,731,471 | \$ 30,014,149 | \$ (19,282,678) | 36% |
| EXPENSES | | | | |
| Personal Serv and Emp Benefit | \$ 1,828,995 | 3,728,544 | \$ (1,899,549) | 49% |
| Purchases Service | 1,877,886 | 6,146,790 | (4,268,904) | 31% |
| Supplies | 277,025 | 822,990 | (545,965) | 34% |
| Capital Outlays | 838,851 | 4,104,552 | (3,265,701) | 20% |
| Indirect Cost Allocation | 2,189,948 | 4,166,010 | (1,976,062) | 53% |
| Other Cost | 89 | 5,555,057 | (5,554,968) | 0% |
| Debt Service | 682,466 | 2,929,932 | (2,247,466) | 23% |
| Other Financing Uses | 1,286,579 | 2,165,000 | (878,421) | 59% |
| Total Expenses | \$ 8,981,839 | \$ 29,618,875 | \$ (20,637,036) | 30% |
| Excess of Revenue (Expenses) | \$ 1,749,632 | \$ 395,274 | \$ 1,354,358 | |

Note: Depreciation expense is not included for reporting purposes

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)



| FUND 510 Electric | Dec-21 Y-T-D ACTUAL | FY2022 BUDGET CURRENT | FY 2022 VARIANCE | % of Budget |
|-------------------------------------|------------------------|--------------------------|------------------------|----------------|
| REVENUE | | | | |
| Electric System | \$ 20,452,237 | \$ 42,028,561 | \$ (21,576,324) | 49% |
| General Government | 2,125,593 | 6,105,603 | (3,980,010) | 35% |
| Miscellaneous Revenue | 68,109 | 383,525 | (315,416) | 18% |
| Total Revenue | \$ 22,645,939 | \$ 48,517,689 | \$ (25,871,750) | 47% |
| EXPENSES | | | | |
| Personal Serv and Emp Benefit | \$ 1,819,159 | 3,067,862 | \$ (1,248,703) | 59% |
| Purchases Service | 294,465 | 675,500 | (381,035) | 44% |
| Supplies | 175,002 | 512,500 | (337,498) | 34% |
| Capital Outlays | 850,735 | 2,775,000 | (1,924,265) | 31% |
| Indirect Cost Allocation | 2,082,171 | 3,858,562 | (1,776,391) | 54% |
| Other Cost | 242,628 | 2,013,195 | (1,770,567) | 12% |
| Debt Service | - | 81,540 | 81,540 | 0% |
| Other Financing Uses | 1,415,964 | 2,850,094 | 1,434,130 | 50% |
| Wholesale Power Purchase | 15,786,393 | 32,295,000 | 16,508,607 | 49% |
| Total Expenses | \$ 22,666,518 | \$ 48,129,253 | \$ (25,462,735) | 47% |
| Excess of Revenue (Expenses) | \$ (20,579) | \$ 388,436 | \$ (409,015) | |

Note: Depreciation expense is not included for reporting purposes

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)



| FUND 520 Storm Water Utility Fund | Dec-21 Y-T-D ACTUAL | FY2022 BUDGET CURRENT | FY 2022 VARIANCE | % of Budget |
|--|--------------------------------|----------------------------------|-----------------------------|------------------------|
| REVENUE | | | | |
| Storm Water | \$ 2,311,141 | \$ 2,800,000 | \$ (488,859) | 83% |
| Other Financing Sources | | \$ - | \$ - | 0% |
| Total Revenue | \$ 2,311,141 | \$ 2,800,000 | \$ (488,859) | 83% |
| EXPENSES | | | | |
| Personal Serv and Emp Benefit | \$ 261,921 | 392,473 | \$ (130,552) | 67% |
| Purchases Service | 135,574 | 632,291 | (496,717) | 21% |
| Supplies | 3,173 | 6,700 | (3,527) | 47% |
| Capital Outlays | 24,034 | 1,090,000 | (1,065,967) | 2% |
| Indirect Cost Allocation | 114,137 | 228,273 | (114,136) | 50% |
| Other Cost | - | 338,167 | (338,167) | 0% |
| Debt Service | - | - | - | 0% |
| Other Financing Uses | 63,054 | 112,096 | (49,042) | 56% |
| Total Expenses | \$ 601,892 | \$ 2,800,000 | \$ (2,198,108) | 21% |
| Excess of Revenue (Expenses) | \$ 1,709,249 | \$ - | \$ 1,709,249 | |

Note: Depreciation expense is not included for reporting purposes

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)



| FUND 540 Solid Waste Fund | Dec-21 Y-T-D ACTUAL | FY2022 BUDGET CURRENT | FY 2022 VARIANCE | % of Budget |
|-------------------------------------|--------------------------------|----------------------------------|-----------------------------|------------------------|
| REVENUE | | | | |
| General Government | \$ 163,853 | \$ 765,052 | \$ (601,199) | 21% |
| Garbage Sanitation | 2,120,262 | 4,601,050 | (2,480,788) | 46% |
| Miscellaneous Revenue | 5,065 | 2,500 | 2,565 | 203% |
| Other Financing Sources | - | 430,000 | (430,000) | 0% |
| Total Revenue | \$ 2,289,180 | \$ 5,798,602 | \$ (3,509,422) | 39% |
| EXPENSES | | | | |
| Personal Serv and Emp Benefit | \$ 806,334 | 1,761,661 | \$ (955,327) | 46% |
| Purchases Service | 560,254 | 618,150 | (57,896) | 91% |
| Supplies | 7,680 | 28,200 | (20,520) | 27% |
| Capital Outlays | 52,250 | 172,188 | (119,938) | 30% |
| Indirect Cost Allocation | 393,865 | 729,492 | (335,627) | 54% |
| Other Cost | 149,950 | 308,654 | (158,704) | 49% |
| Debt Service | - | 498,042 | (498,042) | 0% |
| Other Financing Uses | 824,784 | 1,678,572 | (853,788) | 49% |
| Total Expenses | \$ 2,795,117 | \$ 5,794,959 | \$ (2,999,842) | 48% |
| Excess of Revenue (Expenses) | \$ (505,937) | \$ 3,643 | \$ (509,580) | |

Note: Depreciation expense is not included for reporting purposes

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)



| FUND 365 PUBLIC WORKS/TSPLOST | Dec-21 Y-T-D ACTUAL | FY2022 BUDGET CURRENT | FY 2022 VARIANCE | % of Budget |
|-------------------------------------|------------------------|--------------------------|-----------------------|----------------|
| REVENUE | | | | |
| Intergovernmental Revenue | \$ 3,713,226 | \$ 6,198,392 | \$ (2,485,166) | 60% |
| Investment Income | - | - | - | 0% |
| Other Financing Sources | \$ - | 1,800,000 | (1,800,000) | 0% |
| Total Revenue | \$ 3,713,226 | \$ 7,998,392 | \$ (4,285,166) | 46% |
| EXPENSES | | | | |
| Personal Serv and Emp Benefit | \$ - | \$ - | \$ - | 0% |
| Purchases Service | - | - | - | 0% |
| Supplies | - | - | - | 0% |
| Capital Outlays | 1,589,767 | 7,998,392 | (6,408,625) | 20% |
| Indirect Cost Allocation | - | - | - | 0% |
| Other Financing Uses | - | - | - | 0% |
| Total Expenses | \$ 1,589,767 | \$ 7,998,392 | \$ (6,408,625) | 20% |
| Excess of Revenue (Expenses) | \$ 2,123,459 | \$ - | \$ 2,123,459 | |

Note: Depreciation expense is not included for reporting purposes

CITY OF EAST POINT
SUMMARY OF REVENUES & EXPENDITURES
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)



| FUND 375 50 WORST PROPERTIES | Dec-21 Y-T-D ACTUAL | FY2022 BUDGET CURRENT | FY 2022 VARIANCE | % of Budget |
|-------------------------------------|--------------------------------|----------------------------------|-----------------------------|------------------------|
| REVENUE | | | | |
| Other Financing Sources | \$ 250,000 | \$ 360,000 | \$ (110,000) | 69% |
| Miscellaneous Revenue | 66,547 | 100,000 | (33,453) | 67% |
| Total Revenue | \$ 316,547 | \$ 460,000 | \$ (143,453) | 69% |
| EXPENSES | | | | |
| Personal Serv and Emp Benefit | \$ 65,239 | 158,223 | \$ (92,984) | 41% |
| Purchases Service | 171,239 | 261,766 | (90,527) | 65% |
| Supplies | 1,961 | 24,000 | (22,039) | 8% |
| Capital Outlays | - | - | - | 0% |
| Indirect Cost Allocation | - | - | - | 0% |
| Other Costs | 1,900 | 3,000 | (1,100) | 63% |
| Other Financing Uses | - | - | - | 0% |
| Total Expenses | \$ 240,339 | \$ 446,989 | \$ (206,650) | 54% |
| Excess of Revenue (Expenses) | \$ 76,207 | \$ 13,011 | \$ 63,196 | |

CITY OF EAST POINT
STATEMENT OF REVENUES & EXPENDITURES ALL FUNDS
FOR THE PERIOD ENDING
12/31/2021 (Unaudited)

| ACCOUNT DESCRIPTION | Dec-21 Current Month | Dec-20 Prior Year Month | FY 2022 Current YTD Actual | FY 2022 Current Budget | Variance Current Yr - Current Budget | FY 2021 Prior YTD Actual | FY 2021 Prior Budget |
|---------------------------------------|----------------------------|-------------------------------|----------------------------------|------------------------------|--|--------------------------------|----------------------------|
| General Fund | \$ 4,787,583 | \$ 3,263,597 | \$ 32,675,269 | \$ 48,559,853 | \$ 15,884,584 | \$ 29,300,261 | \$ 47,265,245 |
| Condemned Fund | - | 1,960 | 32,359 | 283,851 | 251,492 | 67,665 | 410,600 |
| E-911 Fund | 125,803 | 155,507 | 744,752 | 1,434,442 | 689,690 | 929,282 | 1,733,320 |
| Restricted Grants Fund | 112,341 | 560,105 | 7,609,596 | 8,543,940 | 934,344 | 2,671,662 | 13,910,126 |
| Grants Fund | - | 476 | 118,814 | 287,466 | 168,652 | 76,656 | 361,820 |
| Spec. Rev Bond-TAD2015 | 1,289,938 | 2,648,375 | 3,841,705 | 3,707,500 | (134,205) | 3,855,997 | 3,807,000 |
| Hotel/Motel Fund | 331,191 | 192,632 | 2,340,336 | 2,481,354 | 141,018 | 1,132,619 | 4,654,475 |
| TAD Corridors Fund | 44,121 | (83,040) | 395,327 | 64,550 | (330,777) | 313,217 | 88,500 |
| Government Center | - | - | - | - | - | - | 6,724,507 |
| Cap Project Fund (GG) | - | - | - | 2,111,985 | 2,111,985 | - | 4,438,476 |
| TSPLOST | 636,280 | 546,626 | 3,713,226 | 7,998,392 | 4,285,166 | 3,215,407 | 9,097,178 |
| 50 Worst Properties | 58,714 | 46,267 | 316,547 | 460,000 | 143,453 | 286,080 | 435,000 |
| City Hall | 373,527 | - | 644,995 | 654,225 | 9,230 | 545,857 | 725,000 |
| Water & Sewer Fund | 1,759,981 | 1,730,760 | 10,731,471 | 30,014,149 | 19,282,678 | 10,282,846 | 26,269,010 |
| Electric | 3,569,772 | 3,583,613 | 22,645,939 | 48,517,689 | 25,871,750 | 23,533,152 | 48,567,148 |
| Storm Water Utility Fund | 350,454 | 339,121 | 2,311,141 | 2,800,000 | 488,859 | 2,278,040 | 2,800,000 |
| Solid Waste Fund | 400,680 | 371,032 | 2,289,180 | 5,798,602 | 3,509,422 | 2,262,327 | 6,245,700 |
| REVENUE | \$ 13,840,383 | \$ 13,357,031 | \$ 90,410,658 | \$ 163,717,998 | \$ 73,307,340 | \$ 80,751,069 | \$ 177,533,105 |
| General Fund | 3,550,989 | 2,798,313 | 20,202,115 | 48,178,021 | 27,975,906 | 20,000,398 | \$ 47,231,878 |
| Condemned Fund | 2,500 | 147 | 18,194 | 283,851 | 265,657 | 53,268 | 405,000 |
| E-911 Fund | 185,456 | 79,506 | 590,759 | 1,384,442 | 793,683 | 531,735 | 1,656,860 |
| Restricted Grants Fund | 114,360 | 233,925 | 1,975,795 | 8,543,940 | 6,568,145 | 2,349,563 | 13,829,126 |
| Grants Fund | - | 1,847 | 40,270 | 287,466 | 247,196 | 56,230 | 361,820 |
| Spec. Rev Bond-TAD2015 | - | - | 1,408,675 | 1,450,600 | 41,925 | 2,467,455 | 2,863,500 |
| Hotel/Motel Fund | 282,650 | 72,349 | 1,487,611 | 2,481,354 | 993,743 | 706,394 | 4,654,475 |
| TAD Corridors Fund | - | - | 20,938 | 64,500 | 43,563 | 33,750 | 64,500 |
| Government Center | - | - | - | - | - | 0 | 6,724,507 |
| Cap Project Fund (GG) | 7,954 | - | 250,790 | 2,111,985 | 1,861,195 | 2,297,819 | 4,438,476 |
| TSPLOST | 175,628 | 24,857 | 1,589,767 | 7,998,392 | 6,408,625 | 199,767 | 9,097,178 |
| 50 Worst Properties | 27,273 | 13,172 | 240,339 | 446,989 | 206,650 | 545,725 | 369,969 |
| City Hall | - | - | 271,363 | 654,225 | 382,863 | 12,137,736 | 725,000 |
| Water & Sewer Fund | 1,597,022 | 1,658,990 | 8,981,839 | 29,618,875 | 20,637,036 | 23,703,032 | 26,214,510 |
| Electric | 3,543,447 | 3,534,976 | 22,666,518 | 48,129,253 | 25,462,735 | 607,043 | 46,590,510 |
| Storm Water Utility Fund | 105,476 | 96,695 | 601,892 | 2,800,000 | 2,198,108 | 3,067,018 | 2,761,426 |
| Solid Waste Fund | 648,483 | 412,997 | 2,795,117 | 5,794,959 | 2,999,842 | (374,982) | 5,967,178 |
| EXPENDITURE | \$ 10,241,240 | \$ 8,927,774 | \$ 63,141,982 | \$ 160,228,852 | \$ 97,086,870 | \$ 68,381,950 | \$ 173,955,913 |
| Excess Revenues (Expenditures) | \$ 3,599,143 | \$ 4,429,256 | \$ 27,268,677 | \$ 3,489,146 | \$ (23,779,531) | \$ 12,369,119 | \$ 2,793,679 |

CITY OF EAST POINT
 BUDGET TO ACTUAL
 GENERAL FUND EXPENDITURES
 12/31/2021 (Unaudited)

| ACCOUNT DESCRIPTION | Dec-21 Current Month Actuals | Dec-20 Prior Month Actuals | FY 2022 Current YTD Actuals | FY 2022 Current Budget | Variance Current Year | FY 2021 Prior YTD Actual | FY 2021 Prior Budget |
|---------------------------|------------------------------------|----------------------------------|-----------------------------------|------------------------------|-----------------------------|--------------------------------|----------------------------|
| City Council & Committees | \$ 40,337 | \$ 6,738 | \$ 219,467 | \$ 360,600 | \$ 141,133 | \$ 110,881 | \$ 270,800 |
| Ward --A-- | 3,632 | 6,607 | 26,529 | 58,126 | 31,597 | 26,789 | 49,448 |
| Ward --A--At-Large | 2,230 | 2,324 | 16,951 | 44,036 | 27,085 | 18,177 | 43,774 |
| Ward --B-- | 3,482 | 2,450 | 22,799 | 57,675 | 34,876 | 20,423 | 63,848 |
| Ward --B--At-Large | 2,188 | 2,085 | 19,991 | 53,049 | 33,058 | 20,620 | 59,306 |
| Ward --C-- | 1,819 | 3,656 | 11,965 | 48,586 | 36,621 | 15,290 | 48,518 |
| Ward--C--At-Large | 2,188 | 2,085 | 13,802 | 53,049 | 39,247 | 17,259 | 59,265 |
| Ward --D-- | 1,806 | 2,139 | 12,181 | 70,741 | 58,560 | 15,051 | 48,366 |
| Ward--D--At-Large | 2,168 | 3,020 | 13,770 | 43,254 | 29,484 | 11,538 | 43,144 |
| City Clerk | 34,520 | 26,330 | 350,241 | 653,287 | 303,046 | 183,853 | 416,375 |
| Mayor | 13,394 | 15,091 | 71,469 | 273,037 | 201,568 | 64,632 | 203,137 |
| City Manager | 73,996 | 65,495 | 493,264 | 1,169,889 | 676,625 | 450,301 | 1,065,603 |
| Public Art | 7,779 | 6,438 | 48,106 | 162,541 | 114,435 | 35,040 | 64,875 |
| Communications | 34,120 | 32,757 | 193,685 | 408,118 | 214,433 | 182,164 | 356,260 |
| Legal | 105,763 | 81,860 | 431,828 | 1,955,173 | 1,523,345 | 1,538,848 | 2,504,021 |
| Stormwater Restricted | - | - | - | - | - | - | - |
| Planning & Zoning | 700 | - | 4,200 | 13,950 | 9,750 | 1,400 | 16,288 |
| Finance Office | 17,910 | 24,621 | 122,335 | 548,432 | 426,097 | 179,546 | 482,695 |
| Accounting | 100,369 | 74,567 | 455,021 | 1,053,652 | 598,631 | 488,497 | 1,109,100 |
| Property Tax Division | 20,603 | 15,564 | 113,302 | 239,619 | 126,317 | 95,951 | 243,517 |
| Purchasing | 53,166 | 45,967 | 320,789 | 766,146 | 445,357 | 298,692 | 599,808 |
| Human Resources | 58,636 | 53,028 | 306,927 | 698,162 | 391,235 | 345,647 | 643,605 |
| Buildings & Grounds | 97,201 | 104,714 | 679,013 | 1,551,393 | 872,380 | 738,470 | 1,638,646 |
| Admin. Alloc. | 373,501 | - | 644,864 | 545,725 | (99,139) | 545,725 | - |
| Non Departmental | 287,350 | 298,924 | 3,181,297 | 7,558,892 | 4,377,595 | 2,066,895 | 5,803,681 |
| Municipal Court | 81,889 | 63,179 | 452,307 | 1,132,752 | 680,445 | 414,735 | 843,076 |
| Police Administration | 920,929 | 806,853 | 5,185,929 | 12,107,179 | 6,921,250 | 5,126,919 | 13,529,266 |
| Jail Division | 97,558 | 95,667 | 541,504 | 1,624,684 | 1,083,180 | 625,056 | 1,489,489 |
| Police Code Enforcement | 30,082 | 37,753 | 183,272 | 498,446 | 315,174 | 244,693 | 529,981 |
| Fire Administration | 672,863 | 570,468 | 3,568,409 | 9,010,978 | 5,442,569 | 3,932,645 | 8,865,964 |
| E-911 Communications | 5,760 | 5,999 | 76,034 | 65,751 | (10,283) | 16,787 | - |
| PW Administration | 19,492 | 17,155 | 122,285 | 235,674 | 113,389 | 111,115 | 418,962 |
| Roads & Drainages | 96,627 | 81,822 | 643,376 | 1,257,301 | 613,925 | 585,770 | 1,778,981 |
| Transportation | 26,796 | 22,155 | 174,814 | 371,098 | 196,284 | 113,084 | 253,060 |
| Storm Water Control | - | 5,101 | 23,250 | 62,665 | 39,415 | 32,478 | - |
| Maintenance & SHOP | 4,344 | - | 31,904 | - | - | - | - |
| Customer Service | - | - | - | - | - | - | 126,678 |
| Parks & Recreation | 5,473 | 4,090 | 28,906 | 70,161 | 41,255 | 27,044 | 347,391 |
| Programs | 71,400 | 37,309 | 332,268 | 669,471 | 337,203 | 225,898 | 499,571 |
| Parks/Facilities | 39,565 | 36,769 | 265,199 | 499,039 | 233,840 | 243,987 | 497,825 |
| Inspections/Permit/P&Z | 96,276 | 94,030 | 553,148 | 1,434,880 | 881,732 | 597,415 | 1,652,342 |
| Economic Development | 28,223 | 34,403 | 175,629 | 555,586 | 379,957 | 172,900 | 409,200 |
| Main Street | 14,852 | 9,102 | 70,086 | 195,224 | 125,138 | 58,182 | 156,012 |
| General Fund | \$ 3,550,989 | \$ 2,798,313 | \$ 20,202,115 | \$ 48,178,021 | \$ 28,007,810 | \$ 20,000,398 | \$ 47,231,878 |

THE CITY OF EAST POINT
REVENUE ANALYSIS (Major Revenue Sources)

CURRENT MONTH COMPARISON

| REVENUES (ACTUAL): | JUL FY22 | JUL FY21 | DIFFERENCE | AUG FY22 | AUG FY21 | DIFFERENCE | SEPT FY22 | SEPT FY21 | DIFFERENCE | OCT FY22 |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-----------------|---------------------|
| L.O.S.T. | \$ 1,125,161 | \$ 848,743 | \$ 276,418 | \$ 1,072,909 | \$ 878,839 | \$ 194,069 | \$ 1,079,521 | \$ 983,501 | \$ 96,020 | \$ 1,115,405 |
| HOTEL MOTEL | 371,276 | 155,769 | 215,507 | 398,564 | 203,300 | 195,264 | 450,052 | 213,816 | 236,236 | 424,046 |
| TSPLOST | 629,587 | 522,249 | 107,338 | 613,966 | 520,175 | 93,791 | 636,280 | 518,022 | 118,258 | 610,177 |
| WATER AND SEWER | 1,737,841 | 1,577,263 | 160,578 | 1,806,100 | 1,806,100 | - | 1,814,046 | 1,746,600 | 67,446 | 1,794,819 |
| ELECTRIC | 3,823,069 | 4,416,737 | (593,668) | 4,290,360 | 4,290,360 | - | 4,085,748 | 4,597,942 | (512,194) | 3,565,537 |
| TOTAL REVENUES | \$ 7,686,934 | \$ 7,520,761 | \$ 166,173 | \$ 8,181,898 | \$ 7,698,774 | \$ 483,124 | \$ 8,065,647 | \$ 8,059,881 | \$ 5,766 | \$ 7,509,984 |

YEAR TO DATE COMPARISON

| REVENUES (ACTUAL): | JUL FY22 | JUL FY21 | DIFFERENCE | AUG FY22 | AUG FY21 | DIFFERENCE | SEPT FY22 | SEPT FY21 | DIFFERENCE | OCT FY22 |
|-----------------------|---------------------|---------------------|-------------------|----------------------|----------------------|-------------------|----------------------|----------------------|-------------------|----------------------|
| L.O.S.T. | \$ 1,125,161 | \$ 848,743 | \$ 276,418 | \$ 2,198,070 | \$ 1,727,582 | \$ 470,487 | \$ 3,277,590 | \$ 2,711,083 | \$ 566,507 | \$ 4,392,995 |
| HOTEL MOTEL | 371,276 | 155,769 | 215,507 | 769,840 | 359,069 | 410,771 | 1,219,892 | 572,885 | 647,006 | 1,643,938 |
| TSPLOST | 613,966 | 522,249 | 91,717 | 1,243,553 | 1,042,424 | 201,129 | 1,879,833 | 1,560,446 | 319,387 | 2,490,010 |
| WATER AND SEWER | 1,750,240 | 1,680,482 | 69,759 | 3,543,941 | 3,383,363 | 160,577 | 5,357,987 | 5,129,963 | 228,024 | 7,152,806 |
| ELECTRIC | 3,834,375 | 3,956,888 | (122,513) | 8,113,429 | 8,707,096 | (593,667) | 12,199,177 | 13,305,038 | (1,105,862) | 15,764,714 |
| TOTAL REVENUES | \$ 7,695,017 | \$ 7,164,130 | \$ 530,887 | \$ 15,868,832 | \$ 15,219,534 | \$ 649,297 | \$ 23,934,479 | \$ 23,279,416 | \$ 655,063 | \$ 31,444,463 |

YEAR TO DATE COMPARISON

| Taxes: REVENUES (ACTUAL) | JUL FY22 | JUL FY21 | DIFFERENCE | AUG FY22 | AUG FY21 | DIFFERENCE | SEPT FY22 | SEPT FY21 | DIFFERENCE | OCT FY22 |
|--------------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| REAL PROPERTY | \$ 29,651 | \$ 57,339 | \$ (27,688) | \$ 74,789 | \$ 28,920 | \$ 45,869 | \$ 66,203 | \$ 18,514 | \$ 47,689 | \$ 1,502,008 |
| PERSONAL PROPERTY | 878 | 163 | 715 | - | 21,851 | (21,851) | 27,460 | 115 | 27,345 | 161,426 |
| TOTAL REVENUES | \$ 30,529 | \$ 57,502 | \$ (26,973) | \$ 74,789 | \$ 50,771 | \$ 24,018 | \$ 93,663 | \$ 18,629 | \$ 75,034 | \$ 1,663,434 |

THE CITY OF EAST POINT
REVENUE ANALYSIS (Major Revenue Sources)

CURRENT MONTH COMPARISON

| REVENUES (ACTUAL): | OCT FY21 | DIFFERENCE | NOV FY22 | NOV FY21 | DIFFERENCE | DEC FY22 | DEC FY21 | DIFFERENCE |
|-----------------------|---------------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| L.O.S.T. | \$ 803,919 | \$ 311,486 | \$ 1,128,337 | \$ 967,340 | \$ 160,997 | \$ 1,171,852 | \$ 1,888,253 | \$ (716,401) |
| HOTEL MOTEL | 169,580 | 254,466 | 365,207 | 197,522 | 167,685 | 331,191 | 192,632 | 138,559 |
| TSPLOST | 527,682 | 82,495 | 618,009 | 580,653 | 37,356 | 636,280 | 546,626 | 89,654 |
| WATER AND SEWER | 1,836,651 | (41,832) | 1,781,273 | 1,598,496 | 182,777 | 1,759,981 | 1,730,760 | 29,220 |
| ELECTRIC | 3,546,314 | 19,223 | 3,305,657 | 3,130,573 | 175,084 | 3,569,772 | 3,583,613 | (13,841) |
| TOTAL REVENUES | \$ 6,884,146 | \$ 625,838 | \$ 7,198,483 | \$ 6,474,584 | \$ 723,898 | \$ 7,469,075 | \$ 7,941,884 | \$ (472,809) |

YEAR TO DATE COMPARISON

| REVENUES (ACTUAL): | OCT FY21 | DIFFERENCE | NOV FY22 | NOV FY21 | DIFFERENCE | DEC FY22 | DEC FY21 | DIFFERENCE |
|-----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|
| L.O.S.T. | \$ 3,515,002 | \$ 877,993 | \$ 5,521,333 | \$ 4,482,343 | \$ 1,038,990 | \$ 6,693,185 | \$ 6,370,596 | \$ 322,589 |
| HOTEL MOTEL | 742,465 | 901,472 | 2,009,144 | 939,987 | 1,069,157 | 2,340,335 | 1,132,619 | 1,207,716 |
| TSPLOST | 2,088,128 | 401,882 | 3,108,018 | 2,668,781 | 439,238 | 3,744,299 | 3,215,407 | 528,892 |
| WATER AND SEWER | 6,966,614 | 186,192 | 8,934,080 | 8,565,110 | 368,970 | 10,694,060 | 10,295,870 | 398,190 |
| ELECTRIC | 16,851,352 | (1,086,639) | 19,070,370 | 19,981,925 | (911,555) | 22,640,142 | 23,565,538 | (925,396) |
| TOTAL REVENUES | \$ 30,163,562 | \$ 1,280,901 | \$ 38,642,946 | \$ 36,638,146 | \$ 2,004,799 | \$ 46,112,021 | \$ 44,580,030 | \$ 1,531,990 |

YEAR TO DATE COMPARISON

| Taxes: REVENUES (ACTUAL) | OCT FY21 | DIFFERENCE | NOV FY22 | NOV FY21 | DIFFERENCE | DEC FY22 | DEC FY21 | DIFFERENCE |
|--------------------------|---------------------|-------------------|----------------------|----------------------|-----------------------|---------------------|-------------------|---------------------|
| REAL PROPERTY | \$ 971,881 | \$ 530,127 | \$ 9,202,830 | \$ 10,866,896 | \$ (1,664,066) | \$ 1,706,188 | \$ 231,608 | \$ 1,474,580 |
| PERSONAL PROPERTY | 44,130 | 117,296 | 1,078,707 | 904,451 | 174,256 | 293,032 | 450,416 | (157,384) |
| TOTAL REVENUES | \$ 1,016,011 | \$ 647,423 | \$ 10,281,537 | \$ 11,771,347 | \$ (1,489,810) | \$ 1,999,220 | \$ 682,024 | \$ 1,317,196 |

City of East Point
Major Revenue Trends

L.O.S.T.

| Month Collected | Month Received | Amount | Variance | % Change |
|-----------------|----------------|----------------------|------------|----------|
| Dec-20 | Jan-21 | \$ 1,115,488 | \$ 194,575 | 21.13% |
| Jan-21 | Feb-21 | 878,399 | (237,089) | -21.25% |
| Feb-21 | Mar-21 | 840,467 | (37,932) | -4.32% |
| Mar-21 | Apr-21 | 958,230 | 117,763 | 14.01% |
| Apr-21 | May-21 | 1,035,606 | 77,376 | 8.07% |
| May-21 | Jun-21 | 1,002,540 | (33,066) | -3.19% |
| Jun-21 | Jul-21 | 1,125,161 | 89,555 | 8.65% |
| Jul-21 | Aug-21 | 1,072,909 | (52,253) | -4.64% |
| Aug-21 | Sep-21 | 1,079,521 | 6,612 | 0.62% |
| Sep-21 | Oct-21 | 1,115,405 | 35,884 | 3.32% |
| Oct-21 | Nov-21 | 1,128,337 | 12,932 | 1.16% |
| Nov-21 | Dec-21 | 1,171,852 | 43,515 | 3.86% |
| Total | | \$ 24,020,377 | | |

T.S.P.L.O.S.T.

| Month Collected | Month Received | Amount | Variance | % Change |
|-----------------|----------------|----------------------|------------|----------|
| Dec-20 | Jan-21 | \$ 683,625 | \$ 136,999 | 25.06% |
| Jan-21 | Feb-21 | 520,630 | (162,995) | -23.84% |
| Feb-21 | Mar-21 | 482,824 | (37,806) | -7.26% |
| Mar-21 | Apr-21 | 568,684 | 85,860 | 17.78% |
| Apr-21 | May-21 | 577,767 | 9,083 | 1.60% |
| May-21 | Jun-21 | 570,890 | (6,877) | -1.19% |
| Jun-21 | Jul-21 | 629,587 | 58,697 | 10.28% |
| Jul-21 | Aug-21 | 613,966 | (15,621) | -2.48% |
| Aug-21 | Sep-21 | 518,022 | (95,944) | -15.63% |
| Sep-21 | Oct-21 | 610,177 | 92,155 | 17.79% |
| Oct-21 | Nov-21 | 618,009 | 7,832 | 1.28% |
| Nov-21 | Dec-21 | 636,280 | 18,271 | 2.96% |
| Total | | \$ 13,676,394 | | |

City of East Point
Major Revenue Trends
Utility Billing - Water

| Month Billed | Month Collected | Amount | Variance | % Change |
|--------------|-----------------|----------------------|------------|----------|
| Dec-20 | Jan-21 | \$ 1,912,985 | \$ 314,489 | 19.67% |
| Jan-21 | Feb-21 | 1,911,860 | (1,125) | -0.06% |
| Feb-21 | Mar-21 | 1,770,704 | (141,156) | -7.38% |
| Mar-21 | Apr-21 | 1,783,830 | 13,126 | 0.74% |
| Apr-21 | May-21 | 1,504,651 | (279,179) | -15.65% |
| May-21 | Jun-21 | 1,645,237 | 140,586 | 9.34% |
| Jun-21 | Jul-21 | 1,743,682 | 98,445 | 5.98% |
| Jul-21 | Aug-21 | 1,737,841 | (5,841) | -0.33% |
| Aug-21 | Sep-21 | 1,806,100 | 68,259 | 3.93% |
| Sep-21 | Oct-21 | 1,814,046 | 7,946 | 0.44% |
| Oct-21 | Nov-21 | 1,794,819 | (19,227) | -1.06% |
| Nov-21 | Dec-21 | 1,781,273 | (13,546) | -0.75% |
| Dec-21 | Jan-22 | 1,759,981 | (21,293) | -1.20% |
| Total | | \$ 37,492,322 | | |

Utility Billing - Electric

| Month Billed | Month Collected | Amount | Variance | % Change |
|--------------|-----------------|----------------------|-----------|----------|
| Jan-21 | Feb-21 | \$ 3,626,729 | \$ 32,327 | 0.90% |
| Feb-21 | Mar-21 | 3,722,253 | 95,524 | 2.63% |
| Mar-21 | Apr-21 | 3,418,024 | (304,229) | -8.17% |
| Apr-21 | May-21 | 3,430,604 | 12,580 | 0.37% |
| May-21 | Jun-21 | 3,051,200 | (379,404) | -11.06% |
| Jun-21 | Jul-21 | 3,535,204 | 484,004 | 15.86% |
| Jul-21 | Aug-21 | 3,823,069 | 287,865 | 8.14% |
| Aug-21 | Sep-21 | 4,290,360 | 467,291 | 12.22% |
| Sep-21 | Oct-21 | 4,085,748 | (204,612) | -4.77% |
| Oct-21 | Nov-21 | 3,565,537 | (520,211) | -12.73% |
| Nov-21 | Dec-21 | 3,305,657 | (259,880) | -7.29% |
| Dec-21 | Jan-22 | 3,569,772 | 264,115 | 7.99% |
| Total | | \$ 80,095,736 | | |

Hotel/Motel

| Month Collected | Month Received | Amount | Variance | % Change |
|-----------------|----------------|--------------------|--------------|----------|
| Dec-20 | Jan-21 | \$ 72,349 | \$ (125,173) | -63.37% |
| Jan-21 | Feb-21 | 208,487 | 136,138 | 188.17% |
| Feb-21 | Mar-21 | 149,509 | (58,978) | -28.29% |
| Mar-21 | Apr-21 | 227,291 | 77,782 | 52.02% |
| Apr-21 | May-21 | 237,914 | 10,623 | 4.67% |
| May-21 | Jun-21 | 280,865 | 42,951 | 18.05% |
| Jun-21 | Jul-21 | 363,237 | 82,372 | 29.33% |
| Jul-21 | Aug-21 | 371,276 | 8,039 | 2.21% |
| Aug-21 | Sep-21 | 398,564 | 27,288 | 7.35% |
| Sep-21 | Oct-21 | 450,052 | 51,488 | 12.92% |
| Oct-21 | Nov-21 | 424,046 | (26,006) | -5.78% |
| Nov-21 | Dec-21 | 365,207 | (58,839) | -13.88% |
| Dec-21 | Jan-22 | 331,191 | (34,016) | -9.31% |
| Total | | \$5,903,055 | | |

CITY OF EAST POINT
ATTN: DEANA HOLIDAY INGRAHAM
2777 EAST POINT STREET
EAST POINT GA 30344-5906

Intermediate Portfolio

| Account | Transaction | Shares | Price | Amount |
|-----------------------------------|-------------------------------------|--------|-------|------------|
| FLEXIBLE OPERATING ACCOUNT | | | | |
| | Balance Forward - November 30, 2021 | 19.65 | 98.44 | \$1,934.44 |
| 12/31/2021 | DIVIDENDS AT 0.049384 | 0.010 | 98.24 | \$0.97 |
| | Ending Balance - December 31, 2021 | 19.66 | 98.24 | \$1,931.50 |

Short-Term Portfolio

| Account | Transaction | Shares | Price | Amount |
|-----------------------------------|-------------------------------------|------------|--------|-----------------|
| FLEXIBLE OPERATING ACCOUNT | | | | |
| | Balance Forward - November 30, 2021 | 198,062.76 | 100.15 | \$19,835,985.21 |
| 12/31/2021 | DIVIDENDS AT 0.005972 | 11.813 | 100.13 | \$1,182.83 |
| | Ending Balance - December 31, 2021 | 198,074.57 | 100.13 | \$19,833,206.79 |

City of East Point
 Gen Fund, T-SPLOST and Enterprise funds
 Projected Ending Fund Balance
 12/31/2021 (unaudited)

Unaudited Projected Fund Balance

| | <u>General Fund</u> | <u>Electric</u> | <u>MCT</u> | <u>Water & Sewer</u> | <u>Storm Water</u> | <u>Solid Waste</u> | <u>T-SPLOST</u> |
|--|----------------------|----------------------|----------------------|--------------------------|---------------------|-----------------------|----------------------|
| Revenues | \$ 32,675,279 | \$ 22,646,542 | | \$ 10,753,717 | \$ 2,311,141 | \$ 2,289,197 | \$ 3,713,226 |
| Interest and Other | - | - | 2,968 | - | - | - | - |
| | <u>32,675,279</u> | <u>22,646,542</u> | <u>2,968</u> | <u>10,753,717</u> | <u>2,311,141</u> | <u>2,289,197</u> | <u>3,713,226</u> |
| Expenditures | 20,202,429 | 23,111,230 | - | 11,498,539 | 772,634 | 2,952,404 | 1,589,767 |
| Revenues over (under) Expenditures | <u>12,472,851</u> | <u>(464,688)</u> | <u>2,968</u> | <u>(744,822)</u> | <u>1,538,508</u> | <u>(663,207)</u> | <u>2,123,459</u> |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Net change | <u>12,472,851</u> | <u>(464,688)</u> | <u>2,968</u> | <u>(744,822)</u> | <u>1,538,508</u> | <u>(663,207)</u> | <u>2,123,459</u> |
| Ending Fund Balance(Deficit)-6-30-2021 | <u>34,423,136</u> | <u>19,976,227</u> | <u>14,742,461</u> | <u>7,052,525</u> | <u>7,850,894</u> | <u>(6,937,859)</u> | <u>11,582,071</u> |
| Ending Fund Balance (Deficit) -December 2021 | <u>\$ 46,895,987</u> | <u>\$ 19,511,539</u> | <u>\$ 14,745,429</u> | <u>\$ 6,307,703</u> | <u>\$ 9,389,402</u> | <u>\$ (7,601,066)</u> | <u>\$ 13,705,530</u> |
| Cash Balance Restricted | | | \$ 19,833,206.79 | | | - | |
| Cash Balance | \$ 23,480,047 | \$ 11,487,048 | | \$ 2,336,313 | \$ 8,286,043 | \$ 5,837 | \$ 13,824,769 |