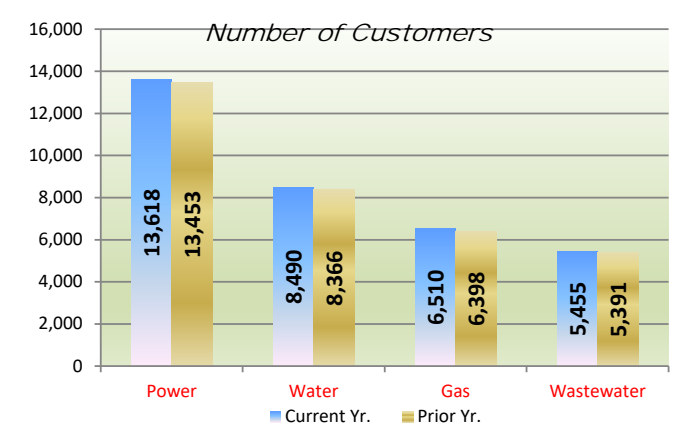
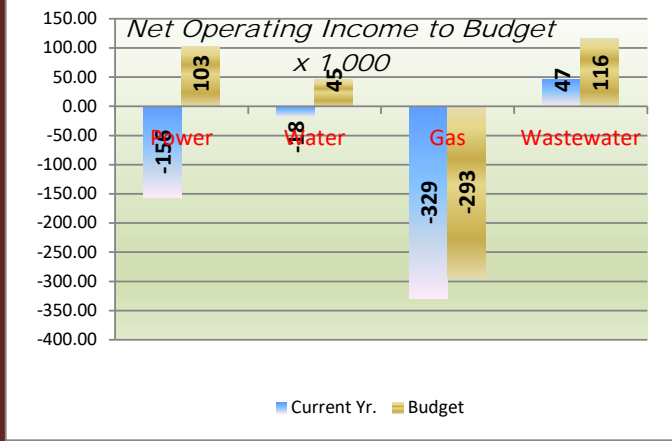
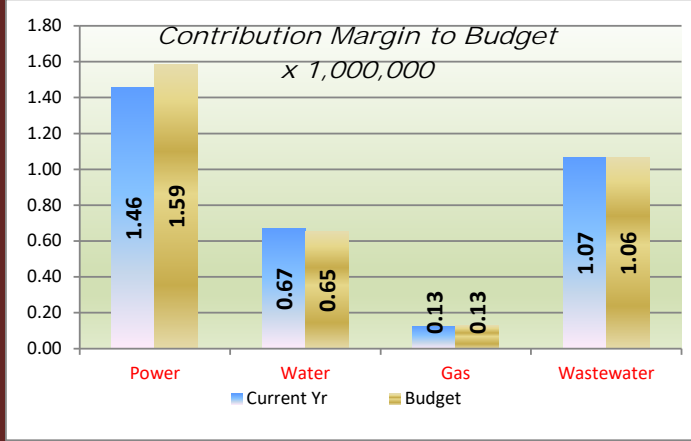
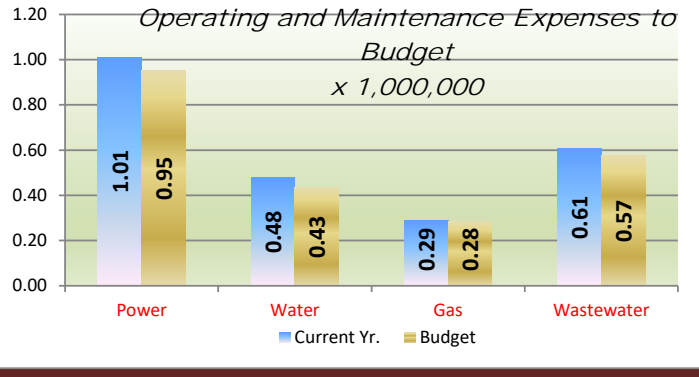
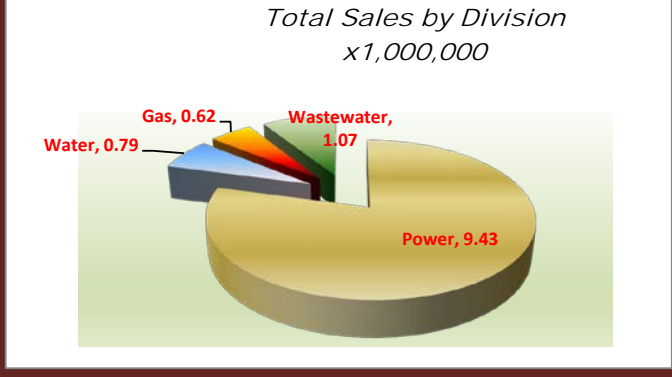
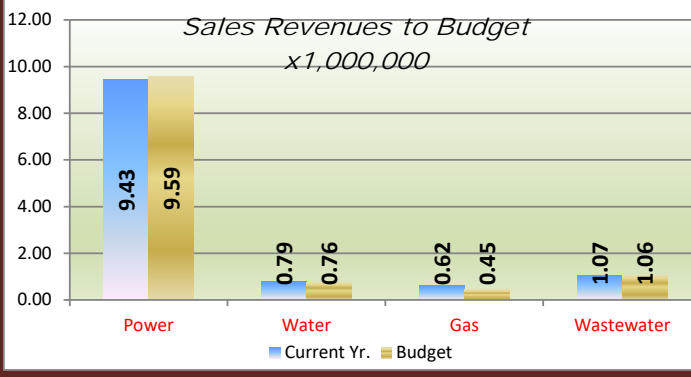
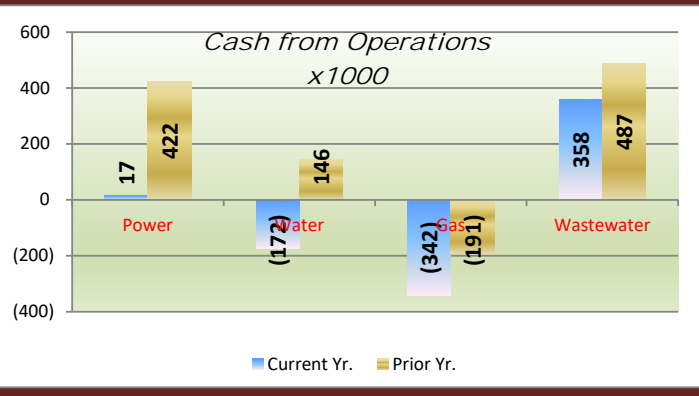
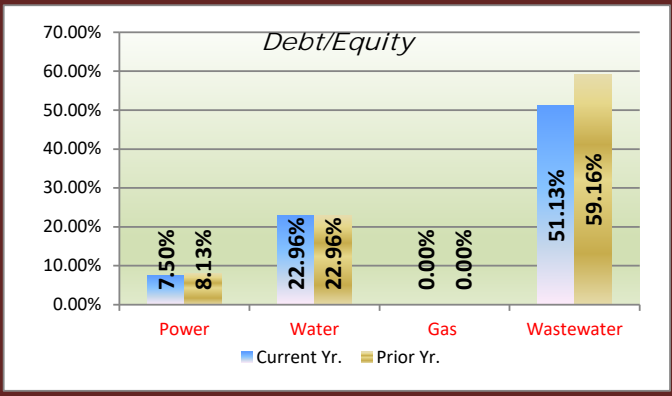
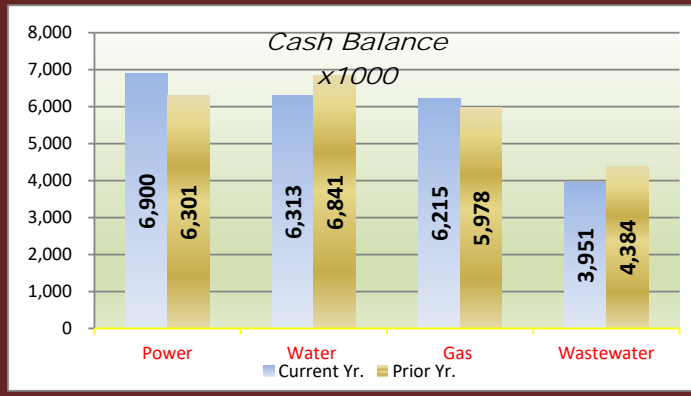


Dashboard - Athens Utilities Board
August 31, 2021



Athens Utilities Board
 Combined Balance Sheet (000 Omitted)
 August 31, 2021

	<i>August 31, 2021</i>	<i>Prior Year</i>	<i>Change</i>
Current Assets	\$33,245	\$31,943	\$1,302
Long-Term Assets	\$118,792	\$118,429	\$363
Total Assets	\$152,037	\$150,372	\$1,665
Current Liabilities	\$6,674	\$6,306	\$368
Long-Term Liabilities	\$27,092	\$27,235	(\$143)
Net Assets	\$118,272	\$116,831	\$1,441
Total Liabilities and Net Assets	\$152,037	\$150,372	\$1,665

Athens Utilities Board
 Combined Profit and Loss Statement (000 Omitted)

August 31, 2021

	<i>YEAR-TO-DATE</i>			<i>CURRENT MONTH</i>			<i>BUDGET</i>		
	<i>YTD August 31, 2021</i>	<i>YTD Prior Year</i>	<i>Variance</i>	<i>Month August 31, 2021</i>	<i>Month Prior Year</i>	<i>Variance</i>	<i>Annual Budget</i>	<i>YTD Budget</i>	<i>Variance</i>
<i>Sales Revenue</i>	\$11,803	\$11,467	\$336	\$6,009	\$5,933	\$76	\$68,435	\$11,860	(\$57)
<i>Cost of Goods Sold</i>	\$8,583	\$8,106	(\$477)	\$4,345	\$3,966	(\$379)	\$47,125	\$8,427	(\$156)
<i>Contribution Margin</i>	\$3,220	\$3,361	(\$141)	\$1,664	\$1,968	(\$303)	\$21,309	\$3,433	(\$213)
<i>Operating and Maintenance Expenses</i>	\$2,295	\$2,253	(\$42)	\$1,087	\$1,044	(\$43)	\$13,110	\$2,289	(\$5)
<i>Depreciation and Taxes Equivalents</i>	\$1,373	\$1,255	(\$117)	\$683	\$628	(\$55)	\$6,256	\$1,173	(\$200)
<i>Total Operating Expenses</i>	\$3,667	\$3,509	(\$159)	\$1,770	\$1,672	(\$98)	\$19,366	\$3,462	(\$205)
<i>Net Operating Income</i>	(\$447)	(\$147)	(\$300)	(\$106)	\$296	(\$402)	\$1,943	(\$29)	(\$418)
<i>Grants, Contributions & Extraordinary</i>	\$10	\$30	(\$20)	\$3	\$29	(\$26)	\$504	\$110	(\$100)
<i>Change in Net Assets</i>	(\$437)	(\$117)	(\$320)	(\$103)	\$325	(\$428)	\$2,447	\$81	(\$518)

Athens Utilities Board
Financial Statement Synopsis
8/31/2021
(000 Omitted)

	Power				Water				Gas				Wastewater				Total			
	Y-T-D Current	Y-T-D Prior Yr.	M-T-D Current	M-T-D Prior Yr.	Y-T-D Current	Y-T-D Prior Yr.	M-T-D Current	M-T-D Prior Yr.	Y-T-D Current	Y-T-D Prior Yr.	M-T-D Current	M-T-D Prior Yr.	Y-T-D Current	Y-T-D Prior Yr.	M-T-D Current	M-T-D Prior Yr.	Y-T-D Current	Y-T-D Prior Yr.	M-T-D Current	M-T-D Prior Yr.
Cash Balance	6,900	6,301			6,313	6,841			6,215	5,978			3,951	4,384			23,379	23,504		
Working Capital	7,793	8,840			7,653	7,678			7,156	6,559			5,593	5,301			28,196	28,378		
Plant Assets	74,503	73,199			33,771	33,444			24,529	24,254			58,148	57,428			190,951	188,325		
Debt	3,784	4,040			4,915	4,934			0	0			14,371	15,045			23,070	24,019		
Net Assets (Net Worth)	50,455	49,661			21,404	21,494			20,513	20,245			25,553	25,430			117,926	116,831		
Cash from Operations	17	422	257	611	(172)	146	(144)	150	(342)	(191)	(193)	(52)	358	487	231	447	(139)	864	151	1,157
Net Pension Liability	3,264	2,524			923	734			662	534			1,274	755			6,123	4,547		
Principal Paid on Debt (Lease Included) (1)	248	154	248	154	170	161	14	16	0	0	0	0	1,179	642	11	11	1,597	957	273	181
New Debt-YTD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
Cash Invested in Plant	631	518	418	233	(232)	89	(271)	37	85	76	18	46	232	626	62	210	716	1,310	228	526
Cash Flow	(617)	(98)	(162)	377	39	25	122	97	(426)	(267)	(212)	(98)	93	(135)	146	252	(911)	(476)	(106)	628
Sales	9,432	9,125	4,802	4,724	786	797	400	413	617	450	345	219	1,068	1,216	515	639	11,902	11,588	6,061	5,994
Cost of Goods Sold (COGS)	7,976	7,703	4,026	3,759	117	126	58	62	491	277	260	145					8,583	8,106	4,345	3,966
O&M Expenses-YTD (minus COGS)	1,611	1,575	810	742	673	621	298	291	458	454	221	224	1,013	944	486	449	3,755	3,594	1,814	1,707
Net Operating Income	(156)	(157)	(36)	219	(18)	33	36	49	(329)	(281)	(136)	(152)	47	258	25	180	(456)	(147)	(110)	296
Interest on Debt	1	2	1	1	16	17	8	8	0	0	0	0	10	13	5	6	27	32	13	15
Variable Rate Debt Interest Rate	0.20%	0.29%											0.20%	0.29%						
Grants, Contributions, Extraordinary	7	4	2	2	12	0	12	0	0	0	0	0	(9)	27	(11)	27	10	30	3	29
Net Income	(149)	(153)	(34)	221	(6)	33	48	49	(329)	(281)	(136)	(152)	38	284	14	207	(446)	(117)	(107)	325
# Customers	13,618	13,453			8,490	8,366			6,510	6,398			5,455	5,391			34,073	33,608		
Sales Volume	117,751	111,132	60,058	61,202	1,716	1,679	873	883	743	665	421	336	824	780	423	404				
Revenue per Unit Sold (2)	0.080	0.082	0.080	0.077	0.46	0.47	0.46	0.47	0.83	0.68	0.82	0.65	1.30	1.56	1.22	1.58				
Natural Gas Market Price (Dth)											3.89	1.85								
Natural Gas Total Unit Cost (Dth)									5.42	3.41	5.48	3.27								
Full Time Equivalent Employees	65.00	61.53	65.16	61.08	14,621.3	14.65	14.49	14.44	8.52	9.86	8.69	9.44	18.87	19.51	18.81	18.78	107.01	105.55	107.15	103.74

**ATHENS UTILITIES BOARD
POWER DIVISION
BALANCE SHEET
August 31, 2021**

Current Period August 31, 2021	Prior Year	Change from Prior Year		Current Period August 31, 2021	Prior Month	Change from prior Month
Assets:						
6,899,556.95	6,300,902.04	598,654.91	Cash and Cash Equivalents	6,899,556.95	7,062,011.39	(162,454.44)
0.00	0.00	0.00	Bond Funds Available	0.00	0.00	0.00
2,665,395.33	2,967,056.09	(301,660.76)	Customer Receivables	2,665,395.33	2,571,738.27	93,657.06
0.00	0.00	0.00	Due from (to) Other Divisions	0.00	0.00	0.00
484,238.24	236,025.72	248,212.52	Other Receivables	484,238.24	458,272.86	25,965.38
239,500.85	235,302.67	4,198.18	Prepaid Expenses	239,500.85	252,864.51	(13,363.66)
1,108,108.37	1,086,212.33	21,896.04	Unbilled Revenues	1,108,108.37	1,108,108.37	0.00
1,811,454.51	1,563,275.01	248,179.50	Materials and Supplies Inventory	1,811,454.51	1,821,475.42	(10,020.91)
13,208,254.25	12,388,773.86	819,480.39	Total Current Assets	13,208,254.25	13,274,470.82	(66,216.57)
0.00	0.00	0.00	Unamortized Debt Expense	0.00	0.00	0.00
0.00	0.00	0.00	TVA Heat Pump Loans Receivable	0.00	0.00	0.00
2,054,298.23	1,452,810.95	601,487.28	Deferred Pension Outflows	2,054,298.23	2,054,298.23	0.00
74,502,741.67	73,199,182.89	1,303,558.78	Electric Utility Plant, at Cost	74,502,741.67	74,090,432.78	412,308.89
(26,767,432.06)	(25,567,677.44)	(1,199,754.62)	Less: Accumulated Depreciation	(26,767,432.06)	(26,522,525.55)	(244,906.51)
47,735,309.61	47,631,505.45	103,804.16	Net Electric Utility Plant	47,735,309.61	47,567,907.23	167,402.38
49,789,607.84	49,084,316.40	705,291.44	Total Long Term Assets	49,789,607.84	49,622,205.46	167,402.38
\$ 62,997,862.09	\$ 61,473,090.26	\$ 1,524,771.83	Total Assets	\$ 62,997,862.09	\$ 62,896,676.28	\$ 101,185.81
Liabilities and Retained Earnings:						
4,272,809.02	3,951,731.59	321,077.43	Accounts Payable	4,272,809.02	4,171,925.59	100,883.43
571,491.51	580,131.51	(8,640.00)	Customer Deposits	571,491.51	575,971.51	(4,480.00)
0.00	0.00	0.00	Deferred Income	0.00	0.00	0.00
570,478.25	585,842.60	(15,364.35)	Other Current Liabilities	570,478.25	568,452.26	2,025.99
5,414,778.78	5,117,705.70	297,073.08	Total Current Liabilities	5,414,778.78	5,316,349.36	98,429.42
0.00	0.00	0.00	Bonds Payable	0.00	0.00	0.00
0.00	0.00	0.00	Long-Term Leases Payable	0.00	0.00	0.00
3,784,090.80	4,039,511.63	(255,420.83)	Notes Payable	3,784,090.80	3,784,090.80	0.00
3,263,834.38	2,524,093.30	739,741.08	Net Pension Liability	3,263,834.38	3,227,197.01	36,637.37
80,168.74	130,580.80	(50,412.06)	Deferred Pension Inflows	80,168.74	80,168.74	0.00
0.00	0.00	0.00	TVA Advances, Energy Right Loans	0.00	0.00	0.00
7,128,093.92	6,694,185.73	433,908.19	Total Long Term Liabilities	7,128,093.92	7,091,456.55	36,637.37
50,454,989.39	49,661,198.83	793,790.56	Net Position	50,454,989.39	50,488,870.37	(33,880.98)
\$ 62,997,862.09	\$ 61,473,090.26	\$ 1,524,771.83	Total Liabilities and Retained Earnings	\$ 62,997,862.09	\$ 62,896,676.28	\$ 101,185.81

Athens Utilities Board
Profit and Loss Statement - Power
August 31, 2021

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance Favorable (Unfavorable)	Description	Current Month August 31, 2021	Current Month Prior Year	Variance Favorable (Unfavorable)
REVENUE:						
2,929,996.10	2,973,541.57	(43,545.47)	Residential Sales	1,505,380.69	1,589,906.29	(84,525.60)
784,239.17	749,326.23	34,912.94	Small Commercial Sales	398,607.35	395,820.04	2,787.31
5,426,292.85	5,115,735.76	310,557.09	Large Commercial Sales	2,753,026.55	2,598,558.08	154,468.47
75,010.51	68,806.35	6,204.16	Street and Athletic Lighting	37,630.30	33,369.30	4,261.00
101,131.63	99,385.62	1,746.01	Outdoor Lighting	50,709.58	50,133.56	576.02
114,879.16	118,594.02	(3,714.86)	Revenue from Fees	56,302.11	55,731.16	570.95
9,431,549.42	9,125,389.55	306,159.87	Total Revenue	4,801,656.58	4,723,518.43	78,138.15
7,975,731.85	7,702,554.80	(273,177.05)	Power Costs	4,026,414.37	3,758,688.75	(267,725.62)
1,455,817.57	1,422,834.75	32,982.82	Contribution Margin	775,242.21	964,829.68	(189,587.47)
OPERATING EXPENSES:						
2,300.00	200.00	(2,100.00)	Transmission Expense	2,300.00	200.00	(2,100.00)
220,914.99	227,238.50	6,323.51	Distribution Expense	96,254.18	91,402.88	(4,851.30)
169,061.17	140,161.18	(28,899.99)	Customer Service and Customer Acct. Expense	69,510.41	63,901.35	(5,609.06)
375,145.75	402,263.93	27,118.18	Administrative and General Expenses	177,302.45	203,406.90	26,104.45
767,421.91	769,863.61	2,441.70	Total Operating Expenses	345,367.04	358,911.13	13,544.09
Maintenance Expenses						
0.00	0.00	0.00	Transmission Expense	0.00	0.00	0.00
227,767.63	235,734.45	7,966.82	Distribution Expense	153,606.84	98,252.13	(55,354.71)
15,155.65	4,232.94	(10,922.71)	Administrative and General Expense	10,201.87	2,393.93	(7,807.94)
242,923.28	239,967.39	(2,955.89)	Total Maintenance Expenses	163,808.71	100,646.06	(63,162.65)
Other Operating Expense						
458,512.46	387,489.42	(71,023.04)	Depreciation Expense	229,256.23	193,744.71	(35,511.52)
142,404.20	177,521.38	35,117.18	Tax Equivalents	71,202.10	88,760.69	17,558.59
600,916.66	565,010.80	(35,905.86)	Total Other Operating Expenses	300,458.33	282,505.40	(17,952.93)
9,586,993.70	9,277,396.60	(309,597.10)	Total Operating and Maintenance Expenses	4,836,048.45	4,500,751.34	(335,297.11)
(155,444.28)	(152,007.05)	(3,437.23)	Operating Income	(34,391.87)	222,767.09	(257,158.96)
1,791.82	4,547.26	(2,755.44)	Other Income	(205.47)	2,277.22	(2,482.69)
(153,652.46)	(147,459.79)	(6,192.67)	Total Income	(34,597.34)	225,044.31	(259,641.65)
715.02	7,209.27	6,494.25	Miscellaneous Income Deductions	564.34	5,448.14	4,883.80
(154,367.48)	(154,669.06)	301.58	Net Income Before Debt Expenses	(35,161.68)	219,596.17	(254,757.85)
DEBT RELATED EXPENSES:						
0.00	0.00	0.00	Amortization of Debt Related Expenses	0.00	0.00	0.00
1,141.14	2,136.57	995.43	Interest Expense	578.66	988.93	410.27
1,141.14	2,136.57	995.43	Total debt related expenses	578.66	988.93	410.27
(155,508.62)	(156,805.63)	1,297.01	Net Income before Extraordinary Exp.	(35,740.34)	218,607.24	(254,347.58)
6,741.90	3,529.84	3,212.06	Extraordinary Income (Expense)	1,859.36	2,355.49	(496.13)
\$ (148,766.72)	\$ (153,275.79)	\$ 4,509.07	CHANGE IN NET ASSETS	\$ (33,880.98)	\$ 220,962.73	\$ (254,843.71)

**Athens Utilities Board
Budget Comparison - Power
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Budget	Y-T-D Variance	Description	Current Month August 31, 2021	Monthly Budget	Budget Variance
REVENUE:						
2,929,996.10	2,961,277.61	(31,281.51)	Residential Sales	1,505,380.69	1,520,466.42	(15,085.73)
784,239.17	790,464.62	(6,225.45)	Small Commercial Sales	398,607.35	401,824.40	(3,217.05)
5,426,292.85	5,501,856.84	(75,563.99)	Large Commercial Sales	2,753,026.55	2,773,589.49	(20,562.94)
75,010.51	69,367.80	5,642.71	Street and Athletic Lighting	37,630.30	34,560.72	3,069.58
101,131.63	96,624.81	4,506.82	Outdoor Lighting	50,709.58	48,133.19	2,576.39
114,879.16	165,485.10	(50,605.94)	Revenue from Fees	56,302.11	82,467.76	(26,165.65)
9,431,549.42	9,585,076.78	(153,527.36)	Total Revenue	4,801,656.58	4,861,041.99	(59,385.41)
7,975,731.85	7,999,506.33	23,774.48	Power Costs	4,026,414.37	3,966,593.70	(59,820.67)
1,455,817.57	1,585,570.45	(129,752.88)	Contribution Margin	775,242.21	894,448.29	(119,206.08)
OPERATING EXPENSES:						
2,300.00	975.47	(1,324.53)	Transmission Expense	2,300.00	841.44	(1,458.56)
220,914.99	200,243.59	(20,671.40)	Distribution Expense	96,254.18	101,009.68	4,755.50
169,061.17	140,302.01	(28,759.16)	Customer Service and Customer Acct. Expense	69,510.41	70,839.07	1,328.66
375,145.75	371,313.64	(3,832.11)	Administrative and General Expenses	177,302.45	187,451.44	10,148.99
767,421.91	712,834.70	(54,587.21)	Total Operating Expenses	345,367.04	360,141.62	14,774.58
Maintenance Expenses						
0.00	0.00	0.00	Transmission Expense	0.00	0.00	0.00
227,767.63	231,480.83	3,713.20	Distribution Expense	153,606.84	129,976.21	(23,630.63)
15,155.65	7,334.18	(7,821.47)	Administrative and General Expense	10,201.87	3,313.81	(6,888.06)
242,923.28	238,815.01	(4,108.27)	Total Maintenance Expenses	163,808.71	133,290.02	(30,518.69)
Other Operating Expense						
458,512.46	366,497.50	(92,014.96)	Depreciation Expense	229,256.23	182,750.19	(46,506.04)
142,404.20	156,866.94	14,462.74	Tax Equivalents	71,202.10	78,958.39	7,756.29
600,916.66	523,364.44	(77,552.22)	Total Other Operating Expenses	300,458.33	261,708.58	(38,749.75)
9,586,993.70	9,474,520.49	(112,473.21)	Total Operating and Maintenance Expenses	4,836,048.45	4,721,733.92	(114,314.53)
(155,444.28)	110,556.30	(266,000.58)	Operating Income	(34,391.87)	139,308.06	(173,699.93)
1,791.82	3,461.54	(1,669.72)	Other Income	(205.47)	2,625.23	(2,830.70)
(153,652.46)	114,017.84	(267,670.30)	Total Income	(34,597.34)	141,933.29	(176,530.63)
715.02	6,296.03	5,581.01	Miscellaneous Income Deductions	564.34	3,119.00	2,554.66
(154,367.48)	107,721.81	(262,089.29)	Net Income Before Debt Expenses	(35,161.68)	138,814.29	(173,975.97)
DEBT RELATED EXPENSES:						
0.00	0.00	0.00	Amortization of Debt Related Expenses	0.00	0.00	0.00
1,141.14	4,500.71	3,359.57	Interest Expense	578.66	2,492.63	1,913.97
1,141.14	4,500.71	3,359.57	Total debt related expenses	578.66	2,492.63	1,913.97
(155,508.62)	103,221.11	(258,729.73)	Net Income before Extraordinary Exp.	(35,740.34)	136,321.66	(172,062.00)
6,741.90	6,271.97	469.93	Extraordinary Income (Expense)	1,859.36	3,135.98	(1,276.62)
\$ (148,766.72)	\$ 109,493.07	\$ (258,259.79)	CHANGE IN NET ASSETS	\$ (33,880.98)	\$ 139,457.64	\$ (173,338.62)

**Athens Utilities Board
Power Division
STATEMENTS OF CASH FLOWS
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance		Month to Date August 31, 2021	Month to Date Prior Year	Variance
			CASH FLOWS FROM OPERATION ACTIVITIES:			
(148,766.72)	(153,275.79)	4,509.07	Net Operating Income	(33,880.98)	220,962.73	(254,843.71)
			Adjustments to reconcile operating income to net cash provided by operations:			
458,512.46	387,489.42	71,023.04	Depreciation	229,256.23	193,744.71	35,511.52
			Changes in Assets and Liabilities:			
(561,957.66)	(55,551.55)	(506,406.11)	Accounts Receivable	(119,622.44)	290,222.30	(409,844.74)
0.00	0.00	0.00	Due from (to) Other Divisions	0.00	0.00	0.00
(209,248.68)	(184,504.99)	(24,743.69)	Prepaid Expenses	13,363.66	22,829.17	(9,465.51)
0.00	0.00	0.00	Deferred Pension Outflows	0.00	0.00	0.00
0.00	0.00	0.00	Accrued, Unbilled Revenue	0.00	0.00	0.00
49,968.77	25,311.90	24,656.87	Materials and Supplies	10,020.91	(40,296.12)	50,317.03
307,995.44	309,385.96	(1,390.52)	Accounts Payable	100,883.43	(95,565.54)	196,448.97
7,387.00	(34,681.16)	42,068.16	Other Current Liabilities	3,590.91	(47,359.45)	50,950.36
(2,380.00)	4,360.00	(6,740.00)	Customer Deposits	(4,480.00)	4,320.00	(8,800.00)
73,274.74	93,494.72	(20,219.98)	Net Pension Liability	36,637.37	46,747.36	(10,109.99)
0.00	0.00	0.00	Deferred Pension Inflows	0.00	0.00	0.00
42,104.17	30,120.87	11,983.30	Retirements and Salvage	21,476.06	15,730.28	5,745.78
0.00	0.00	0.00	Deferred Income	0.00	0.00	0.00
16,889.52	422,149.38	(405,259.86)	Net Cash from Operating Activities	257,245.15	611,335.44	(354,090.29)
			CASH FROM NONCAPITAL FINANCING:			
0.00	0.00	0.00	Changes in Long-Term Lease Payable	0.00	0.00	0.00
(3,129.84)	(2,056.12)	(1,073.72)	Changes in Notes Payable	(1,564.92)	(2,056.12)	491.20
0.00	0.00	0.00	Changes in Bonds Payable	0.00	0.00	0.00
0.00	0.00	0.00	Changes in TVA Loan Program	0.00	0.00	0.00
(3,129.84)	(2,056.12)	(1,073.72)	Net Cash from Noncapital Financing Activities	(1,564.92)	(2,056.12)	491.20
			CASH FLOWS FROM CAPITAL AND RELATED INVESTING ACTIVITIES			
0.00	0.00	0.00	Adj. Retained Earnings - TVA loss Adjustment	0.00	0.00	0.00
0.00	0.00	0.00	Prior Period Adjustment	0.00	0.00	0.00
(630,908.30)	(517,876.04)	(113,032.26)	Changes in Electric Plant	(418,134.67)	(232,739.58)	(185,395.09)
(630,908.30)	(517,876.04)	(113,032.26)	Capital and Related Investing Activities	(418,134.67)	(232,739.58)	(185,395.09)
\$ (617,148.62)	\$ (97,782.78)	\$ (519,365.84)	Net Changes in Cash Position	\$ (162,454.44)	\$ 376,539.74	\$ (538,994.18)
7,516,705.57	6,398,684.82	1,118,020.75	Cash at Beginning of Period	7,062,011.39	5,924,362.30	1,137,649.09
6,899,556.95	6,300,902.04	598,654.91	Cash at end of Period	6,899,556.95	6,300,902.04	598,654.91
\$ (617,148.62)	\$ (97,782.78)	\$ (519,365.84)	Changes in Cash and Equivalents	\$ (162,454.44)	\$ 376,539.74	\$ (538,994.18)

Long-Term Debt \$3,784,090.80

**Athens Utilities Board
Statistics Report
August 31, 2021**

Power:

Number of services:	Current Month	Prior Year	% Change	# Accounts Change
Residential	11,201	11,105	0.86%	96
Small Commercial	2,055	2,001	2.70%	54
Large Commercial	261	271	-3.69%	-10
Street and Athletic Lighting	20	20	0.00%	0
Outdoor Lighting	81	56	44.64%	25
Total Services	13,618	13,453	1.23%	165

Sales Volumes:	Current Month			Year-to-Date		
	8/31/2021	Prior Year	Change	8/31/2021	Prior Year	Change
Kwh						
Residential	14,371,873	15,821,842	-9.16%	27,807,990	26,470,013	5.05%
Small Commercial	3,270,215	3,343,395	-2.19%	6,409,481	5,740,474	11.65%
Large Commercial	42,016,161	41,623,041	0.94%	82,738,893	78,096,138	5.94%
Street and Athletic	185,892	186,158	-0.14%	367,401	377,335	-2.63%
Outdoor Lighting	214,169	228,016	-6.07%	426,874	448,246	-4.77%
Total	60,058,310	61,202,452	-1.87%	117,750,639	111,132,206	5.96%

Employment	August 31, 2021	Same Month Prior Year	Difference
	Employee Headcount	61.00	57.00
FTE	65.16	61.08	4.08
Y-T-D FTE	65.00	61.53	3.47

Heating/Cooling Degree Days (Calendar Month):				
	August 31, 2021	Prior Year	Difference	
Heating Degree Days	0	0	0	
Cooling Degree Days	401	417	-16	

Heating/Cooling Degree Days (Billing Period):				
	August 31, 2021	Prior Year	Difference	
Heating Degree Days	0	0	0	
Cooling Degree Days	411	487	-75	

**Athens Utilities Board
Power Division
Capital Budget
Month Ending as of August 31, 2021**

	Budget	Actual	Variance to date Favorable (Unfavorable)	Estimated % Project Completion	% of Budget Expended
Planned Capital Improvements:					
Replace Truck 8	220,000		220,000		
Replace Truck 60 (CNG)	53,000		53,000		
Replace Truck 35 (CNG)	53,000		53,000		
LED Purchases	300,000	51,402	248,598		17.13%
Distribution automation 2-6 and 7-1	200,000		200,000		
West Athens Sub Controls	100,000		100,000		
Fiber Path Englewood to Airport	75,000		75,000		
SCADA (Add Vipers and Cyber Security)	60,000		60,000		
Fiber GIS build plan for system(ECC)	50,000		50,000		
Central Athens Sub 9 Switches	35,000		35,000		
Vision Meters Upgrade	25,000		25,000		
Diversified Fiber Exit Path	25,000		25,000		
mPower Improvements	25,000	11,550	13,450		46.20%
Radio GPS integration	20,000		20,000		
Building Improvements	15,000		15,000		
Other System Improvements	390,000	29,651	360,349		7.60% Continuous
Poles	300,000	21,287	278,713		7.10% Continuous
Primary Wire and Underground	500,000	137,167	362,833		27.43% Continuous
Transformers	400,000	43,965	356,035		10.99% Continuous
Services	400,000	87,645	312,355		21.91% Continuous
IT Core (Servers, mainframe, etc.)	25,000	752	24,248		3.01% Continuous
Total Planned Capital Improvements:	3,271,000	383,418	2,887,582		
Other Assets:					
Substation Signage (FY 2021)	40,000	6,736	33,264		
Englewood Sub Voltage Reduction (FY 2021)	180,000	18,600	161,400		
#6 Change out - CR250 (FY 2021)	250,000	104,150	145,850		
Truck 1 Repair		4,623	(4,623)		
Replace Truck 6 (FY 2021)	300,000	221,991	78,009		
Other			-		
Total Other Assets:	770,000	356,100	413,900		
Totals:	\$ 4,041,000	\$ 739,518	\$ 3,301,482		
Percentage of Budget Spent Year-to-date			18.30%	Fiscal Year	16.67%

**ATHENS UTILITIES BOARD
WATER DIVISION
BALANCE SHEET
August 31, 2021**

Current Period August 31, 2021	Prior Year	Change from Prior Year		Current Period August 31, 2021	Prior Month	Change from prior Month
Assets:						
6,313,146.17	6,841,227.38	(528,081.21)	Cash and Cash Equivalents	6,313,146.17	6,190,862.89	122,283.28
611,197.36	281,286.31	329,911.05	Customer Receivables	611,197.36	632,762.53	(21,565.17)
0.00	0.00	0.00	Due to/from Other Divisions	0.00	0.00	0.00
17,185.15	20,069.06	(2,883.91)	Other Receivables	17,185.15	7,955.94	9,229.21
197,118.87	187,972.22	9,146.65	Prepaid Expenses	197,118.87	202,085.16	(4,966.29)
227,307.90	240,544.31	(13,236.41)	Materials and Supplies Inventory	227,307.90	221,147.20	6,160.70
7,365,955.45	7,571,099.28	(205,143.83)	Total Current Assets	7,365,955.45	7,254,813.72	111,141.73
0.00	0.00	0.00	Reserve and Other	0.00	0.00	0.00
0.00	0.00	0.00	Total Restricted Assets	0.00	0.00	0.00
0.00	0.00	0.00	Debt Issue Costs, Net of Amortization	0.00	0.00	0.00
581,279.16	422,624.74	158,654.42	Deferred Pension Outflows	581,279.16	581,279.16	0.00
33,771,303.22	33,444,124.23	327,178.99	Water Utility Plant, at cost	33,771,303.22	34,064,111.32	(292,808.10)
(15,104,430.61)	(14,693,869.02)	(410,561.59)	Less: Accumulated Depreciation	(15,104,430.61)	(15,329,677.92)	225,247.31
18,666,872.61	18,750,255.21	(83,382.60)	Net Water Utility Plant	18,666,872.61	18,734,433.40	(67,560.79)
19,248,151.77	19,172,879.95	75,271.82	Total Long Term Assets	19,248,151.77	19,315,712.56	(67,560.79)
\$ 26,614,107.22	\$ 26,743,979.23	\$ (129,872.01)	Total Assets	\$ 26,614,107.22	\$ 26,570,526.28	\$ 43,580.94
Liabilities and Retained Earnings:						
83,463.85	97,502.88	(14,039.03)	Accounts Payable	83,463.85	79,094.29	4,369.56
90,270.14	88,305.14	1,965.00	Customer Deposits	90,270.14	91,255.14	(985.00)
120,602.44	129,777.98	(9,175.54)	Other Current Liabilities	120,602.44	122,602.27	(1,999.83)
294,336.43	315,586.00	(21,249.57)	Total Current Liabilities	294,336.43	292,951.70	1,384.73
923,402.78	734,253.86	189,148.92	Net Pension Liability	923,402.78	913,097.83	10,304.95
22,684.35	37,985.70	(15,301.35)	Deferred Pension Inflows	22,684.35	22,684.35	0.00
0.00	0.00	0.00	Bonds Payable	0.00	0.00	0.00
3,969,252.14	4,162,150.44	(192,898.30)	Note Payable	3,969,252.14	3,985,543.19	(16,291.05)
4,915,339.27	4,934,390.00	(19,050.73)	Total Long Term Liabilities	4,915,339.27	4,921,325.37	(5,986.10)
21,404,431.52	21,494,003.23	(89,571.71)	Net Position	21,404,431.52	21,356,249.21	48,182.31
\$ 26,614,107.22	\$ 26,743,979.23	\$ (129,872.01)	Total Liabilities and Retained Earnings	\$ 26,614,107.22	\$ 26,570,526.28	\$ 43,580.94

**Athens Utilities Board
Profit and Loss Statement - Water
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance Favorable (Unfavorable)	Description	Current Month August 31, 2021	Current Month Prior Year	Variance Favorable (Unfavorable)
REVENUE:						
323,149.52	335,453.54	(12,304.02)	Residential	162,225.60	168,783.76	(6,558.16)
354,478.28	338,844.97	15,633.31	Small Commercial	179,105.50	172,221.73	6,883.77
84,539.80	83,596.36	943.44	Large Commercial	46,017.06	44,767.39	1,249.67
23,602.58	39,295.26	(15,692.68)	Other	12,501.18	26,940.38	(14,439.20)
785,770.18	797,190.13	(11,419.95)	Total Revenue	399,849.34	412,713.26	(12,863.92)
116,538.03	126,286.54	9,748.51	Purchased Supply	58,147.30	61,824.23	3,676.93
669,232.15	670,903.59	(1,671.44)	Contribution Margin	341,702.04	350,889.03	(9,186.99)
OPERATING EXPENSES:						
80,111.46	74,036.57	(6,074.89)	Source and Pump Expense	32,204.94	34,244.91	2,039.97
52,256.24	38,673.00	(13,583.24)	Distribution Expense	21,692.36	16,273.75	(5,418.61)
81,291.98	72,493.18	(8,798.80)	Customer Service and Customer Acct. Expense	34,312.22	33,812.07	(500.15)
169,979.61	175,861.45	5,881.84	Administrative and General Expense	78,736.38	83,419.48	4,683.10
383,639.29	361,064.20	(22,575.09)	Total operating expenses	166,945.90	167,750.21	804.31
Maintenance Expenses						
16,562.30	15,687.15	(875.15)	Source and Pump Expense	5,599.57	7,226.75	1,627.18
76,549.26	78,270.73	1,721.47	Distribution Expense	30,929.82	33,083.92	2,154.10
297.98	402.00	104.02	Administrative and General Expense	169.54	288.40	118.86
93,409.54	94,359.88	950.34	Total Maintenance Expense	36,698.93	40,599.07	3,900.14
Other Operating Expenses						
196,245.00	165,588.04	(30,656.96)	Depreciation Expense	94,469.13	82,794.02	(11,675.11)
196,245.00	165,588.04	(30,656.96)	Total Other Operating Expenses	94,469.13	82,794.02	(11,675.11)
789,831.86	747,298.66	(42,533.20)	Total Operating and Maintenance Expense	356,261.26	352,967.53	(3,293.73)
(4,061.68)	49,891.47	(53,953.15)	Operating Income	43,588.08	59,745.73	(16,157.65)
2,572.59	4,811.60	(2,239.01)	Other Income	1,192.65	2,428.29	(1,235.64)
(1,489.09)	54,703.07	(56,192.16)	Total Income	44,780.73	62,174.02	(17,393.29)
446.89	4,600.81	4,153.92	Other Expense	352.71	4,577.60	4,224.89
(1,935.98)	50,102.26	(52,038.24)	Net Income Before Debt Expense	44,428.02	57,596.42	(13,168.40)
DEBT RELATED EXPENSES:						
0.00	0.00	0.00	Amortization of Debt Discount	0.00	0.00	0.00
16,025.81	16,775.28	749.47	Interest on Long Term Debt	8,003.89	8,372.19	368.30
16,025.81	16,775.28	749.47	Total debt related expenses	8,003.89	8,372.19	368.30
(17,961.79)	33,326.98	(51,288.77)	Net Income Before Extraordinary Income	36,424.13	49,224.23	(12,800.10)
11,808.18	0.00	11,808.18	Grants, Contributions, Extraordinary	11,758.18	0.00	11,758.18
\$ (6,153.61)	\$ 33,326.98	\$ (39,480.59)	CHANGE IN NET ASSETS	\$ 48,182.31	\$ 49,224.23	\$ (1,041.92)

**Athens Utilities Board
Budget Comparison - Water
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Budget	Y-T-D Variance	Description	Current Month August 31, 2021	Monthly Budget	Budget Variance
REVENUE:						
323,149.52	322,117.95	1,031.57	Residential	162,225.60	163,565.09	(1,339.49)
354,478.28	329,616.97	24,861.31	Small Commercial	179,105.50	166,723.05	12,382.45
84,539.80	84,417.81	121.99	Large Commercial	46,017.06	43,356.71	2,660.35
23,602.58	28,272.88	(4,670.30)	Other	12,501.18	15,982.57	(3,481.39)
785,770.18	764,425.61	21,344.57	Total Revenue	399,849.34	389,627.42	10,221.92
116,538.03	112,115.16	(4,422.87)	Purchased Supply	58,147.30	55,661.81	(2,485.49)
669,232.15	652,310.45	16,921.70	Contribution Margin	341,702.04	333,965.61	7,736.43
OPERATING EXPENSES:						
80,111.46	70,573.70	(9,537.76)	Source and Pump Expense	32,204.94	37,427.96	5,223.02
52,256.24	32,109.53	(20,146.71)	Distribution Expense	21,692.36	14,718.01	(6,974.35)
81,291.98	70,059.28	(11,232.70)	Customer Service and Customer Acct. Expense	34,312.22	35,606.42	1,294.20
169,979.61	176,880.29	6,900.68	Administrative and General Expense	78,736.38	82,705.69	3,969.31
383,639.29	349,622.80	(34,016.49)	Total operating expenses	166,945.90	170,458.08	3,512.18
Maintenance Expenses						
16,562.30	13,454.68	(3,107.62)	Source and Pump Expense	5,599.57	7,511.86	1,912.29
76,549.26	69,351.63	(7,197.63)	Distribution Expense	30,929.82	35,657.17	4,727.35
297.98	558.46	260.48	Administrative and General Expense	169.54	225.97	56.43
93,409.54	83,364.77	(10,044.77)	Total Maintenance Expense	36,698.93	43,395.00	6,696.07
Other Operating Expenses						
196,245.00	157,551.86	(38,693.14)	Depreciation Expense	94,469.13	78,920.10	(15,549.03)
196,245.00	157,551.86	(38,693.14)	Total Other Operating Expenses	94,469.13	78,920.10	(15,549.03)
789,831.86	702,654.59	(87,177.27)	Total Operating and Maintenance Expenses	356,261.26	348,435.00	(7,826.26)
(4,061.68)	61,771.02	(65,832.70)	Operating Income	43,588.08	41,192.42	2,395.66
2,572.59	3,733.48	(1,160.89)	Other Income	1,192.65	924.20	268.45
(1,489.09)	65,504.50	(66,993.59)	Total Income	44,780.73	42,116.62	2,664.11
446.89	3,489.17	3,042.28	Other Expense	352.71	3,449.69	3,096.98
(1,935.98)	62,015.33	(63,951.31)	Net Income Before Debt Expense	44,428.02	38,666.93	5,761.09
DEBT RELATED EXPENSES:						
0.00	0.00	0.00	Amortization of Debt Discount	0.00	0.00	0.00
16,025.81	16,803.77	777.96	Interest on Long Term Debt	8,003.89	8,596.00	592.11
16,025.81	16,803.77	777.96	Total debt related expenses	8,003.89	8,596.00	592.11
(17,961.79)	45,211.56	(63,173.35)	Net Income Before Extraordinary Income	36,424.13	30,070.93	6,353.20
11,808.18	925.00	10,883.18	Grants, Contributions, Extraordinary	11,758.18	462.50	11,295.68
\$ (6,153.61)	\$ 46,136.56	\$ (52,290.17)	CHANGE IN NET ASSETS	\$ 48,182.31	\$ 30,533.43	\$ 17,648.88

**Athens Utilities Board
Water Division
STATEMENTS OF CASH FLOWS
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance		Month to Date August 31, 2021	Month to Date Prior Year	Variance
			CASH FLOWS FROM OPERATING ACTIVITIES:			
(17,961.79)	33,326.98	(51,288.77)	Net Operating Income	36,424.13	49,224.23	(12,800.10)
			Adjustments to Reconcile Operating Income to Net Cash Provided by Operations			
196,245.00	165,588.04	30,656.96	Depreciation	94,469.13	82,794.02	11,675.11
			Changes in Assets and Liabilities:			
24,470.97	(5,742.02)	30,212.99	Receivables	12,335.96	4,379.21	7,956.75
0.00	0.00	0.00	Due from (to) Other Divisions	0.00	0.00	0.00
(96,920.42)	(77,780.57)	(19,139.85)	Prepaid Expenses	4,966.29	10,291.63	(5,325.34)
0.00	0.00	0.00	Deferred Pension Outflows	0.00	0.00	0.00
(7,012.26)	(2,046.06)	(4,966.20)	Materials and Supplies	(6,160.70)	(3,890.69)	(2,270.01)
6,878.18	3,952.70	2,925.48	Accounts Payable	4,369.56	(5,005.67)	9,375.23
(2,739.13)	(2,053.74)	(685.39)	Other Current Liabilities	(1,999.83)	(3,509.95)	1,510.12
20,609.90	27,197.44	(6,587.54)	Net Pension Liability	10,304.95	13,598.72	(3,293.77)
0.00	0.00	0.00	Deferred Pension Inflows	0.00	0.00	0.00
(295,016.10)	2,439.56	(297,455.66)	Retirements and Salvage	(297,584.39)	1,219.78	(298,804.17)
(625.00)	875.00	(1,500.00)	Customer Deposits	(985.00)	955.00	(1,940.00)
(172,070.65)	145,757.33	(317,827.98)	Net Cash from Operating Activities	(143,859.90)	150,056.28	(293,916.18)
			CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
0.00	0.00	0.00	Changes in Bonds Payable	0.00	0.00	0.00
(32,561.88)	(31,829.31)	(732.57)	Changes in Notes Payable	(16,291.05)	(15,924.48)	(366.57)
(32,561.88)	(31,829.31)	(732.57)	Net Cash from Financing Activities	(16,291.05)	(15,924.48)	(366.57)
			CASH FLOW FROM CAPITAL AND INVESTING ACTIVITIES:			
0.00	0.00	0.00	Adjust Net Pension Obligation	0.00	0.00	0.00
0.00	0.00	0.00	Prior Period Adjustment	0.00	0.00	0.00
11,808.18	0.00	11,808.18	Grants, Contributions & Other Extraordinary	11,758.18	0.00	11,758.18
231,508.25	(89,208.06)	320,716.31	Water Utility Plant	270,676.05	(36,864.57)	307,540.62
243,316.43	(89,208.06)	332,524.49	Net from Capital and Investing Activities	282,434.23	(36,864.57)	319,298.80
\$ 38,683.90	\$ 24,719.96	\$ 13,963.94	Net Changes in Cash Position	\$ 122,283.28	\$ 97,267.23	\$ 25,016.05
6,274,462.27	6,816,507.42	(542,045.15)	Cash at Beginning of Period	6,190,862.89	6,743,960.15	(553,097.26)
6,313,146.17	6,841,227.38	(528,081.21)	Cash at End of Period	6,313,146.17	6,841,227.38	(528,081.21)
\$ 38,683.90	\$ 24,719.96	\$ 13,963.94	Changes in Cash and Equivalents	\$ 122,283.28	\$ 97,267.23	\$ 25,016.05

Long-Term Debt 3,969,252.14

**Athens Utilities Board
Statistics Report
August 31, 2021**

Water:

Number of services:	Current Month	Prior Year	% Change	# Accounts Change
Residential	7,178	7,070	1.53%	108
Small Commercial	1,275	1,259	1.27%	16
Large Commercial	37	37	0.00%	0
	8,490	8,366	1.48%	124

Sales Volumes:	Current Month			Year-to-Date		
	August 31, 2021	Prior Year	Change	8/31/2021	Prior Year	Change
Gallonsx100						
Residential	294,248	311,112	-5.42%	586,743	595,910	-1.54%
Small Commercial	461,751	456,684	1.11%	914,313	841,815	8.61%
Large Commercial	117,441	114,991	2.13%	214,763	241,199	-10.96%
	873,440	882,787	-1.06%	1,715,819	1,678,924	2.20%

Employment	August 31, 2021	Prior Year	Difference
Employee Headcount	14.00	14.00	0.00
FTE	14.49	14.44	0.05
Y-T-D FTE	14.62	14.65	-0.03

**Athens Utilities Board
Water Division
Capital Budget
Month Ending as of August 31, 2021**

	Budget	Actual	Variance to date Favorable (Unfavorable)	Estimated % Project Completion	Percent Budget Expended
Planned Capital Improvements:					
Replace Truck 24 (2009 F150)	40,000		40,000		
Replace Truck 33 (Meter Reading)	53,000		53,000		
Replace Truck 29 (Meter Reading)	53,000		53,000		
Congress Pkwy - Phase 2 (Rocky Mount Rd. to Dennis St.)	446,000		446,000		
New Water Well Development	100,000		100,000		
Replace recovery pump at WTP	35,000		35,000		
Water Plant Building Maint and Lab Equipment	50,000		50,000		Continuous
Meter Change Out (Large, Small and Testing)	30,000	3,293	26,707		Continuous
Reservoir and Pump Maintenance	10,000		10,000		Continuous
Water Line Extensions	200,000	2,120	197,880		Continuous
Distribution Rehabilitation	125,000	28,662	96,338		Continuous
Field and Safety Equipment	25,000		25,000		Continuous
Water Services	160,000	36,197	123,803		Continuous
Technology (SCADA, Computers)	35,000	5,448	29,552		Continuous
IT Core (Servers, mainframe, etc.)	20,000		20,000		Continuous
Total Planned Capital Improvements:	\$ 1,382,000	\$ 75,720	\$ 1,306,280		
Other Assets:					
Other		-	-		
Total Other Assets:		-	-		
Totals:	\$ 1,382,000	\$ 75,720	\$ 1,306,280		

Percentage of Budget Spent Year-to-date

5.48%

Fiscal Year

16.67%

**ATHENS UTILITIES BOARD
GAS DIVISION
BALANCE SHEET
August 31, 2021**

Current Period August 31, 2021	Prior Year	Change from Prior Year		Current Period August 31, 2021	Prior Month	Change from prior Month
Assets:						
6,214,922.00	5,978,025.64	236,896.36	Cash and Cash Equivalents	6,214,922.00	6,426,807.11	(211,885.11)
525,191.12	202,950.88	322,240.24	Receivables	525,191.12	450,865.19	74,325.93
443,567.82	342,239.66	101,328.16	Prepaid Expenses	443,567.82	380,030.06	63,537.76
0.00	0.00	0.00	Gas Unit Loans	0.00	0.00	0.00
138,161.38	125,526.01	12,635.37	Materials and Supplies Inventory	138,161.38	137,212.03	949.35
7,321,842.32	6,648,742.19	673,100.13	Total Current Assets	7,321,842.32	7,394,914.39	(73,072.07)
24,528,984.51	24,253,634.28	275,350.23	Gas Utility Plant, at Cost	24,528,984.51	24,556,276.77	(27,292.26)
(10,493,902.03)	(10,006,222.36)	(487,679.67)	Less: Accumulated Depreciation	(10,493,902.03)	(10,474,418.87)	(19,483.16)
14,035,082.48	14,247,411.92	(212,329.44)	Net Gas Utility Plant	14,035,082.48	14,081,857.90	(46,775.42)
416,499.91	310,914.78	105,585.13	Deferred Pension Outflows	416,499.91	416,499.91	0.00
\$ 21,773,424.71	\$ 21,207,068.89	\$ 566,355.82	Total Assets	\$ 21,773,424.71	\$ 21,893,272.20	\$ (119,847.49)
Liabilities and Retained Earnings:						
0.00	0.00	0.00	Short Term Notes Payable	0.00	0.00	0.00
337,037.67	226,942.40	110,095.27	Accounts Payable	337,037.67	325,902.90	11,134.77
114,552.98	109,072.98	5,480.00	Customer Deposits	114,552.98	115,032.98	(480.00)
130,275.40	64,175.36	66,100.04	Accrued Liabilities	130,275.40	132,637.79	(2,362.39)
581,866.05	400,190.74	181,675.31	Total Current Liabilities	581,866.05	573,573.67	8,292.38
661,865.26	533,896.41	127,968.85	Net Pension Liability	661,865.26	654,368.58	7,496.68
16,253.86	27,708.77	(11,454.91)	Deferred Pension Inflows	16,253.86	16,253.86	0.00
20,513,439.54	20,245,272.97	268,166.57	Net Position	20,513,439.54	20,649,076.09	(135,636.55)
\$ 21,773,424.71	\$ 21,207,068.89	\$ 566,355.82	Total Liabilities and Retained Earnings	\$ 21,773,424.71	\$ 21,893,272.20	\$ (119,847.49)

**Athens Utilities Board
Profit and Loss Statement - Gas
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance Favorable (Unfavorable)		Current Month August 31, 2021	Current Month Prior Year	Variance Favorable (Unfavorable)
			REVENUE:			
119,267.38	108,197.38	11,070.00	Residential	59,650.48	51,960.47	7,690.01
126,738.71	92,234.14	34,504.57	Small Commercial	66,264.19	44,128.91	22,135.28
121,541.98	95,001.84	26,540.14	Large Commercial	65,994.93	50,075.12	15,919.81
240,527.73	144,657.62	95,870.11	Interruptible	149,691.23	70,106.50	79,584.73
2,308.64	1,361.31	947.33	CNG	1,412.47	530.12	882.35
6,619.00	8,247.62	(1,628.62)	Fees and Other Gas Revenues	2,006.03	2,369.04	(363.01)
617,003.44	449,699.91	167,303.53	Total Revenue	345,019.33	219,170.16	125,849.17
490,835.28	277,055.31	(213,779.97)	Purchased supply	260,378.82	145,024.88	(115,353.94)
126,168.16	172,644.60	(46,476.44)	Contribution Margin	84,640.51	74,145.28	10,495.23
			OPERATING EXPENSES:			
64,156.33	54,252.72	(9,903.61)	Distribution Expense	27,353.99	21,538.57	(5,815.42)
59,496.87	56,847.68	(2,649.19)	Customer Service and Customer Acct. Exp.	24,921.04	26,101.21	1,180.17
108,322.33	138,728.47	30,406.14	Administrative and General Expense	57,093.17	80,091.86	22,998.69
231,975.53	249,828.87	17,853.34	Total operating expenses	109,368.20	127,731.64	18,363.44
			Maintenance Expense			
54,097.96	54,874.91	776.95	Distribution Expense	25,737.31	22,019.41	(3,717.90)
4,231.00	1,944.00	(2,287.00)	Administrative and General Expense	2,314.41	807.38	(1,507.03)
58,328.96	56,818.91	(1,510.05)	Total Maintenance Expense	28,051.72	22,826.79	(5,224.93)
			Other Operating Expenses			
128,068.24	109,421.26	(18,646.98)	Depreciation	64,034.12	54,710.63	(9,323.49)
39,256.84	37,890.90	(1,365.94)	Tax Equivalents	19,628.42	18,945.45	(682.97)
167,325.08	147,312.16	(20,012.92)	Total Other Operating Expenses	83,662.54	73,656.08	(10,006.46)
948,464.85	731,015.25	(217,449.60)	Operating and Maintenance Expenses	481,461.28	369,239.39	(112,221.89)
(331,461.41)	(281,315.34)	(50,146.07)	Operating Income	(136,441.95)	(150,069.23)	13,627.28
2,408.25	4,367.10	(1,958.85)	Other Income	1,078.01	2,189.50	(1,111.49)
(329,053.16)	(276,948.24)	(52,104.92)	Total Income	(135,363.94)	(147,879.73)	12,515.79
345.80	4,484.91	4,139.11	Miscellaneous Income Deductions	272.61	4,448.11	4,175.50
(329,398.96)	(281,433.15)	(47,965.81)	Net Income Before Extraordinary	(135,636.55)	(152,327.84)	16,691.29
0.00	0.00	0.00	Grants, Contributions, Extraordinary	0.00	0.00	0.00
\$ (329,398.96)	\$ (281,433.15)	\$ (47,965.81)	Change in Net Assets	\$ (135,636.55)	\$ (152,327.84)	\$ 16,691.29

**Athens Utilities Board
Budget Comparison - Gas
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Budget	Y-T-D Variance	Description	Current Month August 31, 2021	Monthly Budget	Budget Variance
REVENUE:						
119,267.38	102,800.15	16,467.23	Residential	59,650.48	51,360.10	8,290.38
126,738.71	106,357.38	20,381.33	Small Commercial	66,264.19	52,686.91	13,577.28
121,541.98	94,265.36	27,276.62	Large Commercial	65,994.93	51,677.09	14,317.84
240,527.73	128,904.36	111,623.37	Interruptible	149,691.23	65,622.40	84,068.83
2,308.64	1,674.52	634.13	CNG	1,412.47	837.26	575.21
6,619.00	11,935.99	(5,316.99)	Fees and Other Gas Revenues	2,006.03	2,733.44	(727.41)
617,003.44	445,937.76	171,065.68	Total Revenue	345,019.33	224,917.19	120,102.14
490,835.28	315,702.28	(175,133.00)	Purchased supply	260,378.82	157,171.16	(103,207.66)
126,168.16	130,235.48	(4,067.32)	Contribution Margin	84,640.51	67,746.03	16,894.48
OPERATING EXPENSES:						
64,156.33	58,649.05	(5,507.28)	Distribution Expense	27,353.99	27,748.40	394.41
59,496.87	52,796.33	(6,700.54)	Cust. Service and Cust. Acct. Expense	24,921.04	26,228.89	1,307.85
108,322.33	123,558.27	15,235.94	Administrative and General Expense	57,093.17	65,175.38	8,082.21
231,975.53	235,003.65	3,028.12	Total operating expenses	109,368.20	119,152.67	9,784.47
Maintenance Expense						
54,097.96	46,184.62	(7,913.34)	Distribution Expense	25,737.31	26,209.01	471.70
4,231.00	1,273.05	(2,957.95)	Administrative and General Expense	2,314.41	576.14	(1,738.27)
58,328.96	47,457.66	(10,871.30)	Total Maintenance Expense	28,051.72	26,785.15	(1,266.57)
Other Operating Expenses						
128,068.24	105,885.36	(22,182.88)	Depreciation	64,034.12	53,275.70	(10,758.42)
39,256.84	36,299.79	(2,957.05)	Tax Equivalents	19,628.42	18,149.90	(1,478.52)
167,325.08	142,185.15	(25,139.93)	Total Other Operating Expenses	83,662.54	71,425.60	(12,236.94)
948,464.85	740,348.74	(208,116.11)	Operating and Maintenance Expenses	481,461.28	374,534.58	(106,926.70)
(331,461.41)	(294,410.98)	(37,050.43)	Operating Income	(136,441.95)	(149,617.39)	13,175.44
2,408.25	4,203.33	(1,795.08)	Other Income	1,078.01	3,664.44	(2,586.43)
(329,053.16)	(290,207.66)	(38,845.50)	Total Income	(135,363.94)	(145,952.94)	10,589.00
345.80	3,117.16	2,771.36	Miscellaneous Income Deductions	272.61	1,431.62	1,159.01
(329,398.96)	(293,324.82)	(36,074.14)	Net Before Extraordinary	(135,636.55)	(147,384.57)	11,748.02
0.00	2,583.33	(2,583.33)	Grants, Contributions, Extraordinary	0.00	1,291.67	(1,291.67)
\$ (329,398.96)	\$ (290,741.49)	\$ (38,657.47)	Change in Net Assets	\$ (135,636.55)	\$ (146,092.90)	\$ 10,456.35

Athens Utilities Board
Gas Division
STATEMENTS OF CASH FLOWS
August 31, 2021

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance		Month to Date August 31, 2021	Month to Date Prior Year	Variance
			CASH FLOWS FROM OPERATING ACTIVITIES:			
(329,398.96)	(281,433.15)	(47,965.81)	Net Operating Income	(135,636.55)	(152,327.84)	16,691.29
			Adjustments to Reconcile Operating Income to Net Cash Provided by Operations:			
128,068.24	109,421.26	18,646.98	Depreciation	64,034.12	54,710.63	9,323.49
			Changes in Assets and Liabilities:			
(51,032.02)	47,830.08	(98,862.10)	Receivables	(74,325.93)	1,372.48	(75,698.41)
0.00	0.00	0.00	Due from (to) Other Divisions	0.00	0.00	0.00
(234,794.65)	(129,991.63)	(104,803.02)	Prepaid Expenses	(63,537.76)	(24,573.73)	(38,964.03)
0.00	0.00	0.00	Deferred Pension Outflows	0.00	0.00	0.00
4,409.47	(1,439.73)	5,849.20	Materials and Supplies	(949.35)	6,193.91	(7,143.26)
62,661.63	46,307.11	16,354.52	Accounts Payable	11,134.77	55,247.27	(44,112.50)
59,661.18	(3,702.85)	63,364.03	Other Current Liabilities	(2,362.39)	(3,346.54)	984.15
10.00	(1,985.00)	1,995.00	Customer Deposits	(480.00)	(795.00)	315.00
14,993.36	18,132.28	(3,138.92)	Net Pension Liabilities	7,496.68	9,066.14	(1,569.46)
0.00	0.00	0.00	Deferred Pension Inflows	0.00	0.00	0.00
3,811.59	5,902.96	(2,091.37)	Retirements and Salvage	1,147.14	2,951.48	(1,804.34)
0.00	0.00	0.00	Gas Unit Loans	0.00	0.00	0.00
(341,610.16)	(190,958.67)	(150,651.49)	Net Cash from Operating Activities	(193,479.27)	(51,501.20)	(141,978.07)
			CASH FROM CAPITAL AND INVESTING ACTIVITIES:			
0.00	0.00	0.00	Adjust Net Pension Obligation	0.00	0.00	0.00
0.00	0.00	0.00	Prior Period Adjustment	0.00	0.00	0.00
0.00	0.00	0.00	Grants, Contributions & Other Extraordinary Income (Expense)	0.00	0.00	0.00
(84,537.64)	(76,377.14)	(8,160.50)	Changes in Gas Utility Plant	(18,405.84)	(46,402.96)	27,997.12
(84,537.64)	(76,377.14)	(8,160.50)	Net Cash from Capital and Related Investing Activities	(18,405.84)	(46,402.96)	27,997.12
			Cash from Financing Activities			
0.00	0.00	0.00	Short Term Notes Payable	0.00	0.00	0.00
\$ (426,147.80)	\$ (267,335.81)	\$ (158,811.99)	Net Changes in Cash Position	\$ (211,885.11)	\$ (97,904.16)	\$ (113,980.95)
6,641,069.80	6,245,361.45	395,708.35	Cash at Beginning of Period	6,426,807.11	6,075,929.80	350,877.31
6,214,922.00	5,978,025.64	236,896.36	Cash at End of Period	6,214,922.00	5,978,025.64	236,896.36
\$ (426,147.80)	\$ (267,335.81)	\$ (158,811.99)	Changes in Cash and Equivalents	\$ (211,885.11)	\$ (97,904.16)	\$ (113,980.95)
Long-Term Debt	\$0.00					

**Athens Utilities Board
Statistics Report
August 31, 2021**

Gas:

Number of services:	Current Month	Prior Year	% Change	# Accounts Change
Residential	5,541	5,452	1.63%	89
Small Commercial	952	929	2.48%	23
Large Commercial	10	10	0.00%	0
Interruptible	6	6	0.00%	0
CNG	1	1	0.00%	0
Total Services	6,510	6,398	1.75%	112

Sales Volumes:	Current Month			Year-to-Date		
	8/31/2021	Prior Year	Change	8/31/2021	Prior Year	Change
Units Sold						
Residential	26,392	24,360	8.34%	54,525	53,988	0.99%
Small Commercial	63,959	53,995	18.45%	126,043	128,905	-2.22%
Large Commercial	78,231	84,079	-6.96%	149,473	159,449	-6.26%
Interruptible	250,401	171,368	46.12%	410,414	317,660	29.20%
CNG	1,693	2,087	-18.88%	2,980	4,885	-39.00%
	420,676	335,889	25.24%	743,435	664,887	11.81%

Employment	August 31, 2021	Prior Year	Difference
Employee Headcount	8.00	9.00	-1.00
FTE	8.69	9.44	-0.75
Y-T-D FTE	8.52	9.8632813	-1.34

**Athens Utilities Board
Gas Division
Capital Budget
Month Ending as of August 31, 2021**

	Budget	Actual	Variance to date Favorable (Unfavorable)	Estimated % Project Completion	Percent Budget Expended
Planned Capital Improvements:					
Truck 57 (Welding Tk & Crew Truck)	125,000		125,000		
Truck 54 (2014) Service Truck	50,000		50,000		
Upgrading Cathodic Protection Field -	15,000		15,000		
Replace Mechanical Correctors	10,000		10,000		
Replace Pressue Charts	6,500		6,500		
Replace Leak Machines	10,000		10,000		
Replace Locating Equipment - Digital	5,000		5,000		
Replace Locating Equipment - Pipe Horn	1,000		1,000		
20% of 5 Year Leak Survey	30,000		30,000		
System Improvement	60,000		60,000		Continuous
Main	100,000		100,000		Continuous
Services	130,000	47,465	82,535		36.51% Continuous
IT Core (Servers, mainframe, etc.)	20,000	2,703	17,297		13.52% Continuous
Total Planned Capital Improvements:	\$ 562,500	\$ 50,168	\$ 512,332		
Other Assets:					
Denso Metering Station		24,025	(24,025)		
Replace Truck 30 (FY2020)	40,000	29,201	10,799		
Other			-		
Total Other Assets:	\$ -	\$ 53,226	\$ (13,226)		
Totals:	\$ 562,500	\$ 103,394	\$ 499,106		
Percentage of Budget Spent Year-to-date			18.38%	Fiscal Year	16.67%

**ATHENS UTILITIES BOARD
WASTEWATER DIVISION
BALANCE SHEET
August 31, 2021**

Current Period August 31, 2021	Prior Year	Change from Prior Year		Current Period August 31, 2021	Prior Month	Change from prior Month
Assets:						
3,950,977.43	4,384,108.32	(433,130.89)	Cash and Cash Equivalents	3,950,977.43	3,804,603.80	146,373.63
899,648.94	461,707.85	437,941.09	Receivables	899,648.94	933,523.89	(33,874.95)
0.00	0.00	0.00	Short Term Balances Due from Other Div.	0.00	0.00	0.00
157,929.75	165,690.53	(7,760.78)	Prepaid Expenses	157,929.75	169,816.48	(11,886.73)
166,137.17	322,605.83	(156,468.66)	Materials and Supplies Inventory	166,137.17	178,858.58	(12,721.41)
5,174,693.29	5,334,112.53	(159,419.24)	Total Current Assets	5,174,693.29	5,086,802.75	87,890.54
0.00	0.00	0.00	Bond and Interest Sinking Fund and Reserve	0.00	0.00	0.00
0.00	0.00	0.00	Reserve and Other	0.00	0.00	0.00
0.00	0.00	0.00	Total Restricted Assets	0.00	0.00	0.00
0.00	438,877.52	(438,877.52)	Debt Issue Costs, Net of Amortization	0.00	0.00	0.00
801,105.69	0.00	801,105.69	Deferred Pension Outflows	801,105.69	801,105.69	0.00
58,147,622.14	57,427,872.80	719,749.34	Sewer Utility Plant, at Cost	58,147,622.14	58,085,394.87	62,227.27
(23,817,035.16)	(22,252,935.93)	(1,564,099.23)	Less: Accumulated Depreciation	(23,817,035.16)	(23,608,653.02)	(208,382.14)
34,330,586.98	35,174,936.87	(844,349.89)	Net Sewer Utility Plant	34,330,586.98	34,476,741.85	(146,154.87)
35,131,692.67	35,613,814.39	(482,121.72)	Total Long Term Assets	35,131,692.67	35,277,847.54	(146,154.87)
\$ 40,306,385.96	\$ 40,947,926.92	\$ (641,540.96)	Total Assets	\$ 40,306,385.96	\$ 40,364,650.29	\$ (58,264.33)
Liabilities and Retained Earnings:						
(92,526.29)	35,671.34	(128,197.63)	Accounts Payable	(92,526.29)	(19,628.07)	(72,898.22)
260,750.37	262,835.37	(2,085.00)	Customer Deposits	260,750.37	261,615.37	(865.00)
214,402.04	173,838.98	40,563.06	Other Current Liabilities	214,402.04	216,034.39	(1,632.35)
382,626.12	472,345.69	(89,719.57)	Total Current Liabilities	382,626.12	458,021.69	(75,395.57)
0.00	0.00	0.00	Bonds Payable	0.00	0.00	0.00
1,567,550.63	1,707,310.79	(139,760.16)	Notes Payable - State of Tennessee	1,567,550.63	1,579,325.19	(11,774.56)
11,497,481.72	12,544,060.89	(1,046,579.17)	Notes Payable - Other	11,497,481.72	11,497,481.72	0.00
1,274,219.46	754,704.10	519,515.36	Net Pension Liability	1,274,219.46	1,259,214.02	15,005.44
31,263.05	39,049.73	(7,786.68)	Deferred Pension Inflows	31,263.05	31,263.05	0.00
14,370,514.86	15,045,125.51	(674,610.65)	Total Long Term Liabilities	14,370,514.86	14,367,283.98	3,230.88
25,553,244.98	25,430,455.72	122,789.26	Net Position	25,553,244.98	25,539,344.62	13,900.36
\$ 40,306,385.96	\$ 40,947,926.92	\$ (641,540.96)	Total Liabilities and Net Assets	\$ 40,306,385.96	\$ 40,364,650.29	\$ (58,264.33)

Athens Utilities Board
Profit and Loss Statement - Wastewater
August 31, 2021

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance Favorable (Unfavorable)		Current Month August 31, 2021	Current Month Prior Year	Variance Favorable (Unfavorable)
REVENUE:						
361,764.68	371,433.20	(9,668.52)	Residential	181,265.29	185,455.65	(4,190.36)
336,038.98	312,903.22	23,135.76	Small Commercial	173,565.87	159,989.22	13,576.65
325,149.63	478,571.61	(153,421.98)	Large Commercial	143,119.65	266,803.78	(123,684.13)
45,176.91	53,255.25	(8,078.34)	Other	16,572.40	26,306.39	(9,733.99)
1,068,130.20	1,216,163.28	(148,033.08)	Total Revenue	514,523.21	638,555.04	(124,031.83)
OPERATING AND MAINTENANCE EXPENSES:						
252,548.26	234,797.99	(17,750.27)	Sewer Treatment Plant Expense	113,952.38	103,533.08	(10,419.30)
11,124.30	11,355.75	231.45	Pumping Station Expense	4,677.31	6,458.73	1,781.42
41,864.84	45,874.38	4,009.54	General Expense	16,218.47	18,939.15	2,720.68
28,056.87	25,290.08	(2,766.79)	Cust. Service and Cust. Acct. Expense	12,226.06	10,797.53	(1,428.53)
159,762.40	171,299.20	11,536.80	Administrative and General Expense	79,687.76	85,196.20	5,508.44
493,356.67	488,617.40	(4,739.27)	Total Operating Expenses	226,761.98	224,924.69	(1,837.29)
Maintenance Expense						
34,943.59	24,926.57	(10,017.02)	Sewer Treatment Plant Expense	17,736.84	13,123.67	(4,613.17)
30,490.67	15,689.78	(14,800.89)	Pumping Station Expense	18,052.83	7,804.69	(10,248.14)
47,735.10	36,730.27	(11,004.83)	General Expense	19,662.03	14,534.49	(5,127.54)
433.82	504.89	71.07	Administrative and General Expense	295.30	308.88	13.58
113,603.18	77,851.51	(35,751.67)	Total Maintenance Expense	55,747.00	35,771.73	(19,975.27)
Other Operating Expenses						
406,166.56	377,539.22	(28,627.34)	Depreciation	203,083.28	188,769.61	(14,313.67)
406,166.56	377,539.22	(28,627.34)	Total Other Operating Expenses	203,083.28	188,769.61	(14,313.67)
1,013,126.41	944,008.13	(69,118.28)	Operating and Maintenance Expenses	485,592.26	449,466.03	(36,126.23)
55,003.79	272,155.15	(217,151.36)	Operating Income	28,930.95	189,089.01	(160,158.06)
1,539.28	2,962.24	(1,422.96)	Other Income	793.22	1,450.09	(656.87)
56,543.07	275,117.39	(218,574.32)	Total Income	29,724.17	190,539.10	(160,814.93)
286.01	4,384.50	4,098.49	Other Expense	225.74	4,369.65	4,143.91
56,257.06	270,732.89	(214,475.83)	Net Income Before Debt Expense	29,498.43	186,169.45	(156,671.02)
DEBT RELATED EXPENSES:						
0.00	0.00	0.00	Amortization of Debt Discount	0.00	0.00	0.00
0.00	0.00	0.00	Bond Interest	0.00	0.00	0.00
9,641.19	13,202.80	3,561.61	Other Debt Interest	4,809.93	5,978.96	1,169.03
9,641.19	13,202.80	3,561.61	Total debt related expenses	4,809.93	5,978.96	1,169.03
46,615.87	257,530.09	(210,914.22)	Net Before Extraordinary	24,688.50	180,190.49	(155,501.99)
(8,740.64)	26,710.10	(35,450.74)	Grants, Contributions, Extraordinary	(10,788.14)	26,710.10	(37,498.24)
\$ 37,875.23	\$ 284,240.19	\$ (246,364.96)	Change in Net Assets	\$ 13,900.36	\$ 206,900.59	\$ (193,000.23)

**Athens Utilities Board
Budget Comparison - Wastewater
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Budget	Y-T-D Variance	Description	Current Month August 31, 2021	Monthly Budget	Budget Variance
REVENUE:						
361,764.68	367,569.53	(5,804.85)	Residential	181,265.29	188,952.12	(7,686.83)
336,038.98	285,910.65	50,128.33	Small Commercial	173,565.87	143,955.63	29,610.24
325,149.63	376,029.40	(50,879.77)	Large Commercial	143,119.65	189,455.39	(46,335.74)
45,176.91	35,442.83	9,734.08	Other	16,572.40	18,215.66	(1,643.26)
1,068,130.20	1,064,952.41	3,177.79	Total Revenue	514,523.21	540,578.81	(26,055.60)
OPERATING AND MAINTENANCE EXPENSES:						
252,548.26	235,736.26	(16,812.00)	Sewer Treatment Plant Expense	113,952.38	113,158.86	(793.52)
11,124.30	14,941.32	3,817.02	Pumping Station Expense	4,677.31	7,416.21	2,738.90
41,864.84	55,365.82	13,500.98	General Expense	16,218.47	27,240.75	11,022.28
28,056.87	19,137.90	(8,918.97)	Customer Service and Customer Acct. Expense	12,226.06	9,384.63	(2,841.43)
159,762.40	163,224.70	3,462.30	Administrative and General Expense	79,687.76	80,303.27	615.51
493,356.67	488,406.01	(4,950.66)	Total Operating Expenses	226,761.98	237,503.73	10,741.75
Maintenance Expense						
34,943.59	29,318.23	(5,625.36)	Sewer Treatment Plant Expense	17,736.84	15,735.18	(2,001.66)
30,490.67	12,992.74	(17,497.93)	Pumping Station Expense	18,052.83	6,700.90	(11,351.93)
47,735.10	42,653.20	(5,081.90)	General Expense	19,662.03	18,288.55	(1,373.48)
433.82	737.94	304.12	Administrative and General Expense	295.30	409.77	114.47
113,603.18	85,702.12	(27,901.06)	Total Maintenance Expense	55,747.00	41,134.40	(14,612.60)
Other Operating Expenses						
406,166.56	349,664.26	(56,502.30)	Depreciation	203,083.28	173,557.94	(29,525.34)
406,166.56	349,664.26	(56,502.30)	Total Other Operating Expenses	203,083.28	173,557.94	(29,525.34)
1,013,126.41	923,772.38	(89,354.03)	Operating and Maintenance Expenses	485,592.26	452,196.07	(33,396.19)
55,003.79	141,180.02	(86,176.23)	Operating Income	28,930.95	88,382.74	(59,451.79)
1,539.28	(1,891.93)	3,431.21	Other Income	793.22	(1,017.35)	1,810.57
56,543.07	139,288.09	(82,745.02)	Total Income	29,724.17	87,365.40	(57,641.23)
286.01	3,469.22	3,183.21	Other Expense	225.74	3,443.00	3,217.26
56,257.06	135,818.87	(79,561.81)	Net Income Before Debt Expense	29,498.43	83,922.40	(54,423.97)
DEBT RELATED EXPENSES:						
0.00	0.00	0.00	Amortization of Debt Discount	0.00	0.00	0.00
0.00	0.00	0.00	Bond Interest	0.00	0.00	0.00
9,641.19	20,075.41	10,434.22	Other Debt Interest	4,809.93	9,230.84	4,420.91
9,641.19	20,075.41	10,434.22	Total debt related expenses	4,809.93	9,230.84	4,420.91
46,615.87	115,743.47	(69,127.60)	Net Before Extraordinary	24,688.50	74,691.55	(50,003.05)
(8,740.64)	100,062.08	(108,802.72)	Grants, Contributions, Extraordinary	(10,788.14)	50,031.04	(60,819.18)
\$ 37,875.23	\$ 215,805.55	\$ (177,930.32)	Change in Net Assets	\$ 13,900.36	\$ 124,722.60	\$ (110,822.24)

**Athens Utilities Board
Wastewater Division
STATEMENTS OF CASH FLOWS
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance		Month to Date August 31, 2021	Month to Date Prior Year	Variance
			CASH FLOWS FROM OPERATING ACTIVITIES:			
46,615.87	257,530.09	(210,914.22)	Net Operating Income	24,688.50	180,190.49	(155,501.99)
			Adjustments to Reconcile Operating Income to Net Cash Provided by Operations:			
406,166.56	377,539.22	28,627.34	Depreciation	203,083.28	188,769.61	14,313.67
			Changes in Assets and Liabilities:			
(4,228.53)	85,668.18	(89,896.71)	Accounts Receivable	33,874.95	39,564.62	(5,689.67)
371.70	0.00	371.70	Due from (to) Other Divisions	0.00	0.00	0.00
0.00	0.00	0.00	Short Term Notes to Other Divisions	0.00	0.00	0.00
(149,112.54)	(148,702.35)	(410.19)	Prepaid Expenses	11,886.73	16,142.09	(4,255.36)
0.00	0.00	0.00	Deferred Pension Outflows	0.00	0.00	0.00
37,807.45	(78,466.00)	116,273.45	Materials and Supplies	12,721.41	27,181.77	(14,460.36)
(18,194.89)	(42,825.29)	24,630.40	Accounts Payable	(72,898.22)	(22,411.14)	(50,487.08)
(1,848.86)	(2,754.55)	905.69	Accrued Liabilities	(1,632.35)	(2,784.02)	1,151.67
10,597.72	11,214.18	(616.46)	Retirements and Salvage	5,298.86	5,607.09	(308.23)
(645.00)	215.00	(860.00)	Customer Deposits	(865.00)	735.00	(1,600.00)
30,010.88	27,842.22	2,168.66	Net Pension Liability	15,005.44	13,921.11	1,084.33
0.00	0.00	0.00	Deferred Pension Inflows	0.00	0.00	0.00
357,540.36	487,260.70	(129,720.34)	Total Cash from Operating Activities	231,163.60	446,916.62	(215,753.02)
			CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
0.00	0.00	0.00	Changes in Bonds payable	0.00	0.00	0.00
(23,525.70)	(22,970.65)	(555.05)	Changes in Notes Payable	(11,774.56)	(11,496.75)	(277.81)
(23,525.70)	(22,970.65)	(555.05)	Total Cash from Noncapital Financing Activities	(11,774.56)	(11,496.75)	(277.81)
			CASH FROM INVESTING ACTIVITIES:			
0.00	0.00	0.00	Prior Period Adjustment	0.00	0.00	0.00
(8,740.64)	26,710.10	(35,450.74)	Grants Contributions & Other Extraordinary	(10,788.14)	26,710.10	(37,498.24)
0.00	0.00	0.00	Adjust Net Pension Obligation	0.00	0.00	0.00
(231,851.32)	(626,332.58)	394,481.26	Changes in Sewer Utility Plant	(62,227.27)	(209,740.35)	147,513.08
(240,591.96)	(599,622.48)	359,030.52	Total Cash from Capital and Related Investing Activities	(73,015.41)	(183,030.25)	110,014.84
\$ 93,422.70	\$ (135,332.43)	\$ 228,755.13	Net Changes in Cash Position	\$ 146,373.63	\$ 252,389.62	\$ (106,015.99)
3,857,554.73	4,519,440.75	(661,886.02)	Cash at Beginning of Period	3,804,603.80	4,131,718.70	(327,114.90)
3,950,977.43	4,384,108.32	(433,130.89)	Cash at End of Period	3,950,977.43	4,384,108.32	(433,130.89)
\$ 93,422.70	\$ (135,332.43)	\$ 228,755.13	Changes in Cash and Equivalents	\$ 146,373.63	\$ 252,389.62	\$ (106,015.99)

Long-Term Debt \$13,065,032.35

**Athens Utilities Board
Statistics Report
August 31, 2021**

Wastewater:

Number of services:	Current Month	Prior Year	% Change	# Accounts Change
Residential - Inside City	4,437	4,382	1.26%	55
Residential - Outside City	69	65	6.15%	4
Commercial - Inside City	945	940	0.53%	5
Commercial - Outside City	4	4	0.00%	0
Total Services	5,455	5,391	1.19%	64

Sales Volumes:	Current Month			Year-to-Date		
	8/31/2021	Prior Year	Change	8/31/2021	Prior Year	Change
Gallonsx100						
Residential - Inside City	160,402	168,206	-4.64%	322,303	331,295	-2.71%
Residential - Outside City	2,860	3,122	-8.39%	5,940	5,563	6.78%
Commercial - Inside City	249,832	222,601	12.23%	477,990	422,860	13.04%
Commercial - Outside City	10,033	10,330	-2.88%	18,241	20,758	-12.13%
	423,127	404,259	4.67%	824,474	780,476	5.64%

Employment	August 31, 2021	Prior Year	Difference
Employee Headcount	18.00	18.00	0.00
FTE	18.81	18.78	0.03
Y-T-D FTE	18.87	19.51	-0.64

Total Company Employment	August 31, 2021	Prior Year	Difference
Company Total Headcount:	101.00	98.00	3.00
Company Total FTE	107.15	103.74	3.41
Company Y-T-D FTE	107.01	105.55	1.46

**Athens Utilities Board
Wastewater Division
Capital Budget
Month Ending as of August 31, 2021**

	Budget	Actual	Variance to Date Favorable (Unfavorable)	Estimated % Project Completion	Percent Budget Expended
Planned Capital Improvements:					
Replace Truck #44 (2004 Pressure Truck)	45,000		45,000		
Replace Maint Truck #45 (2015 F250)	45,000		45,000		
Replace Cedar Springs Pump Station	1,000,000	3,798	996,202		0.38%
Sterling Road PS Reno (pump #1 and flow ctrls)	225,000		225,000		
Oost WWTP UV Bulbs	45,000		45,000		
Oostanaula WWTP Refurbishment	150,000	25,718	124,282		17.15% Continuous
NMC WWTP Refurbishment	100,000	738	99,262		0.74% Continuous
Admin and Operators Buildings Maint. - Oost.	10,000		10,000		Continuous
Laboratory Equipment	15,000		15,000		Continuous
Lift Station Rehabilitation	35,000		35,000		Continuous
Field and Safety Equipment	15,000		15,000		Continuous
Collection System Rehab	500,000	48,002	451,998		9.60% Continuous
Material Donations	5,000	454	4,546		9.08% Continuous
Technology (SCADA, Computers)	35,000	2,784	32,216		7.96% Continuous
Services	200,000	45,169	154,831		22.58% Continuous
Extensions	25,000		25,000		Continuous
Grinder Pump Core Replacements	140,000	8,971	131,029		6.41% Continuous
Manhole Rehabilitation	12,000	541	11,459		4.51% Continuous
Rehabilitation of Services	75,000	23,409	51,591		31.21% Continuous
IT Core (Servers, mainframe, etc.)	20,000		20,000		Continuous
Total Planned Capital Improvements:	\$ 2,697,000	\$ 159,583	\$ 2,537,417		
Other Assets:					
Other			-		
Total Other Assets	\$ -	\$ -	\$ -		
Totals:	\$ 2,697,000	\$ 159,583	\$ 2,537,417		

Percentage of Budget Spent Year-to-date

5.92%

Fiscal Year

16.67%

**ATHENS UTILITIES BOARD
FIBER
BALANCE SHEET
August 31, 2021**

Current Period August 31, 2021	Year-to-Date Prior Year	Change from Prior Year		Current Period January 31, 2016	Prior Month	Change from prior Month
			Assets			
221,334.89	106,771.06	114,563.83	Services	221,334.89	221,334.89	-
50,032.15	40,588.67	9,443.48	Accumulated Depreciation	50,032.15	48,961.95	1,070.20
171,302.74	66,182.39	105,120.35	Total Fixed Assets	171,302.74	172,372.94	(1,070.20)
			Current Assets			
173,670.85	208,026.75	(34,355.90)	Cash	173,670.85	166,100.87	7,569.98
615.00	7,911.74	(7,296.74)	Accounts Receivable	615.00	2,685.00	(2,070.00)
174,285.85	215,938.49	(41,652.64)	Total Current Assets	174,285.85	168,785.87	5,499.98
\$ 345,588.59	\$ 282,120.88	\$ 63,467.71	Total Assets	\$ 345,588.59	\$ 341,158.81	\$ 4,429.78
			Liabilities			
-	-	-	Payable to Other Divisions	-	-	-
345,588.59	282,120.88	63,467.71	Retained Earnings	345,588.59	341,158.81	4,429.78
\$ 345,588.59	\$ 282,120.88	\$ 63,467.71	Total Liabilities and Retained Earnings	\$ 345,588.59	\$ 341,158.81	\$ 4,429.78

**Athens Utilities Board
Profit and Loss Statement - Fiber
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance Favorable (Unfavorable)		Current Month August 31, 2021	Current Month Prior Year	
17,938.00	21,248.00	(3,310.00)	Revenue	8,669.00	10,349.00	(1,680.00)
			Operating and Maintenance Expenses			
184.90	-	(184.90)	Overhead Line Expense	117.39	-	(117.39)
662.14	662.14	-	Administrative and General Expense	331.07	331.07	-
5,889.10	7,076.96	1,187.86	Telecom Expense	2,758.53	3,539.18	780.65
\$ 6,736.14	\$ 7,739.10	\$ 1,002.96	Total Operating and Maintenance Expenses	\$ 3,206.99	\$ 3,870.25	\$ 663.26
81.65	124.78	(43.13)	Interest Income	37.97	65.56	(27.59)
			Other Operating Expense			
2,140.40	1,186.98	(953.42)	Depreciation Expense	1,070.20	593.49	(476.71)
9,143.11	12,446.70	(3,303.59)	Net Before Extraordinary	4,429.78	5,950.82	(1,521.04)
-	-	-	Grants, Contributions, Extraordinary	-	-	-
\$ 9,143.11	\$ 12,446.70	\$ (3,303.59)	Change in Net Assets	\$ 4,429.78	\$ 5,950.82	\$ (1,521.04)

**Athens Utilities Board
FIBER
STATEMENTS OF CASH FLOWS
August 31, 2021**

Year-to-Date August 31, 2021	Year-to-Date Prior Year	Variance		Month to Date August 31, 2021	Month-to-Date Prior Year	Variance
			CASH FLOWS FROM OPERATING ACTIVITIES:			
9,143.11	12,446.70	(3,303.59)	Net Operating Income	4,429.78	\$5,950.82	(1,521.04)
			Adjustments to Reconcile Operating Income to Net Cash Provided by Operations:			
2,140.40	1,186.98	953.42	Depreciation	1,070.20	593.49	476.71
			Changes in Assets and Liabilities:			
1,470.00	6,506.22	(5,036.22)	Receivables	2,070.00	(\$5,626.74)	7,696.74
-	-	-	Accounts Payable	-	-	-
\$ 12,753.51	\$ 20,139.90	\$ (7,386.39)	Total Cash from Operating Activities	\$ 7,569.98	\$ 917.57	\$ 6,652.41
			CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
-	-	-	Debt Payable	-	-	-
			CASH FROM INVESTING ACTIVITIES:			
-	-	-	Investment in Plant	-	-	-
\$ 12,753.51	\$ 20,139.90	\$ (7,386.39)	Net Changes in Cash Position	\$ 7,569.98	\$ 917.57	\$ 6,652.41
160,917.34	187,886.85	(26,969.51)	Cash at Beginning of Period	166,100.87	207,109.18	(41,008.31)
173,670.85	208,026.75	(34,355.90)	Cash at End of Period	173,670.85	208,026.75	(34,355.90)
\$ 12,753.51	\$ 20,139.90	\$ (7,386.39)	Changes in Cash and Equivalents	\$ 7,569.98	\$ 917.57	\$ 6,652.41