

City of Berkeley Lake

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
100 100 General	87,905.68	1,587,856.00	-1,499,950.32	5.54 %
320 320 SPLOST Income	41,865.86	2,125,743.00	-2,083,877.14	1.97 %
Total Income	\$129,771.54	\$3,713,599.00	\$ -3,583,827.46	3.49 %
GROSS PROFIT	\$129,771.54	\$3,713,599.00	\$ -3,583,827.46	3.49 %
Expenses				
1 Gen Govt	30,390.32	607,035.00	-576,644.68	5.01 %
2 Judicial		9,449.00	-9,449.00	
3 Public Safety	6,798.18	175,421.00	-168,622.82	3.88 %
4 Public Works	5,335.88	547,645.00	-542,309.12	0.97 %
6 Culture and Recreation	960.00	23,915.00	-22,955.00	4.01 %
7 Housing and Development	3,962.25	224,390.00	-220,427.75	1.77 %
SPLOST Expenses		2,125,743.00	-2,125,743.00	
Total Expenses	\$47,446.63	\$3,713,598.00	\$ -3,666,151.37	1.28 %
NET OPERATING INCOME	\$82,324.91	\$1.00	\$82,323.91	8,232,491.00 %
NET INCOME	\$82,324.91	\$1.00	\$82,323.91	8,232,491.00 %

City of Berkeley Lake

Income & Expense

January 2026

	TOTAL
Income	
100 100 General	87,905.68
320 320 SPLOST Income	41,865.86
Total Income	\$129,771.54
GROSS PROFIT	\$129,771.54
Expenses	
1 Gen Govt	30,390.32
3 Public Safety	6,798.18
4 Public Works	5,335.88
6 Culture and Recreation	960.00
7 Housing and Development	3,962.25
Total Expenses	\$47,446.63
NET OPERATING INCOME	\$82,324.91
NET INCOME	\$82,324.91

City of Berkeley Lake

Balance Sheet

As of January 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Debt Service Fund	0.00
General Fund	5,273,781.06
SPLOST Fund	1,314,449.43
Suspense 1.11.1000	0.00
Total Bank Accounts	\$6,588,230.49
Accounts Receivable	
Accounts Rec 1.11.1900.1	20,730.26
Total Accounts Receivable	\$20,730.26
Other Current Assets	
1.11.27 Grant Receivable	0.00
Accounts Rec - SPLOST 1.11.2000	93,841.32
AccountsRec-OtherTax1.11.1900.2	0.00
Franchise Tax Rec 1.11.1550	200,176.14
Interest Receivable 1.11.1400	0.00
Prepaid Expense 1.11.3600	0.00
Prepaid items 1.11.3800	4,212.00
QuickBooks Tax Holding Account	0.00
Taxes Receivable 1.11.1600	23,738.82
Undeposited Funds 1.11.1114	750.00
Total Other Current Assets	\$322,718.28
Total Current Assets	\$6,931,679.03
Fixed Assets	
Building & Improvements 1.11.7400	1,770,036.08
Computer Equipment 1.11.6700	48,172.61
Furniture & Fixtures 8.11.7700	71,493.47
Land 8.11.7100	9,392,320.74
Machinery & Equipment 1.11.6500	173,026.24
Total Fixed Assets	\$11,455,049.14
Other Assets	
Accum amort - bond cost	0.00
Amt avail 4 debt svc 9.11.9100	0.00
Bond issuance cost	0.00
Loan Receivable - Facilities	0.00
Loan Receivable - Paving	0.00
To be prov 4 debt 1.11.7500	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$18,386,728.17

City of Berkeley Lake

Balance Sheet

As of January 31, 2026

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable 1.12.1100	3,949.91
Operating AP	0.00
SPL2005 Admin Facil- City H-AP*	0.00
SPLOST account - Suntrust-AP*	0.00
Total Accounts Payable	\$3,949.91
Credit Cards	
Anderson Credit Card (8186)	30.64
BOZEMAN, MARTY (0241)	0.00
Hiller Credit Card (8402)	114.52
Hunter Credit Card (0891)	64.41
Threadgill Credit Card (3322)	554.07
Wilhite Credit Card (1132)	0.00
Total Credit Cards	\$763.64
Other Current Liabilities	
*Sales Tax Payable	0.00
1.12.28 Bonds payable - current	0.00
Accounts Payable Accruals-L*	0.00
Accounts payable-L 1.12.1100.2	0.00
Accrued Expenses 1.12.1150	0.00
Accrued Interest Payable	0.00
Accrued Salaries 1.12.1200	0.00
Accrued SPLOST Expenses 2.12.1250	0.00
Deferred revenue 1.12.2500	26,860.02
Direct Deposit Payable	-0.01
MyGov	-927.00
Payroll Liabilities	66.10
PR Tax Payable - Fed 1.12.1300	0.00
PR Tax Payable - State 1.12.1310	0.00
PTO Accrual	17,577.08
Regulatory Fees Payable	21,628.79
Retainage Payable	0.00
Total Other Current Liabilities	\$65,204.98
Total Current Liabilities	\$69,918.53

City of Berkeley Lake

Balance Sheet

As of January 31, 2026

	TOTAL
Long-Term Liabilities	
Gen Oblig Bond Payable1.12.3000	0.00
GOB Payable - 2009 1.12.3000.2	0.00
GOB Payable - 2011 1.12.3000.3	0.00
GOB Payable - 2012 1 12.3000.4	0.00
SPLOST Loan Payable - Paving	0.00
SPLOST Loan Payable Facilities	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$69,918.53
Equity	
Fund Bal Unrsvd 1.13.4220	5,245,835.25
Investmt in fixedassets 1.13.4K	11,327,229.85
Opening Bal Equity	0.00
Reserve for prepaids 1.13.4125	4,212.00
Reserved for Debt Service	0.00
Restricted for Debt Svc 1.13.4105	0.00
Restricted4CapitalProj 1.13.4155	1,342,395.24
Retained Earnings 1.13.3000	314,812.39
Net Income	82,324.91
Total Equity	\$18,316,809.64
TOTAL LIABILITIES AND EQUITY	\$18,386,728.17