

City of Berkeley Lake

Balance Sheet

As of February 28, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Debt Service Fund	0.00
General Fund	5,481,188.11
SPLOST Fund	1,369,190.34
Suspense 1.11.1000	0.00
Total Bank Accounts	\$6,850,378.45
Accounts Receivable	
Accounts Rec 1.11.1900.1	12,462.77
Total Accounts Receivable	\$12,462.77
Other Current Assets	
1.11.27 Grant Receivable	0.00
Accounts Rec - SPLOST 1.11.2000	40,640.61
AccountsRec-OtherTax1.11.1900.2	0.00
Franchise Tax Rec 1.11.1550	24,000.00
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	17,324.61
Undeposited Funds 1.11.1114	5,006.15
Total Other Current Assets	\$91,183.37
Total Current Assets	\$6,954,024.59
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	\$18,409,073.73

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As of February 28, 2026

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable 1.12.1100	55,179.81
Operating AP	0.00
SPL2005 Admin Facil- City H-AP*	0.00
SPLOST account - Suntrust-AP*	0.00
Total Accounts Payable	\$55,179.81
Credit Cards	
Anderson Credit Card (8186)	604.80
BOZEMAN, MARTY (0241)	0.00
Hiller Credit Card (8402)	62.23
Hunter Credit Card (0891)	187.08
Threadgill Credit Card (3322)	1,636.07
Wilhite Credit Card (1132)	0.00
Total Credit Cards	\$2,490.18
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	20,445.81
Direct Deposit Payable	-0.01
MyGov	-600.00
Payroll Liabilities	66.10
PR Tax Payable - Fed 1.12.1300	0.00
PR Tax Payable - State 1.12.1310	0.00
PTO Accrual	19,071.11
Regulatory Fees Payable	21,868.19
Retainage Payable	0.00
Total Other Current Liabilities	\$60,851.20
Total Current Liabilities	\$118,521.19

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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	\$118,521.19
Equity	
Fund Bal Unrsvd 1.13.4220	5,453,242.60
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	1,397,136.15
Retained Earnings 1.13.3000	52,664.13
Net Income	56,067.81
Total Equity	\$18,290,552.54
TOTAL LIABILITIES AND EQUITY	\$18,409,073.73

City of Berkeley Lake

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

January - February, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
100 100 General	184,982.66	1,587,856.00	-1,402,873.34	11.65 %
320 320 SPLOST Income	43,405.99	2,125,743.00	-2,082,337.01	2.04 %
Total Income	\$228,388.65	\$3,713,599.00	\$ -3,485,210.35	6.15 %
GROSS PROFIT	\$228,388.65	\$3,713,599.00	\$ -3,485,210.35	6.15 %
Expenses				
1 Gen Govt	71,463.65	607,035.00	-535,571.35	11.77 %
2 Judicial	470.00	9,449.00	-8,979.00	4.97 %
3 Public Safety	18,615.33	175,421.00	-156,805.67	10.61 %
4 Public Works	21,063.56	547,645.00	-526,581.44	3.85 %
6 Culture and Recreation	960.00	23,915.00	-22,955.00	4.01 %
7 Housing and Development	13,561.30	224,390.00	-210,828.70	6.04 %
SPLOST Expenses	46,187.00	2,125,743.00	-2,079,556.00	2.17 %
Total Expenses	\$172,320.84	\$3,713,598.00	\$ -3,541,277.16	4.64 %
NET OPERATING INCOME	\$56,067.81	\$1.00	\$56,066.81	5,606,781.00 %
NET INCOME	\$56,067.81	\$1.00	\$56,066.81	5,606,781.00 %

City of Berkeley Lake

Income & Expense

February 2026

	TOTAL
Income	
100 100 General	97,076.98
320 320 SPLOST Income	1,540.13
Total Income	\$98,617.11
GROSS PROFIT	\$98,617.11
Expenses	
1 Gen Govt	38,182.83
3 Public Safety	11,817.15
4 Public Works	15,727.68
7 Housing and Development	9,599.05
SPLOST Expenses	46,187.00
Total Expenses	\$121,513.71
NET OPERATING INCOME	\$ -22,896.60
NET INCOME	\$ -22,896.60