

City of Berkeley Lake

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

January - May, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
100 100 General	430,127.08	1,587,856.00	-1,157,728.92	27.09 %
320 320 SPLOST Income	230,765.30	2,125,743.00	-1,894,977.70	10.86 %
Total Income	\$660,892.38	\$3,713,599.00	\$ -3,052,706.62	17.80 %
GROSS PROFIT	\$660,892.38	\$3,713,599.00	\$ -3,052,706.62	17.80 %
Expenses				
1 Gen Govt	196,418.52	607,035.00	-410,616.48	32.36 %
2 Judicial	1,794.50	9,449.00	-7,654.50	18.99 %
3 Public Safety	59,513.51	175,421.00	-115,907.49	33.93 %
4 Public Works	75,293.96	547,645.00	-472,351.04	13.75 %
6 Culture and Recreation	7,160.04	23,915.00	-16,754.96	29.94 %
7 Housing and Development	44,136.58	224,390.00	-180,253.42	19.67 %
SPLOST Expenses	79,658.00	2,125,743.00	-2,046,085.00	3.75 %
Total Expenses	\$463,975.11	\$3,713,598.00	\$ -3,249,622.89	12.49 %
NET OPERATING INCOME	\$196,917.27	\$1.00	\$196,916.27	19,691,727.00 %
NET INCOME	\$196,917.27	\$1.00	\$196,916.27	19,691,727.00 %

City of Berkeley Lake

Income & Expense

May 2026

	TOTAL
Income	
100 100 General	84,063.87
320 320 SPLOST Income	48,388.75
Total Income	\$132,452.62
GROSS PROFIT	\$132,452.62
Expenses	
1 Gen Govt	35,888.70
3 Public Safety	10,078.91
4 Public Works	8,498.79
6 Culture and Recreation	2,062.00
7 Housing and Development	9,717.40
SPLOST Expenses	14,220.00
Total Expenses	\$80,465.80
NET OPERATING INCOME	\$51,986.82
NET INCOME	\$51,986.82

City of Berkeley Lake

Balance Sheet
As of May 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
General Fund	\$5,406,880.79
SPLOST Fund	\$1,443,594.63
Suspense 1.11.1000	0.00
Total for Bank Accounts	\$6,850,475.42
Accounts Receivable	
Accounts Rec 1.11.1900.1	34,440.19
Total for Accounts Receivable	\$34,440.19
Other Current Assets	
1.11.27 Grant Receivable	0.00
Accounts Rec - SPLOST 1.11.2000	89,961.75
AccountsRec-OtherTax1.11.1900.2	0.00
Franchise Tax Rec 1.11.1550	60,000.00
Interest Receivable 1.11.1400	0.00
Prepaid Expense 1.11.3600	0.00
Prepaid items 1.11.3800	8,938.00
QuickBooks Tax Holding Account	1,198.62
Taxes Receivable 1.11.1600	\$8,215.01
Undeposited Funds 1.11.1114	600.00
Total for Other Current Assets	\$168,913.38
Total for Current Assets	\$7,053,828.99
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 for 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

City of Berkeley Lake

Balance Sheet
As of May 31, 2026

	Total
Total for Other Assets	\$0.00
Total for Assets	\$18,508,878.13
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable 1.12.1100	26,245.69
Operating AP	0.00
SPL2005 Admin Facil- City H-AP*	0.00
SPLOST account - Suntrust-AP*	0.00
Total for Accounts Payable	\$26,245.69
Credit Cards	
Anderson Credit Card (8186)	0.00
BOZEMAN, MARTY (0241)	0.00
Hiller Credit Card (8402)	44.95
Hunter Credit Card (0891)	56.71
Threadgill Credit Card (3322)	726.16
Wilhite Credit Card (1132)	0.00
Total for Credit Cards	\$827.82
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	11,336.21
Direct Deposit Payable	-0.01
MyGov	-70.00
Payroll Liabilities	\$66.10
PR Tax Payable - Fed 1.12.1300	0.00
PR Tax Payable - State 1.12.1310	1,198.62
PTO Accrual	18,078.46
Regulatory Fees Payable	19,793.24
Retainage Payable	\$0.00

City of Berkeley Lake

Balance Sheet
As of May 31, 2026

	Total
Total for Other Current Liabilities	\$50,402.62
Total for Current Liabilities	\$77,476.13
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 for Long-term Liabilities	\$0.00
Total for Liabilities	\$77,476.13
Equity	
Fund Bal Unrsvd 1.13.4220	5,340,823.10
Investmt in fixedassets 1.13.4K	11,327,229.85
Opening Bal Equity	0.00
Reserve for prepaids 1.13.4125	8,938.00
Reserved for Debt Service	0.00
Restricted for Debt Svc 1.13.4105	0.00
Restricted4CapitalProj 1.13.4155	1,501,521.11
Retained Earnings 1.13.3000	55,972.67
Net Income	196,917.27
Total for Equity	\$18,431,402.00
Total for Liabilities and Equity	\$18,508,878.13