

BALANCE SHEET

AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
01.111.1110	Citizens Trust Checking	0.00
01.111.1111	REAL	0.00
01.111.1115	SunTrust Bank Chking (old)	0.00
01.111.1117	Truist Bank- Operating Acct	2,634,874.78
01.111.1119	PROJECT FUND 2017-2018	0.00
01.111.1120	Petty Cash	250.00
01.111.1125	Admin - Cash Drawer	200.00
01.111.1126	Court - Cash Drawer	200.00
01.111.1130	Property Tax Account	0.00
01.111.1131	Credit Card 5734	0.00
01.111.1132	Credit Card 5684- B Jones	0.00
01.111.1133	CREDIT CARD 5767	0.00
01.111.1134	CREDIT CARD 5718	0.00
01.111.1135	Credit Card 5783- G Adair	0.00
01.111.1136	Credit Card 9264- D Tyus	0.00
01.111.1137	Credit Card 7940	0.00
01.111.1138	Credit Card 5700	0.00
01.111.1139	Credit Card 5775	0.00
01.111.1140	Credit Card 7957	0.00
01.111.1141	Credit Card 5692	0.00
01.111.1142	Credit Card 9136	0.00
01.111.1150	Citizens Trust Payroll (old)	0.00
01.111.1155	Truist Bank-Payroll Acct	1.00
01.111.1180	Treasury Bonds	0.00
01.111.1900	Accounts Receivable-Other	0.00
01.111.1909	Bad Debt Allowance - PROP TAX	(64,000.00)
01.111.1910	Taxes Receivable	678,527.26
01.111.1911	Alcohol Bev Tax Receivable	830.47
01.111.1912	Franchise Tax Receivable	220,485.65
01.111.1913	Motor Vehicle Tax Receivable	9,037.20
01.111.1914	Intangible Tax Receivable	3,870.72
01.111.1915	Real Est Transfer Tax Receiv	1,425.64
01.111.1916	HOST Tax Receivable	6,507.20
01.111.1917	Mixed Drink Tax Receivable	0.00
01.111.1920	Prepaid Ins - Prop & Liab	0.00
01.111.1921	Prepaid Ins - Group	0.00
01.111.1922	Other Prepaid Items	3,523.70
01.111.1923	Prepaid Insurance - WC	0.00
01.111.1930	Occupation Tax Receivable	(262.00)
01.111.1931	Offset To Occupational Tax Rec	0.00
01.111.1940	Beer/Wine License Receivable	0.00
01.111.1941	Allow For Bad Debts-Fines	(268,000.00)
01.111.1942	Fines Receivable	446,418.72
01.111.1950	Grants Receivable	0.00
01.111.1960	Due From ADP	0.00
01.111.1961	Allowance For Uncollectibles	0.00
01.111.1962	Accumulated Depreciation	0.00
01.111.1990	Other Receivables	11,246.09
01.111.1991	Offset To Other Receivables	(11,196.43)

BALANCE SHEET

AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01.111.3102	Due From Visitors Center	47,518.99
01.111.3103	Due From Cemetery	(46.01)
01.111.3105	Due From Solid Waste	0.00
01.111.3106	Due From Confiscated Assets	0.00
01.111.3107	Due From Capital Projects	0.00
01.111.3108	Due From Stormwater	294,054.58
01.111.3109	Due From SPLOST	6,233.06
01.111.3110	Due From Micro Enterprise Proj	0.00
01.111.3111	Due From CARES	0.00
01.111.3112	Due From ARPA	980.39
01.111.3114	Due From SPLOST 2	(1,908.00)
01.111.3120	Due From Downtown Dev. Auth.	760.38
01.111.6310	Restr-Dumpster Service Deposit	0.00
01.111.7500	Machinery & Equipment	<u>0.00</u>
		<u>4,021,533.39</u>

TOTAL ASSETS

4,021,533.39

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LIABILITIES

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01.212.1010	LOAN PAYABLE SUNTRUST TAN	0.00
01.212.1100	Accounts Payable	91,377.08
01.212.1101	Accounts Payable - Adjustment	10,712.53
01.212.1200	Salaries & Wages Payable	76,277.27
01.212.1201	Accrued Vacation Pay	43,445.57
01.212.1205	Unclaimed Checks	5,763.59
01.212.1300	Payroll Deductions Payable	0.00
01.212.1311	Federal Income Tax Payable	0.00
01.212.1312	Social Security W/H Payable	(806.01)
01.212.1313	Medicare W/H Payable	(188.43)
01.212.1314	State Income Taxes Payable	0.00
01.212.1321	Credit Union	0.00
01.212.1322	Dental Insurance	0.00
01.212.1323	Disability, Etc (EE)	(1,814.20)
01.212.1324	Life Insurance	0.00
01.212.1325	Health Insurance	(0.54)
01.212.1326	Deferred Income	0.00
01.212.1327	Deferred Compensation	(3,580.40)
01.212.1328	Misc Deductions Payable	(4,364.40)
01.212.1329	Officers' Annuity (A & B Fund)	(20.00)
01.212.1330	Court Liabilities	0.00
01.212.1340	Miscellaneous Deposits	274.20
01.212.1350	Unearned Grant Revenues	43,575.48
01.212.1400	Deferred Property Tax	156,505.59
01.212.1401	Deferred Beer Licenses	3,300.00
01.212.1402	Deferred Occupat Tax	2,700.00
01.212.1403	Deferred Fine Revenue	159,362.22
01.212.1404	Deferred Grant Revenue	0.00
01.212.1405	Deferred Revenue - Blight Tax	6,507.20
01.212.1407	Deferred Revenue - Franchise T	8,319.18
01.212.1902	Due To Visitor's Center	0.00

BALANCE SHEET

AS OF: JUNE 30TH, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01.212.1903	Due To Cemetery	0.00
01.212.1905	Due To Solid Waste	0.00
01.212.1906	Due To Confiscated Assets	0.00
01.212.1907	Due To Capital Projects	0.00
01.212.1908	Due To Stormwater	66.56
01.212.1909	Due To SPLOST	0.00
01.212.1910	Due To Micro Enterprise	0.00
01.212.1911	Due To CARES	0.00
01.212.1912	Due To ARPA	0.00
01.212.1920	Due to DDA Fund	0.00
01.212.2600	Deposits Payable	0.00
01.212.2601	Unapplied Credits	0.00
01.212.6201	Tax-Sales	<u>0.00</u>
TOTAL LIABILITIES		<u>597,412.49</u>
EQUITY		
=====		
01.213.4000	Fund Balance	<u>5,366,729.55</u>
TOTAL BEGINNING EQUITY		5,366,729.55
TOTAL REVENUE		1,233,795.28
TOTAL EXPENSES		<u>3,175,221.93</u>
TOTAL INCREASE/(DECREASE) IN FUND BAL. (1,941,426.65)		
TOTAL EQUITY & FUND BALANCE		<u>3,425,302.90</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE		4,022,715.39
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*** AMOUNT OUT OF BALANCE ***		1,182.00-

BALANCE SHEET

AS OF: JUNE 30TH, 2025

02 -VISITOR CENTER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
02.111.1110	Citizens Trust Checking	0.00	
02.111.1117	New Sun Trust Checking	0.00	
02.111.1125	FARMERS MARKET ACCOUNT	(5.00)	
02.111.1990	Other Receivables	699.66	
02.111.3101	Due From General Fund	0.00	
02.111.3120	Due From DDA	<u>0.00</u>	
			<u>694.66</u>
TOTAL ASSETS			694.66
			=====
LIABILITIES			
=====			
02.212.1100	Accounts Payable	0.00	
02.212.1200	Salaries and Wages Payable	550.39	
02.212.1326	DEFERRED REVENUE	0.00	
02.212.1901	Due To General Fund	92,696.32	
02.212.1920	Due to DDA	<u>0.00</u>	
TOTAL LIABILITIES			<u>93,246.71</u>
EQUITY			
=====			
02.213.4000	Fund Balance	(<u>85,488.05</u>)	
TOTAL BEGINNING EQUITY			(85,488.05)
TOTAL REVENUE		64,156.85	
TOTAL EXPENSES		<u>71,220.85</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(7,064.00)	
TOTAL EQUITY & FUND BALANCE		(<u>92,552.05</u>)	
TOTAL LIABILITIES, EQUITY & FUND BALANCE			694.66
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BALANCE SHEET

AS OF: JUNE 30TH, 2025

03 -CEMETERY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
03.111.1115	SunTrust Bank Chking (old)	0.00	
03.111.1117	New Sun Trust Checking	0.00	
03.111.1990	Other Receivables	0.00	
03.111.3101	Due From General Fund	<u>0.00</u>	
			<u>0.00</u>
TOTAL ASSETS			0.00
			=====
LIABILITIES			
=====			
03.212.1100	Accounts Payable	0.00	
03.212.1200	Salaries and Wages Payable	0.00	
03.212.1326	DEFERRED REVENUE	0.00	
03.212.1901	Due To General Fund	(<u>46.01</u>)	
TOTAL LIABILITIES			(<u>46.01</u>)
EQUITY			
=====			
03.213.1200	Salaries and Wages Payable	0.00	
03.213.4000	Fund Balance	(<u>153.99</u>)	
TOTAL BEGINNING EQUITY		(153.99)	
TOTAL REVENUE		200.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		200.00	
TOTAL EQUITY & FUND BALANCE			<u>46.01</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			0.00
			=====

BALANCE SHEET

AS OF: JUNE 30TH, 2025

05 -SOLID WASTE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
05.111.1110	Citizens Trust Checking	0.00	
05.111.1117	New Sun Trust Checking	0.00	
05.111.1150	Citizens Trust Payroll (old)	0.00	
05.111.1155	SunTrust Payroll Checking	0.00	
05.111.1900	ACCOUNTS RECEIVABLE-TC	0.00	
05.111.1910	Dumpster Fees Receivable	0.00	
05.111.1930	Occupation Tax Receivable	0.00	
05.111.1950	ALLOWANCE FOR BAD DEBT	0.00	
05.111.1990	Other Receivables	0.00	
05.111.2000	AUTOS & TRUCKS	0.00	
05.111.2100	ACCUMULATED DEPRECIATION	0.00	
05.111.3101	Due From General Fund	0.00	
05.111.6310	Restr-Dumpster Service Deposit	0.00	
05.111.7510	Automobiles	<u>0.00</u>	
			<u>0.00</u>
TOTAL ASSETS			0.00
			=====
LIABILITIES			
=====			
05.212.1100	Accounts Payable	0.00	
05.212.1200	Salaries & Wages Payable	0.00	
05.212.1311	Federal Income Tax Payable	0.00	
05.212.1312	Social Security W/H Payable	0.00	
05.212.1313	Medicare W/H Payable	0.00	
05.212.1314	State Income Taxes Payable	0.00	
05.212.1321	Credit Union	0.00	
05.212.1322	Dental Insurance	0.00	
05.212.1323	Disability	0.00	
05.212.1324	Life Insurance	0.00	
05.212.1325	Health Insurance	0.00	
05.212.1326	Deferred Income	0.00	
05.212.1327	Deferred Compensation	0.00	
05.212.1328	Misc Deductions Payable	0.00	
05.212.1329	CUSTOMER DEPOSITS	0.00	
05.212.1330	Deferred Revenue	0.00	
05.212.1901	Due To General Fund	0.00	
05.212.2601	Unapplied Credits	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
05.213.3000	Retained Earnings	0.00	
05.213.4000	Fund Balance	<u>0.00</u>	
TOTAL BEGINNING EQUITY			0.00
TOTAL REVENUE			0.00
TOTAL EXPENSES			<u>0.00</u>
TOTAL INCREASE/(DECREASE) IN FUND BAL.			0.00
TOTAL EQUITY & FUND BALANCE			<u>0.00</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			0.00
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BALANCE SHEET

AS OF: JUNE 30TH, 2025

06 -CONFISCATED ASSETS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
06.111.1155	SEIZED FUNDS - HOLDING	10,252.81	
06.111.1160	Confiscated Assets Fund - BB&T	3,625.00	
06.111.1165	CASH ON HAND	6,582.00	
06.111.3101	Due From General Fund	<u>0.00</u>	
			<u>20,459.81</u>
TOTAL ASSETS			20,459.81
=====			
LIABILITIES			
=====			
06.212.1100	Accounts Payable	0.00	
06.212.1200	HELD - Seized Funds	15,784.00	
06.212.1326	DEFERRED REVENUE	0.00	
06.212.1901	Due To General Fund	<u>0.00</u>	
	TOTAL LIABILITIES		<u>15,784.00</u>
EQUITY			
=====			
06.213.4000	Fund Balance	<u>4,675.81</u>	
	TOTAL BEGINNING EQUITY	4,675.81	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		0.00	
	TOTAL EQUITY & FUND BALANCE		<u>4,675.81</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			20,459.81
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BALANCE SHEET

AS OF: JUNE 30TH, 2025

08 -STORM WATER

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
08.111.1110	Citizens Trust Checking	0.00	
08.111.1117	New Sun Trust Checking	0.00	
08.111.1155		0.00	
08.111.1175	ST MTN STORM WATER UTILITY	568,568.28	
08.111.1900	ACCOUNTS RECEIVABLE	55,934.48	
08.111.1910	Allowance for Bad Debt	(25,000.00)	
08.111.1990	DUE FROM FEMA	0.00	
08.111.3101	Due From General Fund	66.56	
08.111.7200	Construction In Progress	0.00	
08.111.7300	Infrastructure	1,960,943.62	
08.111.7310	Accumulated Depreciation	(<u>418,564.34</u>)	
		<u>2,141,948.60</u>	
	TOTAL ASSETS		2,141,948.60
			=====
LIABILITIES			
=====			
08.212.1100	Accounts Payable	0.00	
08.212.1200	Salaries and Wages Payable	0.00	
08.212.1326	DEFERRED REVENUE	0.00	
08.212.1328	Misc Decuctions Payable	3,206.89	
08.212.1901	Due To General Fund	<u>295,039.53</u>	
	TOTAL LIABILITIES	<u>298,246.42</u>	
EQUITY			
=====			
08.213.3000	Retained Earnings	187,396.11	
08.213.4000	Fund Balance	<u>1,739,105.11</u>	
	TOTAL BEGINNING EQUITY	1,926,501.22	
	TOTAL REVENUE	13,347.63	
	TOTAL EXPENSES	<u>96,146.67</u>	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(82,799.04)	
	TOTAL EQUITY & FUND BALANCE	<u>1,843,702.18</u>	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		2,141,948.60
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BALANCE SHEET

AS OF: JUNE 30TH, 2025

09 -SPLOST I

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
09.111.1110	SPLOST FUND 09- Bank Acct	1,155,086.59	
09.111.1120	SPLOST II Bank Acct	(14.95)	
09.111.1200	Due From Other Governments	109,111.07	
09.111.3101	Due From General Fund	<u>0.00</u>	
			<u>1,264,182.71</u>
TOTAL ASSETS			1,264,182.71
			=====
LIABILITIES			
=====			
09.212.1100	Accounts Payable	233,634.48	
09.212.1901	Due To General Fund	<u>6,233.06</u>	
TOTAL LIABILITIES			<u>239,867.54</u>
EQUITY			
=====			
09.213.4000	Fund Balance- SPLOST	<u>1,898,371.38</u>	
TOTAL BEGINNING EQUITY		1,898,371.38	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>874,056.21</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(874,056.21)	
TOTAL EQUITY & FUND BALANCE			<u>1,024,315.17</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,264,182.71
			=====

BALANCE SHEET

AS OF: JUNE 30TH, 2025

12 -ARPA

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
12.111.1112	ARPA ACCOUNT (5803)	51,393.65
12.111.3101	Due From General Fund	<u>0.00</u>
		<u>51,393.65</u>
TOTAL ASSETS		51,393.65
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LIABILITIES		
=====		
12.212.1100	Accounts Payable	0.00
12.212.1901	Due To General Fund	980.39
12.212.1912	Due To General Fund	0.00
12.212.2000	Deferred Revenue	<u>1,185,237.35</u>
TOTAL LIABILITIES		<u>1,186,217.74</u>
EQUITY		
=====		
12.213.4000	Fund Balance- ARPA	(<u>1,035,713.76</u>)
TOTAL BEGINNING EQUITY		(1,035,713.76)
TOTAL REVENUE		0.00
TOTAL EXPENSES		<u>99,110.33</u>
TOTAL INCREASE/(DECREASE) IN FUND BAL.		(99,110.33)
TOTAL EQUITY & FUND BALANCE		(<u>1,134,824.09</u>)
TOTAL LIABILITIES, EQUITY & FUND BALANCE		51,393.65
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BALANCE SHEET

AS OF: JUNE 30TH, 2025

14 -SPLOST II

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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ASSETS		
=====		
14.111.1110	Splost II Fund 14- Bank Acct	<u>3,136,343.04</u>
		<u>3,136,343.04</u>
	TOTAL ASSETS	3,136,343.04
		=====
LIABILITIES		
=====		
14.212.1100	Accounts Payable - SPLOST II	0.00
14.212.1901	Due To General Fund	(<u>1,908.00</u>)
	TOTAL LIABILITIES	(<u>1,908.00</u>)
EQUITY		
=====		
14.213.4000	Fund Balance- Splost II	<u>789,171.18</u>
	TOTAL BEGINNING EQUITY	789,171.18
	TOTAL REVENUE	2,602,087.67
	TOTAL EXPENSES	<u>253,007.81</u>
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	2,349,079.86
	TOTAL EQUITY & FUND BALANCE	<u>3,138,251.04</u>
	TOTAL LIABILITIES, EQUITY & FUND BALANCE	3,136,343.04
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BALANCE SHEET

AS OF: JUNE 30TH, 2025

20 -DOWNTOWN DEV. AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
20.111.1165	Downtown Dev. Authority Cash	(1,052.50)	
20.111.1167	Downtown Dev Auth 7361	65,576.30	
20.111.1169	DDA MONEY MARKET	21,383.46	
20.111.1170	DDA PAYPAL	0.00	
20.111.1175	DDA New 1876	180,288.81	
20.111.1200	Rents Receivable	0.00	
20.111.1210	Allowance For Doubtful Account	0.00	
20.111.1300	DDA Deposits	0.00	
20.111.1916	Host Tax Receivables	0.00	
20.111.1990	Misc. DDA Receivables	0.00	
20.111.3101	Due From General Fund	11,523.17	
20.111.3102	Due From Visitors' Center	<u>0.00</u>	
			<u>277,719.24</u>
TOTAL ASSETS			277,719.24
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LIABILITIES			
=====			
20.212.1100	Accounts Payable	192.40	
20.212.1101	Accounts Payable - Manual	0.00	
20.212.1200	Accrued Salaries	2,647.93	
20.212.1201	Accrued Compensated Absences	0.00	
20.212.1323	Disability	6.60	
20.212.1326	DEFERRED REVENUE	0.00	
20.212.1329	TENANT DEPOSITS	0.00	
20.212.1500	DDA BLDG LOAN	0.00	
20.212.1901	Due To General Fund	760.38	
20.212.1902	DUE TO DDA - 02	<u>0.00</u>	
TOTAL LIABILITIES			<u>3,607.31</u>
EQUITY			
=====			
20.213.4000	Fund Balance	<u>87,844.27</u>	
TOTAL BEGINNING EQUITY		87,844.27	
TOTAL REVENUE		210,117.46	
TOTAL EXPENSES		<u>23,849.80</u>	
TOTAL INCREASE/(DECREASE) IN FUND BAL.		186,267.66	
TOTAL EQUITY & FUND BALANCE			<u>274,111.93</u>
TOTAL LIABILITIES, EQUITY & FUND BALANCE			277,719.24
=====			