

# City of Stone Mountain

Funding Overview & Available Balances  
(Unaudited – Subject to Final Reconciliation)  
SPLOST I | SPLOST II | ARPA | Small City IGA

# Executive Summary

Completed review of 2025 financial activity

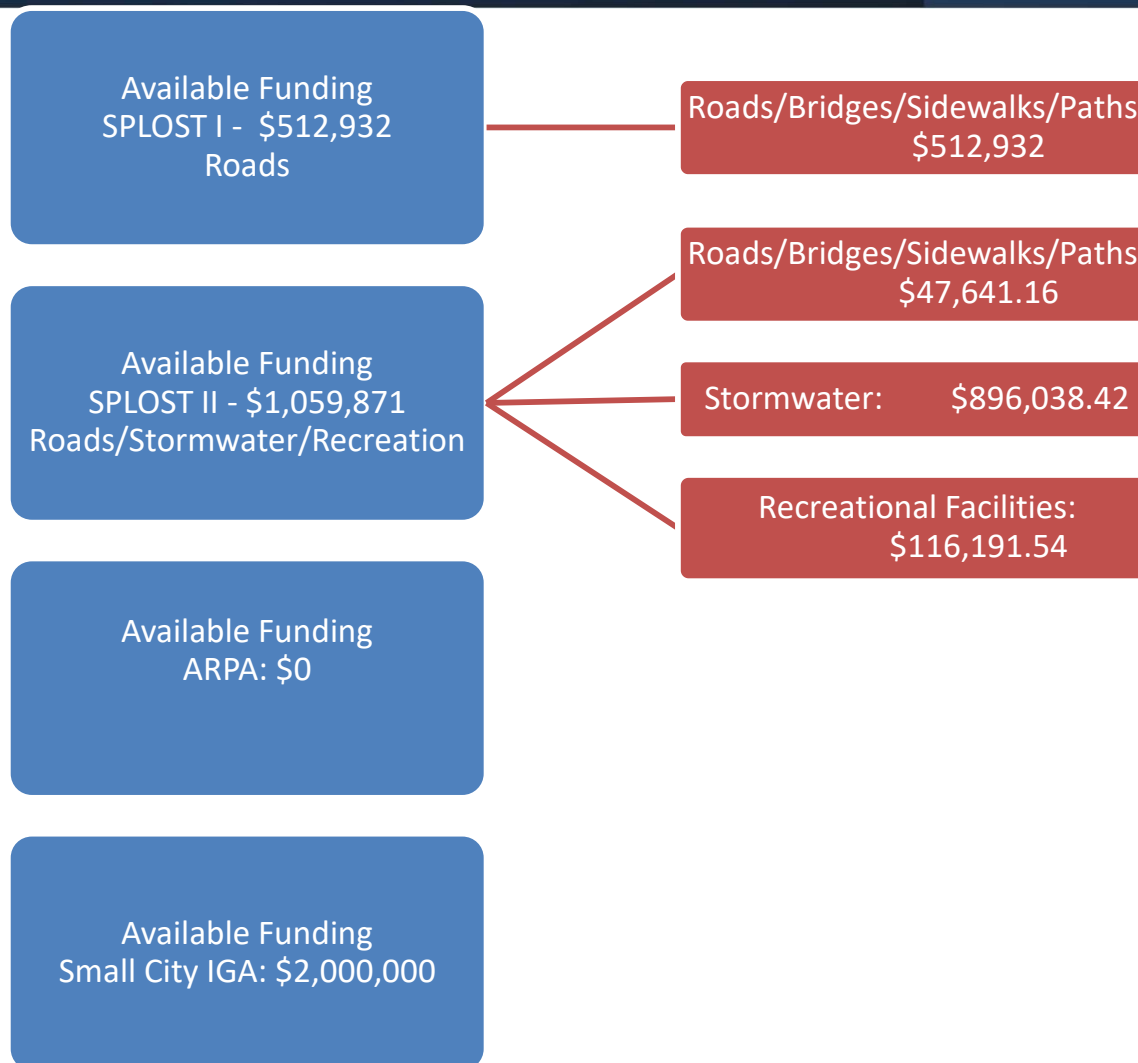


Reconciliation of expenditures across funds



Corrected prior misclassifications to reflect true balances

# Available Funding Snapshot



# SPLOST I

Available  
Funding:  
\$512,932

Adjusted for prior  
interfund activity  
& corrections

Represents true  
available funding

# SPLOST II

Available Funding  
(as of March  
31/2026):  
\$1,059,871

Reclassified  
expenses to  
proper funds

Reflects only  
eligible SPLOST II  
expenditures

# ARPA / SLFRF (Closed Program)

Total Allocation:  
\$2,345,554

Fully Expended on Eligible  
Projects

Final balances established  
through reconciliation,  
journal entries and cash  
realignments, and will be  
confirmed during audit

# Small City IGA

- Available: \$2,000,000
- No expenditures
- Will be moved to separate fund and bank account
- Required by agreement (no commingling)

# What This Means for Projects

SPLOST I: \$512K  
available

SPLOST II as of  
3/31/2026 :  
\$1,059,871

IGA: \$2M available

\* All funding  
must align projects  
with funding  
restrictions

# Next Steps



FINALIZE JOURNAL  
ENTRIES AND CASH  
TRANSFERS



COMPLETE AUDIT  
PREPARATION &  
SUPPORT



ALIGN FUNDING  
SOURCES WITH  
PROJECT PLANNING



PROVIDE UPDATED  
FINANCIAL  
REPORTING