



HAPEVILLE DEVELOPMENT AUTHORITY

700 Doug Davis Drive
Hapeville, GA 30354

April 16, 2026 6:00 PM

AGENDA

James Newton
Chairman

John Stalvey
Vice Chairman

Alan Hallman
Mayor

Cory Ellis
Board member

Matt Morrison
Board member

Joy Rinehart
Board member

J. Allen Poole
Board member

Ricky Clark
Board member

Mineka Arnold
Board member

1. CALL TO ORDER:

2. ROLL CALL:

James Newton, Chairman
John Stalvey, Vice Chairman
Alan Hallman
Cory Ellis
Matt Morrison
Joy Rinehart
J. Allen Poole
Ricky Clark
Mineka Arnold

3. WELCOME:

4. APPROVAL OF MINUTES:

4.I. Approval of October 9, 2025, Joint Meeting with the Hapeville Development Authority & Development Authority of The City of Hapeville Meeting Minutes.

Supporting Document(s):

1. HDA Minutes 10-9-2025

5. OLD BUSINESS:

6. NEW BUSINESS:

6.I. Election of Officers – Approval of Chairman Nominee.
6.II. Election of Officers – Approval of Vice-Chairman Nominee.
6.III. Election of Officers – Approval of Secretary/Treasurer Nominee.
6.IV. Update on Future Board Training Opportunities.

7. FINANCIAL REPORT:

7.I. Review of May 2025 – February 2026 Financial Reports.

Supporting Document(s):

1. HDA 05-2025 Monthly Report
2. HDA 06-2025 Monthly Report
3. HDA 07-2025 Monthly Report
4. HDA 08-2025 Monthly Report
5. HDA 09-2025 Monthly Report
6. HDA 10-2025 Monthly Report

7. HDA 11-2025 Monthly Report
8. HDA 12-2025 Monthly Report
9. HDA 01-2026 Monthly Report
10. HDA 02-2026 Monthly Report

8. PUBLIC COMMENTS:

- 9. EXECUTIVE SESSION:** *When Executive Session is Required one will be called for the following issues: 1) Litigation O.C.G.A. §50-14-2; 2) Real Estate O.C.G.A. §50-14-3(b)(1); or 3) Personnel O.C.G.A. §50-14-3(b)(2).*

10. ADJOURN:



**JOINT MEETING WITH THE HAPEVILLE
DEVELOPMENT AUTHORITY & DEVELOPMENT
AUTHORITY OF THE CITY OF HAPEVILLE MEETING**

700 Doug Davis Drive
Hapeville, GA 30354

October 9, 2025 6:30 PM

MINUTES

James Newton
Chairman

John Stalvey
Vice Chairman

Alan Hallman
Mayor

Cory Ellis
Board member

Matt Morrison
Board member

Joy Rinehart
Board member

J. Allen Poole
Board member

Ricky Clark
Board member

Susan Bailey
Board member

1. **CALL TO ORDER:** by Chairman Newton at 6:34 PM
2. **ROLL CALL:** All members of the Council were present, with the exception of Board Member Poole, and Board Member Morrison, thereby constituting a quorum.
 - James Newton, Chairman
 - John Stalvey, Vice-Chairman (*joined via teams and exited the meeting at 7:10 PM*)
 - Alan Hallman, Mayor
 - Cory Ellis
 - Matt Morrison
 - Joy Rinehart
 - J. Allen Poole
 - Ricky Clark
 - Susan Bailey
3. **WELCOME:** Chairman Newton welcomed all to the October 9th meeting.
4. **APPROVAL OF MINUTES:**
 - 4.I. Approval of the April 3rd Joint Meeting with the Hapeville Development Authority & Development Authority of The City Of Hapeville Meeting Minutes.

MOTION: Mayor Hallman motioned to approve the April 3rd Joint Meeting with the Hapeville Development Authority & Development Authority of The City Of Hapeville Meeting Minutes; Board member Clark provided a second. **The motion carried unanimously by a vote of 7-0.**
5. **OLD BUSINESS:** There were no old business items at this meeting.
6. **NEW BUSINESS:**
 - 6.I. Consideration and Action to Approve the 2026 Meeting Schedule for the Hapeville Development Authority and the Development Authority of the City of Hapeville.

Motion: Board Member Bailey moved to approve and accept the 2026 Meeting Schedule as printed. **The motion failed due to an amendment to the resolution.**

Motion: Board Member Bailey amended her previous motion to approve the 2026 Meeting Schedule for the Hapeville Development Authority and the Development Authority of the City of Hapeville schedule and resolution, with the meeting time changed from 6:30 p.m. to 6:00 p.m. Mayor Hallman seconded the motion. **The motion carried unanimously by a vote of 7-0.**
 - 6.II. Discussion on Future Board Training Opportunities.

DISCUSSION: City Clerk Sharee Steed informed the Board that she received correspondence from the Georgia Department of Community Affairs (DCA) advising that, effective July 1, 2025, members of Development Authorities will be required to complete mandatory training. The requirement consists of an initial eight-hour training course. Members who have already completed the initial training must complete four hours of continuing education.

Ms. Steed explained that the training must be specific to Development Authority members (or Redevelopment Authority training, as applicable). She stated that she can contact the Georgia Municipal Association (GMA) to obtain transcripts to verify when members last completed the required training. If the training was completed a significant time ago, members may be required to retake the full course.

To ensure compliance and maximize participation, Ms. Steed proposed hosting the training locally rather than requiring members to travel. She suggested bringing in a certified instructor to conduct the session on a Saturday, similar to a recent ethics training hosted by the City at the Embassy Suites, where breakfast and lunch were provided and attendance was tracked for credit hours.

Ms. Steed requested feedback from the Board regarding their preference for hosting the training locally and asked for guidance on a suitable month so that she may begin coordinating with GMA or an approved instructor and secure an appropriate venue if needed.

This was a discussion item only. No action was taken- The Board directed Ms. Steed to create and distribute a poll to determine potential training dates, preferably in late February or March 2026, for the mandatory Development Authority training session.

6.III. Discussion on Hapeville Development Authority-Owned Property.

DISCUSSION: Finance Director Randy Brewer informed the Board of the properties currently owned by the Hapeville Development Authority (HDA) and their recorded values as reflected on the balance sheet.

He reported the following properties:

- **3678 ELM Street** – \$27,490
- **3717 ELM Street** – \$19,671
- **Unnumbered parcel Elm Street (Map/Parcel)** – \$25,598
- **3631 South Fulton Avenue** – \$27,114

Mr. Brewer stated that the combined total for these properties is **\$99,873**, which is reflected on the Authority's balance sheet.

He further reported the following additional properties listed on the books:

- **Delta Property – 889 Virginia Avenue** – \$67,998
- **Dearborn Plaza Property** – \$406,314.01
- **748 Virginia Avenue (Printmaker Studios)** – \$2,264,641.59

Mr. Brewer noted that these amounts are recorded in the Authority's financial statements.

The Board held a general discussion regarding the properties owned by the Hapeville Development Authority as presented by the Finance Director. **No action was taken.**

7. **FINANCIAL REPORT:**

7.I. March-April Financial Reports

Finance Director Randy Brewer informed the board the March & April 2025 reports.

- Financial reports are slightly delayed due to staffing changes; staff is working to get caught up.

- Operating Account balance: **\$112,485**, with **\$50,306,86** due to the City for telecommunications revenue.
- Development Authority serves as bond agent and deposits funds monthly into sinking fund accounts to prepare for bond payments.
- Sinking Fund balances as of April 2025:
 - 2019A Bond – \$58,424.70
 - 2014 Bond – \$460,012
 - 2022 Bond – \$654,007
 - 2022 Project Fund – \$156,007
- Total combined cash balance reflected on balance sheet: **\$116,186** (including an older account with approximately \$3,700).
- Year-to-date investment income reported at **\$1,259**.

Board discussion included whether sinking funds could be placed in higher-yield accounts to earn additional interest; Finance Director advised this would be a policy decision to review with the City Manager.

8. **PUBLIC COMMENTS:** There were no public comments made during this meeting.
9. **EXECUTIVE SESSION:** There was no executive session held during this meeting.
10. **ADJOURN:** With no further business, Chairman Newton called for a motion to adjourn.

Mayor Hallman made a motion to adjourn at 7:27 PM, Board Member Clark provided the second. **Motion carried 6-0.**

Respectfully submitted,

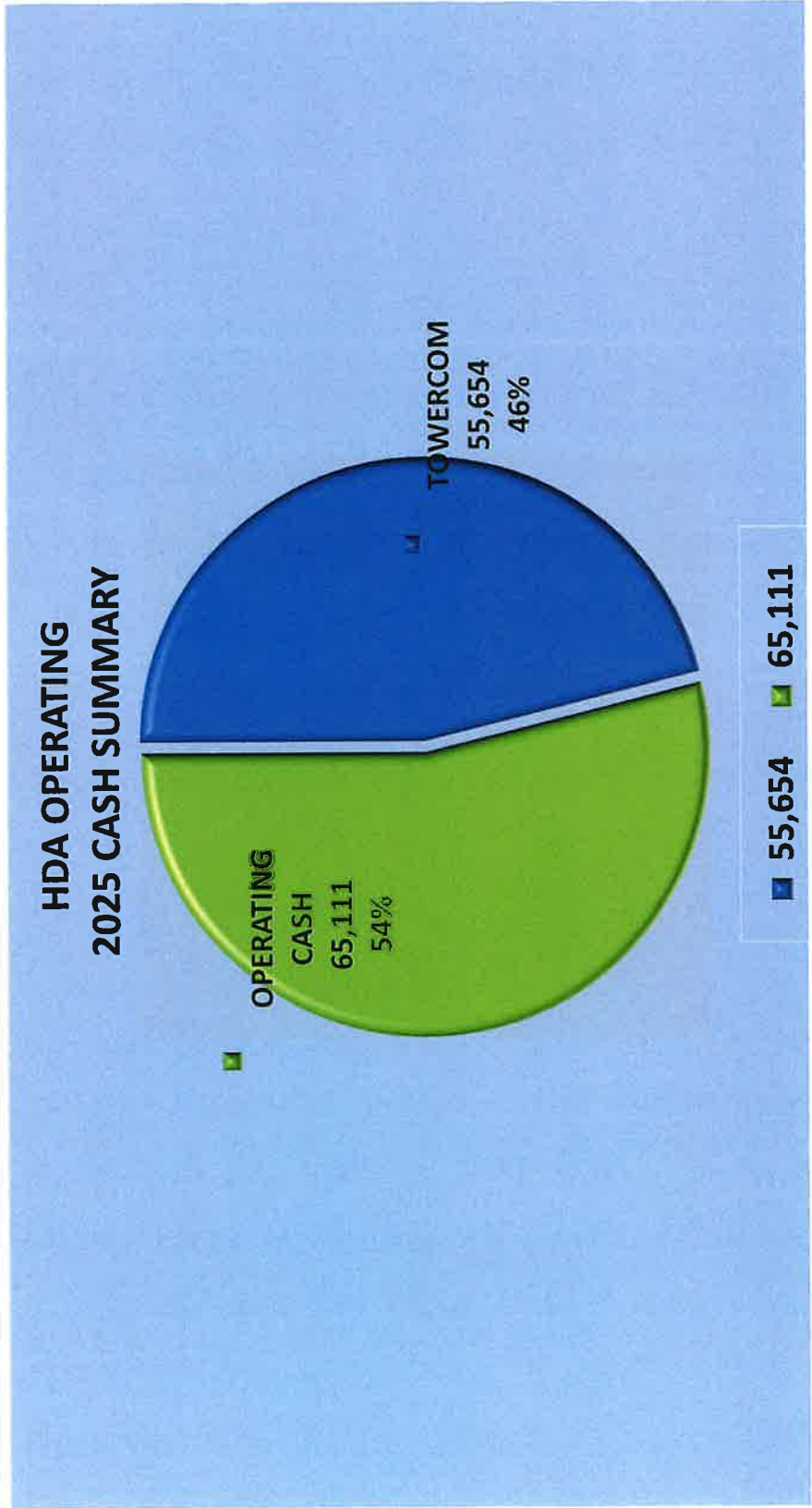
Chairman, James Newton

Sharee Steed, City Clerk

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**MAY
2025**

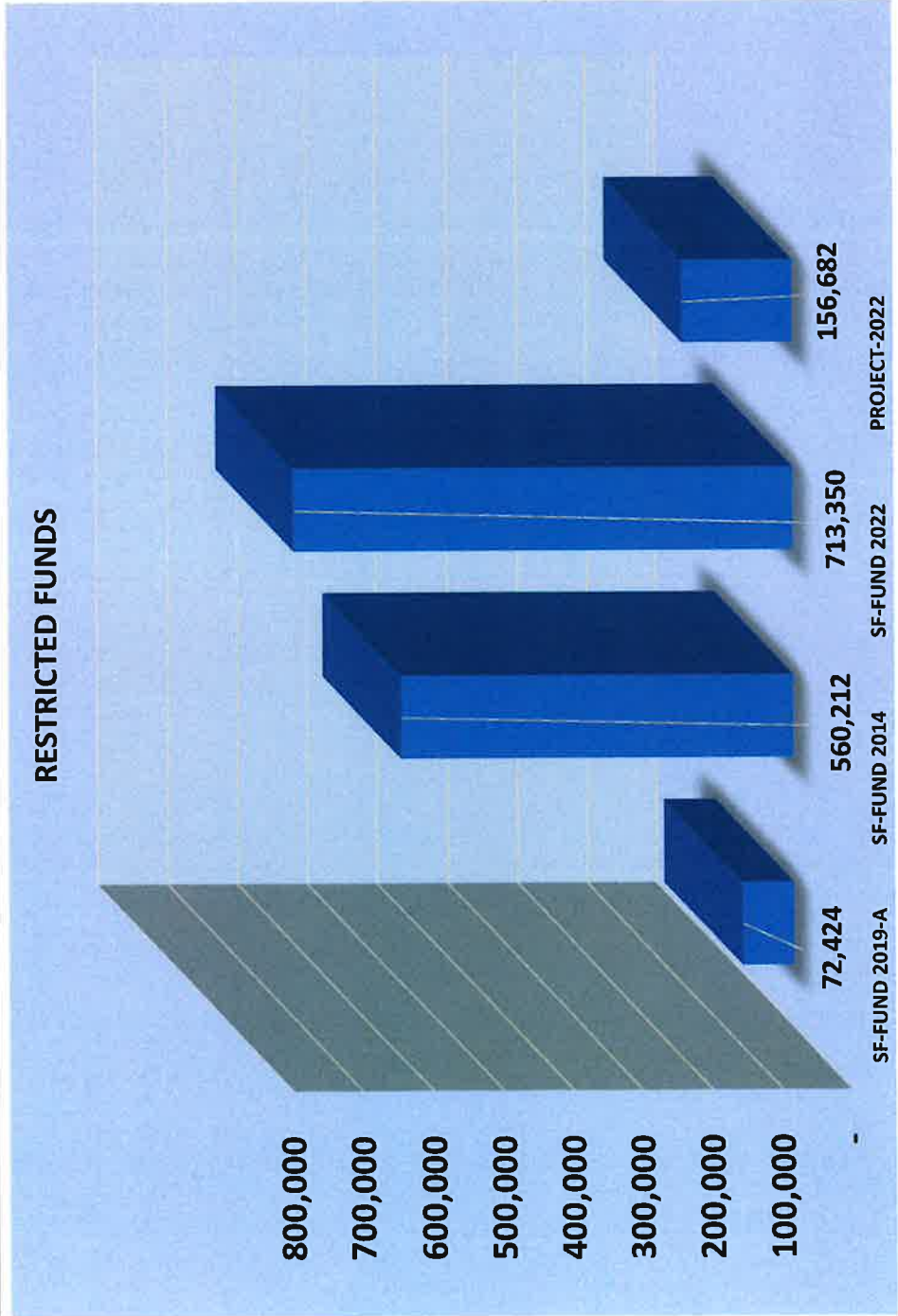
TOWERCOM (Transfer Due to City)	\$ 55,654
OPERATING CASH BALANCE (HDA)	65,111
TOTAL	\$ 120,765



HAPEVILLE DEVELOPMENT AUTHORITY

**SINKING FUNDS
CASH SUMMARY**

	MAY 2025	
SF-FUND 2019-A	\$	72,424
SF-FUND 2014		560,212
SF-FUND 2022		713,350
PROJECT-2022		156,682
TOTAL	\$	1,502,669

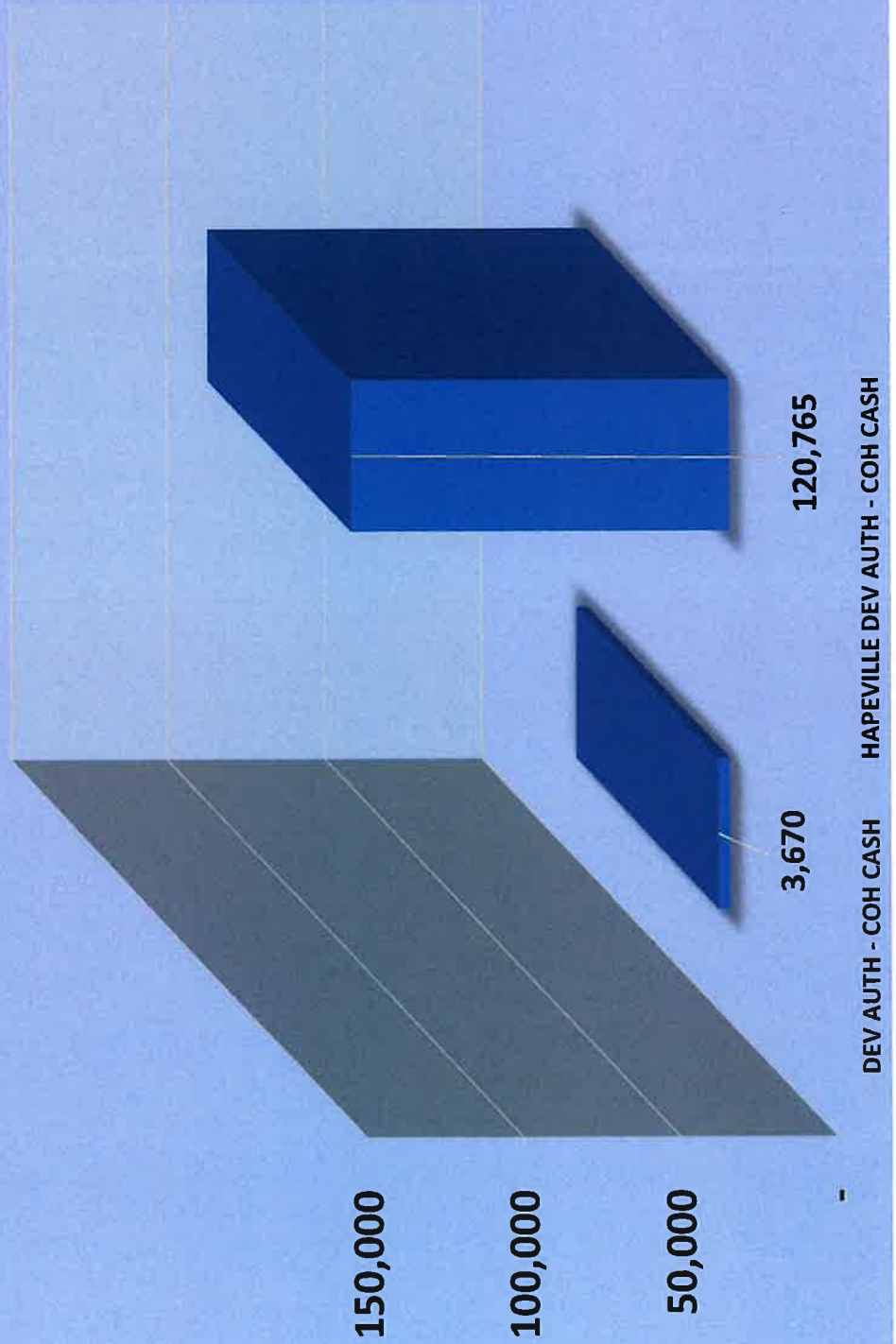


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**MAY
2025**

DEV AUTH - COH CASH	\$ 3,670
HAPEVILLE DEV AUTH - COH CASH	120,765
TOTAL	\$ 124,435

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF MAY 31, 2025**

Deposit Date	POLICE	MASTER PK		Dev Auth Pmts to City		Balance Due City
	381102	381101				
BALANCE-09/30/2024						\$ 15,019.98
10/1/2024	1,844.81					1,844.81
10/30/2024		3,197.67				3,197.67
11/1/2024	1,844.81					1,844.81
11/26/2024		3,197.67				3,197.67
12/2/2024	1,844.81					1,844.81
12/27/2024		3,197.67				3,197.67
1/2/2025	1,844.81					1,844.81
1/29/2025		3,197.67				3,197.67
2/3/2025	1,844.81					1,844.81
2/27/2025		3,203.86				3,203.86
3/3/2025	1,844.81					1,844.81
3/28/2025		3,293.60				3,293.60
4/1/2025	1,844.81					1,844.81
4/29/2025		3,293.60				3,293.60
5/1/2025	1,844.81					1,844.81
5/29/2025		3,293.60				3,293.60
Bal as of May 2025	14,758.48	25,875.34				\$ 55,653.80

CITY OF HAPEVILLE
BALANCE SHEET
AS OF: MAY 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY (	80,098.63)
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	156,681.83
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	560,212.33
295-0-0000-111118	Cash- Dev Auth-COH	3,670.41
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	120,764.68
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	713,350.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	72,424.36
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	9,813.04
295-0-0000-112801	Note Receivable - 625 N Centra	57,774.74
295-0-0000-112810	Lease Receivable	2,677,104.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	0.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation (	99,078.07)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	5,965.83
		<u>7,037,468.68</u>
TOTAL ASSETS		<u><u>7,037,468.68</u></u>

CITY OF HAPEVILLE
BALANCE SHEET
AS OF: MAY 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	1,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	20,873.50
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	1,671.33
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	280,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(280,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,829,950.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	350,050.00
295-0-0000-125607	Bonds Payable 2019 A (City)	460,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,511,696.00</u>
	TOTAL LIABILITIES	<u>11,048,189.36</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(4,447,601.06)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
	TOTAL BEGINNING EQUITY	<u>(4,447,601.06)</u>
	TOTAL REVENUE	682,770.83
	TOTAL EXPENSES	<u>245,890.45</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	436,880.38
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>(4,010,720.68)</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>7,037,468.68</u>

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2025

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INVESTMENT INCOME	0	2.24	17.01	0.00 (	17.01)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	8,278.41	58,753.82	0.00 (	58,753.82)	0.00
OTHER FINANCING SOURCES	0	114,000.00	624,000.00	0.00 (	624,000.00)	0.00
TOTAL REVENUES	0	122,280.65	682,770.83	0.00 (	682,770.83)	0.00
EXPENDITURE SUMMARY						
Operating Expense						
CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT	0	59.94	479.44	0.00 (	479.44)	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0	0.00	245,411.01	0.00 (	245,411.01)	0.00
INTERFUND TRANSACTIONS	0	0.00	0.00	0.00	0.00	0.00
TOTAL Operating Expense	0	59.94	245,890.45	0.00 (	245,890.45)	0.00
TOTAL EXPENDITURES	0	59.94	245,890.45	0.00 (	245,890.45)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	122,220.71	436,880.38	0.00 (	436,880.38)	0.00

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 66.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INVESTMENT INCOME</u>						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	2.24	17.01	0.00	17.01	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	2.24	17.01	0.00	17.01	0.00
<u>CONTRIBUTIONS</u>						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
<u>MISC REVENUE</u>						
295-0-0000-381001 Rental Income	0	2,000.00	9,000.00	0.00	9,000.00	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	9,120.00	0.00	9,120.00	0.00
295-0-0000-381101 Cell Tower Lease - MPa	0	3,293.60	25,875.34	0.00	25,875.34	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	1,844.81	14,758.48	0.00	14,758.48	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	8,278.41	58,753.82	0.00	58,753.82	0.00
<u>OTHER FINANCING SOURCES</u>						
295-0-0000-391100 Transfer from GF	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Tif from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Tif from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Tif from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Tif from GF-2019A	0	6,523.99	76,423.89	0.00	76,423.89	0.00
295-0-0000-395109 Tif from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Tif from GF-2014	0	12,500.02	57,500.02	0.00	57,500.02	0.00
295-0-0000-395202 Tif from GF 2022 Bd	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395290 Transfer from HATT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Tif from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Tif from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2025

295-DEVELOPMENT AUTHORITY
DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CONTRACTED SERVICES						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	59.94	479.44	0.00 (	479.44)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	59.94	479.44	0.00 (	479.44)	0.00
CAPITAL OUTLAYS > \$5000						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 66.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-5-7520-583400 Int Exp - 2022 Bond	0	0.00	58,650.00	0.00 (	58,650.00)	0.00
295-5-7520-583410 Principal - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-589999 Principal to Balance S	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	245,411.01	0.00 (	245,411.01)	0.00
INTERFUND TRANSACTIONS						
295-5-7520-595100 T'fer Proceeds to GF	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595301 T'fer Proceeds to Cap	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595505 T'fer Proceeds to W/S	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSACTIONS	0	0.00	0.00	0.00	0.00	0.00

TOTAL Operating Expense 0 59.94 245,890.45 0.00 (245,890.45) 0.00

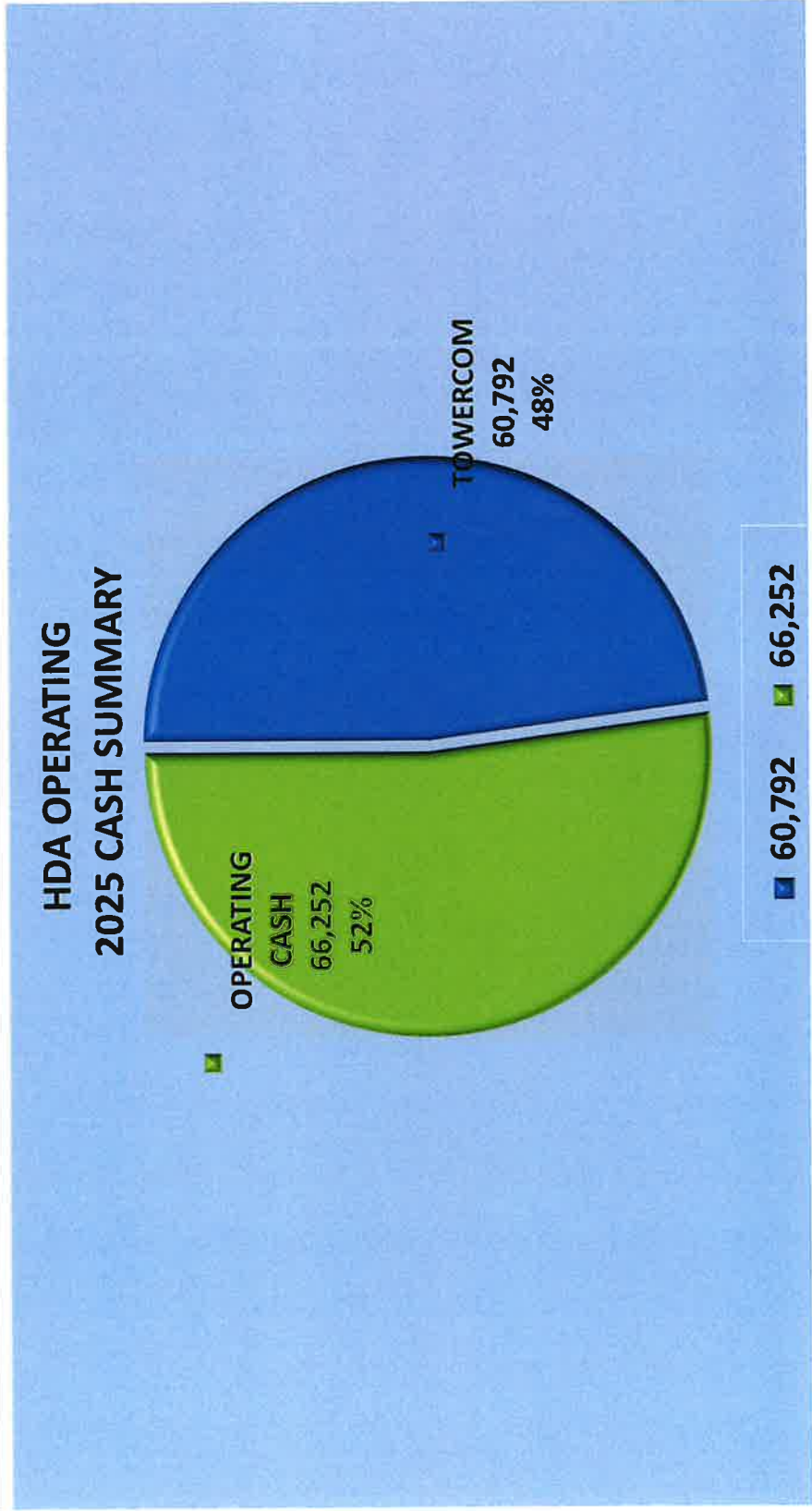
TOTAL EXPENDITURES 0 59.94 245,890.45 0.00 (245,890.45) 0.00

REVENUE OVER/ (UNDER) EXPENDITURES 0 122,220.71 436,880.38 0.00 (436,880.38) 0.00

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**JUNE
2025**

TOWERCOM (Transfer Due to City)	\$ 60,792
OPERATING CASH BALANCE (HDA)	66,252
TOTAL	\$ 127,044

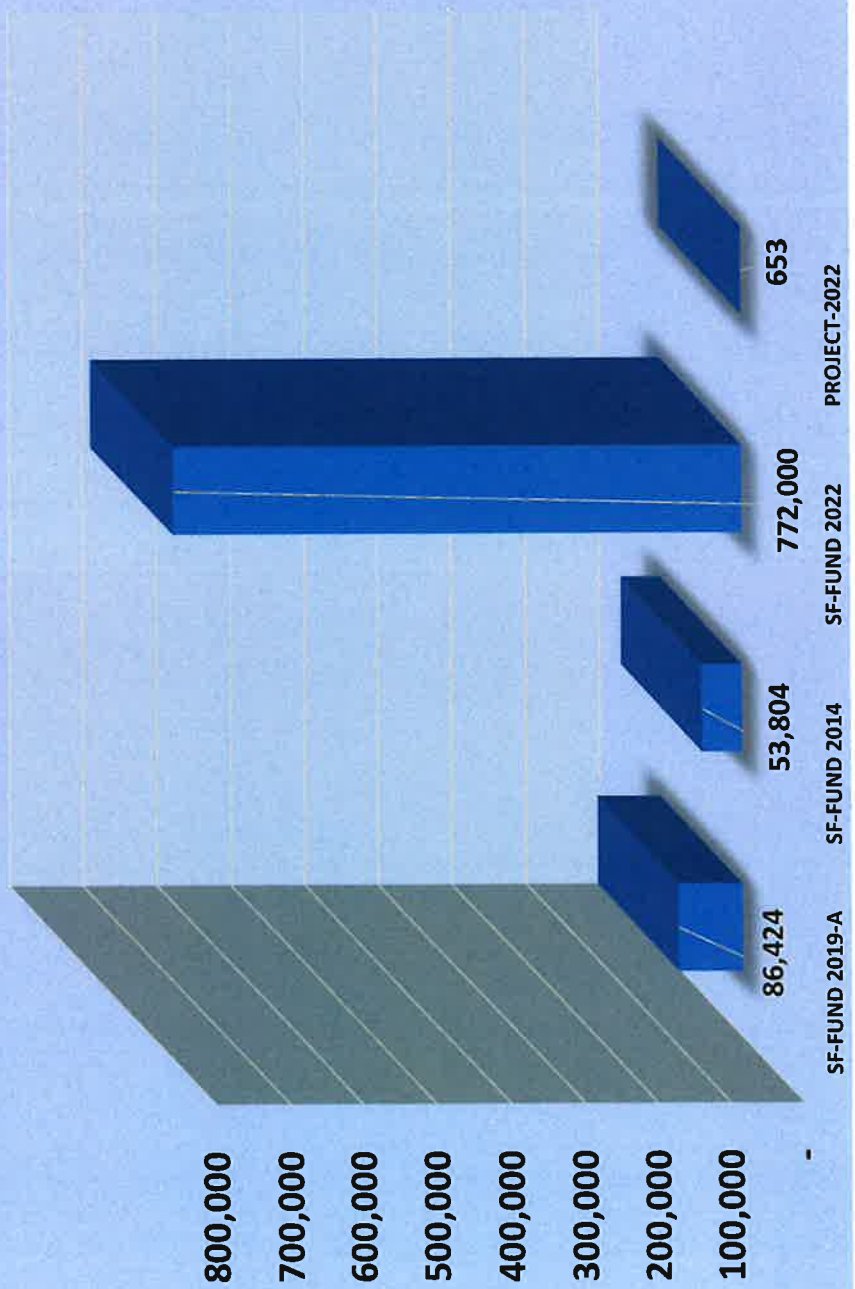


**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

**JUNE
2025**

SF-FUND 2019-A	\$	86,424
SF-FUND 2014		53,804
SF-FUND 2022		772,000
PROJECT-2022		653
TOTAL	\$	912,881

RESTRICTED FUNDS

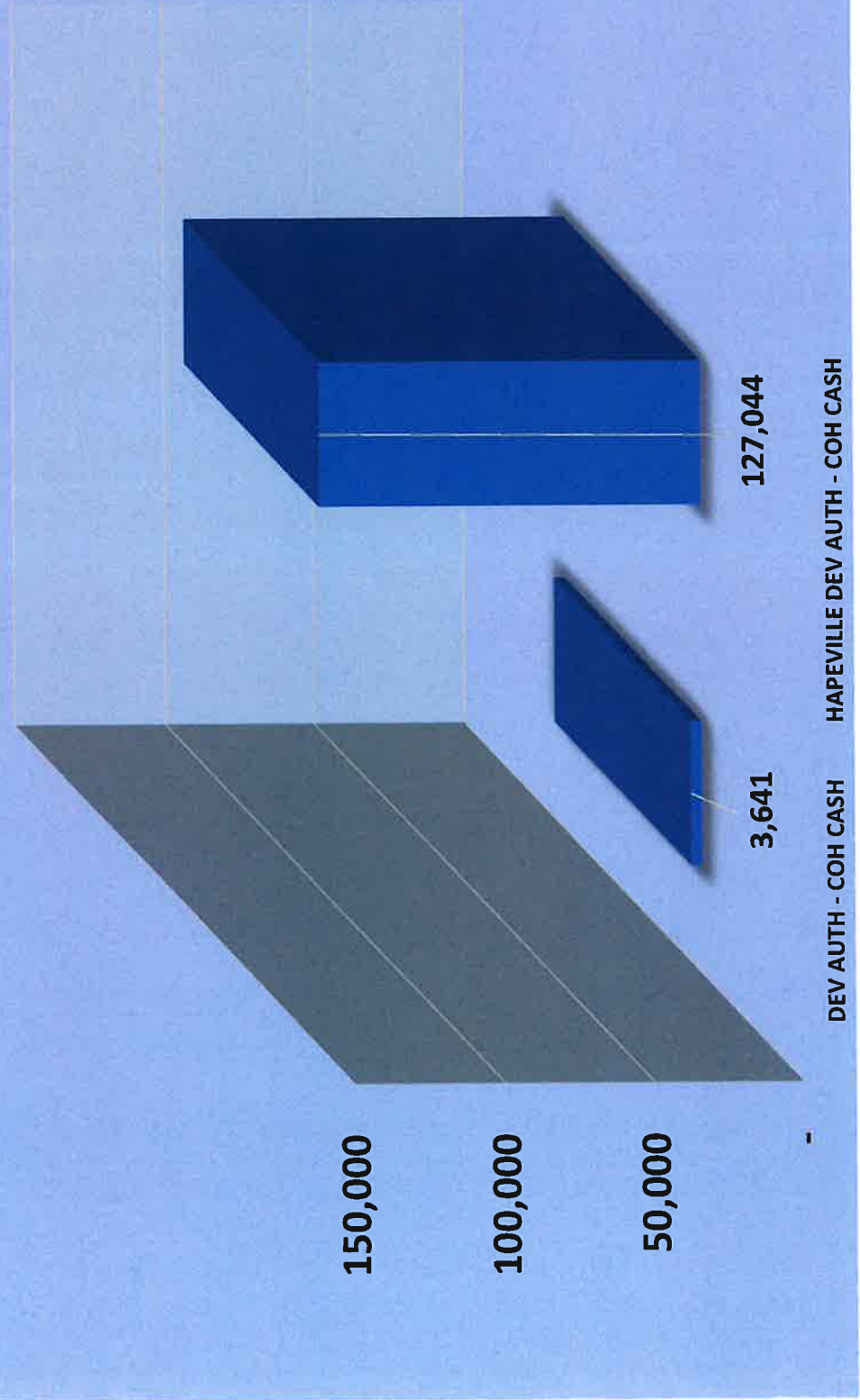


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**JUNE
2025**

DEV AUTH - COH CASH	\$ 3,641
HAPEVILLE DEV AUTH - COH CASH	127,044
TOTAL	<u>\$ 130,685</u>

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF JUNE 30, 2025**

Deposit Date	POLICE	MASTER PK		Dev Auth Pmts to City		Balance Due City
	381102	381101				
BALANCE-09/30/2024						\$ 15,019.98
10/1/2024	1,844.81					1,844.81
10/30/2024		3,197.67				3,197.67
11/1/2024	1,844.81					1,844.81
11/26/2024		3,197.67				3,197.67
12/2/2024	1,844.81					1,844.81
12/27/2024		3,197.67				3,197.67
1/2/2025	1,844.81					1,844.81
1/29/2025		3,197.67				3,197.67
2/3/2025	1,844.81					1,844.81
2/27/2025		3,203.86				3,203.86
3/3/2025	1,844.81					1,844.81
3/28/2025		3,293.60				3,293.60
4/1/2025	1,844.81					1,844.81
4/29/2025		3,293.60				3,293.60
5/1/2025	1,844.81					1,844.81
5/29/2025		3,293.60				3,293.60
6/2/2025	1,844.81					1,844.81
6/27/2025		3,293.60				3,293.60
Bal as of June 2025	16,603.29	29,168.94				\$ 60,792.21

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY (	138,748.63)
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	652.86
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	53,804.20
295-0-0000-111118	Cash- Dev Auth-COH	3,640.50
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	127,044.14
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	772,000.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	86,424.36
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	9,813.04
295-0-0000-112801	Note Receivable - 625 N Centra	57,774.74
295-0-0000-112810	Lease Receivable	2,677,104.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	0.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation (	99,078.07)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	5,965.83
		<u>6,395,281.13</u>
TOTAL ASSETS		<u>6,395,281.13</u>

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	1,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	20,873.50
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	1,671.33
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	280,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(280,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,829,950.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	350,050.00
295-0-0000-125607	Bonds Payable 2019 A (City)	460,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,511,696.00</u>
TOTAL LIABILITIES		<u>11,048,189.36</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(4,447,601.06)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
TOTAL BEGINNING EQUITY		(4,447,601.06)
TOTAL REVENUE		753,051.32
TOTAL EXPENSES		<u>958,358.49</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(205,307.17)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(4,652,908.23)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>6,395,281.13</u>

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

295-DEVELOPMENT AUTHORITY
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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REVENUE SUMMARY

INVESTMENT INCOME	0	2.08	19.09	0.00 (19.09)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	6,278.41	65,032.23	0.00 (	65,032.23)	0.00
OTHER FINANCING SOURCES	0	64,000.00	688,000.00	0.00 (	688,000.00)	0.00
TOTAL REVENUES	0	70,280.49	753,051.32	0.00 (	753,051.32)	0.00

EXPENDITURE SUMMARY

<u>Operating Expense</u>	0	0.00	0.00	0.00	0.00	0.00
CONTRACTED SERVICES	0	59.91	539.35	0.00 (	539.35)	0.00
SUPPLIES & MINOR EQPT	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0	556,408.13	801,819.14	0.00 (	801,819.14)	0.00
INTERFUND TRANSACTIONS	0	156,000.00	156,000.00	0.00 (	156,000.00)	0.00
TOTAL Operating Expense	0	712,468.04	958,358.49	0.00 (	958,358.49)	0.00
TOTAL EXPENDITURES	0	712,468.04	958,358.49	0.00 (	958,358.49)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	642,187.55)	205,307.17)	0.00	205,307.17	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2025

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INVESTMENT INCOME						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	2.08	19.09	0.00	19.09	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	2.08	19.09	0.00	19.09	0.00
CONTRIBUTIONS						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE						
295-0-0000-381001 Rental Income	0	0.00	9,000.00	0.00	9,000.00	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	10,260.00	0.00	10,260.00	0.00
295-0-0000-381101 Cell Tower Lease - MPA	0	0.00	25,875.34	0.00	25,875.34	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	5,138.41	19,896.89	0.00	19,896.89	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	6,278.41	65,032.23	0.00	65,032.23	0.00
OTHER FINANCING SOURCES						
295-0-0000-391100 Transfer from GF	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Tif from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Tif from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Tif from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Tif from GF-2019A	0	6,523.99	82,947.88	0.00	82,947.88	0.00
295-0-0000-395109 Tif from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Tif from GF-2014	0	6,250.01	63,750.03	0.00	63,750.03	0.00
295-0-0000-395202 Tif from GF 2022 Bd	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395290 Transfer from HATT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Tif from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Tif from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2025

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-DEVELOPMENT AUTHORITY						
DEPARTMENT - Operating Expense						
% OF YEAR COMPLETED: 75.00						
<u>CONTRACTED SERVICES</u>						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
<u>SUPPLIES & MINOR EQPT</u>						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	59.91	539.35	0.00 (	539.35)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	59.91	539.35	0.00 (	539.35)	0.00
<u>CAPITAL OUTLAYS > \$5000</u>						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
<u>DEPRECIATION & AMORT</u>						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
<u>OTHER COSTS (NOC)</u>						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
<u>DEBT SERVICE</u>						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-5-7520-583400 Int Exp - 2022 Bond	0	0.00	58,650.00	0.00	(58,650.00)	0.00
295-5-7520-583410 Principal - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-589999 Principal to Balance S	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	556,408.13	801,819.14	0.00	(801,819.14)	0.00

INTERFUND TRANSACTIONS

295-5-7520-595100 T'fer Proceeds to GF	0	156,000.00	156,000.00	0.00	(156,000.00)	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595301 T'fer Proceeds to Cap	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595505 T'fer Proceeds to W/S	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSACTIONS	0	156,000.00	156,000.00	0.00	(156,000.00)	0.00

TOTAL Operating Expense

0	712,468.04	958,358.49	0.00	(958,358.49)	0.00
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TOTAL EXPENDITURES

0	712,468.04	958,358.49	0.00	(958,358.49)	0.00
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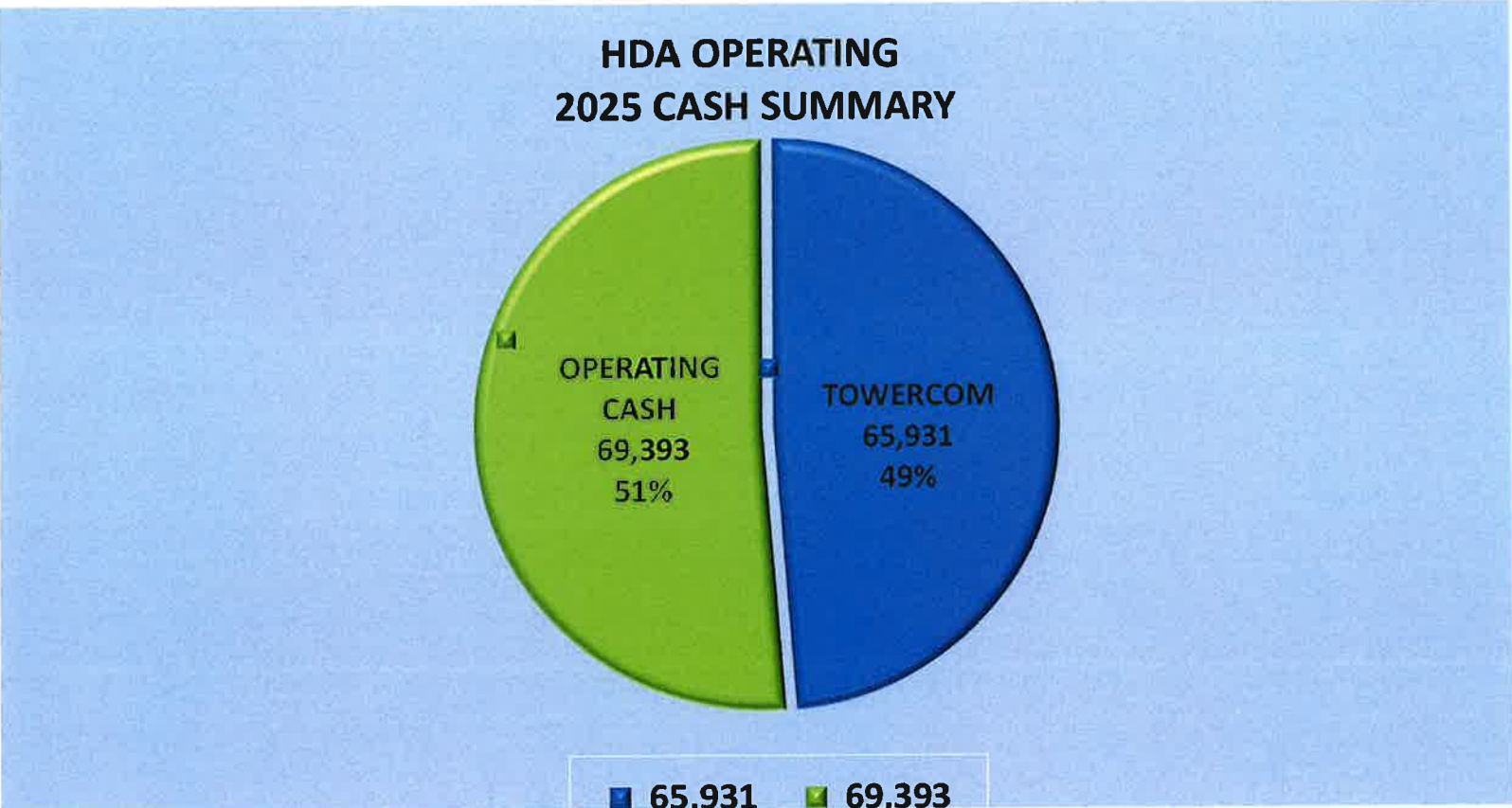
REVENUE OVER/ (UNDER) EXPENDITURES

0	(642,187.55)	205,307.17	0.00	205,307.17	0.00
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**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**JULY
2025**

TOWERCOM (Transfer Due to City)	\$ 65,931
OPERATING CASH BALANCE (HDA)	69,393
TOTAL	<u>\$ 135,324</u>



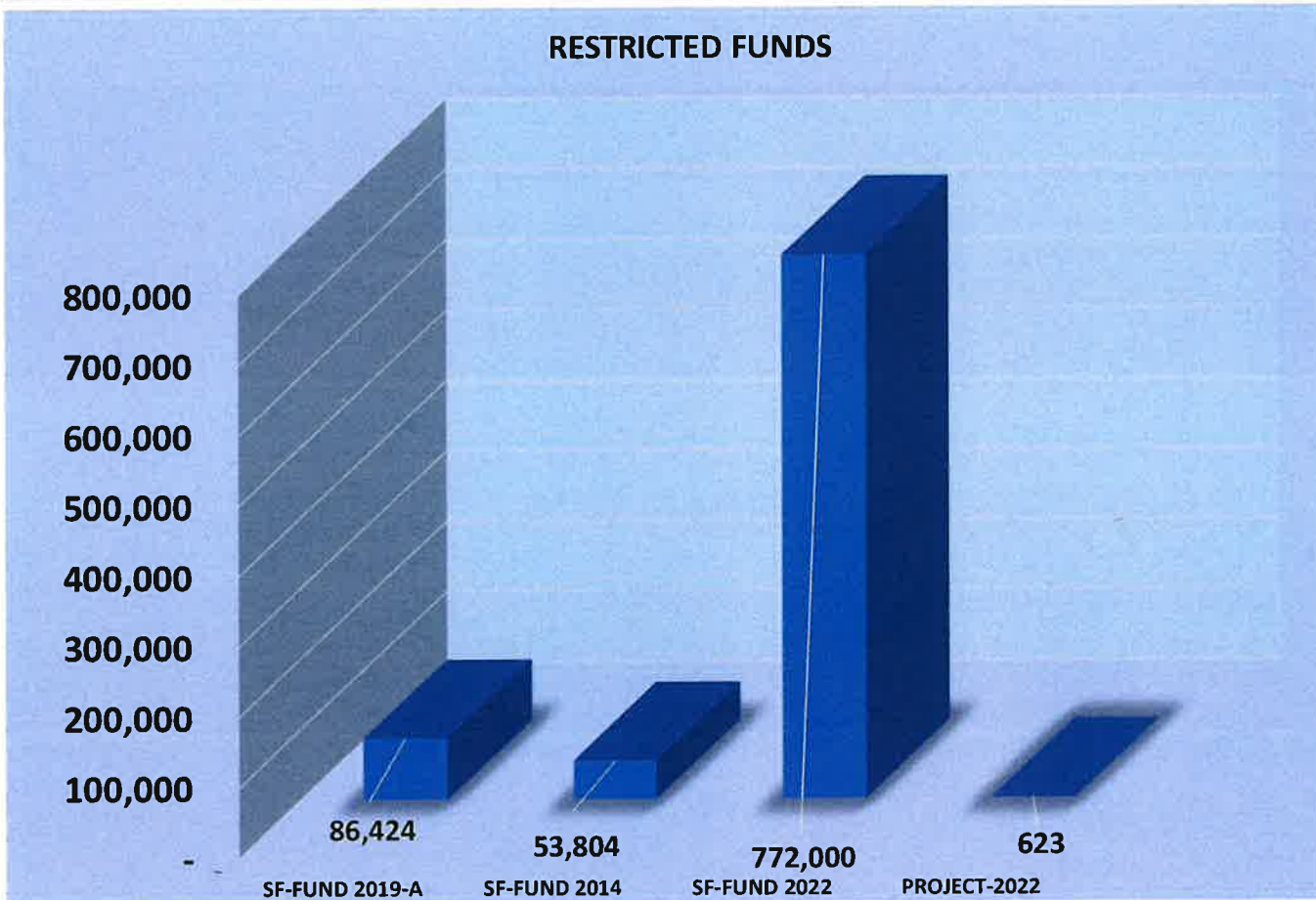
HAPEVILLE DEVELOPMENT AUTHORITY

**SINKING FUNDS
CASH SUMMARY**

**JULY
2025**

SF-FUND 2019-A	\$ 86,424
SF-FUND 2014	53,804
SF-FUND 2022	772,000
PROJECT-2022	623
TOTAL	\$ 912,851

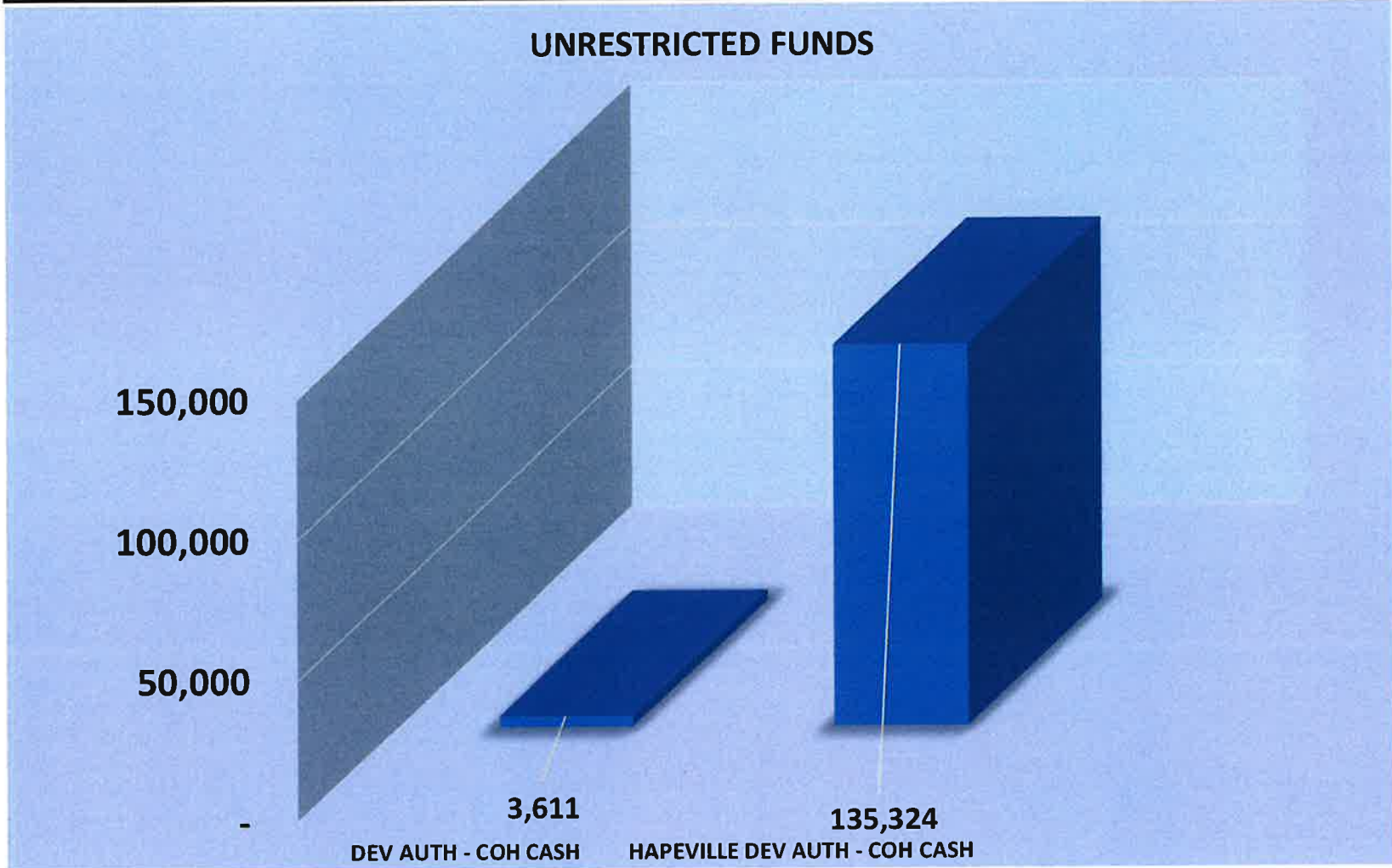
RESTRICTED FUNDS



**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**JULY
2025**

DEV AUTH - COH CASH	\$	3,611
HAPEVILLE DEV AUTH - COH CASH		135,324
TOTAL	\$	138,934



BALANCE SHEET

AS OF: JULY 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	622.57
295-0-0000-111114	Cash - Sinking Fd - 2014	53,804.20
295-0-0000-111118	Cash- Dev Auth-COH	3,610.56
295-0-0000-111120	Cash -- Hapeville Dev Auth	135,323.65
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	772,000.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	86,424.36
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-112800	N/R - 625 N Central - Short	9,813.04
295-0-0000-112801	Note Receivable - 625 N Centra	57,774.74
295-0-0000-112810	Lease Receivable	2,677,104.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation	(99,078.07)
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>5,965.83</u>
		<u>6,579,300.41</u>
TOTAL ASSETS		6,579,300.41
		=====
LIABILITIES		
=====		
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-122404	Accrued Interest on 2014 Bds	20,873.50
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	1,671.33
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125599	Bonds Payable - Short term	280,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(280,000.00)
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,829,950.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	350,050.00
295-0-0000-125607	Bonds Payable 2019 A (City)	460,000.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,511,696.00</u>
TOTAL LIABILITIES		<u>11,049,189.36</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(4,447,601.06)

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2025

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
INVESTMENT INCOME	0	1.11	20.20	0.00 (	20.20)	0.00
MISC REVENUE	0	7,278.41	72,310.64	0.00 (	72,310.64)	0.00
OTHER FINANCING SOURCES	0	175,800.00	863,800.00	0.00 (	863,800.00)	0.00
TOTAL REVENUES	0	183,079.52	936,130.84	0.00 (	936,130.84)	0.00
<u>EXPENDITURE SUMMARY</u>						
<u>Operating Expense</u>						
SUPPLIES & MINOR EQPT	0	60.24	599.59	0.00 (	599.59)	0.00
DEBT SERVICE	0	0.00	801,819.14	0.00 (	801,819.14)	0.00
INTERFUND TRANSACTIONS	0	0.00	156,000.00	0.00 (	156,000.00)	0.00
TOTAL Operating Expense	0	60.24	958,418.73	0.00 (	958,418.73)	0.00
TOTAL EXPENDITURES	0	60.24	958,418.73	0.00 (	958,418.73)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	183,019.28 (	22,287.89)	0.00	22,287.89	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2025

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INVESTMENT INCOME</u>						
295-0-0000-361100 Interest on Note	0	1.11	20.20	0.00	(20.20)	0.00
TOTAL INVESTMENT INCOME	0	1.11	20.20	0.00	(20.20)	0.00
<u>CONTRIBUTIONS</u>						
<u>MISC REVENUE</u>						
295-0-0000-381001 Rental Income	0	1,000.00	10,000.00	0.00	(10,000.00)	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	11,400.00	0.00	(11,400.00)	0.00
295-0-0000-381101 Cell Tower Lease - MPa	0	0.00	25,875.34	0.00	(25,875.34)	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	5,138.41	25,035.30	0.00	(25,035.30)	0.00
TOTAL MISC REVENUE	0	7,278.41	72,310.64	0.00	(72,310.64)	0.00
<u>OTHER FINANCING SOURCES</u>						
295-0-0000-395108 Trf from GF-2019A	0	0.00	82,947.88	0.00	(82,947.88)	0.00
295-0-0000-395114 Trf from GF-2014	0	0.00	63,750.03	0.00	(63,750.03)	0.00
295-0-0000-395202 Trf from GF 2022 Bd	0	175,800.00	175,800.00	0.00	(175,800.00)	0.00
295-0-0000-395508 Trf from W&S - 2019A	0	0.00	95,052.12	0.00	(95,052.12)	0.00
295-0-0000-395514 Trf fr W&S -2014	0	0.00	446,249.97	0.00	(446,249.97)	0.00
TOTAL OTHER FINANCING SOURCES	0	175,800.00	863,800.00	0.00	(863,800.00)	0.00
TOTAL REVENUE	0	183,079.52	936,130.84	0.00	(936,130.84)	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>CONTRACTED SERVICES</u>						
<u>SUPPLIES & MINOR EQPT</u>						
295-5-7520-531200 Bank Charges	0	60.24	599.59	0.00	(599.59)	0.00
TOTAL SUPPLIES & MINOR EQPT	0	60.24	599.59	0.00	(599.59)	0.00
<u>CAPITAL OUTLAYS > \$5000</u>						
<u>DEPRECIATION & AMORT</u>						
<u>OTHER COSTS (NOC)</u>						
<u>DEBT SERVICE</u>						
295-5-7520-582207 Prin-2019A Bonds	0	0.00	140,000.00	0.00	(140,000.00)	0.00
295-5-7520-582208 Int Exp - 2019A Bonds	0	0.00	5,014.01	0.00	(5,014.01)	0.00
295-5-7520-582400 Int Exp - 2014 Bonds	0	0.00	83,155.13	0.00	(83,155.13)	0.00
295-5-7520-582410 Principal - 2014 Bonds	0	0.00	515,000.00	0.00	(515,000.00)	0.00
295-5-7520-583400 Int Exp - 2022 Bond	0	0.00	58,650.00	0.00	(58,650.00)	0.00
TOTAL DEBT SERVICE	0	0.00	801,819.14	0.00	(801,819.14)	0.00
<u>INTERFUND TRANSACTIONS</u>						
295-5-7520-595100 T'fer Proceeds to GF	0	0.00	156,000.00	0.00	(156,000.00)	0.00
TOTAL INTERFUND TRANSACTIONS	0	0.00	156,000.00	0.00	(156,000.00)	0.00
TOTAL Operating Expense	0	60.24	958,418.73	0.00	(958,418.73)	0.00
TOTAL EXPENDITURES	0	60.24	958,418.73	0.00	(958,418.73)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	183,019.28	(22,287.89)	0.00	22,287.89	0.00

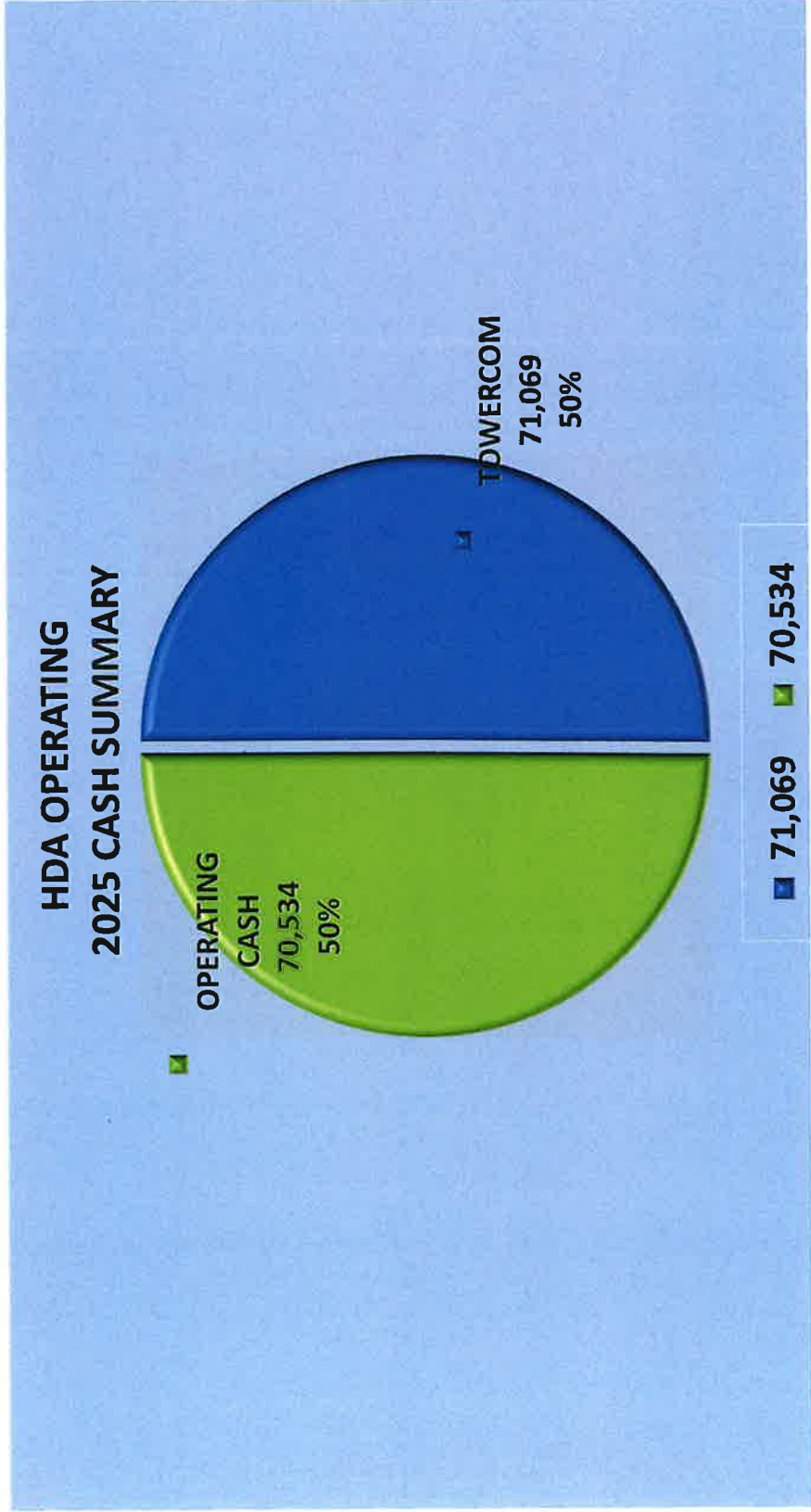
**TOWERCOM PAYMENTS
AS OF JULY 31, 2025**

Deposit Date	POLICE	MASTER PK	Dev Auth Pmts to City	Balance Due City
	381102	381101		
BALANCE-09/30/2024				\$ 15,019.98
10/1/2024	1,844.81			1,844.81
10/30/2024		3,197.67		3,197.67
11/1/2024	1,844.81			1,844.81
11/26/2024		3,197.67		3,197.67
12/2/2024	1,844.81			1,844.81
12/27/2024		3,197.67		3,197.67
1/2/2025	1,844.81			1,844.81
1/29/2025		3,197.67		3,197.67
2/3/2025	1,844.81			1,844.81
2/27/2025		3,203.86		3,203.86
3/3/2025	1,844.81			1,844.81
3/28/2025		3,293.60		3,293.60
4/1/2025	1,844.81			1,844.81
4/29/2025		3,293.60		3,293.60
5/1/2025	1,844.81			1,844.81
5/29/2025		3,293.60		3,293.60
6/2/2025	1,844.81			1,844.81
6/27/2025		3,293.60		3,293.60
7/1/2025	1,844.81			1,844.81
7/30/2025		3,293.60		3,293.60
BALANCE AS OF 07/31/2025				\$ 65,930.62

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**AUGUST
2025**

TOWERCOM (Transfer Due to City)	\$ 71,069
OPERATING CASH BALANCE (HDA)	70,534
TOTAL	\$ 141,603

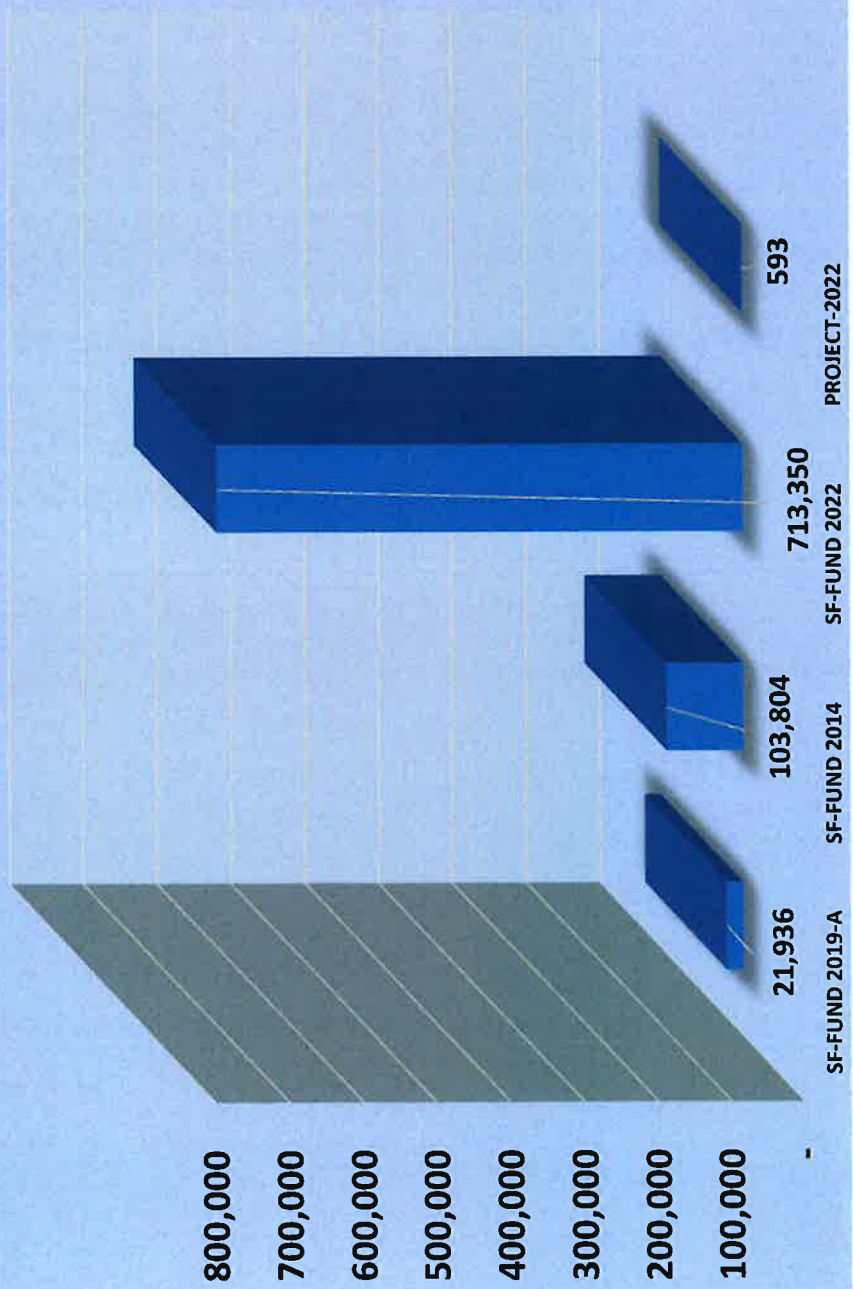


**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

**AUGUST
2025**

SF-FUND 2019-A	\$	21,936
SF-FUND 2014		103,804
SF-FUND 2022		713,350
PROJECT-2022		593
TOTAL	\$	839,683

RESTRICTED FUNDS

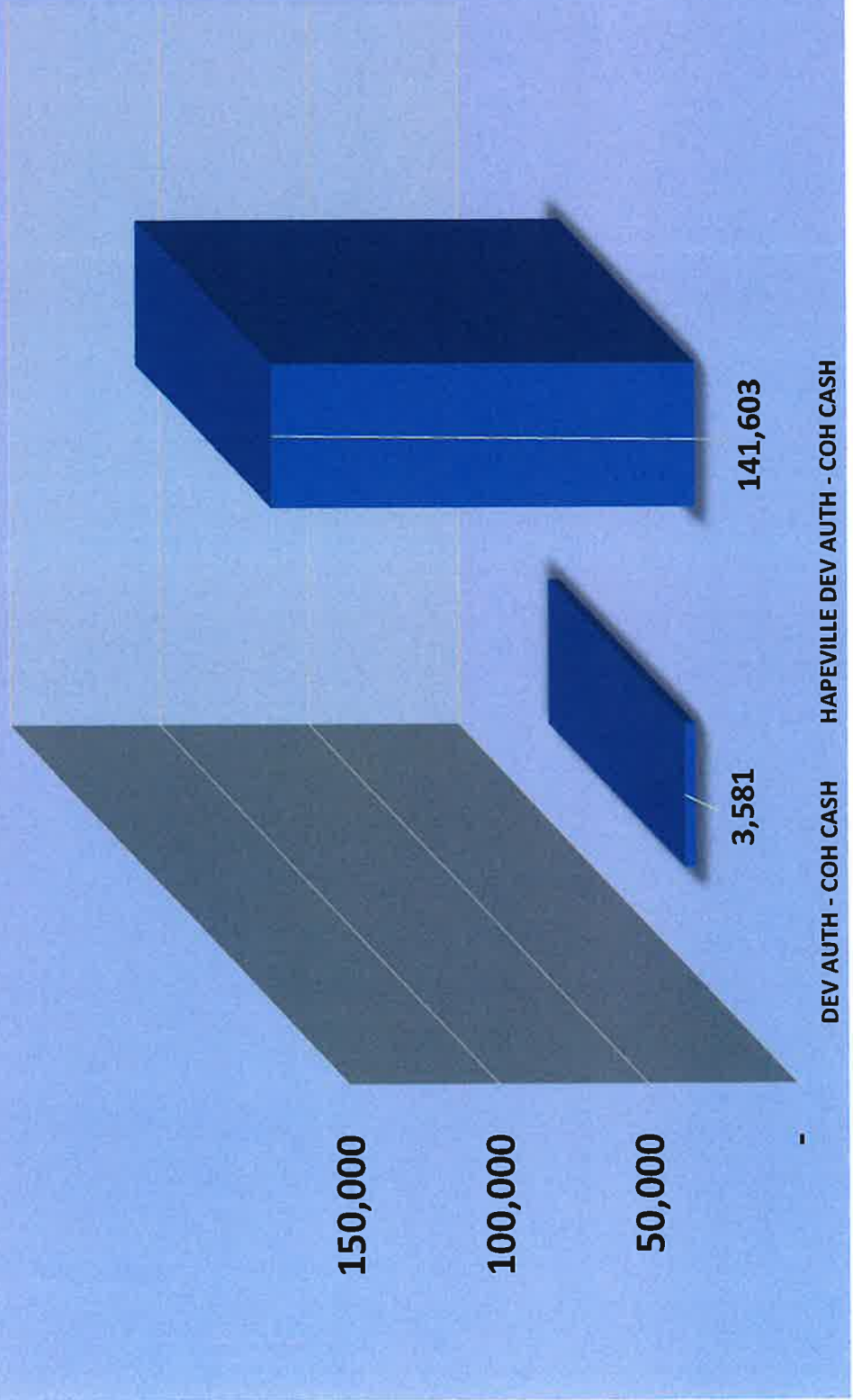


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**AUGUST
2025**

DEV AUTH - COH CASH	\$ 3,581
HAPEVILLE DEV AUTH - COH CASH	141,603
TOTAL	\$ 145,184

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF AUGUST 31, 2025**

Deposit Date	POLICE	MASTER PK		Dev Auth Pmts to City		Balance Due City
	381102	381101				
BALANCE-09/30/2024						\$ 15,019.98
10/1/2024	1,844.81					1,844.81
10/30/2024		3,197.67				3,197.67
11/1/2024	1,844.81					1,844.81
11/26/2024		3,197.67				3,197.67
12/2/2024	1,844.81					1,844.81
12/27/2024		3,197.67				3,197.67
1/2/2025	1,844.81					1,844.81
1/29/2025		3,197.67				3,197.67
2/3/2025	1,844.81					1,844.81
2/27/2025		3,203.86				3,203.86
3/3/2025	1,844.81					1,844.81
3/28/2025		3,293.60				3,293.60
4/1/2025	1,844.81					1,844.81
4/29/2025		3,293.60				3,293.60
5/1/2025	1,844.81					1,844.81
5/29/2025		3,293.60				3,293.60
6/2/2025	1,844.81					1,844.81
6/27/2025		3,293.60				3,293.60
7/1/2025	1,844.81					1,844.81
7/30/2025		3,293.60				3,293.60
8/1/2025	1,844.81					1,844.81
8/27/2025		3,293.60				3,293.60
Bal as of August 2025	20,292.91	35,756.14				\$ 71,069.03

AS OF: AUGUST 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	592.57
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	103,804.20
295-0-0000-111118	Cash- Dev Auth-COH	3,580.64
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	141,603.16
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	713,350.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	21,936.36
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	9,813.04
295-0-0000-112801	Note Receivable - 625 N Centra	57,774.74
295-0-0000-112810	Lease Receivable	2,677,104.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	0.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation	(99,078.07)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>5,965.83</u>
		<u>6,512,382.00</u>
TOTAL ASSETS		6,512,382.00
		=====

CITY OF HAPEVILLE
BALANCE SHEET
AS OF: AUGUST 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	20,873.50
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	1,671.33
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	280,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(280,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,829,950.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	350,050.00
295-0-0000-125607	Bonds Payable 2019 A (City)	460,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,511,696.00</u>
	TOTAL LIABILITIES	<u>11,049,189.36</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(4,447,601.06)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
	TOTAL BEGINNING EQUITY	(4,447,601.06)
	TOTAL REVENUE	1,006,410.35
	TOTAL EXPENSES	<u>1,095,616.65</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(89,206.30)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>(4,536,807.36)</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>6,512,382.00</u>
=====		

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2025

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INVESTMENT INCOME	0	1.10	21.30	0.00 (	21.30)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	6,278.41	78,589.05	0.00 (	78,589.05)	0.00
OTHER FINANCING SOURCES	0	64,000.00	927,800.00	0.00 (	927,800.00)	0.00
TOTAL REVENUES	0	70,279.51	1,006,410.35	0.00 (	1,006,410.35)	0.00
EXPENDITURE SUMMARY						
<u>Operating Expense</u>						
CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT	0	59.92	659.51	0.00 (	659.51)	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0	137,138.00	938,957.14	0.00 (	938,957.14)	0.00
INTERFUND TRANSACTIONS	0	0.00	156,000.00	0.00 (	156,000.00)	0.00
TOTAL Operating Expense	0	137,197.92	1,095,616.65	0.00 (	1,095,616.65)	0.00
TOTAL EXPENDITURES	0	137,197.92	1,095,616.65	0.00 (	1,095,616.65)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	66,918.41)	89,206.30)	0.00	89,206.30	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2025

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INVESTMENT INCOME</u>						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	1.10	21.30	0.00 (	21.30)	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	1.10	21.30	0.00 (	21.30)	0.00
<u>CONTRIBUTIONS</u>						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
<u>MISC REVENUE</u>						
295-0-0000-381001 Rental Income	0	0.00	10,000.00	0.00 (	10,000.00)	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	12,540.00	0.00 (	12,540.00)	0.00
295-0-0000-381101 Cell Tower Lease - MPA	0	0.00	25,875.34	0.00 (	25,875.34)	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	5,138.41	30,173.71	0.00 (	30,173.71)	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	6,278.41	78,589.05	0.00 (	78,589.05)	0.00
<u>OTHER FINANCING SOURCES</u>						
295-0-0000-391100 Transfer from GF	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Trf from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Trf from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Trf from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Trf from GF-2019A	0	6,523.99	89,471.87	0.00 (	89,471.87)	0.00
295-0-0000-395109 Trf from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Trf from GF-2014	0	6,250.01	70,000.04	0.00 (	70,000.04)	0.00
295-0-0000-395202 Trf from GF 2022 Bd	0	0.00	175,800.00	0.00 (	175,800.00)	0.00
295-0-0000-395290 Transfer from HATT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Trf from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Trf from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2025

295-DEVELOPMENT AUTHORITY
DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>CONTRACTED SERVICES</u>						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
<u>SUPPLIES & MINOR EQPT</u>						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	59.92	659.51	0.00 (	659.51)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	59.92	659.51	0.00 (	659.51)	0.00
<u>CAPITAL OUTLAYS > \$5000</u>						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
<u>DEPRECIATION & AMORT</u>						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
<u>OTHER COSTS (NOC)</u>						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
<u>DEBT SERVICE</u>						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-5-7520-583400 Int Exp - 2022 Bond	0	58,650.00	117,300.00	0.00 (	117,300.00)	0.00
295-5-7520-583410 Principal - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-589999 Principal to Balance S	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	137,138.00	938,957.14	0.00 (	938,957.14)	0.00
INTERFUND TRANSACTIONS						
295-5-7520-595100 T'fer Proceeds to GF	0	0.00	156,000.00	0.00 (	156,000.00)	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595301 T'fer Proceeds to Cap	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595505 T'fer Proceeds to W/S	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSACTIONS	0	0.00	156,000.00	0.00 (	156,000.00)	0.00
TOTAL Operating Expense	0	137,197.92	1,095,616.65	0.00 (1,095,616.65)	0.00

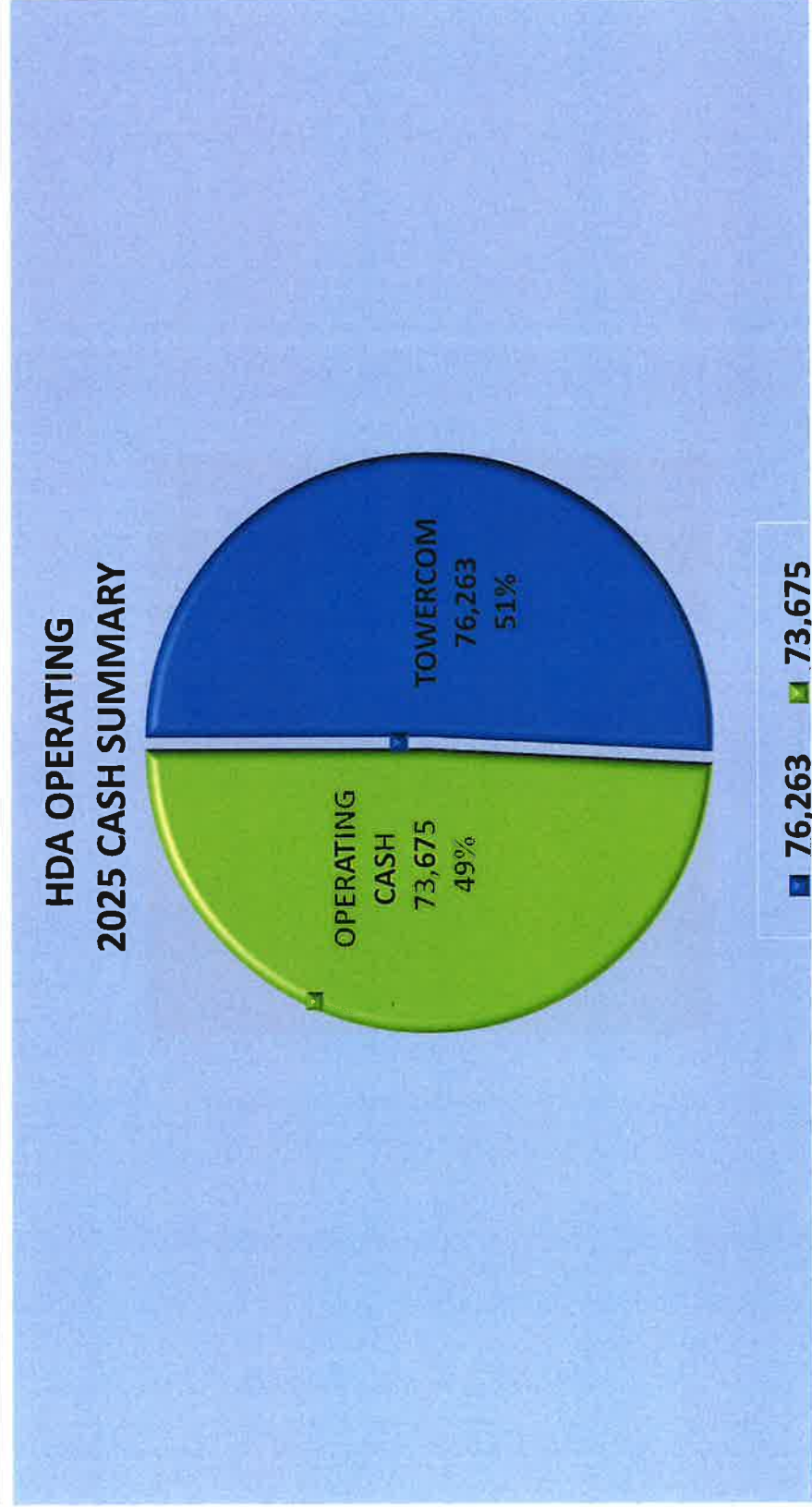
TOTAL EXPENDITURES	0	137,197.92	1,095,616.65	0.00 (1,095,616.65)	0.00
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REVENUE OVER/ (UNDER) EXPENDITURES	0 (66,918.41)	89,206.30)	0.00	89,206.30	0.00
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**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**SEPT
2025**

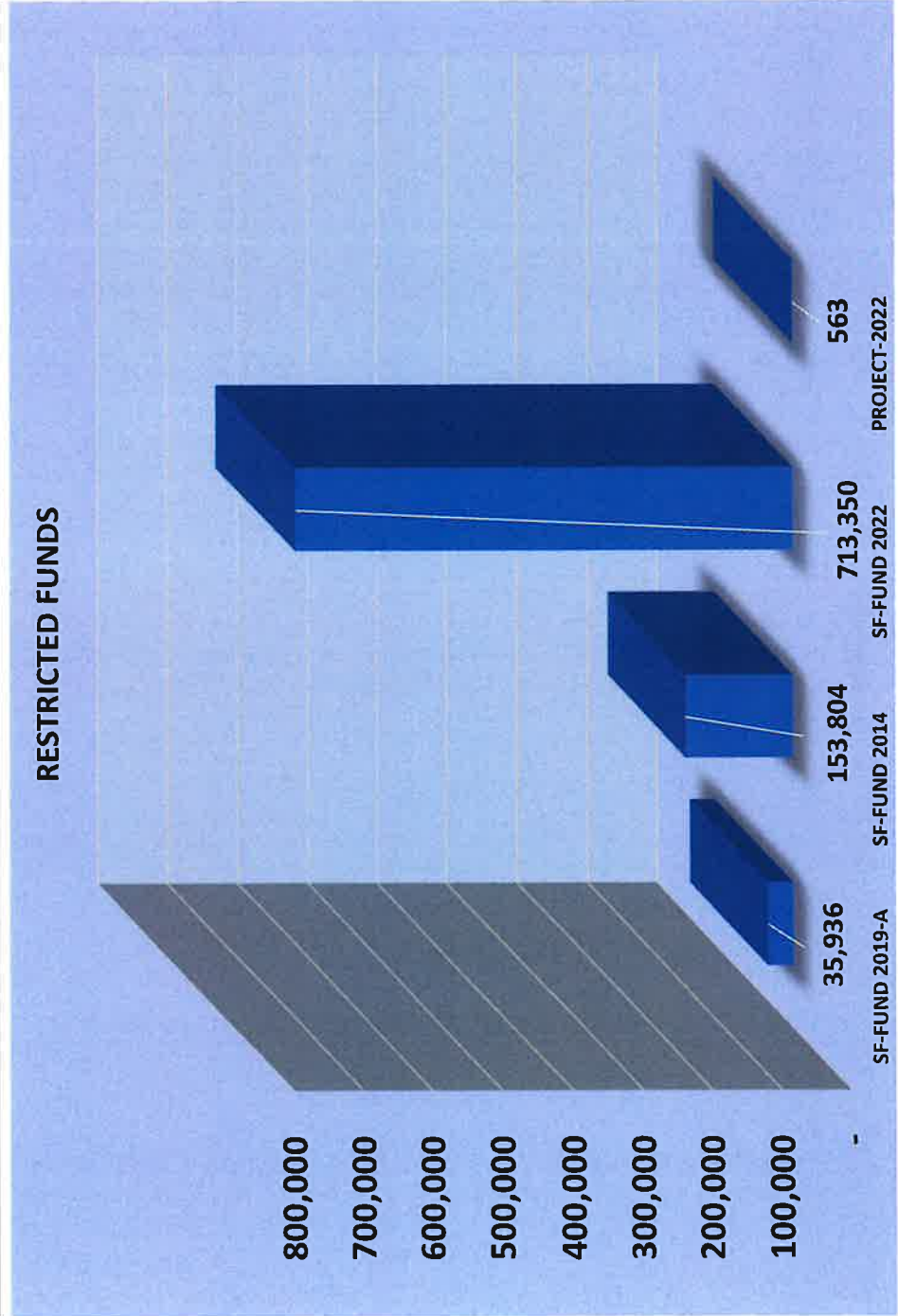
TOWERCOM (Transfer Due to City)	\$ 76,263
OPERATING CASH BALANCE (HDA)	73,675
TOTAL	\$ 149,938



**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

**SEPT
2025**

SF-FUND 2019-A	\$	35,936
SF-FUND 2014		153,804
SF-FUND 2022		713,350
PROJECT-2022		563
TOTAL	\$	903,653

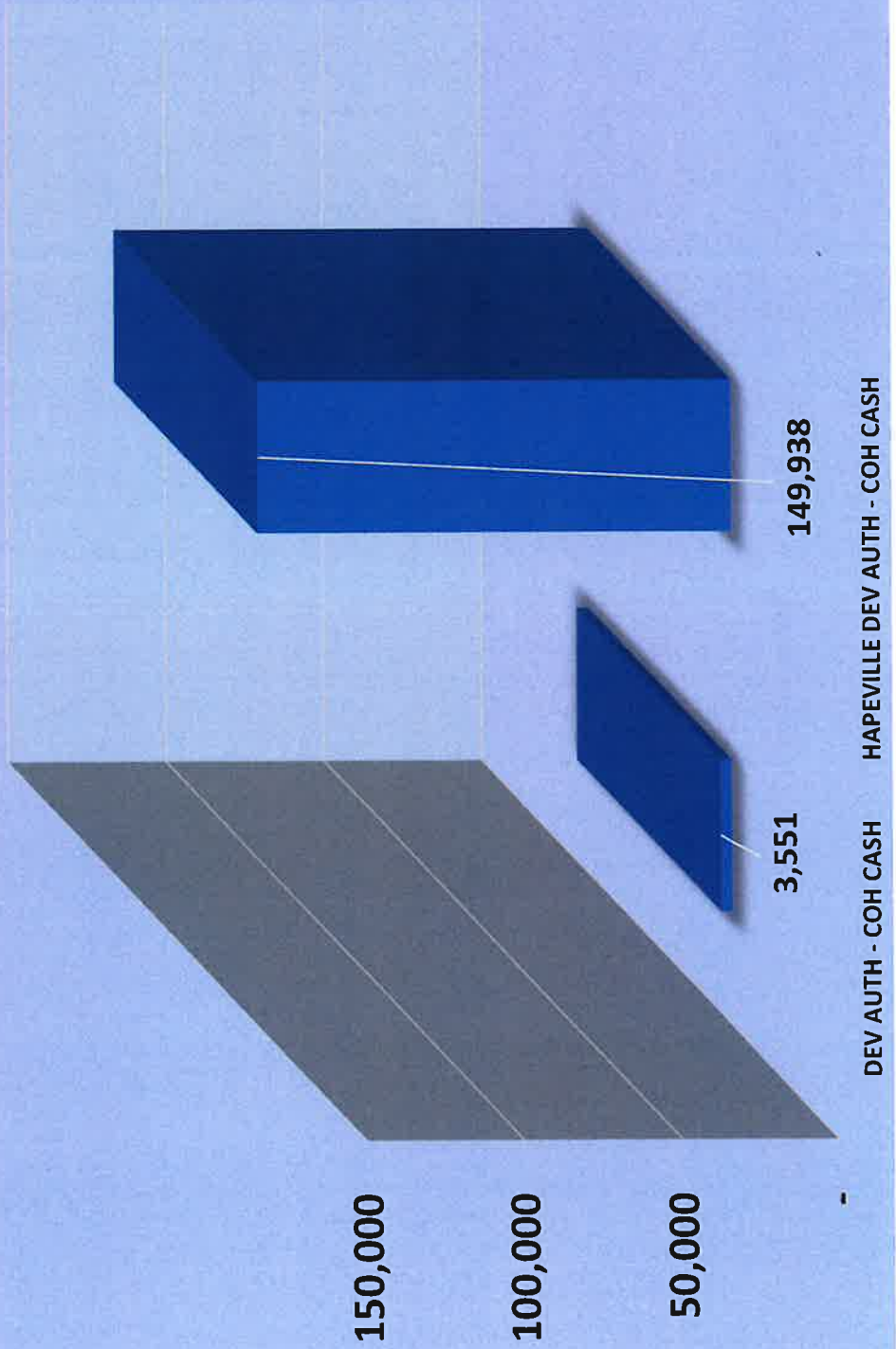


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**SEPT
2025**

DEV AUTH - COH CASH	\$ 3,551
HAPEVILLE DEV AUTH - COH CASH	149,938
TOTAL	\$ 153,489

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF SEPTEMBER 30, 2025**

Deposit Date	POLICE	MASTER PK		Dev Auth Pmts to City	Balance Due City
	381102	381101			
7/1/2024	1,791.08				1,791.08
7/31/2024		3,197.67			4,988.75
8/1/2024	1,791.08				6,779.83
8/31/2024		3,197.67			9,977.50
9/1/2024	1,844.81				11,822.31
9/30/2024		3,197.67			15,019.98
10/1/2024	1,844.81				16,864.79
10/30/2024		3,197.67			20,062.46
11/1/2024	1,844.81				21,907.27
11/26/2024		3,197.67			25,104.94
12/2/2024	1,844.81				26,949.75
12/27/2024		3,197.67			30,147.42
1/2/2025	1,844.81				31,992.23
1/29/2025		3,197.67			35,189.90
2/3/2025	1,844.81				37,034.71
2/27/2025		3,203.86			40,238.57
3/3/2025	1,844.81				42,083.38
3/28/2025		3,293.60			45,376.98
4/1/2025	1,844.81				47,221.79
4/29/2025		3,293.60			50,515.39
5/1/2025	1,844.81				52,360.20
5/29/2025		3,293.60			55,653.80
6/2/2025	1,844.81				57,498.61
6/27/2025		3,293.60			60,792.21
7/1/2025	1,844.81				62,637.02
7/30/2025		3,293.60			65,930.62
8/1/2025	1,844.81				67,775.43
8/27/2025		3,293.60			71,069.03
9/2/2025	1,900.16				72,969.19
9/26/2025		3,293.60			76,262.79
Bal as of September 2025	27,620.04	48,642.75		-	76,262.79

CITY OF HAPEVILLE
 BALANCE SHEET
 AS OF: SEPTEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	562.57
295-0-0000-111114	Cash - Sinking Fd - 2014	153,804.20
295-0-0000-111118	Cash- Dev Auth-COH	3,550.72
295-0-0000-111120	Cash -- Hapeville Dev Auth	149,938.20
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	713,350.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	35,936.36
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-112800	N/R - 625 N Central - Short	9,813.04
295-0-0000-112801	Note Receivable - 625 N Centra	57,774.74
295-0-0000-112810	Lease Receivable	2,677,104.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation	(99,078.07)
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>5,965.83</u>
		<u>6,584,657.12</u>
TOTAL ASSETS		<u>6,584,657.12</u>
=====		
LIABILITIES		
=====		
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-122404	Accrued Interest on 2014 Bds	20,873.50
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	1,671.33
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-125100	Due to General Fund	2,529,661.32
295-0-0000-125599	Bonds Payable - Short term	280,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(280,000.00)
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,829,950.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	350,050.00
295-0-0000-125607	Bonds Payable 2019 A (City)	460,000.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,511,696.00</u>
TOTAL LIABILITIES		<u>11,125,452.15</u>
=====		
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(4,447,601.06)
TOTAL BEGINNING EQUITY		(4,447,601.06)
TOTAL REVENUE		1,078,745.39
TOTAL EXPENSES		<u>1,171,939.36</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(93,193.97)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(4,540,795.03)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>6,584,657.12</u>

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INVESTMENT INCOME	0	1.28	22.58	0.00 (	22.58)	0.00
MISC REVENUE	0	8,333.76	86,922.81	0.00 (	86,922.81)	0.00
OTHER FINANCING SOURCES	0	64,000.00	991,800.00	0.00 (	991,800.00)	0.00
TOTAL REVENUES	0	72,335.04	1,078,745.39	0.00 (	1,078,745.39)	0.00

EXPENDITURE SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Operating Expense	0	59.92	719.43	0.00 (	719.43)	0.00
SUPPLIES & MINOR EQPT	0	0.00	938,957.14	0.00 (	938,957.14)	0.00
DEBT SERVICE	0	76,262.79	232,262.79	0.00 (	232,262.79)	0.00
INTERFUND TRANSACTIONS	0	76,322.71	1,171,939.36	0.00 (	1,171,939.36)	0.00
TOTAL Operating Expense	0	76,322.71	1,171,939.36	0.00 (	1,171,939.36)	0.00

TOTAL EXPENDITURES

REVENUE OVER/ (UNDER) EXPENDITURES

TOTAL EXPENDITURES	0	76,322.71	1,171,939.36	0.00 (	1,171,939.36)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	3,987.67)	93,193.97)	0.00	93,193.97	0.00

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INVESTMENT INCOME						
295-0-0000-361100 Interest on Note	0	1.28	22.58	0.00	22.58	0.00
TOTAL INVESTMENT INCOME	0	1.28	22.58	0.00	22.58	0.00
CONTRIBUTIONS						
MISC REVENUE						
295-0-0000-381001 Rental Income	0	2,000.00	12,000.00	0.00	12,000.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	13,680.00	0.00	13,680.00	0.00
295-0-0000-381101 Cell Tower Lease - MPa	0	13,174.40	39,049.74	0.00	39,049.74	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	7,980.64	22,193.07	0.00	22,193.07	0.00
TOTAL MISC REVENUE	0	8,333.76	86,922.81	0.00	86,922.81	0.00
OTHER FINANCING SOURCES						
295-0-0000-395108 Trf from GF-2019A	0	6,523.99	95,995.86	0.00	95,995.86	0.00
295-0-0000-395114 Trf from GF-2014	0	6,250.01	76,250.05	0.00	76,250.05	0.00
295-0-0000-395202 Trf from GF 2022 Bd	0	0.00	175,800.00	0.00	175,800.00	0.00
295-0-0000-395508 Trf from W&S - 2019A	0	7,476.01	110,004.14	0.00	110,004.14	0.00
295-0-0000-395514 Trf fr W&S -2014	0	43,749.99	533,749.95	0.00	533,749.95	0.00
TOTAL OTHER FINANCING SOURCES	0	64,000.00	991,800.00	0.00	991,800.00	0.00
TOTAL REVENUE	0	72,335.04	1,078,745.39	0.00	1,078,745.39	0.00

295-DEVELOPMENT AUTHORITY
DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 100.00

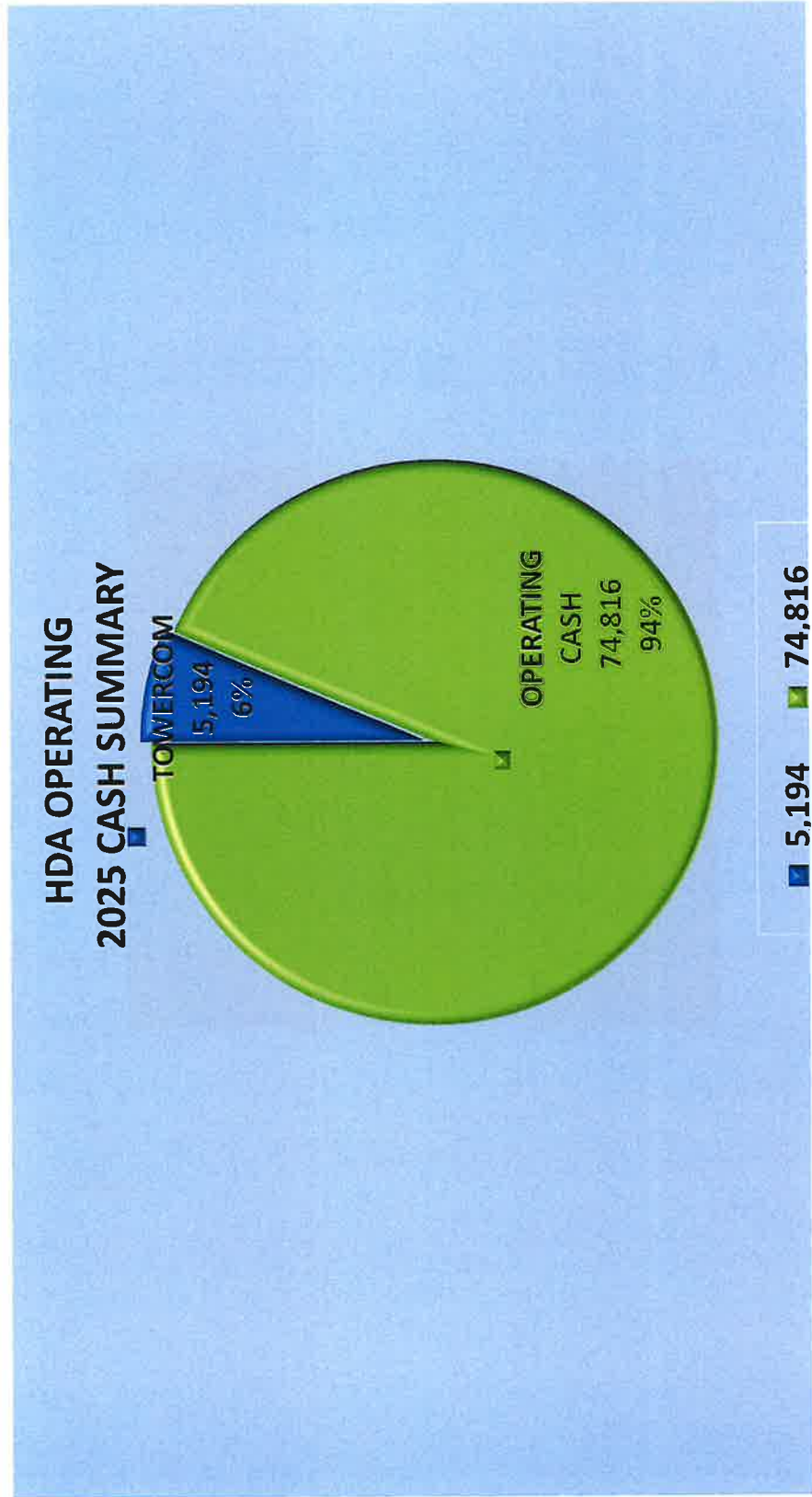
DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CONTRACTED SERVICES						
SUPPLIES & MINOR EQPT						
295-5-7520-531200 Bank Charges	0	59.92	719.43	0.00	(719.43)	0.00
TOTAL SUPPLIES & MINOR EQPT	0	59.92	719.43	0.00	(719.43)	0.00
CAPITAL OUTLAYS > \$5000						
DEPRECIATION & AMORT						
OTHER COSTS (NOC)						
DEBT SERVICE						
295-5-7520-582207 Prin-2019A Bonds	0	0.00	215,000.00	0.00	(215,000.00)	0.00
295-5-7520-582208 Int Exp - 2019A Bonds	0	0.00	8,502.01	0.00	(8,502.01)	0.00
295-5-7520-582400 Int Exp - 2014 Bonds	0	0.00	83,155.13	0.00	(83,155.13)	0.00
295-5-7520-582410 Principal - 2014 Bonds	0	0.00	515,000.00	0.00	(515,000.00)	0.00
295-5-7520-583400 Int Exp - 2022 Bond	0	0.00	117,300.00	0.00	(117,300.00)	0.00
TOTAL DEBT SERVICE	0	0.00	938,957.14	0.00	(938,957.14)	0.00
INTERFUND TRANSACTIONS						
295-5-7520-595100 T'fer Proceeds to GF	0	0.00	156,000.00	0.00	(156,000.00)	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	76,262.79	76,262.79	0.00	(76,262.79)	0.00
TOTAL INTERFUND TRANSACTIONS	0	76,262.79	232,262.79	0.00	(232,262.79)	0.00
TOTAL Operating Expense	0	76,322.71	1,171,939.36	0.00	(1,171,939.36)	0.00
TOTAL EXPENDITURES	0	76,322.71	1,171,939.36	0.00	(1,171,939.36)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	(3,987.67)	93,193.97	0.00	93,193.97	0.00

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**OCT
2025**

	\$ 5,194
	74,816
TOTAL	\$ 80,010

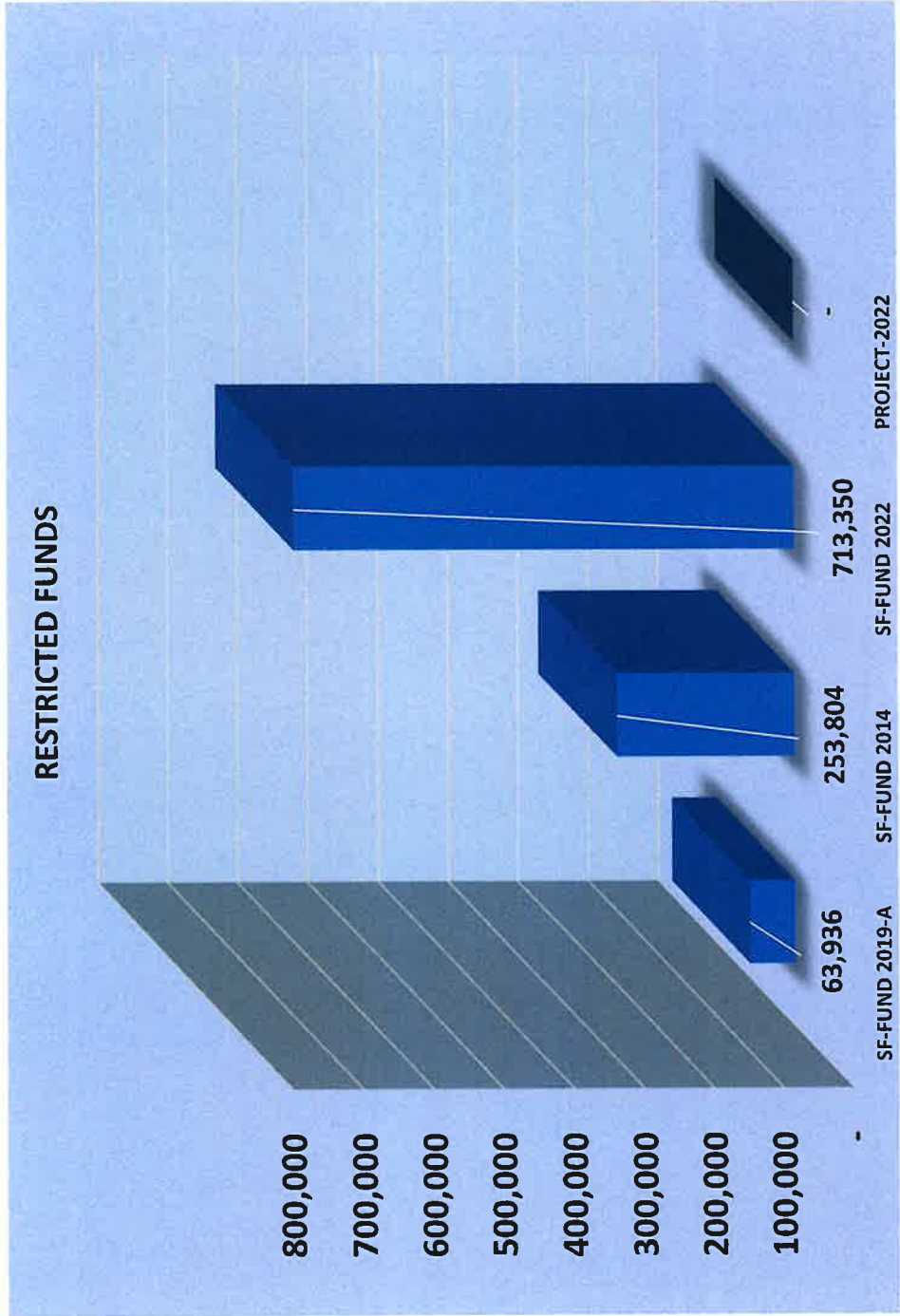
TOWERCOM (Transfer Due to City)
OPERATING CASH BALANCE (HDA)
TOTAL



■ 5,194 ■ 74,816

**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

		OCT 2025
SF-FUND 2019-A	\$	63,936
SF-FUND 2014		253,804
SF-FUND 2022		713,350
PROJECT-2022		-
TOTAL	\$	1,031,091

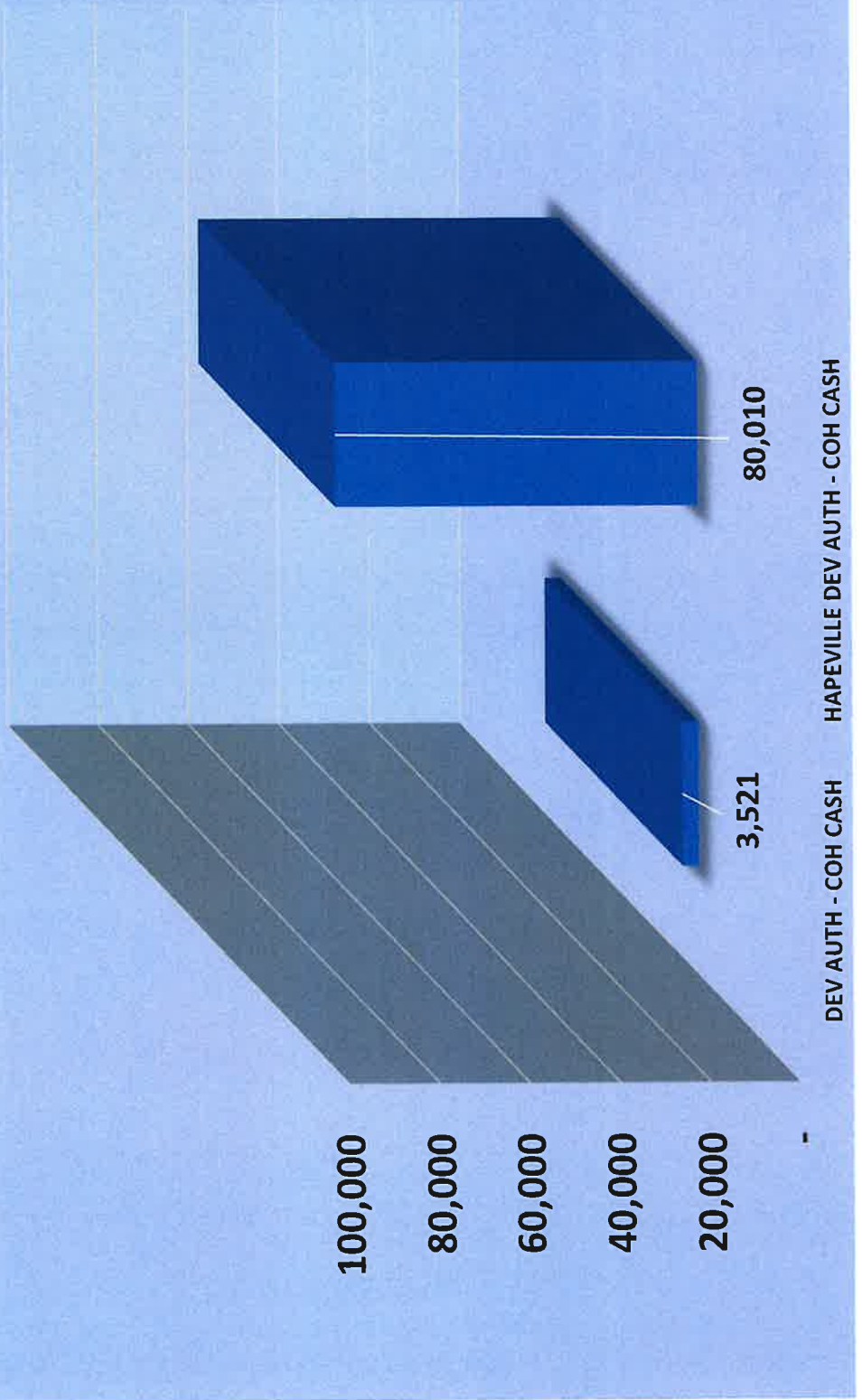


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**OCT
2025**

DEV AUTH - COH CASH	\$ 3,521
HAPEVILLE DEV AUTH - COH CASH	80,010
TOTAL	\$ 83,531

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF OCTOBER 31, 2025**

Deposit Date	POLICE	MASTER PK		Dev Auth Pmts to City	Balance Due City
	381102	381101			
7/1/2024	1,791.08				1,791.08
7/31/2024		3,197.67			4,988.75
8/1/2024	1,791.08				6,779.83
8/31/2024		3,197.67			9,977.50
9/1/2024	1,844.81				11,822.31
9/30/2024		3,197.67			15,019.98
10/1/2024	1,844.81				16,864.79
10/30/2024		3,197.67			20,062.46
11/1/2024	1,844.81				21,907.27
11/26/2024		3,197.67			25,104.94
12/2/2024	1,844.81				26,949.75
12/27/2024		3,197.67			30,147.42
1/2/2025	1,844.81				31,992.23
1/29/2025		3,197.67			35,189.90
2/3/2025	1,844.81				37,034.71
2/27/2025		3,203.86			40,238.57
3/3/2025	1,844.81				42,083.38
3/28/2025		3,293.60			45,376.98
4/1/2025	1,844.81				47,221.79
4/29/2025		3,293.60			50,515.39
5/1/2025	1,844.81				52,360.20
5/29/2025		3,293.60			55,653.80
6/2/2025	1,844.81				57,498.61
6/27/2025		3,293.60			60,792.21
7/1/2025	1,844.81				62,637.02
7/30/2025		3,293.60			65,930.62
8/1/2025	1,844.81				67,775.43
8/27/2025		3,293.60			71,069.03
9/2/2025	1,900.16				72,969.19
9/26/2025		3,293.60			76,262.79
10/14/2025				(76,262.79)	0.00
10/1/2025	1,900.16				1,900.16
10/28/2025		3,293.60			5,193.76
Bal as of October 2025	29,520.20	51,936.35		(76,262.79)	5,193.76

CITY OF HAPEVILLE
 BALANCE SHEET
 AS OF: OCTOBER 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	0.00
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	253,804.20
295-0-0000-111118	Cash- Dev Auth-COH	3,520.78
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	80,010.09
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	713,350.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	63,936.36
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	10,417.71
295-0-0000-112801	Note Receivable - 625 N Centra	48,142.03
295-0-0000-112810	Lease Receivable	2,677,104.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	0.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation	(155,694.11)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>5,965.83</u>
		<u>6,576,492.42</u>
TOTAL ASSETS		<u><u>6,576,492.42</u></u>

AS OF: OCTOBER 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	15,942.38
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	890.17
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	700,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(700,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,446,250.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	218,750.00
295-0-0000-125607	Bonds Payable 2019 A (City)	245,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,511,696.00</u>
TOTAL LIABILITIES		<u>10,313,477.08</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(3,870,726.83)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
TOTAL BEGINNING EQUITY		(3,870,726.83)
TOTAL REVENUE		134,334.68
TOTAL EXPENSES		<u>592.51</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		133,742.17
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(3,736,984.66)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>6,576,492.42</u>
=====		

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2025

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INVESTMENT INCOME	0	0.92	0.92	0.00 (	0.92)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	6,333.76	6,333.76	0.00 (	6,333.76)	0.00
OTHER FINANCING SOURCES	0	128,000.00	128,000.00	0.00 (	128,000.00)	0.00
TOTAL REVENUES	0	134,334.68	134,334.68	0.00 (	134,334.68)	0.00
EXPENDITURE SUMMARY						
<u>Operating Expense</u>						
CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT	0	59.94	59.94	0.00 (	59.94)	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSACTIONS	0	532.57	532.57	0.00 (	532.57)	0.00
TOTAL Operating Expense	0	592.51	592.51	0.00 (	592.51)	0.00
TOTAL EXPENDITURES	0	592.51	592.51	0.00 (	592.51)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	133,742.17	133,742.17	0.00 (	133,742.17)	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2025

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INVESTMENT INCOME						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	0.92	0.92	0.00	0.92	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	0.92	0.92	0.00	0.92	0.00
CONTRIBUTIONS						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE						
295-0-0000-381001 Rental Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	1,140.00	0.00	1,140.00	0.00
295-0-0000-381101 Cell Tower Lease - MPA	0	3,293.60	3,293.60	0.00	3,293.60	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	1,900.16	1,900.16	0.00	1,900.16	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	6,333.76	6,333.76	0.00	6,333.76	0.00
OTHER FINANCING SOURCES						
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Tif from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Tif from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Tif from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Tif from GF-2019A	0	13,047.98	13,047.98	0.00	13,047.98	0.00
295-0-0000-395109 Tif from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Tif from GF-2014	0	12,500.02	12,500.02	0.00	12,500.02	0.00
295-0-0000-395202 Tif from GF 2022 Bd	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395290 Transfer from HATT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Tif from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Tif from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395507 Tif from W&S-2007	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>CONTRACTED SERVICES</u>						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
<u>SUPPLIES & MINOR EQPT</u>						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	59.94	59.94	0.00 (	59.94)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	59.94	59.94	0.00 (	59.94)	0.00
<u>CAPITAL OUTLAYS > \$5000</u>						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
<u>DEPRECIATION & AMORT</u>						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
<u>OTHER COSTS (NOC)</u>						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
<u>DEBT SERVICE</u>						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 08.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-5-7520-583400 Int Exp - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-583410 Principal - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-589999 Principal to Balance S	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSACTIONS						
295-5-7520-595100 T'fer Proceeds to GF	0	532.57	532.57	0.00 (	532.57)	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595301 T'fer Proceeds to Cap	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595505 T'fer Proceeds to W/S	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSACTIONS	0	532.57	532.57	0.00 (	532.57)	0.00

TOTAL Operating Expense 0 592.51 592.51 0.00 (592.51) 0.00

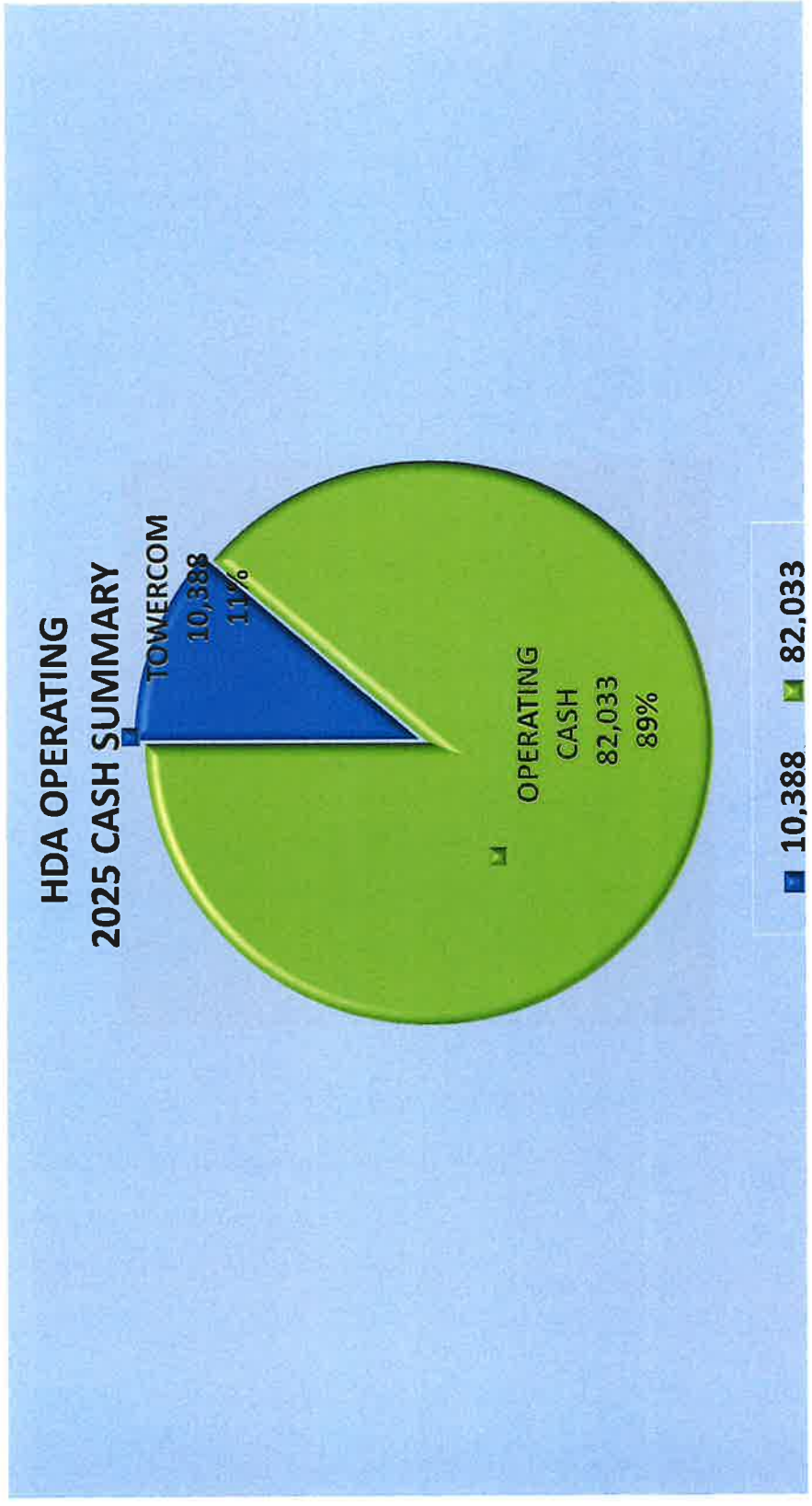
TOTAL EXPENDITURES 0 592.51 592.51 0.00 (592.51) 0.00

REVENUE OVER/ (UNDER) EXPENDITURES 0 133,742.17 133,742.17 0.00 (133,742.17) 0.00

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

NOV
2025

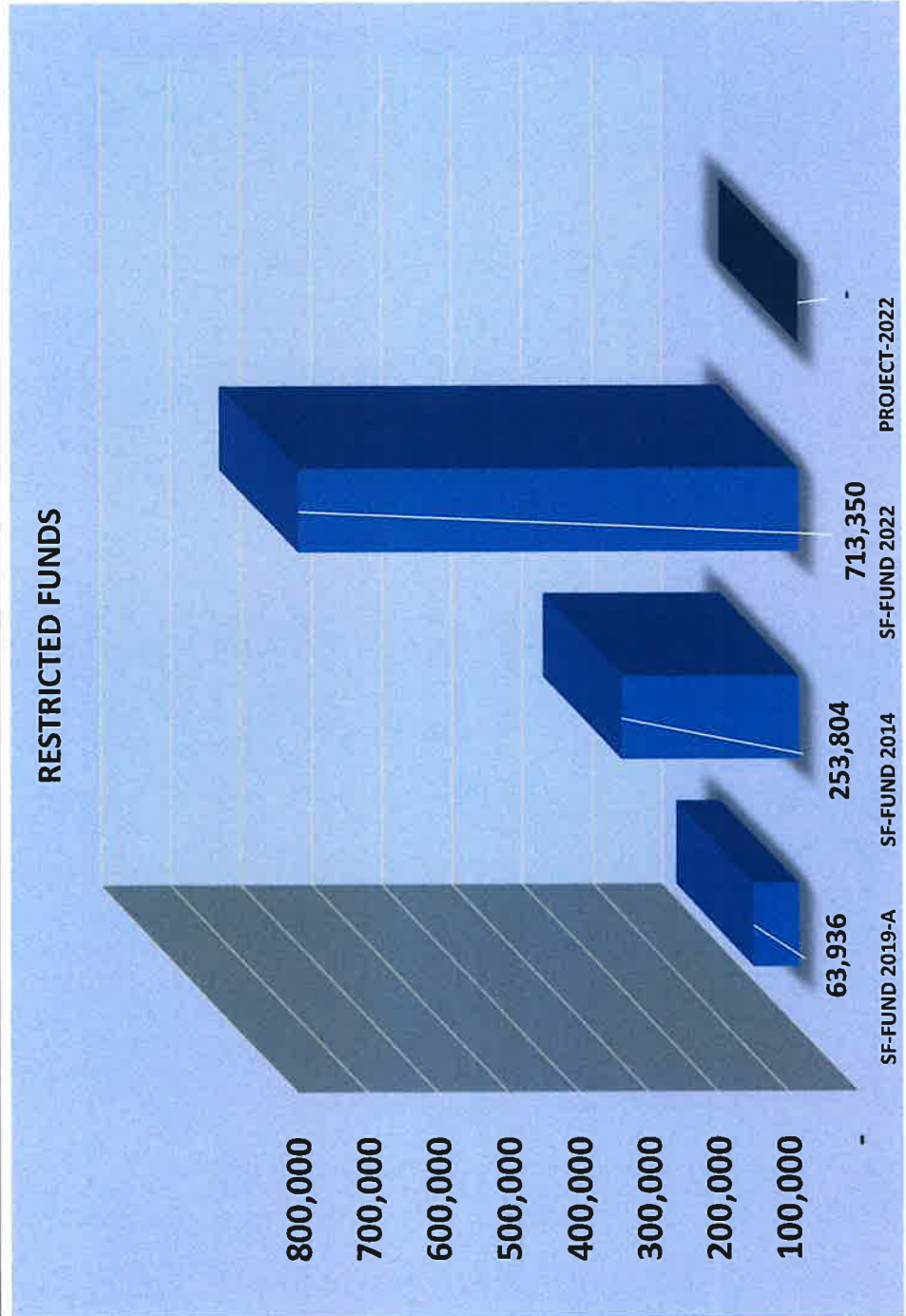
TOWERCOM (Transfer Due to City)	\$ 10,388
OPERATING CASH BALANCE (HDA)	82,033
TOTAL	\$ 92,421



**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

**NOV
2025**

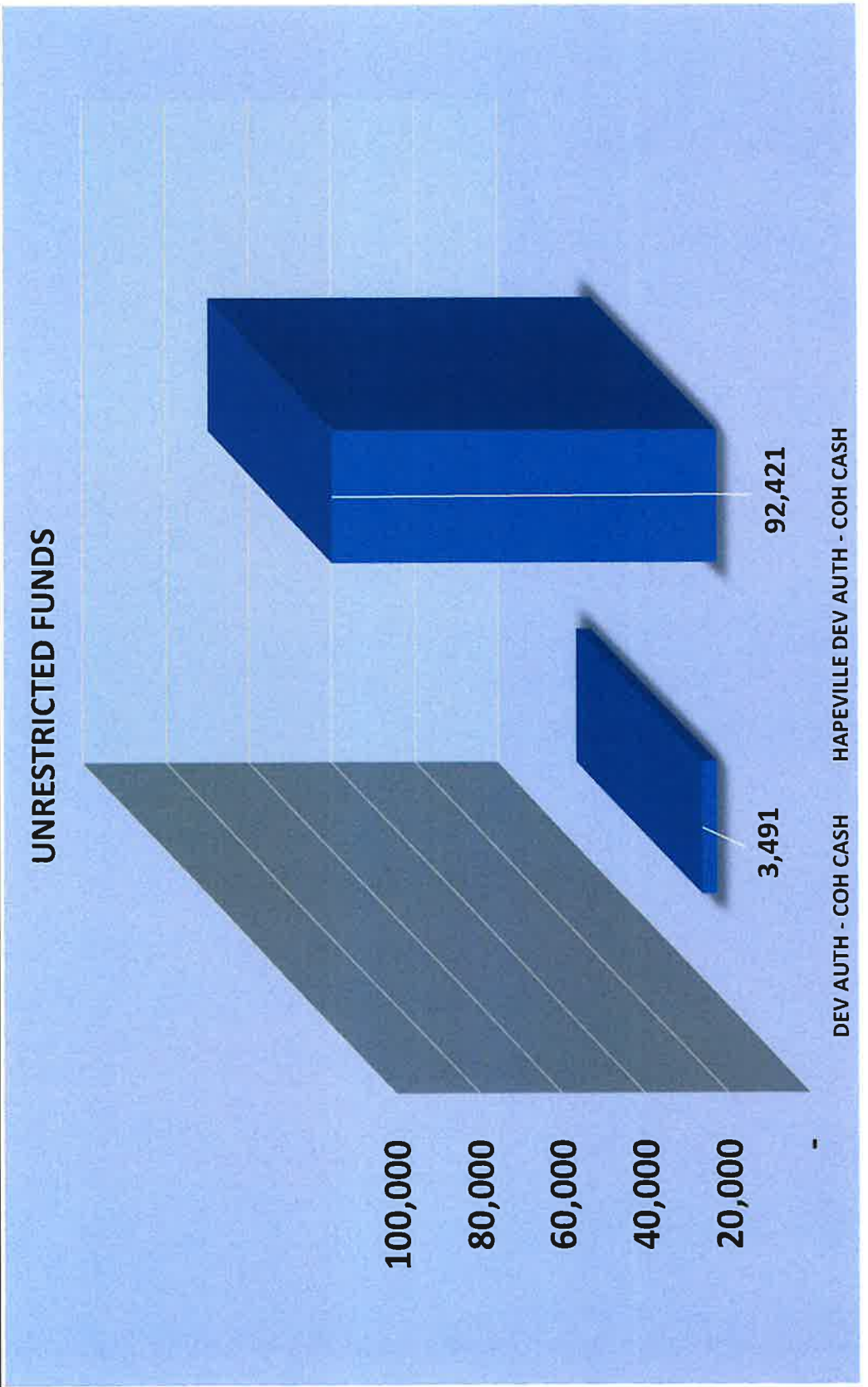
SF-FUND 2019-A	\$ 63,936
SF-FUND 2014	253,804
SF-FUND 2022	713,350
PROJECT-2022	-
TOTAL	\$ 1,031,091



**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

NOV
2025

DEV AUTH - COH CASH	\$ 3,491
HAPEVILLE DEV AUTH - COH CASH	92,421
TOTAL	\$ 95,912



**TOWERCOM PAYMENTS
AS OF NOVEMBER 30, 2025**

Deposit Date	POLICE	MASTER PK	Dev Auth Pmts to City	Balance Due City
	381102	381101		
7/1/2024	1,791.08			1,791.08
7/31/2024		3,197.67		4,988.75
8/1/2024	1,791.08			6,779.83
8/31/2024		3,197.67		9,977.50
9/1/2024	1,844.81			11,822.31
9/30/2024		3,197.67		15,019.98
10/1/2024	1,844.81			16,864.79
10/30/2024		3,197.67		20,062.46
11/1/2024	1,844.81			21,907.27
11/26/2024		3,197.67		25,104.94
12/2/2024	1,844.81			26,949.75
12/27/2024		3,197.67		30,147.42
1/2/2025	1,844.81			31,992.23
1/29/2025		3,197.67		35,189.90
2/3/2025	1,844.81			37,034.71
2/27/2025		3,203.86		40,238.57
3/3/2025	1,844.81			42,083.38
3/28/2025		3,293.60		45,376.98
4/1/2025	1,844.81			47,221.79
4/29/2025		3,293.60		50,515.39
5/1/2025	1,844.81			52,360.20
5/29/2025		3,293.60		55,653.80
6/2/2025	1,844.81			57,498.61
6/27/2025		3,293.60		60,792.21
7/1/2025	1,844.81			62,637.02
7/30/2025		3,293.60		65,930.62
8/1/2025	1,844.81			67,775.43
8/27/2025		3,293.60		71,069.03
9/2/2025	1,900.16			72,969.19
9/26/2025		3,293.60		76,262.79
10/14/2025			(76,262.79)	0.00
10/1/2025	1,900.16			1,900.16
10/28/2025		3,293.60		5,193.76
11/3/2025	1,900.16			7,093.92
11/25/2025		3,293.60		10,387.52
Bal as of November 2025	31,420.36	55,229.95	(76,262.79)	10,387.52

CITY OF HAPEVILLE
 BALANCE SHEET
 AS OF: NOVEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	0.00
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	253,804.20
295-0-0000-111118	Cash- Dev Auth-COH	3,490.86
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	92,420.79
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	713,350.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	63,936.36
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	10,417.71
295-0-0000-112801	Note Receivable - 625 N Centra	48,142.03
295-0-0000-112810	Lease Receivable	2,677,104.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	0.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation	(155,694.11)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>5,965.83</u>
		<u>6,588,873.20</u>
TOTAL ASSETS		6,588,873.20
		=====

AS OF: NOVEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	15,942.38
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	890.17
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	700,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(700,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,446,250.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	218,750.00
295-0-0000-125607	Bonds Payable 2019 A (City)	245,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,511,696.00</u>
TOTAL LIABILITIES		<u>10,313,477.08</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(3,870,726.83)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
TOTAL BEGINNING EQUITY		<u>(3,870,726.83)</u>
TOTAL REVENUE		146,745.38
TOTAL EXPENSES		<u>622.43</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		146,122.95
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(3,724,603.88)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>6,588,873.20</u>
=====		

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INVESTMENT INCOME	0	0.67	1.59	0.00 (	1.59)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	12,410.03	18,743.79	0.00 (	18,743.79)	0.00
OTHER FINANCING SOURCES	0	0.00	128,000.00	0.00 (	128,000.00)	0.00
TOTAL REVENUES	0	12,410.70	146,745.38	0.00 (	146,745.38)	0.00
EXPENDITURE SUMMARY						
<u>Operating Expense</u>						
CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT	0	29.92	89.86	0.00 (	89.86)	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSACTIONS	0	0.00	532.57	0.00 (	532.57)	0.00
TOTAL Operating Expense	0	29.92	622.43	0.00 (	622.43)	0.00
TOTAL EXPENDITURES	0	29.92	622.43	0.00 (	622.43)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	12,380.78	146,122.95	0.00 (	146,122.95)	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INVESTMENT INCOME</u>						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	0.67	1.59	0.00	1.59	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	0.67	1.59	0.00	1.59	0.00
<u>CONTRIBUTIONS</u>						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
<u>MISC REVENUE</u>						
295-0-0000-381001 Rental Income	0	6,076.27	6,076.27	0.00	6,076.27	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	2,280.00	0.00	2,280.00	0.00
295-0-0000-381101 Cell Tower Lease - MPa	0	3,293.60	6,587.20	0.00	6,587.20	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	1,900.16	3,800.32	0.00	3,800.32	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	12,410.03	18,743.79	0.00	18,743.79	0.00
<u>OTHER FINANCING SOURCES</u>						
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Trf from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Trf from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Trf from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Trf from GF-2019A	0	0.00	13,047.98	0.00	13,047.98	0.00
295-0-0000-395109 Trf from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Trf from GF-2014	0	0.00	12,500.02	0.00	12,500.02	0.00
295-0-0000-395202 Trf from GF 2022 Bd	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395290 Transfer from HAIT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Trf from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Trf from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395507 Trf from W&S-2007	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 16.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>CONTRACTED SERVICES</u>						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
<u>SUPPLIES & MINOR EQPT</u>						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	29.92	89.86	0.00 (	89.86)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	29.92	89.86	0.00 (	89.86)	0.00
<u>CAPITAL OUTLAYS > \$5000</u>						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
<u>DEPRECIATION & AMORT</u>						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
<u>OTHER COSTS (NOC)</u>						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
<u>DEBT SERVICE</u>						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2025

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

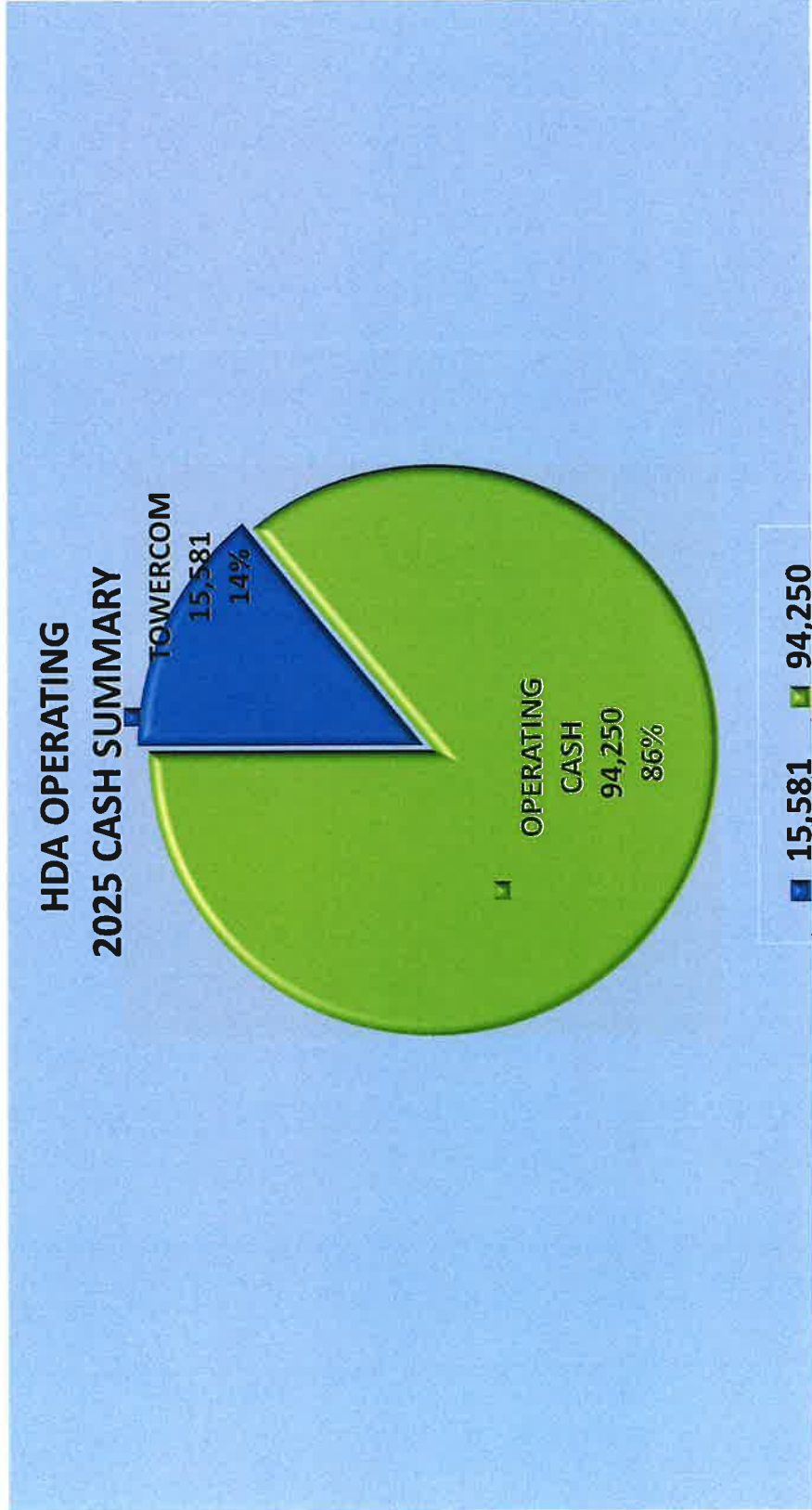
% OF YEAR COMPLETED: 16.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-5-7520-583400 Int Exp - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-583410 Principal - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-589999 Principal to Balance S	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSACTIONS						
295-5-7520-595100 T'fer Proceeds to GF	0	0.00	532.57	0.00	(532.57)	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595301 T'fer Proceeds to Cap	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595505 T'fer Proceeds to W/S	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSACTIONS	0	0.00	532.57	0.00	(532.57)	0.00
<hr/>						
TOTAL Operating Expense	0	29.92	622.43	0.00	(622.43)	0.00
<hr/>						
TOTAL EXPENDITURES	0	29.92	622.43	0.00	(622.43)	0.00
<hr/>						
REVENUE OVER/ (UNDER) EXPENDITURES	0	12,380.78	146,122.95	0.00	(146,122.95)	0.00

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**DEC
2025**

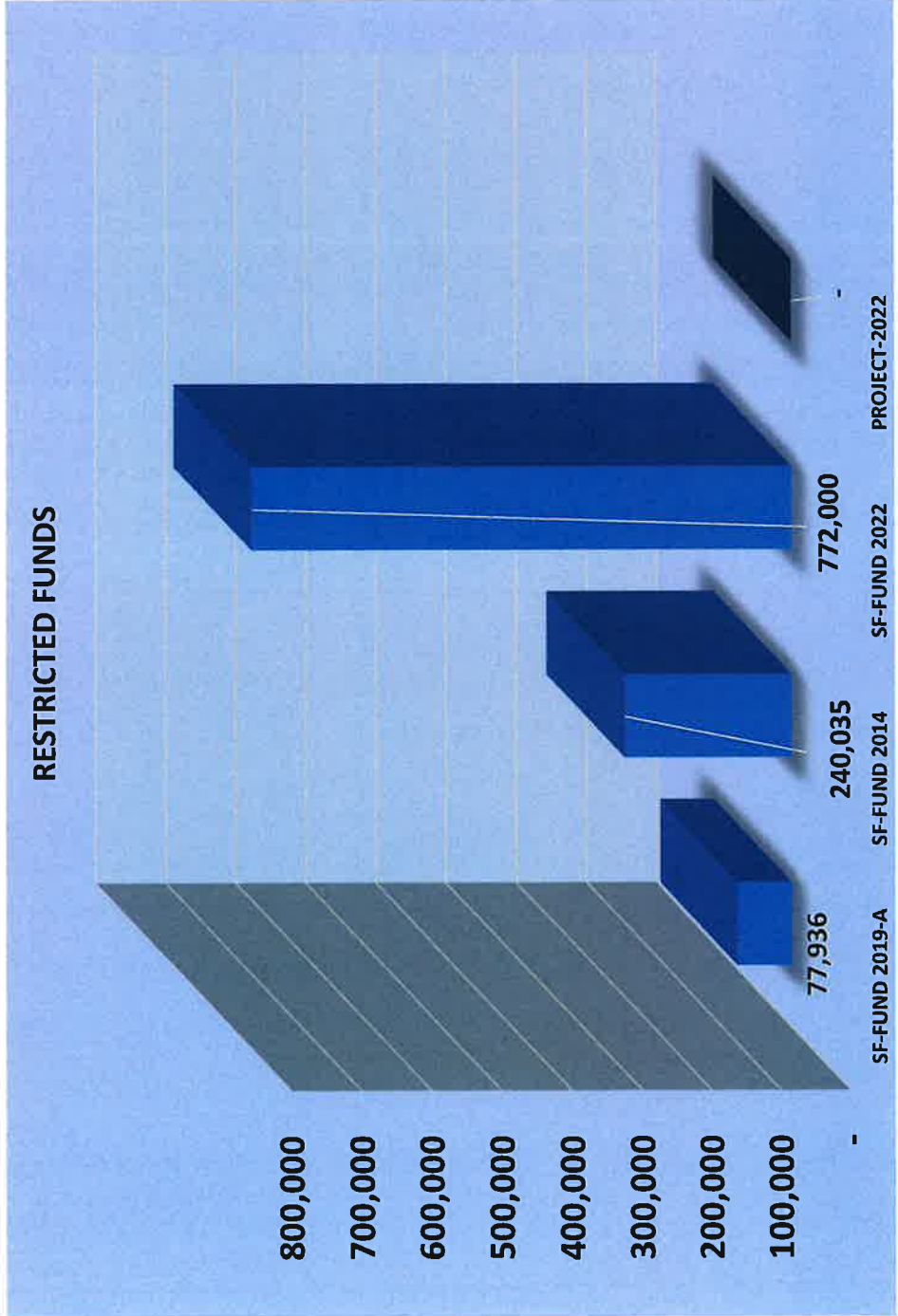
TOWERCOM (Transfer Due to City)	\$ 15,581
OPERATING CASH BALANCE (HDA)	94,250
TOTAL	\$ 109,832



**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

**DEC
2025**

SF-FUND 2019-A	\$	77,936
SF-FUND 2014		240,035
SF-FUND 2022		772,000
PROJECT-2022		-
TOTAL	\$	1,089,971

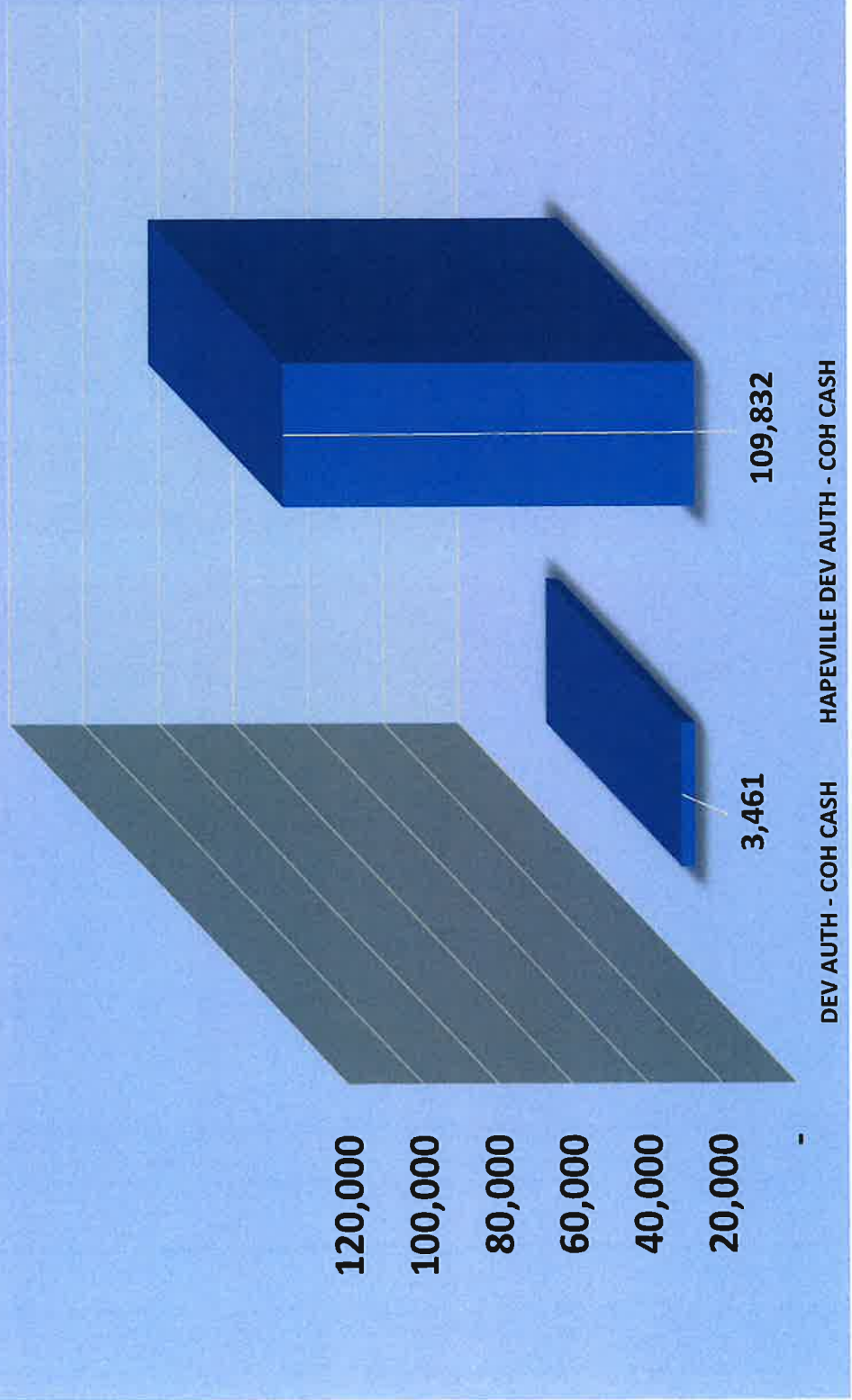


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**DEC
2025**

DEV AUTH - COH CASH	\$ 3,461
HAPEVILLE DEV AUTH - COH CASH	109,832
TOTAL	\$ 113,293

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF DECEMBER 31, 2025**

Deposit Date	POLICE	MASTER PK	Dev Auth Pmts to City	Balance Due City
	381102	381101		
7/1/2025	1,844.81			62,637.02
7/30/2025		3,293.60		65,930.62
8/1/2025	1,844.81			67,775.43
8/27/2025		3,293.60		71,069.03
9/2/2025	1,900.16			72,969.19
9/26/2025		3,293.60		76,262.79
10/14/2025			(76,262.79)	0.00
10/1/2025	1,900.16			1,900.16
10/28/2025		3,293.60		5,193.76
11/3/2025	1,900.16			7,093.92
11/25/2025		3,293.60		10,387.52
12/1/2025	1,900.16			12,287.68
12/29/2025		3,293.60		15,581.28
Bal as of December 2025	33,320.52	58,523.55	(76,262.79)	15,581.28

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	0.00
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	240,034.70
295-0-0000-111118	Cash- Dev Auth-COH	3,460.92
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	109,831.77
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	772,000.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	77,936.36
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	10,417.71
295-0-0000-112801	Note Receivable - 625 N Centra	48,142.03
295-0-0000-112810	Lease Receivable	2,657,228.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	692,309.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation	(155,694.11)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>3,660.14</u>
		<u>7,335,262.05</u>
TOTAL ASSETS		7,335,262.05
		=====

CITY OF HAPEVILLE
BALANCE SHEET
AS OF: DECEMBER 31ST, 2025

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	15,942.38
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	890.17
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	700,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(700,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,446,250.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	218,750.00
295-0-0000-125607	Bonds Payable 2019 A (City)	245,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,429,647.00</u>
TOTAL LIABILITIES		<u>10,231,428.08</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(3,118,550.52)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
TOTAL BEGINNING EQUITY		(3,118,550.52)
TOTAL REVENUE		286,806.36
TOTAL EXPENSES		<u>64,421.87</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		222,384.49
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>2,896,166.03</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>7,335,262.05</u>
=====		

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INVESTMENT INCOME	0	0.95	2.54	0.00 (	2.54)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	17,410.03	36,153.82	0.00 (	36,153.82)	0.00
OTHER FINANCING SOURCES	0	122,650.00	250,650.00	0.00 (	250,650.00)	0.00
TOTAL REVENUES	0	140,060.98	286,806.36	0.00 (	286,806.36)	0.00
EXPENDITURE SUMMARY						
Operating Expense						
CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT	0	29.94	119.80	0.00 (	119.80)	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0	63,769.50	63,769.50	0.00 (	63,769.50)	0.00
INTERFUND TRANSACTIONS	0	0.00	532.57	0.00 (	532.57)	0.00
TOTAL Operating Expense	0	63,799.44	64,421.87	0.00 (	64,421.87)	0.00
TOTAL EXPENDITURES	0	63,799.44	64,421.87	0.00 (	64,421.87)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	76,261.54	222,384.49	0.00 (	222,384.49)	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2025

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INVESTMENT INCOME						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	0.95	2.54	0.00	2.54	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	0.95	2.54	0.00	2.54	0.00
CONTRIBUTIONS						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE						
295-0-0000-381001 Rental Income	0	11,076.27	17,152.54	0.00	17,152.54	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	3,420.00	0.00	3,420.00	0.00
295-0-0000-381101 Cell Tower Lease - MPA	0	3,293.60	9,880.80	0.00	9,880.80	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	1,900.16	5,700.48	0.00	5,700.48	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	17,410.03	36,153.82	0.00	36,153.82	0.00
OTHER FINANCING SOURCES						
295-0-0000-391100 Transfer from GF	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Trf from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Trf from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Trf from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Trf from GF-2019A	0	6,523.99	19,571.97	0.00	19,571.97	0.00
295-0-0000-395109 Trf from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Trf from GF-2014	0	6,250.01	18,750.03	0.00	18,750.03	0.00
295-0-0000-395202 Trf from GF 2022 Bd	0	58,650.00	58,650.00	0.00	58,650.00	0.00
295-0-0000-395290 Transfer from HATT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Trf from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Trf from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00

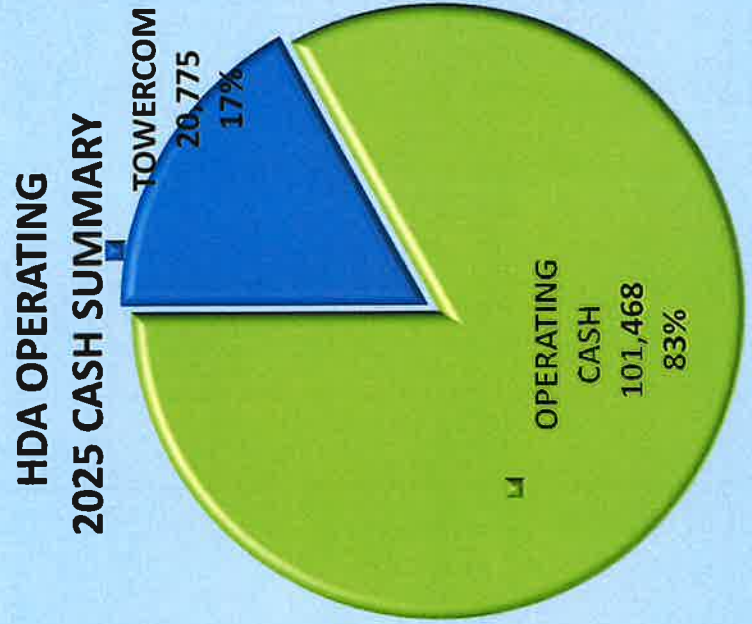
295-DEVELOPMENT AUTHORITY
DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 25.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CONTRACTED SERVICES						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	29.94	119.80	0.00 (	119.80)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	29.94	119.80	0.00 (	119.80)	0.00
CAPITAL OUTLAYS > \$5000						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

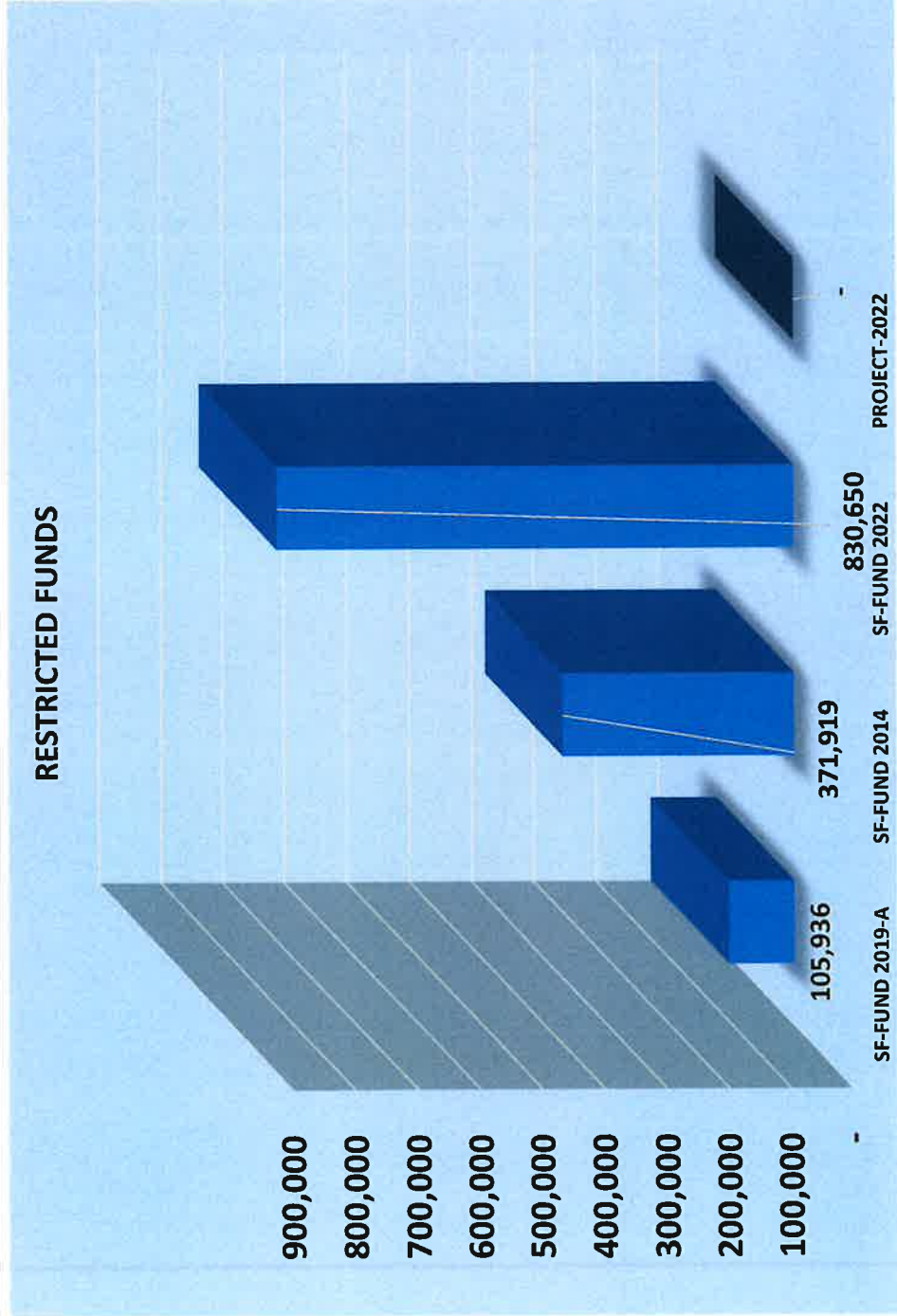
	JAN 2026
TOWERCOM (Transfer Due to City)	\$ 20,775
OPERATING CASH BALANCE (HDA)	101,468
TOTAL	\$ 122,243



**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

**JAN
2026**

SF-FUND 2019-A	\$ 105,936
SF-FUND 2014	371,919
SF-FUND 2022	830,650
PROJECT-2022	-
TOTAL	\$ 1,308,506

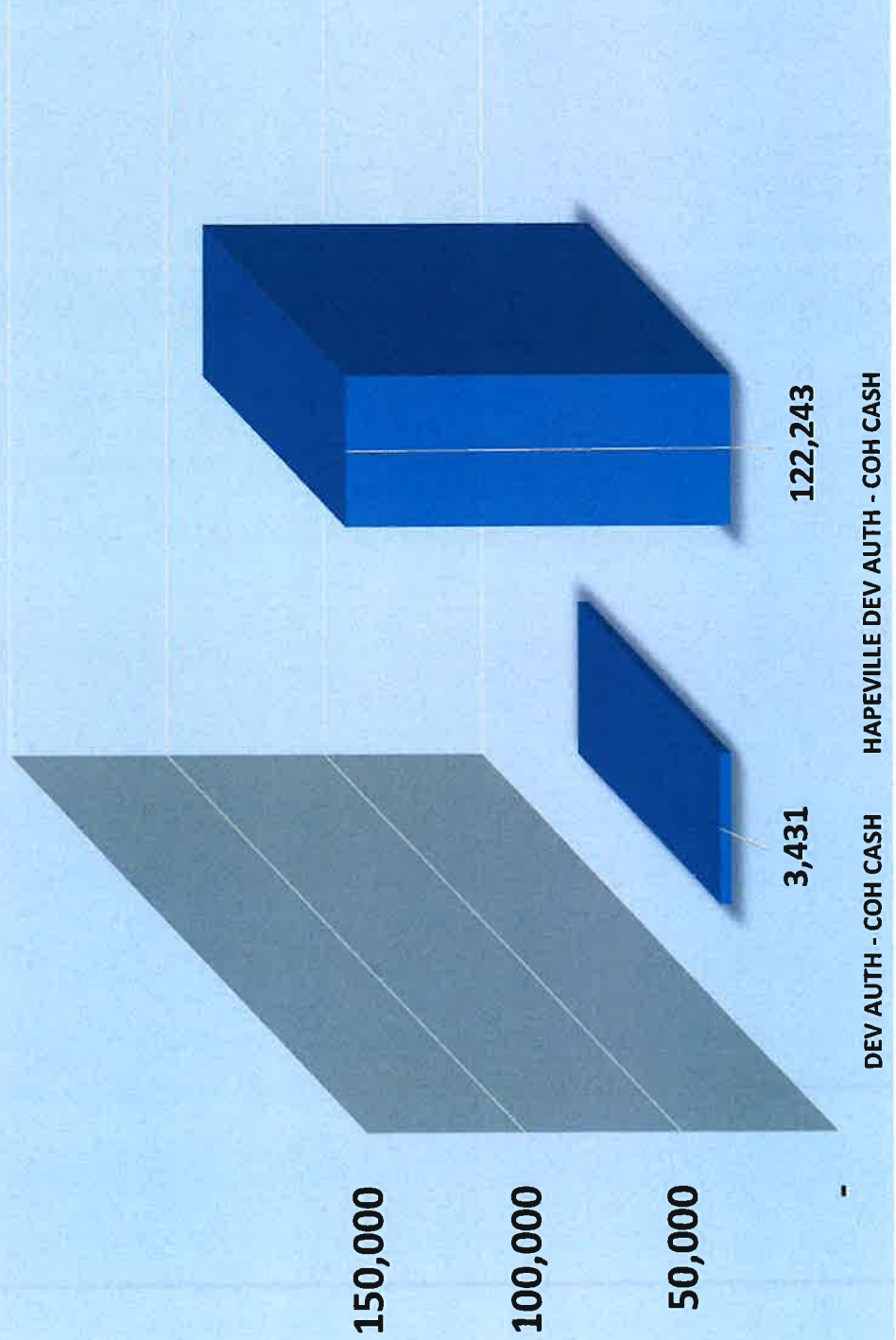


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**JAN
2026**

DEV AUTH - COH CASH	\$ 3,431
HAPEVILLE DEV AUTH - COH CASH	122,243
TOTAL	\$ 125,674

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF JANUARY 31, 2026**

Deposit Date	POLICE	MASTER PK		Dev Auth Pmts to City	Balance Due City
	381102	381101			
9/2/2025	1,900.16				72,969.19
9/26/2025		3,293.60			76,262.79
10/14/2025				(76,262.79)	0.00
10/1/2025	1,900.16				1,900.16
10/28/2025		3,293.60			5,193.76
11/3/2025	1,900.16				7,093.92
11/25/2025		3,293.60			10,387.52
12/1/2025	1,900.16				12,287.68
12/29/2025		3,293.60			15,581.28
1/2/2026	1,900.16				17,481.44
1/30/2026		3,293.60			20,775.04
Bal as of January 2026	35,220.68	61,817.15		(76,262.79)	20,775.04

CITY OF HAPEVILLE
 BALANCE SHEET
 AS OF: JANUARY 31ST, 2026

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	0.00
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	371,919.45
295-0-0000-111118	Cash- Dev Auth-COH	3,431.00
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	122,242.73
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	830,650.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	105,936.36
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	10,417.71
295-0-0000-112801	Note Receivable - 625 N Centra	48,142.03
295-0-0000-112810	Lease Receivable	2,657,228.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	692,309.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation (	155,694.11)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>3,660.14</u>
		<u>7,566,177.84</u>
TOTAL ASSETS		7,566,177.84
		=====

CITY OF HAPEVILLE
BALANCE SHEET
AS OF: JANUARY 31ST, 2026

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	15,942.38
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	890.17
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	700,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(700,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,446,250.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	218,750.00
295-0-0000-125607	Bonds Payable 2019 A (City)	245,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,429,647.00</u>
TOTAL LIABILITIES		<u>10,231,428.08</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(3,118,550.52)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
TOTAL BEGINNING EQUITY		(3,118,550.52)
TOTAL REVENUE		485,867.32
TOTAL EXPENSES		<u>32,567.04</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		453,300.28
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(2,665,250.24)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>7,566,177.84</u>
=====		

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INVESTMENT INCOME	0	0.93	3.47	0.00 (	3.47)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	12,410.03	48,563.85	0.00 (	48,563.85)	0.00
OTHER FINANCING SOURCES	0	186,650.00	437,300.00	0.00 (	437,300.00)	0.00
TOTAL REVENUES	0	199,060.96	485,867.32	0.00 (	485,867.32)	0.00
EXPENDITURE SUMMARY						
<i>Operating Expense</i>						
CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES & MINOR EQPT	0	29.92	149.72	0.00 (	149.72)	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0 (	31,884.75)	31,884.75	0.00 (	31,884.75)	0.00
INTERFUND TRANSACTIONS	0	0.00	532.57	0.00 (	532.57)	0.00
TOTAL Operating Expense	0 (	31,854.83)	32,567.04	0.00 (	32,567.04)	0.00
TOTAL EXPENDITURES	0 (	31,854.83)	32,567.04	0.00 (	32,567.04)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	230,915.79	453,300.28	0.00 (	453,300.28)	0.00

CITY OF HAFEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 33.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INVESTMENT INCOME						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	0.93	3.47	0.00	3.47	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	0.93	3.47	0.00	3.47	0.00
CONTRIBUTIONS						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE						
295-0-0000-381001 Rental Income	0	6,076.27	23,228.81	0.00	23,228.81	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	4,560.00	0.00	4,560.00	0.00
295-0-0000-381101 Cell Tower Lease - MPA	0	3,293.60	13,174.40	0.00	13,174.40	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	1,900.16	7,600.64	0.00	7,600.64	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	12,410.03	48,563.85	0.00	48,563.85	0.00
OTHER FINANCING SOURCES						
295-0-0000-391100 Transfer from GF	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Trf from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Trf from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Trf from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Trf from GF-2019A	0	13,047.98	32,619.95	0.00	32,619.95	0.00
295-0-0000-395109 Trf from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Trf from GF-2014	0	12,500.11	31,250.14	0.00	31,250.14	0.00
295-0-0000-395202 Trf from GF 2022 Bd	0	58,650.00	117,300.00	0.00	117,300.00	0.00
295-0-0000-395290 Transfer from HATT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Trf from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Trf from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense % OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>CONTRACTED SERVICES</u>						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
<u>SUPPLIES & MINOR EQPT</u>						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	29.92	149.72	0.00 (	149.72)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	29.92	149.72	0.00 (	149.72)	0.00
<u>CAPITAL OUTLAYS > \$5000</u>						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
<u>DEPRECIATION & AMORT</u>						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
<u>OTHER COSTS (NOC)</u>						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
<u>DEBT SERVICE</u>						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2026

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 33.33

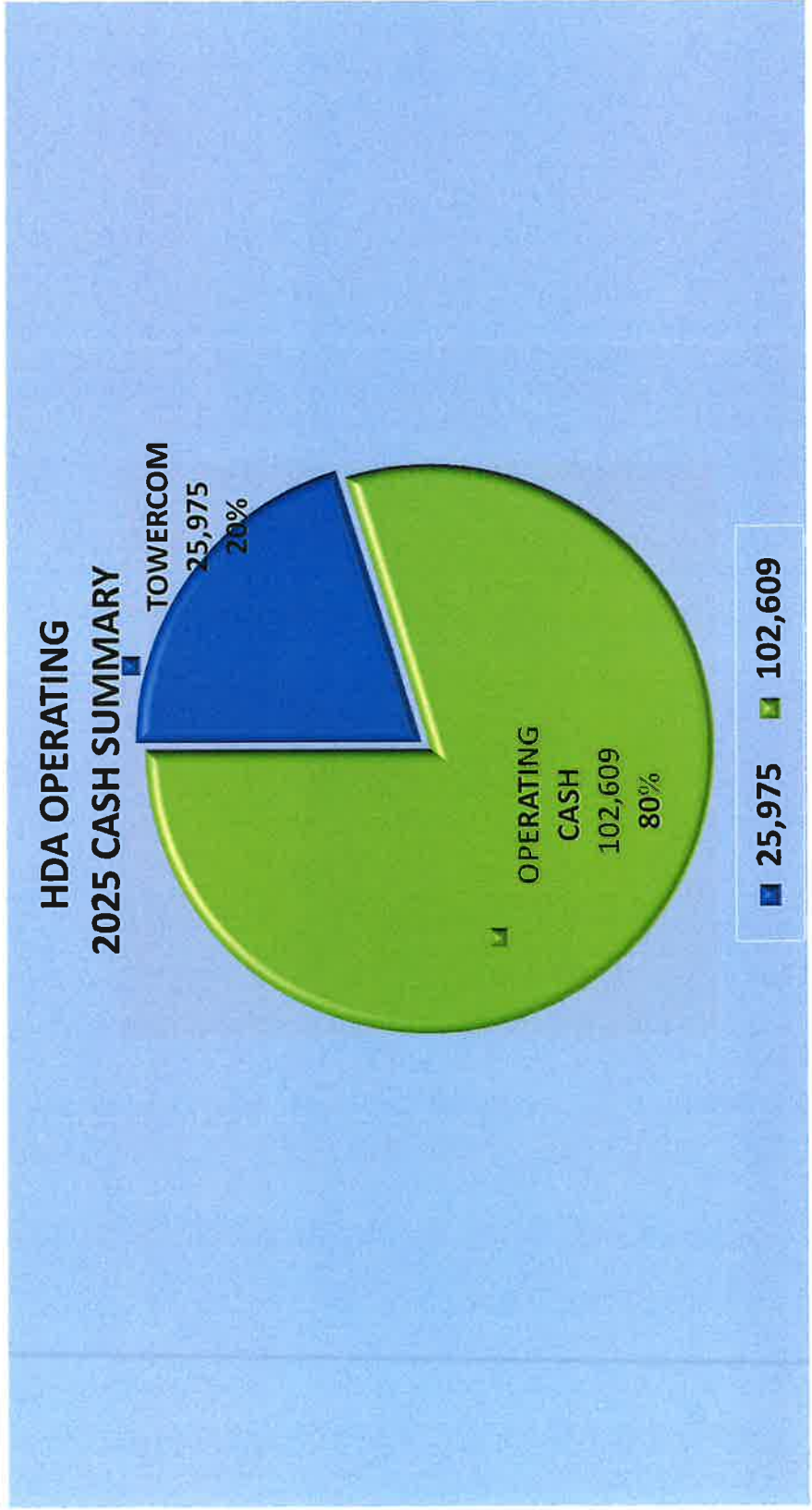
DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-5-7520-583400 Int Exp - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-583410 Principal - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-589999 Principal to Balance S	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0 (	31,884.75)	31,884.75	0.00 (	31,884.75)	0.00
INTERFUND TRANSACTIONS						
295-5-7520-595100 T'fer Proceeds to GF	0	0.00	532.57	0.00 (	532.57)	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595301 T'fer Proceeds to Cap	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595505 T'fer Proceeds to W/S	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSACTIONS	0	0.00	532.57	0.00 (	532.57)	0.00
<hr/>						
TOTAL Operating Expense	0 (	31,854.83)	32,567.04	0.00 (	32,567.04)	0.00
<hr/>						
TOTAL EXPENDITURES	0 (	31,854.83)	32,567.04	0.00 (	32,567.04)	0.00
<hr/>						
REVENUE OVER/ (UNDER) EXPENDITURES	0	230,915.79	453,300.28	0.00 (	453,300.28)	0.00

**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING ACCOUNT**

**FEB
2026**

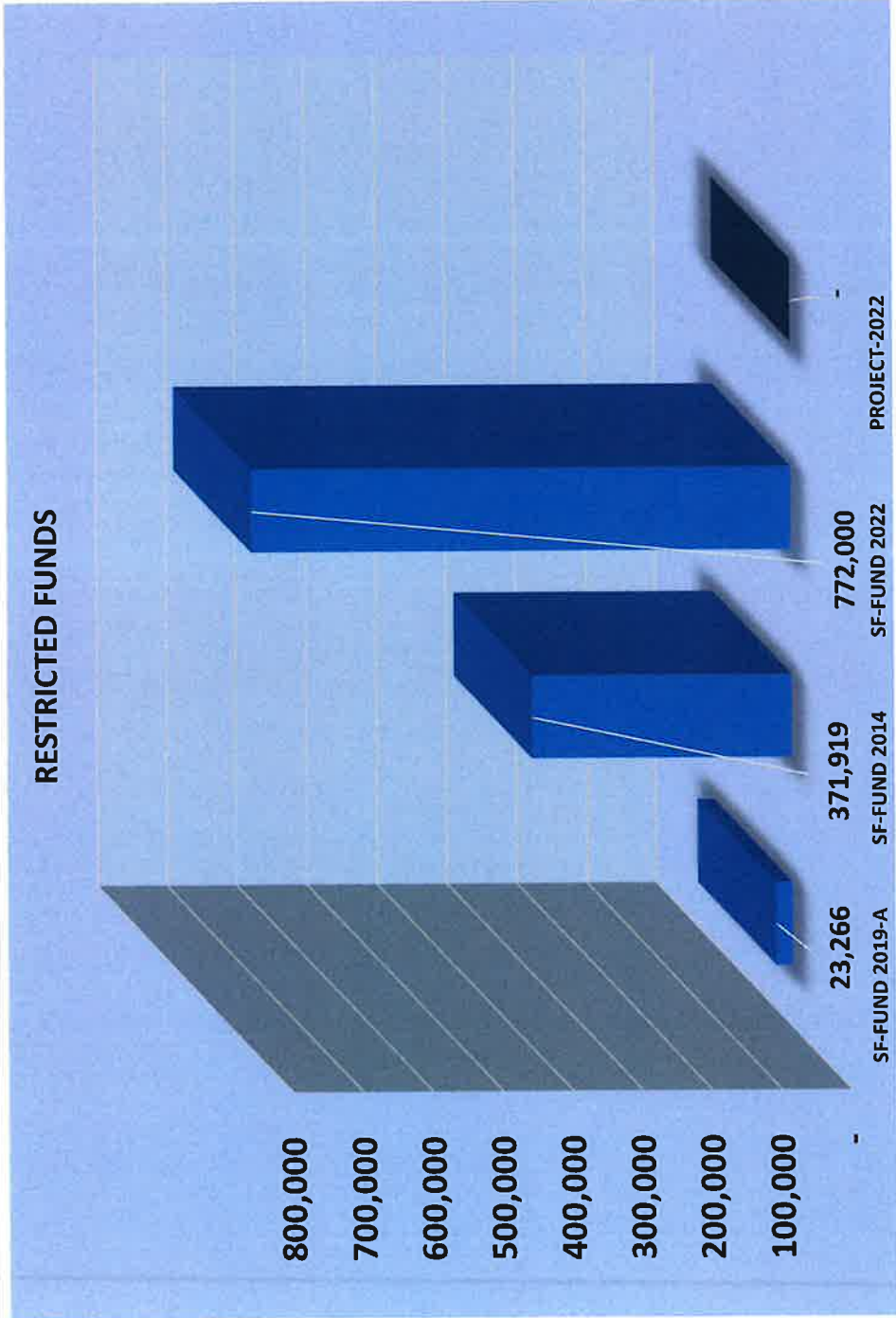
	\$ 25,975
	102,609
	\$ 128,584

TOWERCOM (Transfer Due to City)	
OPERATING CASH BALANCE (HDA)	
TOTAL	



**HAPEVILLE DEVELOPMENT AUTHORITY
SINKING FUNDS
CASH SUMMARY**

	FEB 2026
SF-FUND 2019-A	\$ 23,266
SF-FUND 2014	371,919
SF-FUND 2022	772,000
PROJECT-2022	-
TOTAL	\$ 1,167,185

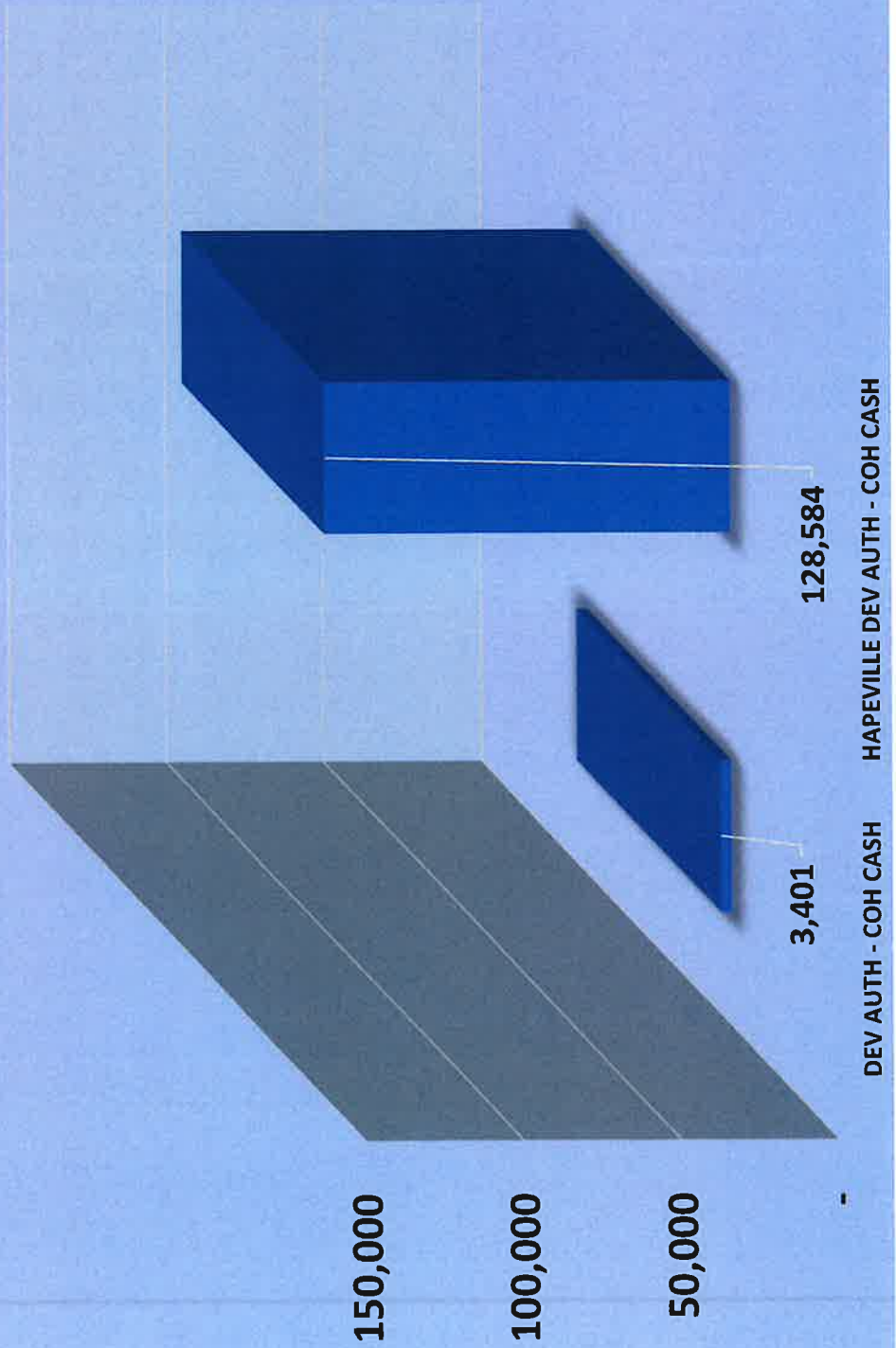


**HAPEVILLE DEVELOPMENT AUTHORITY
OPERATING CASH SUMMARY**

**FEB
2026**

DEV AUTH - COH CASH	\$ 3,401
HAPEVILLE DEV AUTH - COH CASH	128,584
TOTAL	\$ 131,985

UNRESTRICTED FUNDS



**TOWERCOM PAYMENTS
AS OF FEBRUARY 28, 2026**

Deposit Date	POLICE	MASTER PK	Dev Auth Pmts to City	Balance Due City
	381102	381101		
9/2/2025	1,900.16			72,969.19
9/26/2025		3,293.60		76,262.79
10/14/2025			(76,262.79)	0.00
10/1/2025	1,900.16			1,900.16
10/28/2025		3,293.60		5,193.76
11/3/2025	1,900.16			7,093.92
11/25/2025		3,293.60		10,387.52
12/1/2025	1,900.16			12,287.68
12/29/2025		3,293.60		15,581.28
1/2/2026	1,900.16			17,481.44
1/30/2026		3,293.60		20,775.04
2/2/2026	1,900.16			22,675.20
2/25/2026		3,299.97		25,975.17
Bal as of February 2026	37,120.84	65,117.12	(76,262.79)	25,975.17

AS OF: FEBRUARY 28TH, 2026

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
295-0-0000-111100	CLAIM ON CASH - DEV AUTHORITY	37,051.37
295-0-0000-111107	Cash - Sinking Fd - 2007	0.00
295-0-0000-111109	Cash Project-HDA-(2022 Bond)	0.00
295-0-0000-111110	Bond Cash - ATL OPS	0.00
295-0-0000-111114	Cash - Sinking Fd - 2014	371,919.45
295-0-0000-111118	Cash- Dev Auth-COH	3,401.08
295-0-0000-111119	Cash- Dev Auth/Solis	0.00
295-0-0000-111120	Cash -- Hapeville Dev Auth	128,583.81
295-0-0000-111121	Cash Sinking-HDA-(2022 Bond)	772,000.00
295-0-0000-111122	Cash-Bond Sink Fd-Ser 2019A	23,265.86
295-0-0000-111123	Cash-Bd Sink Fd-Ser 2019B	0.00
295-0-0000-111124	Bond Sinking Fd - Series 2007	0.00
295-0-0000-111125	Regions - Sinking Fund 2014	57.56
295-0-0000-111126	2014 Bond Project 1 Fund	0.00
295-0-0000-111127	2014 Bond Project 2 Fund	0.00
295-0-0000-111128	2007 Bond Fund	0.00
295-0-0000-112800	N/R - 625 N Central - Short	10,417.71
295-0-0000-112801	Note Receivable - 625 N Centra	48,142.03
295-0-0000-112810	Lease Receivable	2,657,228.00
295-0-0000-113100	Due from City of Hapeville	0.00
295-0-0000-113550	Due from Bond Paying Agent	0.00
295-0-0000-113801	Prepaid Expenses	0.00
295-0-0000-116201	Property and Land	99,873.00
295-0-0000-116202	Delta Property - Land & Bldg	67,998.00
295-0-0000-116204	Land and Bldg - Airport View	0.00
295-0-0000-116205	Land - 840 S Central Ave	0.00
295-0-0000-116206	3469 Rainey Ave	0.00
295-0-0000-116207	3477 Rainey Ave	0.00
295-0-0000-116208	Dearborn Plaza Property	406,314.01
295-0-0000-117100	Assets Held for Sale	692,309.00
295-0-0000-117400	Buildings & Improvements	2,264,641.59
295-0-0000-117410	Accumulated Depreciation	(155,694.11)
295-0-0000-117600	Construction in Progress	0.00
295-0-0000-118001	Accum Amort - 2004B Bond Cost	0.00
295-0-0000-118002	Accum Amortiz - 2004 Bond Cost	0.00
295-0-0000-118003	Bond Costs - Series 2007	0.00
295-0-0000-118004	Accum Amortiz - 2007 Bond Cost	0.00
295-0-0000-118007	Accum Amort - 2019A Bond Cost	0.00
295-0-0000-118008	Accum Aortiz - 2019B Bond Cost	0.00
295-0-0000-119100	Loss on Issuance 2019 Bond Ser	<u>3,660.14</u>
		<u>7,431,168.50</u>
TOTAL ASSETS		7,431,168.50
		=====

CITY OF HAPEVILLE
BALANCE SHEET
AS OF: FEBRUARY 28TH, 2026

295-DEVELOPMENT AUTHORITY

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
LIABILITIES		
=====		
295-0-0000-121100	A/P - DEVELOPMENT AUTHORITY	0.00
295-0-0000-121101	AP -Other	2,000.00
295-0-0000-121505	Due to W&S	0.00
295-0-0000-121700	Retainage Payable	0.00
295-0-0000-121903	Due to W & S Fund	0.00
295-0-0000-122401	Accrued Int - 2004 Ser B Bonds	0.00
295-0-0000-122402	Accrued Int - 2004 Ser A Bonds	0.00
295-0-0000-122403	Accrued Int - 2007 Bonds	0.00
295-0-0000-122404	Accrued Interest on 2014 Bds	15,942.38
295-0-0000-122407	Accrued Int - 2019 Ser A Bonds	890.17
295-0-0000-122408	Accrued Int - 2019 Ser B Bonds	0.00
295-0-0000-122409	Accrued Int - 2022 Ser Bond	19,550.00
295-0-0000-122700	Short-Term Portion of N/P	0.00
295-0-0000-123100	Advance From General Fund	0.00
295-0-0000-123300	Other Current Liabilities	0.00
295-0-0000-123301	Other Taxes Payable	0.00
295-0-0000-123505	Advance from Water/Sewer Fd	0.00
295-0-0000-125100	Due to General Fund	2,453,398.53
295-0-0000-125110	Due to Gen Fund - Towercomm	0.00
295-0-0000-125301	Due to Capital Projects FD	0.00
295-0-0000-125599	Bonds Payable - Short term	700,000.00
295-0-0000-125600	Bonds Pay (ST)-Contra	(700,000.00)
295-0-0000-125601	Bonds Payable - 2007 (City)	0.00
295-0-0000-125602	2004 Bonds Payable - A (City)	0.00
295-0-0000-125603	2004 Bonds Payable - B (HDA)	0.00
295-0-0000-125604	Series 2014-A2 W-S O&M	0.00
295-0-0000-125605	Series 2014 A1 W-S Cap Proj	1,446,250.00
295-0-0000-125606	Series 2014 A1 - Gen Fd Proj	218,750.00
295-0-0000-125607	Bonds Payable 2019 A (City)	245,000.00
295-0-0000-125608	Bonds Payable 2019 B (HDA)	0.00
295-0-0000-125609	Bonds Payable 2022 Bd (HDA)	3,400,000.00
295-0-0000-125680	Short-Term Portion of N/P	0.00
295-0-0000-125700	Deferred Inflow-TowerCom	<u>2,429,647.00</u>
	TOTAL LIABILITIES	<u>10,231,428.08</u>
EQUITY		
=====		
295-0-0000-134200	Fund Balance	(3,118,550.52)
295-0-0000-134201	Prior Period Adjustment	<u>0.00</u>
	TOTAL BEGINNING EQUITY	(3,118,550.52)
	TOTAL REVENUE	492,208.40
	TOTAL EXPENSES	<u>173,917.46</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	318,290.94
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(<u>2,800,259.58</u>)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>7,431,168.50</u>

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2026

295-DEVELOPMENT AUTHORITY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INVESTMENT INCOME	0	0.95	4.42	0.00 (	4.42)	0.00
CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
MISC REVENUE	0	6,340.13	54,903.98	0.00 (	54,903.98)	0.00
OTHER FINANCING SOURCES	0	0.00	437,300.00	0.00 (	437,300.00)	0.00
TOTAL REVENUES	0	6,341.08	492,208.40	0.00 (	492,208.40)	0.00

EXPENDITURE SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Operating Expense	0	0.00	0.00	0.00	0.00	0.00
CONTRACTED SERVICES	0	29.92	179.64	0.00 (	179.64)	0.00
SUPPLIES & MINOR EQPT	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	0	141,320.50	173,205.25	0.00 (	173,205.25)	0.00
INTERFUND TRANSACTIONS	0	0.00	532.57	0.00 (	532.57)	0.00
TOTAL Operating Expense	0	141,350.42	173,917.46	0.00 (	173,917.46)	0.00

TOTAL EXPENDITURES	0	141,350.42	173,917.46	0.00 (	173,917.46)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	135,009.34)	318,290.94	0.00 (	318,290.94)	0.00

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2026

295-DEVELOPMENT AUTHORITY

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INVESTMENT INCOME</u>						
295-0-0000-361000 Interest Income	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-361100 Interest on Note	0	0.95	4.42	0.00	4.42	0.00
295-0-0000-364300 Late Fees	0	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0	0.95	4.42	0.00	4.42	0.00
<u>CONTRIBUTIONS</u>						
295-0-0000-371001 Contribution from City	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
<u>MISC REVENUE</u>						
295-0-0000-381001 Rental Income	0	0.00	23,228.81	0.00	23,228.81	0.00
295-0-0000-381002 Rental Income 3477 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381003 Rental Income 3469 Rai	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381100 Mortgage Income	0	1,140.00	5,700.00	0.00	5,700.00	0.00
295-0-0000-381101 Cell Tower Lease - MPA	0	3,299.97	16,474.37	0.00	16,474.37	0.00
295-0-0000-381102 Cell Phone Lease - PD	0	1,900.16	9,500.80	0.00	9,500.80	0.00
295-0-0000-381110 Misc Revenue	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-381111 Misc Revenue - DACOH	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISC REVENUE	0	6,340.13	54,903.98	0.00	54,903.98	0.00
<u>OTHER FINANCING SOURCES</u>						
295-0-0000-391100 Transfer from GF	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392100 Sale of Assets	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-392200 Proceeds From Property	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395000 Capital Contributions	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395100 Tif from GF-2004A	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395104 Tif from GF-2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395107 Tif from GF-2007	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395108 Tif from GF-2019A	0	0.00	32,619.95	0.00	32,619.95	0.00
295-0-0000-395109 Tif from GF-2019B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395114 Tif from GF-2014	0	0.00	31,250.14	0.00	31,250.14	0.00
295-0-0000-395202 Tif from GF 2022 Bd	0	0.00	117,300.00	0.00	117,300.00	0.00
295-0-0000-395290 Transfer from HATT	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395301 Transfer from Cap Proj	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395504 Tif from W&S - 2004B	0	0.00	0.00	0.00	0.00	0.00
295-0-0000-395505 Tif from W&S-2004A	0	0.00	0.00	0.00	0.00	0.00

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>CONTRACTED SERVICES</u>						
295-5-7520-521200 Professional Services	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-521201 Stipends	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522000 Festivals/Events	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522201 Maintenance Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-522202 Repairs Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523701 Training and Conferenc	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-523901 Expense Reimbursement	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTED SERVICES	0	0.00	0.00	0.00	0.00	0.00
<u>SUPPLIES & MINOR EQPT</u>						
295-5-7520-531100 Supplies Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531200 Bank Charges	0	29.92	179.64	0.00 (	179.64)	0.00
295-5-7520-531300 Closing Costs and Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-531600 Small Equipment<5000	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES & MINOR EQPT	0	29.92	179.64	0.00 (	179.64)	0.00
<u>CAPITAL OUTLAYS > \$5000</u>						
295-5-7520-541245 Remediation - 748 VA	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-541246 Construction - 748 VA	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAYS > \$5000	0	0.00	0.00	0.00	0.00	0.00
<u>DEPRECIATION & AMORT</u>						
295-5-7520-561000 Depreciation	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-562100 Amortization of Bond C	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION & AMORT	0	0.00	0.00	0.00	0.00	0.00
<u>OTHER COSTS (NOC)</u>						
295-5-7520-572000 Benevolence/Other Cost	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572100 Property Tax Expense	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-572200 Stormwater Fees	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-575200 Loss on Sale	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-578100 Paint the Town Project	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS (NOC)	0	0.00	0.00	0.00	0.00	0.00
<u>DEBT SERVICE</u>						
295-5-7520-582100 Int Exp-2004 B Bonds	0	0.00	0.00	0.00	0.00	0.00

CITY OF HAPEVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2026

295-DEVELOPMENT AUTHORITY
 DEPARTMENT - Operating Expense

% OF YEAR COMPLETED: 41.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
295-5-7520-583400 Int Exp - 2022 Bond	0	58,650.00	58,650.00	0.00 (	58,650.00)	0.00
295-5-7520-583410 Principal - 2022 Bond	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-589999 Principal to Balance S	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	141,320.50	173,205.25	0.00 (	173,205.25)	0.00

INTERFUND TRANSACTIONS

295-5-7520-595100 T'fer Proceeds to GF	0	0.00	532.57	0.00 (	532.57)	0.00
295-5-7520-595110 T'fer T'comm to Gen Fu	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595301 T'fer Proceeds to Cap	0	0.00	0.00	0.00	0.00	0.00
295-5-7520-595505 T'fer Proceeds to W/S	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSACTIONS	0	0.00	532.57	0.00 (	532.57)	0.00

TOTAL Operating Expense 0 141,350.42 173,917.46 0.00 (173,917.46) 0.00

TOTAL EXPENDITURES 0 141,350.42 173,917.46 0.00 (173,917.46) 0.00

REVENUE OVER/ (UNDER) EXPENDITURES 0 (135,009.34) 318,290.94 0.00 (318,290.94) 0.00