

2702 WS - Westside
Unaudited Flow of Funds Comparison (Cash Basis)
For the period ending December 31, 2025

	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	December 31, 2025
SOURCES OF FUNDS					
Tax Increment Revenue	\$ 27,266,667	\$ 29,626,439	\$ 32,212,564	\$ 33,323,781	32,463,731
Total Tax Increment	\$ 27,266,667	\$ 29,626,439	\$ 32,212,564	\$ 33,323,781	\$ 32,463,731
Interest Earnings	139,163	523,961	1,025,640	1,172,650	1,370,707
Miscellaneous Revenue	650,310	136,910	153,625	136,605	120,910
Total Sources of Funds	\$ 28,056,140	\$ 30,287,311	\$ 33,391,829	\$ 34,633,036	\$ 33,955,348
USES OF FUNDS					
Redevelopment Expenses	\$ 3,288,390	\$ 2,842,298	\$ 5,861,495	\$ 7,199,729	\$ 3,115,586
Consulting & Professional Services	71,059	214,387	199,981	34,008	116,071
Payments to Other Governments	837,430	629,799	606,279	935,113	709,681
Pilot Payments	3,750,000	11,250,000	5,078,884	7,003,623	-
Limited Obligation Bonds Principal	3,758,429	10,962,506	12,270,000	2,060,000	2,130,000
Limited Obligation Bonds Interest	867,517	751,288	1,398,033	1,487,364	703,085
Bank Charges	103,598	114,330	385,495	150,449	49,230
Agent Fees	9,150	5,775	6,775	6,050	-
Total Uses of Funds	\$ 12,685,573	\$ 26,770,383	\$ 25,806,943	\$ 18,876,335	\$ 6,823,654
Sources (Uses) Balance	\$ 15,370,567	\$ 3,516,928	\$ 7,584,886	\$ 15,756,701	\$ 27,131,695

2702 WS - Westside
Unaudited Fund Balance Sheet (Cash Basis)
As of December 31, 2025

	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	December 31, 2025
ASSETS					
Restricted Cash: Tax Increment					
Tax Increment Fund	\$ 79,968,616	\$ 80,261,810	\$ 87,976,156	\$ 102,189,814	127,267,026
2001 Bonds	1,439,169	1,444,808	1,457,387	1,470,178	1,487,418
2005 Bonds	6,613,796	6,652,274	6,722,903	6,795,721	6,875,796
2008 Bonds	5,090,857	5,138,674	5,229,603	5,318,596	5,390,512
Gulch 2021 Bonds	67,500	720,936	61,540	1,643,269	3,348,626
Total Restricted Cash: Tax Increment	\$ 93,179,937	\$ 94,218,503	\$ 101,447,590	\$ 117,417,578	\$ 144,369,378
Other Receivables FCTC	5,426	-	7,286	7,286	\$ 7,286
Accounts Receivable - Invest Atlanta	-	181	181	6,355	6,355
Due To Other Governments	-	2,426,731	2,426,731	2,420,557	2,420,557
Total Assets	\$ 93,185,364	\$ 96,645,415	\$ 103,881,788	\$ 119,851,776	\$ 146,803,576
LIABILITIES & FUND BALANCE					
Liabilities					
Due to City Cash Pool	\$ 411,850	\$ 282,500	\$ 31,048	-	\$ 181,987
Accounts Payable	4,598,781	449,464	352,403	431,203	-
Due to IA: Land Assemblage	3,235	5,954	5,954	5,954	-
Unearned Revenue	-	-	-	-	5,953.50
Total Liabilities	\$ 5,013,865	\$ 737,917	\$ 389,404	\$ 437,157	\$ 187,940
Beginning Fund Balance	\$ 77,020,003	\$ 88,171,499	\$ 95,907,498	\$ 103,492,384	\$ 119,483,941
Net Change in Fund Balance	11,151,496	7,735,999	7,584,886	15,922,236	27,131,695
Ending Fund Balance	\$ 88,171,499	\$ 95,907,498	\$ 103,492,384	\$ 119,414,620	\$ 146,615,636
Total Liabilities & Fund Balance	\$ 93,185,364	\$ 96,645,415	\$ 103,881,788	\$ 119,851,776	\$ 146,803,576