

City of Aragon
Statement of Activities
January 2026

	TOTAL		
	JAN 2026	JUL 2025 - JAN 2026 (YTD)	% OF INCOME
Income			
311000 Taxes	2,619.47	8,819.42	3.83 %
311100 Real Property Current Year	1,471.94	33,412.11	2.15 %
311101 Real Property Prior Year	562.81	5,398.40	0.82 %
311315 Title AdValorem Tax		4,904.16	
311600 Real Estate Transfer Tax	237.92	781.87	0.35 %
314200 Alcohol Beverage Excise Taxes	2,327.07	13,945.31	3.40 %
Total 311000 Taxes	7,219.21	67,261.27	10.56 %
311700 Franchise Tax			
311710 Electric		1,148.57	
311730 Gas		1,283.91	
311750 Cable		2,021.67	
311760 Telephone	24.75	-145.33	0.04 %
Total 311700 Franchise Tax	24.75	4,308.82	0.04 %
319900 Other Fees	1,483.24	38,263.30	2.17 %
321100 Licenses and Permits		150.00	
321200 General Business Licenses	2,150.00	9,810.00	3.14 %
322200 Building & Sign Permits	150.00	2,850.00	0.22 %
Total 321100 Licenses and Permits	2,300.00	12,810.00	3.36 %
337100 SPLOST (Infrastructure) Revenue	26,465.72	310,141.82	38.71 %
337110 SPLOST (Recreation) Revenue		76,967.67	
342900 Public Safety Other		1,083.42	
344110 Trash Collection Charges	7,427.75	59,911.79	10.86 %
347000 Recreation Fees	250.00	1,695.00	0.37 %
347001 Aragon BBQ Receipts		4,411.25	
351170 Court Fines and Forfeitures	22,692.54	123,036.68	33.19 %
361000 Interest Revenues	508.98	4,195.23	0.74 %
371000 Contributions and Donations		1,589.00	
Total Income	\$68,372.19	\$705,675.25	100.00 %
GROSS PROFIT	\$68,372.19	\$705,675.25	100.00 %
Expenses			
511050 Payroll Expenses	96.25	462.87	0.14 %
511100 Regular Employees		168,107.16	
511101 City Hall	7,612.50	15,925.69	11.13 %
511102 Judge	500.00	1,500.00	0.73 %
511103 Police Department	15,845.75	34,170.04	23.18 %
511104 Public Works	8,892.80	20,008.80	13.01 %

	TOTAL		
	JAN 2026	JUL 2025 - JAN 2026 (YTD)	% OF INCOME
511107 Council Members	1,200.00	2,400.00	1.76 %
Total 511100 Regular Employees	34,051.05	242,111.69	49.80 %
511105 Holiday Pay (deleted)		4,250.00	
512000 Insurance Expense	6,213.55	85,789.68	9.09 %
512200 Payroll Tax Expenses		18,245.91	
512201 Police Dept Payroll Taxes	1,296.04	2,662.83	1.90 %
512202 City Hall Amin Payroll Taxes	625.62	1,277.44	0.92 %
512203 Public Works Payroll Taxes	722.77	1,559.87	1.06 %
512204 Council Payroll Taxes	99.00	198.00	0.14 %
512205 Judge Payroll Tax Expense	41.25	82.50	0.06 %
Total 512200 Payroll Tax Expenses	2,784.68	24,026.55	4.07 %
512400 Retirement Contribution		5,035.91	
521100 Professional Services	1,180.00	1,180.00	1.73 %
521201 Attorney		13,633.61	
521202 Public Defender	600.00	1,200.00	0.88 %
521204 Accounting Fees	1,600.00	11,551.75	2.34 %
Total 521100 Professional Services	3,380.00	27,565.36	4.94 %
521203 Professional Services - Consultant	10,200.00	10,825.00	14.92 %
521299 Technical Services	1,758.48	7,672.64	2.57 %
521300 Software	817.00	12,797.51	1.19 %
521301 Information Technology	208.13	6,875.63	0.30 %
Total 521299 Technical Services	2,783.61	27,345.78	4.07 %
522000 Repairs and Maintenance	664.39	2,265.84	0.97 %
522200 City Hall		3,232.00	
5222006 Security		70.00	
5222007 Traffic/Street Repairs		453.05	
522201 Vehicles	1,229.40	20,214.42	1.80 %
522202 Community Center		1,824.00	
522203 Ball Fields		165.95	
522205 Equipment		5,373.25	
Total 522000 Repairs and Maintenance	1,893.79	33,598.51	2.77 %
523100 Insurance, General Liability	4,283.00	21,022.00	6.26 %
523200 Communication		684.58	
523300 Advertising		1,013.63	
523350 Automobile Expense (deleted)		133.93	
523400 Printing Costs		1,440.00	
523500 Travel Expenses		543.00	
523550 Donations		100.00	
523600 Dues and Fees	10,769.50	18,253.52	15.75 %
523605 Fines & Forfeitures		52,399.01	
523610 Landfill Fees	7,270.47	48,480.11	10.63 %
523650 Late Fees/Penalties		150.00	
523700 Education and Training		2,308.40	
523850 Election Cost		750.00	
523855 Contract Labor		450.00	
523890 Meals and Entertainment		4,939.52	
523900 Miscellaneous	544.55	544.55	0.80 %

	TOTAL		
	JAN 2026	JUL 2025 - JAN 2026 (YTD)	% OF INCOME
531100 Supplies and Materials	2,446.64	22,630.87	3.58 %
5311001 Safety Equipment		80.00	
5311002 Police Supplies		27,368.68	
Total 531100 Supplies and Materials	2,446.64	50,079.55	3.58 %
531101 Postage	234.00	1,821.22	0.34 %
531200 Utilities	873.50	11,232.00	1.28 %
531210 Water	203.61	1,289.17	0.30 %
531220 Natural Gas	253.68	4,045.26	0.37 %
531230 Electricity	5,164.81	32,923.95	7.55 %
531240 Pest Control	125.00	340.00	0.18 %
Total 531200 Utilities	6,620.60	49,830.38	9.68 %
531270 Gasoline	3,338.71	12,127.26	4.88 %
531280 Computer and Internet Expenses	228.16	228.16	0.33 %
531650 Office Supplies	2,424.21	14,113.71	3.55 %
531700 Other Supplies-Uniforms	469.15	1,230.72	0.69 %
582300 Bank Service Charges	50.50	650.61	0.07 %
Total Expenses	\$100,082.42	\$744,305.21	146.38 %
NET OPERATING INCOME	\$ -31,710.23	\$ -38,629.96	-46.38 %
NET INCOME	\$ -31,710.23	\$ -38,629.96	-46.38 %

Note

No assurance provided on these financial statements.

City of Aragon
Statement of Financial Position
As of January 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
111100 General Fund - Colony	36,457.03
111102 SPLOST Recreation	156,277.15
111110 Children's Fund	1,278.42
111111 SPLOST Infrastructure	102,383.16
111111.SS SPLOST 2020 - Infrastructure	3.55
111115 Emergency Fund	25,095.22
111116 Police Seized Funds	142.65
111117 Police Grants, Donations	1,612.03
111118 Court Fines	26,015.92
111160 Petty Cash	300.00
Total Bank Accounts	\$349,565.13
Accounts Receivable	
111400 Receivables, Net	
111500 Taxes Receivable	53,369.25
111904 Other Receivables	48,032.99
112700 Intergovernmental Receivables	9,619.18
Total 111400 Receivables, Net	111,021.42
Total Accounts Receivable	\$111,021.42
Other Current Assets	
111000 Undeposited Funds	6,944.49
113501 Advances	8,146.92
124999 Due From Other Funds	7,389.80
Total Other Current Assets	\$22,481.21
Total Current Assets	\$483,067.76
Fixed Assets	
114200 Bldgs and Bldg Improvements	810,759.30
114300 Land	278,119.70
114500 Vehicles	500,115.10
114550 Machinery and Equipment	193,582.48
114551 Backhoe	85,500.00
114900 Accumulated Depreciation	-1,180,749.32
Total Fixed Assets	\$687,327.26
Other Assets	
113802 Prepaid Items	7,524.93
Total Other Assets	\$7,524.93
TOTAL ASSETS	\$1,177,919.95

LIABILITIES AND EQUITY

Liabilities	
Current Liabilities	
Accounts Payable	
121100 Accounts Payable	28,785.72
Total Accounts Payable	\$28,785.72
Other Current Liabilities	
121500 Deposits and Unearned Reveune	40,907.25
122000 Due to Other Funds	7,389.80
24000 Payroll Liabilities	0.00
121319 FUTA	0.04
121450 Accrued Compensation	22,927.91
Total 24000 Payroll Liabilities	22,927.95
Total Other Current Liabilities	\$71,225.00
Total Current Liabilities	\$100,010.72
Long-Term Liabilities	
125000 Deferred Inflow of Resources	
125005 Unavailable Revenue-Fines and F	44,598.00
125010 Unavailable Revenue-Property Ta	3,594.04
125015 Unearned Property Tax Revenue	186,386.87
Total 125000 Deferred Inflow of Resources	234,578.91
Total Long-Term Liabilities	\$234,578.91
Total Liabilities	\$334,589.63
Equity	
135100 Fund Balances	
135200 Restricted	83,714.32
135300 Nonspendable	7,437.93
Total 135100 Fund Balances	91,152.25
30000 Opening Balance Equity	43,654.00
32000 Unrestricted Net Assets	747,154.03
Net Income	-38,629.96
Total Equity	\$843,330.32
TOTAL LIABILITIES AND EQUITY	\$1,177,919.95

City of Aragon
Notes to Prepared Financial Statements
Month Ended January 31, 2026

1. The financial statements do not include a statement of cash flows.
2. Substantially all disclosures ordinarily included in financial statements prepared on the modified cash-basis of accounting are not included.