

**Minutes**  
**Finance Committee Meeting**  
**September 15, 2025**

The special meeting of the Finance Committee was held September 15, 2025, at 10:00 AM. The following were notified of the time, date, and place of the meeting: Chairman Luke Gasque, and Members of the Finance Committee, the City Staff, and the press. Present at the meeting were the following: Council Members: Luke Gasque, Terry Davis, Mayor Miko Pickett, City Administrator Holly Jackson.

**1. Call Meeting To Order & Welcome:** Chairman Luke Gasque called the meeting to order and welcomed all present.

**2. Disclosure that local media has been informed of meeting pursuant to South Carolina Freedom of Information Act:** Chairman Luke Gasque stated the local media had been contacted regarding the time, date, and place of the special committee meeting for Monday, September 15, 2025.

**3. Discussion:**

- (a) Budget to Actual Comparison**
- (b) End of Year Cash Flow**

City Administrator Holly Jackson gave an update on Budget Planning & Projects. Reports are attached.

**4. Adjournment:** Mayor Miko Pickett made a motion to adjourn. Council Member Terry Davis seconded the motion. The meeting adjourned.

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Councilmember / Finance Committee Chairman  
Luke Gasque

\_\_\_\_\_  
Felicia Sawyer-Norton, Clerk

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15,000

09/12/2025 11:41:44 AM

## Detail Account Inquiry

Beginning Debit: 0.00

Beginning Credit: 0.00

Beginning Balance: 0.00

015201-1 OVERTIME						Page: 1
G/L No.	Description	AP	Date	Amount	Balance	
015201-1	WE - 08/08/2025 OVERTIME SALARY	8	08/07/2025	333.00	333.00	
015201-1	WE - 08/22/2025 OVERTIME SALARY	8	08/21/2025	663.00	996.00	
015201-1	WE - 09/05/2025 OVERTIME SALARY	9	09/05/2025	599.83	1,595.83	

1250 / monthly

576.92 / pp

7 - 0.00

8 - 996.00

9 - 599.83 (650.17)

3750.00 (3 months)

1595.83 Used

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 2154.17 unused

Pg

20000.00

09/12/2025 11:42:11 AM

### Detail Account Inquiry

Beginning Debit: 0.00 Beginning Credit: 0.00 Beginning Balance: 0.00

015301-1	OVERTIME					Page: 1
G/L No.	Description	AP	Date	Amount	Balance	
015301-1	WE - 07/11/2025 OVERTIME SALARY	7	07/08/2025	414.28	414.28	
015301-1	WE - 07/25/2025 OVERTIME SALARY	7	07/28/2025	703.19	1,117.47	
015301-1	WE - 08/08/2025 OVERTIME SALARY	8	08/07/2025	576.49	1,693.96	
015301-1	WE - 08/22/2025 OVERTIME SALARY	8	08/21/2025	106.45	1,800.41	
015301-1	WE - 09/05/2025 OVERTIME SALARY	9	09/05/2025	1,038.15	2,838.56	

1666.67 / monthly

769.23 / PP

7 - 1117.47

8 - 682.94

9 - 1038.15 (628.52)

5000.00 (3 months)

2838.56 used

2161.44 unused

Fd

44,535

09/12/2025 11:42:40 AM

### Detail Account Inquiry

Beginning Debit: 0.00 Beginning Credit: 0.00 Beginning Balance: 0.00

015401-1	OVERTIME					Page: 1
G/L No.	Description	AP	Date	Amount	Balance	
015401-1	WE - 07/11/2025 OVERTIME SALARY	7	07/08/2025	1,706.48	1,706.48	
015401-1	WE - 07/25/2025 OVERTIME SALARY	7	07/28/2025	1,850.17	3,556.65	
015401-1	WE - 08/08/2025 OVERTIME SALARY	8	08/07/2025	959.13	4,515.78	
015401-1	WE - 08/22/2025 OVERTIME SALARY	8	08/21/2025	1,578.72	6,094.50	
015401-1	WE - 09/05/2025 OVERTIME SALARY	9	09/05/2025	2,686.53	8,781.03	

3711.25 / monthly

7 - 3556.65

1712.88 / pp

8 - 2537.85

9 - 2686.53 (1024.75)

11,133.75 (3 months)

8781.03 used

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2352.72 unused



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## Monthly Performance Report

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City of Mullins SC  
August 2025

Published on 8 Sep 2025

These financials have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

## KPI Results

	RESULT	TARGET	TREND	IMPORTANCE
<b>A PROFITABILITY</b>	<b>AUG 2025</b>		<b>vs JUL 2025</b>	
Total Revenue	\$460,169	\$427,695	✓ ▼ -29.9%	High
014087-1 PROPERTY TAX COLLECT	\$12,032	\$93,250	✗ ▲ 39.3%	Low
<b>B LIQUIDITY</b>				
Cash Ratio	0.58:1	0.50:1	✓ ▼ -0.06:1	Low
<b>C CASH FLOW</b>				
Cash on Hand	\$654,761	\$500,000	✓ ▼ -9.2%	Medium

## KPIs Explained

### ✗ 014087-1 PROPERTY TAX COLLECT \$12,032

A measure of the '014087-1 PROPERTY TAX COLLECT' account from your general ledger. This is an account watch KPI. For this period, the account 014087 - 1 PROPERTY TAX COLLECT is below the required target of \$93,250

### ✓ Cash on Hand \$654,761

A measure of the cash and cash equivalents in actual possession by the company at a particular time. At the end of this period the company held \$654,761 of cash and cash equivalents. Cash on Hand is above the required target of \$500,000.

Cash on Hand = Cash & Equivalents

### ✓ Cash Ratio 0.58:1

The Cash Ratio measures the availability of cash and cash equivalents there are to cover current liabilities. Few businesses have sufficient cash and cash equivalents to fully cover current liabilities. Accordingly, a cash ratio of less than 1 is often acceptable. For this period, the cash ratio was 0.58:1, down from 0.64:1 last period and above the minimum target of 0.50:1.

Cash Ratio = Cash & Equivalents ÷ Total Current Liabilities

### ✓ Total Revenue \$460,169

A measure of the total amount of income generated by the company for goods sold or services provided. The business has earned total revenues of \$460,169. Strategies to improve revenue may include increasing prices, increasing the volume of sales through marketing initiatives or finding alternative sources of income. For this period, the revenue earned is above the required target of \$427,695.

Total Revenue = Revenue

# Cash Flow

## OPERATING CASH FLOW

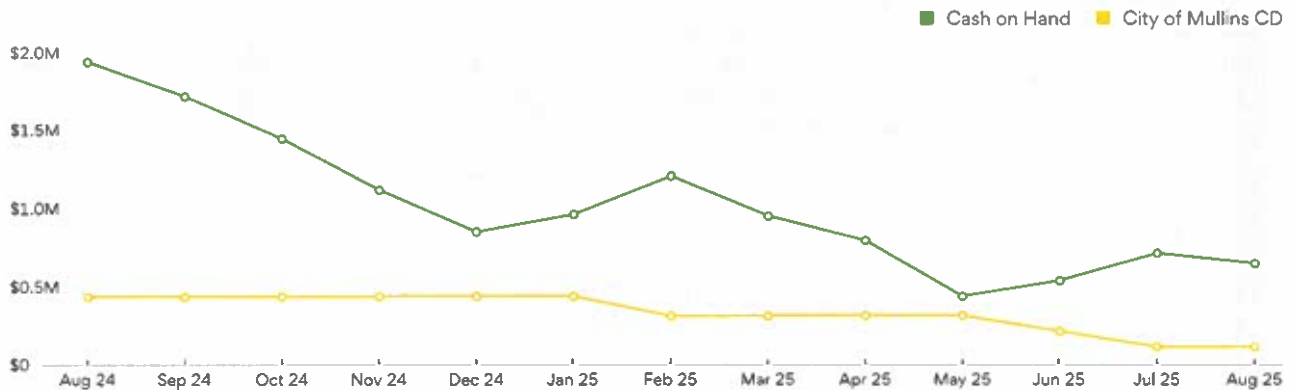
(\$67,008)

Operating cash flow is simply the cash generated by the operating activities of the business. Operating activities include the production, sales and delivery of the company's product and/or services as well as collecting payment from its customers and making payments to suppliers.

## Cash Flow Charts

	May 2025	Jun 2025	Jul 2025	Aug 2025
Operating Cash Flow	(\$357,375)	\$100,428	\$176,472	(\$67,008)
Cash on Hand	\$444,869	\$544,380	\$721,244	\$654,761

### Cash



## Balance Sheet as of August 2025 compared to August 2024

BALANCE SHEET	2025/2026 (YTD)	2024/2025 (YTD)	This year vs last year (\$)	This year vs last year (%)
<b>ASSETS</b>				
<b>Cash &amp; Equivalents</b>				
011100-01 Mullins W&S CD #1599	\$115,627	\$436,753	(\$321,126)	-73.53%
011101-00 Petty Cash-Recreation	\$60	\$60	\$0	0.00%
011101-03 PETTY CASH	\$39	\$39	\$0	0.00%
011102-00 General Fund Checking	\$32,199	\$33,354	(\$1,155)	-3.46%
ICS Sweep Acct - Capital Fund	\$21,161	\$20,951	\$210	1.00%
011108-00 MPD Night Out	\$1,402	\$1,402	\$0	0.00%
011109-00 150th Celebration	\$241	\$241	\$0	0.00%
ICS Sweep Acct - Museum Fund	\$41,833	\$41,416	\$416	1.00%
ICS Sweep Acct - General Fund	\$13,513	\$11,874	\$1,638	13.80%
Bill.com Money Out Clearing	(\$12,537)	(\$5,846)	(\$6,691)	-114.46%
Restricted Cash	\$441,224	\$1,397,384	(\$956,159)	-68.42%
<b>Total Cash &amp; Equivalents</b>	<b>\$654,761</b>	<b>\$1,937,628</b>	<b>(\$1,282,866)</b>	<b>-66.21%</b>
<b>Total Current Assets</b>	<b>\$654,761</b>	<b>\$1,937,628</b>	<b>(\$1,282,866)</b>	<b>-66.21%</b>
<b>Investments or Other Non-Current Assets</b>				
Receivables	\$633,138	\$636,387	(\$3,249)	-0.51%
<b>Total Non-Current Assets</b>	<b>\$633,138</b>	<b>\$636,387</b>	<b>(\$3,249)</b>	<b>-0.51%</b>
<b>Total Assets</b>	<b>\$1,287,899</b>	<b>\$2,574,015</b>	<b>(\$1,286,115)</b>	<b>-49.97%</b>
<b>LIABILITIES</b>				
<b>Accounts Payable</b>				
Accounts Payable bill.com	\$396,755	\$317,147	\$79,607	25.10%
<b>Other Current Liabilities</b>				
012115-00 LOST Roll-Back	\$213,405	\$213,405	\$0	0.00%
012200-00-ACCRUED SALARIES & FR	\$73,877	\$73,877	\$0	0.00%
012202-00 FED WH Taxes	(\$212)	(\$400)	\$187	46.89%
012203-00 SC Retirement	\$50,927	\$46,322	\$4,606	9.94%
012204-00 Social Security	(\$1,971)	(\$300)	(\$1,671)	-557.80%
012205-00 SC State Tax	(\$554)	(\$453)	(\$101)	-22.28%
012206-00 SC Police Officer Ret	\$19,621	\$9,144	\$10,477	114.58%
012208-05 OUTSTANDING BONDS-PO	\$7,340	\$7,340	\$0	0.00%
012208-10 10% BOND/POLICE FINES	\$183,333	\$183,213	\$120	0.07%
012211-00 Amer. Family Life Ins	(\$5,059)	(\$841)	(\$4,218)	-501.61%
012211-10 Creative Worksite Sol	\$1,440	\$660	\$780	118.18%
012211-20 Liberty National	\$504	\$504	\$0	0.00%
012213-00 Clerk of Court	(\$1,565)	(\$129)	(\$1,436)	-1,111.26%
012216-00 Tax Levy	\$6,593	(\$502)	\$7,095	1,413.79%
012218-00 SC Deffered Comp.	\$907	\$738	\$169	22.93%
012219-00 Bankrptcy/Garnishment	(\$6,507)	\$0	(\$6,507)	-
012308-02 DUETO S/R HOSPITALITY	(\$12,218)	(\$9,458)	(\$2,760)	-29.18%
012308-04 Due From ARP Fund	(\$39,389)	(\$39,389)	\$0	0.00%
012308-05 Due to Capital Fund	\$0	\$0	\$0	0.00%
032110-00 Accounts Payable	\$2,500	\$2,500	\$0	0.00%
012250-00 Due to Chamber	\$75,731	\$75,731	\$0	0.00%
012500-10 Def Rev Humanit Grant	\$2,326	\$2,326	\$0	0.00%
042308-00 Due to General Fund	\$39,389	\$39,389	\$0	0.00%
042500-00 Deferred Revenue	\$115,625	\$905,744	(\$790,119)	-87.23%
012211-2 Liberty National	\$1,163	\$155	\$1,008	650.00%
<b>Total Other Current Liabilities</b>	<b>\$727,204</b>	<b>\$1,509,574</b>	<b>(\$782,371)</b>	<b>-51.83%</b>

These financials have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.



# This month vs Budget

PROFIT & LOSS	Aug 2025	YTD	Budget (full FY)	YTD vs YTD budget (\$)	YTD vs YTD budget (%)
<b>Revenue</b>					
<b>General Fund</b>					
012214-00 SCRS-IPP	\$128	\$256	\$0	\$256	-
014001-00- INTEREST INCOME REV.	\$142	\$266	\$2,500	(\$2,234)	-89.37%
014003-00-LOCAL OPTIONS SALES T	\$19,384	\$94,688	\$250,000	(\$155,313)	-62.13%
014005-00 Police Fines Revenue	\$3,536	\$4,544	\$50,227	(\$45,683)	-90.95%
014005-30 PD National Night Out	\$0	\$0	\$250	(\$250)	-100.00%
014006-00-BUSINESS LICENSE REV	\$2,094	\$22,841	\$250,000	(\$227,159)	-90.86%
014006-10 Franchise Fees	\$11,700	\$29,903	\$700,000	(\$670,097)	-95.73%
014007-00 MISC GEN FUN	\$8,545	\$11,806	\$100,000	(\$88,194)	-88.19%
014007-20 SCMIT Reimbursement	\$0	\$91	\$0	\$91	-
014007-40 GIFT SHOP REVENUE	\$585	\$967	\$3,000	(\$2,033)	-67.77%
014008-10 Special Revenue-PD	\$0	\$0	\$1,000	(\$1,000)	-100.00%
014009-00 FIRE DEPT. RECEIPTS	\$0	\$0	\$2,000	(\$2,000)	-100.00%
014009-10 FIRE DEPARTMENT DUES	\$0	\$108,432	\$235,000	(\$126,568)	-53.86%
014009-30 RESCUE SQUAD FUNDS	\$0	\$41,715	\$90,000	(\$48,285)	-53.65%
014010-00 Recreation Receipts	\$2,420	\$2,585	\$30,000	(\$27,415)	-91.38%
014012-00 STATE SHARED REVENUE	\$75,635	\$75,635	\$255,000	(\$179,365)	-70.34%
014013-00 Sanitation Income	\$74,244	\$152,071	\$800,000	(\$647,929)	-80.99%
014013-10 Storm Sewer Income	\$0	\$0	\$120,000	(\$120,000)	-100.00%
014018-00 Building Dept Fees	\$1,159	\$5,988	\$20,000	(\$14,012)	-70.06%
014021-00 ACCOMMODATIONS TAX	\$0	\$0	\$50,000	(\$50,000)	-100.00%
014024-00 CANTEEN RECEIPTS	\$0	\$0	\$20,000	(\$20,000)	-100.00%
014025-00 Recreation Rental Inc	\$400	\$500	\$10,000	(\$9,500)	-95.00%
014025-10 SCHOOL RESOURCE OFFIC	\$0	\$0	\$180,000	(\$180,000)	-100.00%
014026-00 LOST PROP.CREDIT FUND	\$31,198	\$196,331	\$571,000	(\$374,669)	-65.62%
014027-00 GRANTS PASS THROUGH M	\$178,405	\$182,100	\$0	\$182,100	-
014027-80 PARD Grant	\$0	\$92,400	\$0	\$92,400	-
014070-50 DELINQUENT TAXES-MARI	\$221	\$221	\$130,000	(\$129,779)	-99.83%
014082-00 VEHICLE TAX COLLECTIO	\$15,582	\$41,216	\$185,000	(\$143,784)	-77.72%
014087-1 PROPERTY TAX COLLECT	\$12,032	\$20,671	\$1,300,000	(\$1,279,329)	-98.41%
<b>Total General Fund</b>	<b>\$437,410</b>	<b>\$1,085,225</b>	<b>\$5,354,977</b>	<b>(\$4,269,752)</b>	<b>-79.73%</b>
<b>Hospitality Fund</b>					
034000-00 HOSPITALITY INCOME	\$22,651	\$31,387	\$217,141	(\$185,754)	-85.55%
034001-00 INTEREST (HOSP. TAX)	\$90	\$136	\$0	\$136	-
<b>Total Hospitality Fund</b>	<b>\$22,741</b>	<b>\$31,523</b>	<b>\$217,141</b>	<b>(\$185,618)</b>	<b>-85.48%</b>
<b>Capital Fund</b>					
074001-00 - Interest	\$18	\$36	\$0	\$36	-
074041-00 Transfer In (GF)	\$0	\$0	\$106,941	(\$106,941)	-100.00%
<b>Total Capital Fund</b>	<b>\$18</b>	<b>\$36</b>	<b>\$106,941</b>	<b>(\$106,905)</b>	<b>-99.97%</b>
<b>Total Revenue</b>	<b>\$460,169</b>	<b>\$1,116,784</b>	<b>\$5,679,059</b>	<b>(\$4,562,275)</b>	<b>-80.34%</b>
<b>Expenses</b>					
<b>General Fund Expenditures</b>					
<b>Admin</b>					
015001-00 Salaries	\$12,582	\$29,878	\$159,394	(\$129,516)	-81.26%
015002-00 Medical/Life Ins	\$13,865	\$27,611	\$89,199	(\$61,588)	-69.05%
015003-00 Social Security	\$924	\$2,203	\$12,194	(\$9,991)	-81.93%
015004-00 SC Retirement Exp	\$0	\$2,599	\$27,990	(\$25,391)	-90.71%
015005-00 Legal & Accounting	\$11,545	\$16,215	\$80,000	(\$63,785)	-79.73%
015006-00 Advertising	\$0	\$0	\$4,000	(\$4,000)	-100.00%
015007-00 Utilities	\$614	\$1,156	\$8,000	(\$6,844)	-85.55%
015008-00 Telephone	\$594	\$1,150	\$7,000	(\$5,850)	-83.57%
015009-00 Office Supplies	\$121	\$653	\$8,000	(\$7,347)	-91.84%
015010-00 Insurance	(\$518)	(\$518)	\$400,000	(\$400,518)	-100.13%
015011-00 Dues & Fees	\$409	\$786	\$7,000	(\$6,214)	-88.78%

These financials have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Modified Accrual Basis  
Substantially All Disclosures Omitted

	Aug 2025	YTD	Budget (full FY)	YTD vs YTD budget (\$)	YTD vs YTD budget (%)
<b>Building</b>					
015701-00 Salaries	\$3,846	\$7,692	\$50,000	(\$42,308)	-84.62%
015703-00 Social Security	\$294	\$588	\$3,825	(\$3,237)	-84.62%
015704-00 SC Retirement Fund	\$0	\$0	\$9,280	(\$9,280)	-100.00%
015711-00 Dues and Fees	\$0	\$0	\$1,160	(\$1,160)	-100.00%
015711-10 Contracts	\$0	\$0	\$4,000	(\$4,000)	-100.00%
015715-00 Supplies & Minor Eq	\$0	\$0	\$1,650	(\$1,650)	-100.00%
015722-00 Travel and Meals	\$0	\$0	\$7,500	(\$7,500)	-100.00%
015725-00 Training	\$0	\$0	\$2,450	(\$2,450)	-100.00%
<b>Total Building</b>	<b>\$4,140</b>	<b>\$8,281</b>	<b>\$79,865</b>	<b>(\$71,584)</b>	<b>-89.63%</b>
<b>Fire</b>					
015401-00 Salaries	\$42,794	\$84,129	\$459,875	(\$375,746)	-81.71%
015401-10 Overtime	\$2,538	\$6,095	\$20,000	(\$13,906)	-69.53%
015401-20 Volunteer Salaries	\$0	\$555	\$10,000	(\$9,445)	-94.45%
015401-30 Part Time	\$0	\$0	\$50,000	(\$50,000)	-100.00%
015402-00 Medical/Life Ins	\$7,621	\$15,413	\$39,342	(\$23,929)	-60.82%
015403-00 Social Security	\$3,440	\$6,882	\$104,089	(\$97,207)	-93.39%
015404-00 SC Retirement	\$0	\$9,032	\$80,991	(\$71,959)	-88.85%
015407-00 Utilities	\$2,406	\$4,038	\$35,000	(\$30,962)	-88.46%
015408-00 Telephone	\$982	\$1,964	\$5,000	(\$3,036)	-60.73%
015409-00 Office Supplies QB	\$0	\$0	\$3,000	(\$3,000)	-100.00%
015411-00 Dues & Fees	\$0	\$0	\$3,445	(\$3,445)	-100.00%
015411-10 Service Agreement	\$0	\$420	\$0	\$420	-
015415-00 Supplies & Minor Eq	\$1,114	\$4,704	\$30,000	(\$25,296)	-84.32%
015416-00 Maintenance to EQ	\$3,146	\$4,941	\$35,000	(\$30,059)	-85.88%
015417-00 Maintenance to BLDG	\$3,263	\$3,963	\$6,125	(\$2,162)	-35.30%
015419-00 Gas, Oil, Tires, ETC	\$193	\$3,420	\$40,000	(\$36,580)	-91.45%
015419-10 Maint. to Vehicle Rep	\$90	\$642	\$2,500	(\$1,858)	-74.31%
015422-00 Travel & Meals	\$0	\$317	\$4,000	(\$3,683)	-92.06%
015423-00 Uniforms	\$0	\$0	\$5,628	(\$5,628)	-100.00%
015425-00 Training	\$0	\$0	\$6,000	(\$6,000)	-100.00%
015428-00 Miscellaneous	\$0	\$0	\$2,500	(\$2,500)	-100.00%
015438-00 Professional Services	\$0	\$0	\$15,000	(\$15,000)	-100.00%
015441-00 Marion Count law Enfo	\$0	\$0	\$35,000	(\$35,000)	-100.00%
015443-00 Debit Service Princip	\$0	\$0	\$122,961	(\$122,961)	-100.00%
<b>Total Fire</b>	<b>\$67,587</b>	<b>\$146,514</b>	<b>\$1,115,456</b>	<b>(\$968,942)</b>	<b>-86.87%</b>
<b>Museum</b>					
015501-00 Salaries	\$6,828	\$13,720	\$59,040	(\$45,320)	-76.76%
015502-00 Medical/Life Ins	\$1,673	\$3,351	\$17,649	(\$14,298)	-81.01%
015503-00 Social Security	\$496	\$997	\$4,517	(\$3,520)	-77.92%
015504-00 SC Retirement	\$0	\$637	\$8,285	(\$7,648)	-92.31%
015507-00 Utilities	\$508	\$966	\$6,800	(\$5,834)	-85.79%
015508-00 Telephone	\$53	\$106	\$650	(\$544)	-83.68%
015509-00 Office Supplies	\$0	\$0	\$700	(\$700)	-100.00%
015515-00 Supplies	\$0	\$0	\$700	(\$700)	-100.00%
015517-00 Maintenance to BLDG	\$0	\$0	\$2,000	(\$2,000)	-100.00%
015518-00 EXHIBITIONS	\$0	\$0	\$2,000	(\$2,000)	-100.00%
015522-00 TRAVEL&MEALS	\$24	\$24	\$600	(\$576)	-95.98%
015525-00 Museum Purchases	\$0	\$0	\$3,000	(\$3,000)	-100.00%
015535-00 Marketing	\$45	\$45	\$1,000	(\$955)	-95.50%
<b>Total Museum</b>	<b>\$9,628</b>	<b>\$19,847</b>	<b>\$106,941</b>	<b>(\$87,094)</b>	<b>-81.44%</b>
<b>Recreation</b>					
015601-00 SALARIES	\$10,483	\$21,616	\$140,154	(\$118,538)	-84.58%
015601-30 1099 EMPLOYEES	\$0	\$5,661	\$25,000	(\$19,339)	-77.36%
015602-00 Medical/Life Ins.	\$0	\$16	\$0	\$16	-
015603-00 Social Security	\$802	\$1,654	\$10,722	(\$9,068)	-84.58%
015604-00 SC Retirement	\$0	\$1,983	\$22,715	(\$20,732)	-91.27%
015607-00 Utilities	\$3,555	\$5,620	\$30,000	(\$24,380)	-81.27%
015608-00 Telephone	\$163	\$310	\$2,000	(\$1,691)	-84.53%
015609-00 OFFICE SUPPLIES	\$0	\$0	\$100	(\$100)	-100.00%

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## Profit & Loss Summary by Fund

<b>PROFIT &amp; LOSS</b>	<b>Aug 2025</b>	<b>YTD</b>
<b>Revenue</b>		
General Fund	\$437,410	\$1,085,225
Hospitality Fund	\$22,741	\$31,523
Capital Fund	\$18	\$36
<b>Total Revenue</b>	<b>\$460,169</b>	<b>\$1,116,784</b>
<b>Expenses</b>		
General Fund Expenditures	\$478,960	\$933,714
Hospitality Fund Expenditures	\$47,615	\$50,115
<b>Total Expenses</b>	<b>\$526,575</b>	<b>\$983,828</b>
<b>Operating Profit</b>	<b>(\$66,406)</b>	<b>\$132,955</b>
<b>Net Income</b>	<b>(\$66,406)</b>	<b>\$132,955</b>

General Fund Net Income (Loss) for August 2025 is (\$41,550) and Year to date thru August 2025 is \$151,511.

Hospitality Fund Net Income (Loss) for August 2025 is (\$24,874) and Year to date thru August 2025 is (\$18,592).

Capital Fund Net Income (Loss) for August 2025 is \$18 and Year to date thru August 2025 is \$36.

Modified Accrual Basis  
Substantially All Disclosures Omitted

	2025/2026 (YTD)	2024/2025	This year vs last year (\$)	This year vs last year (%)
015009-00 Office Supplies	\$653	\$8,662	(\$8,009)	-92.46%
015010-00 Insurance	(\$518)	\$528,680	(\$529,198)	-100.10%
015011-00 Dues & Fees	\$786	\$8,361	(\$7,576)	-90.61%
015011-10 Service Agreements	\$32,644	\$99,812	(\$67,168)	-67.29%
015015-00 Supplies & Minor Eq	\$60	\$1,400	(\$1,340)	-95.71%
015017-00 Maint to Building	\$3,976	\$7,321	(\$3,345)	-45.69%
015019-00 Gas	\$37	\$1,072	(\$1,035)	-96.57%
015020-00 Special Projects	\$0	\$2,330	(\$2,330)	-100.00%
015022-00 Travel & Meals	\$3,506	\$14,931	(\$11,425)	-76.52%
015025-00 Training	\$0	\$2,424	(\$2,424)	-100.00%
015028-00 Miscellaneous	\$324	\$8,314	(\$7,990)	-96.10%
015032-00 Marion City Drug Prgm	\$0	\$2,855	(\$2,855)	-100.00%
015039-00 Emp Christmas Exp	\$0	\$1,833	(\$1,833)	-100.00%
015040-00 Sales & Use Tax	\$1,002	\$0	\$1,002	-
015045-00 Interest	\$5,000	\$0	\$5,000	-
015061-00 Capital Outlay	\$14,156	\$0	\$14,156	-
015072-00 Healthcare Grant	\$0	\$9,251	(\$9,251)	-100.00%
<b>Total Admin</b>	<b>\$142,437</b>	<b>\$1,353,728</b>	<b>(\$1,211,291)</b>	<b>-89.48%</b>
<b>Public Works</b>				
015101-00 Salaries	\$0	(\$120)	\$120	100.00%
015103-00 Social Security	\$0	(\$9)	\$9	100.00%
015139-00 CHRISTMAS DECORATION*	\$59	\$0	\$59	-
015201-00 Salaries	\$80,959	\$509,645	(\$428,686)	-84.11%
015201-10 Overtime	\$996	\$26,086	(\$25,090)	-96.18%
015202-00 Medical/Life Ins	\$12,706	\$73,221	(\$60,515)	-82.65%
015203-00 Social Security	\$6,179	\$40,397	(\$34,218)	-84.70%
015204-00 SC Retirement	\$9,279	\$109,662	(\$100,383)	-91.54%
015207-00 Utilities	\$32,838	\$209,797	(\$176,959)	-84.35%
015208-00 Telephone	\$835	\$4,636	(\$3,802)	-81.99%
015215-00 Supplies and Minor Eq	\$2,553	\$28,743	(\$26,190)	-91.12%
015216-00 Maintenance to Equip	\$2,816	\$32,438	(\$29,622)	-91.32%
015217-00 Maint. to Building	\$0	\$1,268	(\$1,268)	-100.00%
015219-00 Gas	\$9,895	\$85,641	(\$75,746)	-88.45%
015219-10 Maintenance to Vehicl	\$4,885	\$31,147	(\$26,262)	-84.32%
015222-00 Travel	\$0	\$196	(\$196)	-100.00%
015223-00 Uniforms	\$6,338	\$11,986	(\$5,648)	-47.12%
015228-00 Misc Expense	\$0	\$2,896	(\$2,896)	-100.00%
015229-00 CAPITAL OUTLAY	\$0	\$88,500	(\$88,500)	-100.00%
015233-00 Landfill Fees	\$14,944	\$137,204	(\$122,260)	-89.11%
<b>Total Public Works</b>	<b>\$185,282</b>	<b>\$1,393,334</b>	<b>(\$1,208,052)</b>	<b>-86.70%</b>
<b>Police</b>				
015301-00 Salaries	\$121,468	\$787,519	(\$666,051)	-84.58%
015301-10 Overtime	\$1,800	\$47,981	(\$46,181)	-96.25%
015302-00 Medical/Life Ins	\$36,770	\$188,420	(\$151,650)	-80.49%
015303-00 Social Security	\$9,143	\$62,576	(\$53,433)	-85.39%
015304-00 S.C Police Retirement	\$15,766	\$170,862	(\$155,096)	-90.77%
015307-00 Utilities	\$867	\$4,534	(\$3,668)	-80.88%
015308-00 Telephone	\$2,053	\$11,508	(\$9,455)	-82.16%
015311-00 Dues & Fees	\$19	\$1,344	(\$1,326)	-98.61%
015311-10 Service Agreement	\$36,616	\$285,932	(\$249,316)	-87.19%
015315-00 Supplies & Minor Eq	\$182	\$3,876	(\$3,694)	-95.31%
015316-00 Maintenance to Equip	\$895	\$5,306	(\$4,411)	-83.13%
015317-00 Maintenance to BLDG	\$0	\$371	(\$371)	-100.00%
015319-00 Gas	\$6,709	\$60,529	(\$53,820)	-88.92%
015319-10 Maintenace to VEH	\$1,090	\$6,552	(\$5,461)	-83.36%
015322-00 Travel & Meals	\$73	\$2,747	(\$2,674)	-97.34%
015323-00 Uniforms	\$3,555	(\$1,459)	\$5,014	343.61%
015325-00 Training	\$5	\$901	(\$896)	-99.45%
015326-00 Prisoner Expense	\$0	\$150	(\$150)	-100.00%
015328-00 Misc Expense	\$0	\$935	(\$935)	-100.00%

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Modified Accrual Basis  
Substantially All Disclosures Omitted

	2025/2026 (YTD)	2024/2025	This year vs last year (\$)	This year vs last year (%)
015603-00 Social Security	\$1,654	\$10,685	(\$9,032)	-84.52%
015604-00 SC Retirement	\$1,983	\$22,784	(\$20,801)	-91.30%
015607-00 Utilities	\$5,620	\$31,629	(\$26,009)	-82.23%
015608-00 Telephone	\$310	\$2,015	(\$1,706)	-84.64%
015611-00 Dues & Fees	\$440	\$1,419	(\$979)	-68.99%
015611-10 Service Contracts	\$179	\$0	\$179	-
015615-00 Supplies & Minor EQ	\$10,864	\$38,095	(\$27,231)	-71.48%
015616-00 Maintenance to Equip	\$0	\$5,454	(\$5,454)	-100.00%
015617-00 Maintenance to BLDG	\$826	\$6,614	(\$5,788)	-87.52%
015619-00 Gas	\$535	\$3,172	(\$2,637)	-83.13%
015619-10 Maint. to VehicleRep	\$0	\$571	(\$571)	-100.00%
015622-00 Travel & Meals	\$391	\$4,505	(\$4,114)	-91.31%
015623-00 Uniforms	\$0	\$4	(\$4)	-100.00%
015625-00 Canteen Purchases	\$1,612	\$11,210	(\$9,598)	-85.62%
015628-00 Miscellaneous	\$600	\$693	(\$93)	-13.46%
015629-00 Capital Outlay	\$91,036	\$466,418	(\$375,382)	-80.48%
<b>Total Recreation</b>	<b>\$143,342</b>	<b>\$778,396</b>	<b>(\$635,054)</b>	<b>-81.58%</b>
<b>Court</b>				
015801-00 Salaries	\$11,121	\$72,116	(\$60,995)	-84.58%
015802-00 Medical/Life Ins	\$8	\$113	(\$105)	-92.67%
015803-00 Social Security	\$757	\$4,952	(\$4,195)	-84.72%
015804-00 SC Retirement Exp	\$1,014	\$12,000	(\$10,986)	-91.55%
015811-00 Dues & Fees	\$53	\$53	\$0	0.00%
015811-10 Service Contracts	\$0	\$17,865	(\$17,865)	-100.00%
015822-00 Travel & Meals	\$447	\$2,843	(\$2,395)	-84.26%
015825-00 Training	\$52	\$657	(\$605)	-92.16%
015828-00 Miscellaneous Expense	\$0	\$200	(\$200)	-100.00%
<b>Total Court</b>	<b>\$13,452</b>	<b>\$110,798</b>	<b>(\$97,346)</b>	<b>-87.86%</b>
<b>Sanitation</b>				
016002-00 Hospital Life Ins Exp	\$0	\$2,898	(\$2,898)	-100.00%
016004-00 SC Retirement	\$0	\$1,850	(\$1,850)	-100.00%
016033-00 Landfill Fees	\$0	\$81,738	(\$81,738)	-100.00%
016043-00 - Debt Service Princ	\$0	\$87,581	(\$87,581)	-100.00%
016042-00 - Debt Service Int	\$0	\$2,965	(\$2,965)	-100.00%
<b>Total Sanitation</b>	<b>\$0</b>	<b>\$177,032</b>	<b>(\$177,032)</b>	<b>-100.00%</b>
<b>Maintenance</b>				
016101-00 SALARIES	\$0	(\$120)	\$120	100.00%
016102-00 MEDICAL/LIFE INSURANC	\$4	\$654	(\$650)	-99.41%
016103-00 SOCIAL SECURITY	\$0	(\$9)	\$9	100.00%
016104-00 SC RETIREMENT	\$471	\$6,462	(\$5,991)	-92.71%
016107-00 Utilities	\$401	\$2,397	(\$1,996)	-83.29%
016108-00 Telephone	\$0	\$33	(\$33)	-100.00%
016115-00 Supplies & Minor EQ	\$126	\$756	(\$630)	-83.33%
016119-00 Gas	\$234	\$703	(\$469)	-66.74%
<b>Total Maintenance</b>	<b>\$1,236</b>	<b>\$10,876</b>	<b>(\$9,640)</b>	<b>-88.64%</b>
<b>Grants</b>				
016601-00 Grant Salaries	\$3,316	\$0	\$3,316	-
016601-10 SRO Grant Overtime	\$188	\$0	\$188	-
016603-00 SRO Grant Social Secu	\$255	\$0	\$255	-
<b>Total Grants</b>	<b>\$3,758</b>	<b>\$0</b>	<b>\$3,758</b>	<b>-</b>
<b>ASK MULLINS STAFF</b>	<b>\$32,973</b>	<b>\$142,062</b>	<b>(\$109,089)</b>	<b>-76.79%</b>
Net Pay Check	(\$420)	\$5,723	(\$6,143)	-107.34%
<b>Total General Fund Expenditures</b>	<b>\$933,714</b>	<b>\$8,462,077</b>	<b>(\$7,528,364)</b>	<b>-88.97%</b>
<b>Hospitality Fund Expenditures</b>				
035028-00 Miscellaneous	\$47,615	\$0	\$47,615	-
035077-00 Golden Leaf Festival	\$0	\$5,000	(\$5,000)	-100.00%
035079-00 Pee Dee RTA	\$0	\$10,000	(\$10,000)	-100.00%
035083-00 Trans GF for Museum	\$0	\$100,000	(\$100,000)	-100.00%
035085-00 Pick42 Foundation	\$2,500	\$2,500	\$0	0.00%
035086-00 Debt Service Park (P)	\$0	\$70,000	(\$70,000)	-100.00%

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