

# City of Berkeley Lake

## Budget vs. Actuals as of June 8, 2023: 2023 Capital and Operating Budget - FY23 P&L

January - December 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
100 100 General	354,813	1,108,566	-753,753	32.00 %
230.33.2100 ARP Act 230.33.2100		620,348	-620,348	
320 320 SPLOST Income	156,182	1,449,093	-1,292,911	11.00 %
Non Profit Income	4		4	
<b>Total Income</b>	<b>\$510,999</b>	<b>\$3,178,007</b>	<b>\$ -2,667,008</b>	<b>16.00 %</b>
<b>GROSS PROFIT</b>	<b>\$510,999</b>	<b>\$3,178,007</b>	<b>\$ -2,667,008</b>	<b>16.00 %</b>
<b>Expenses</b>				
1 Gen Govt	189,447	565,826	-376,379	33.00 %
2 Judicial	970	9,190	-8,220	11.00 %
230 ARP Act Expenses 230	161,881	620,348	-458,467	26.00 %
3 Public Safety	42,704	170,031	-127,327	25.00 %
4 Public Works	31,957	158,643	-126,686	20.00 %
6 Culture and Recreation	5,264	22,463	-17,199	23.00 %
7 Housing and Development	5,672	125,102	-119,430	5.00 %
9000.61.1100 Xfer Out - Reserve Fund		57,315	-57,315	
SPLOST Expenses		1,449,093	-1,449,093	
<b>Total Expenses</b>	<b>\$437,895</b>	<b>\$3,178,011</b>	<b>\$ -2,740,116</b>	<b>14.00 %</b>
<b>NET OPERATING INCOME</b>	<b>\$73,105</b>	<b>\$ -4</b>	<b>\$73,109</b>	<b>-1,827,619.00 %</b>
<b>NET INCOME</b>	<b>\$73,105</b>	<b>\$ -4</b>	<b>\$73,109</b>	<b>-1,827,619.00 %</b>

# City of Berkeley Lake

## Income & Expense

April 2023

	TOTAL
Income	
100 100 General	49,950.17
320 320 SPLOST Income	39,820.26
Non Profit Income	3.75
<b>Total Income</b>	<b>\$89,774.18</b>
GROSS PROFIT	<b>\$89,774.18</b>
Expenses	
1 Gen Govt	42,562.24
2 Judicial	73.00
230 ARP Act Expenses 230	27,098.50
3 Public Safety	11,873.56
4 Public Works	8,995.12
6 Culture and Recreation	2,769.64
7 Housing and Development	1,047.45
<b>Total Expenses</b>	<b>\$94,419.51</b>
NET OPERATING INCOME	<b>\$ -4,645.33</b>
NET INCOME	<b>\$ -4,645.33</b>

# City of Berkeley Lake

## Balance Sheet As of April 30, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Debt Service Fund	0.00
General Fund	4,130,649.97
SPLOST Fund	1,149,984.80
Suspense 1.11.1000	0.00
<b>Total Bank Accounts</b>	<b>\$5,280,634.77</b>
Accounts Receivable	
Accounts Rec 1.11.1900.1	18,637.59
<b>Total Accounts Receivable</b>	<b>\$18,637.59</b>
Other Current Assets	
1.11.27 Grant Receivable	0.00
Accounts Rec - SPLOST 1.11.2000	77,009.41
AccountsRec-OtherTax1.11.1900.2	0.00
Franchise Tax Rec 1.11.1550	48,000.00
Interest Receivable 1.11.1400	0.00
Prepaid Expense 1.11.3600	0.00
Prepaid items 1.11.3800	5,286.00
Taxes Receivable 1.11.1600	7,026.02
Undeposited Funds 1.11.1114	1,760.85
<b>Total Other Current Assets</b>	<b>\$139,082.28</b>
<b>Total Current Assets</b>	<b>\$5,438,354.64</b>
Fixed Assets	
Building & Improvements 1.11.7400	1,770,036.08
Computer Equipment 1.11.6700	48,172.61
Furniture & Fixtures 8.11.7700	71,493.47
Land 8.11.7100	9,392,320.74
Machinery & Equipment 1.11.6500	121,737.28
<b>Total Fixed Assets</b>	<b>\$11,403,760.18</b>
Other Assets	
Accum amort - bond cost	0.00
Amt avail 4 debt svc 9.11.9100	0.00
Bond issuance cost	0.00
Loan Receivable - Facilities	0.00
Loan Receivable - Paving	0.00
To be prov 4 debt 1.11.7500	0.00
<b>Total Other Assets</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$16,842,114.82</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	

# City of Berkeley Lake

## Balance Sheet As of April 30, 2023

	TOTAL
Accounts Payable	
Accounts Payable 1.12.1100	17,458.08
Operating AP	0.00
SPL2005 Admin Facil- City H-AP*	0.00
SPLOST account - Suntrust-AP*	0.00
<b>Total Accounts Payable</b>	<b>\$17,458.08</b>
Credit Cards	
BOZEMAN, MARTY (0241)	94.66
Hiller Credit Card (4916)	42.42
Hunter Credit Card (8185)	590.39
Threadgill Credit Card (3322)	0.00
Wilhite Credit Card (1132)	0.00
<b>Total Credit Cards</b>	<b>\$727.47</b>
Other Current Liabilities	
*Sales Tax Payable	0.00
1.12.28 Bonds payable - current	0.00
Accounts Payable Accruals-L*	0.00
Accounts payable-L 1.12.1100.2	0.00
Accrued Expenses 1.12.1150	0.00
Accrued Interest Payable	0.00
Accrued Salaries 1.12.1200	0.00
Accrued SPLOST Expenses 2.12.1250	0.00
Deferred revenue 1.12.2500	7,273.29
Direct Deposit Payable	-0.01
MyGov	0.00
Payroll Liabilities	66.10
PR Tax Payable - Fed 1.12.1300	0.00
PR Tax Payable - State 1.12.1310	0.00
PTO Accrual	12,433.22
Regulatory Fees Payable	4,826.69
Retainage Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$24,599.29</b>
<b>Total Current Liabilities</b>	<b>\$42,784.84</b>
Long-Term Liabilities	
Gen Oblig Bond Payable 1.12.3000	0.00
GOB Payable - 2009 1.12.3000.2	0.00
GOB Payable - 2011 1.12.3000.3	0.00
GOB Payable - 2012 1.12.3000.4	0.00
SPLOST Loan Payable - Paving	0.00
SPLOST Loan Payable Facilities	0.00
<b>Total Long-Term Liabilities</b>	<b>\$0.00</b>
<b>Total Liabilities</b>	<b>\$42,784.84</b>
Equity	

# City of Berkeley Lake

## Balance Sheet

As of April 30, 2023

	TOTAL
Fund Bal Unrsvd 1.13.4220	3,631,087.17
Investmt in fixedassets 1.13.4K	11,275,940.89
Opening Bal Equity	0.00
Reserve for prepaids 1.13.4125	5,286.00
Reserved for Debt Service	0.00
Restricted for Debt Svc 1.13.4105	0.00
Restricted4CapitalProj 1.13.4155	1,640,547.60
Retained Earnings 1.13.3000	42,563.84
Net Income	203,904.48
<b>Total Equity</b>	<b>\$16,799,329.98</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$16,842,114.82</b>