

City of Mountain Park - Enterprise Fund

Balance Sheet

As of May 31, 2021

| | May 31, 21 |
|---|-------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 11.0000 · Assets | |
| 11.1000 · Current Assets | |
| 11.1100 · Cash Including cash equivalents | |
| 11.1102 · Chase 0897 | 208,150.59 |
| 11.1111 · Bank of N. Georgia - Operating | 7,512.57 |
| 11.1113 · BBT Bank Savings | 205,092.52 |
| 11.1114 · Bank of America Savings | 57,888.09 |
| 11.1115 · Bank of America - Operating | 100.00 |
| 11.1116 · Chase HY 2893 | 2,507.12 |
| 11.1117 · Community and Southern Bank | 25,126.48 |
| Total 11.1100 · Cash Including cash equivalents | 506,377.37 |
| Total 11.1000 · Current Assets | 506,377.37 |
| Total 11.0000 · Assets | 506,377.37 |
| Total Checking/Savings | 506,377.37 |
| Accounts Receivable | |
| 11.1900 · Accounts receivable | |
| 11.1930 · Allowance for uncollectible A/R | -4,000.00 |
| 11.1900 · Accounts receivable - Other | 42,773.87 |
| Total 11.1900 · Accounts receivable | 38,773.87 |
| Total Accounts Receivable | 38,773.87 |
| Other Current Assets | |
| 11.XXXX · Inventory | 18,000.00 |
| Total Other Current Assets | 18,000.00 |
| Total Current Assets | 563,151.24 |
| Fixed Assets | |
| 11.7000 · Fixed Assets | |
| 11.7300 · Infrastructure | |
| 11.7301 · Fire Hydrants | 34,700.00 |
| 11.7302 · Water Lines | 905,541.11 |
| 11.7310 · Accumulated Depr. Infrastructure | -625,132.98 |
| Total 11.7300 · Infrastructure | 315,108.13 |
| 11.7320 · Water lines project 2013 | |
| 11.7321 · Waterlines 2013 - asset | 26,350.35 |
| 11.7322 · Waterlines 2013 - A/D | -5,960.29 |
| 11.7323 · Comm Bldg Sewer Line Replaced | 16,570.00 |
| 11.7324 · Comm Bldg Sewer Replaced - A/D | -1,144.05 |
| Total 11.7320 · Water lines project 2013 | 35,816.01 |
| 11.7340 · Hydrants 2011 | |
| 11.7341 · Hydrants 2011 | 7,546.65 |
| 11.7342 · Hydrants 2011-Accum Depr | -2,246.20 |
| 11.7343 · Hydrant Donated by GenFund 2011 | 10,000.00 |
| 11.7344 · Donated Hydrant 2011 - A/D | -3,262.52 |
| Total 11.7340 · Hydrants 2011 | 12,037.93 |
| 11.7350 · Water Lines - CDBG project | |
| 11.7351 · Water Lines-CDBG project Asset | 178,944.41 |
| 11.7352 · Waterline financed by CDBG | 21,498.00 |
| 11.7353 · Water Lines - CDBG accum deprec | -65,383.01 |
| Total 11.7350 · Water Lines - CDBG project | 135,059.40 |
| 11.7360 · Juniper/Russell Meter Tie-Ins | |

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| 11.7361 · Juniper/Russell Meter Tie-Ins | 11,171.85 |
| 11.7362 · Juniper/Russell Meter AccumDepr | -3,621.77 |
| 11.7363 · Juniper Tie In 2013 | 22,157.39 |
| 11.7364 · Junopier Tie Ins 2013 - A/D | -5,012.15 |
| 11.7365 · Juniper/Russell Tie Ins 2016 | 11,711.68 |
| 11.7366 · A/D Juniper/Russell Tie Ins '16 | -1,979.54 |
| Total 11.7360 · Juniper/Russell Meter Tie-Ins | 34,427.46 |
| 11.7500 · Machinery and equipment | |
| 11.7520 · Misc Machinery and Equipment | |
| 11.7502 · Water meters | 26,604.31 |
| 11.7510 · Accumulated Depr. mach. & equip | -26,604.31 |
| Total 11.7520 · Misc Machinery and Equipment | 0.00 |
| 11.7530 · Mazda Truck #4F4YR12U91 | |
| 11.7531 · Mazda Truck Asset | 6,017.00 |
| 11.7532 · Mazda Truck - Accum Depr | -6,017.00 |
| Total 11.7530 · Mazda Truck #4F4YR12U91 | 0.00 |
| 11.7540 · S.E.T. Meter Replmt Project | |
| 11.7541 · S.E.T. Meter Project - Asset | 7,771.25 |
| 11.7542 · S.E.T. Meter Project-Accum Depr | -7,771.25 |
| Total 11.7540 · S.E.T. Meter Replmt Project | 0.00 |
| Total 11.7500 · Machinery and equipment | 0.00 |
| Total 11.7000 · Fixed Assets | 532,448.93 |
| Total Fixed Assets | 532,448.93 |
| TOTAL ASSETS | 1,095,600.17 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 12.1100 · Accounts Payable | 22,362.78 |
| Total Accounts Payable | 22,362.78 |
| Other Current Liabilities | |
| 12.0000 · Liabilities | |
| 12.1000 · Current Liabilities | |
| 12.2600 · Customer deposits payable | 48,696.00 |
| 12.1000 · Current Liabilities - Other | -221.46 |
| Total 12.1000 · Current Liabilities | 48,474.54 |
| Total 12.0000 · Liabilities | 48,474.54 |
| Total Other Current Liabilities | 48,474.54 |
| Total Current Liabilities | 70,837.32 |
| Total Liabilities | 70,837.32 |
| Equity | |
| 13.0000 · Equities and Other Credits | |
| 13.3000 · Retained Earnings | |
| 13.3700 · Retained earnings-unreserved | 511,864.29 |
| 13.3701 · Contributed Capital | 312,296.00 |
| 13.3000 · Retained Earnings - Other | -50,845.25 |
| Total 13.3000 · Retained Earnings | 773,315.04 |
| Total 13.0000 · Equities and Other Credits | 773,315.04 |
| 13.4000 · Prior period adjustment | 243,317.17 |

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Accrual Basis

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|----------------------------|--------------|
| 3000 · Opening Bal Equity | 166.58 |
| 3900 · Retained Earnings | -1,877.22 |
| Net Income | 9,841.28 |
| Total Equity | 1,024,762.85 |
| TOTAL LIABILITIES & EQUITY | 1,095,600.17 |