

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
100-1000	CLAIM ON POOLED CASH	4,202,400.29	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	1,556,854.67	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	362,194.14	
100-1050	NEW CASH	0.00	
100-1131	NET PENSION ASSET	0.00	
100-1141	DEFERRED OUTFLOWS OF RESOURCES	0.00	
100-1142	DEFERRED OUTFLOWS - OPEB	0.00	
100-1200	ACCOUNTS RECEIVABLE	70.97	
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00	
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(3,547.48)	
100-1217	CENCOR PUD RECEIVABLE	0.00	
100-1221	DUE FROM RCDC	2,712.48	
100-1222	DUE FROM WATER FUND	0.00	
100-1230	TAXES RECEIVABLE - GENERAL	26,731.21	
100-1250	DUE FROM VENDORS	0.00	
100-1350	SALES TAX RECEIVABLE	117,416.26	
100-1399	LEASE RECEIVABLE	196,421.99	
		<u>6,460,504.53</u>	
TOTAL ASSETS			<u>6,460,504.53</u>

LIABILITIES			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	4,581.64	
100-2010	HEALTH INSURANCE PAYABLE	6,488.11	
100-2012	AFLAC INSURANCE PAYABLE	(1,006.36)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,045.76	
100-2020	FEDERAL WH PAYABLE	0.29	
100-2030	UNEMPLOYMENT TAX PAYABLE	17.52	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(380.99)	
100-2050	APPEARANCE BOND RESERVE	0.00	
100-2055	OMNIBASE PAYABLE	(29.68)	
100-2060	RETIREMENT PAYOUT RESERVE	0.00	
100-2070	DEFERRED REVENUE	15,907.80	
100-2075	CHILD SUPPORT GARNISHMENT	0.72	
100-2080	TMRS RETIREMENT WITHHELD	6,516.93	
100-2110	COMPENSATED ABSENCE PAY	0.00	
100-2115	WAGES PAYABLE	20,510.00	
100-2117	UNCLAIMED PROPERTY	0.00	
100-2122	ACCRUED INTEREST PAYABLE	0.00	
100-2132	MY PARK DAY	0.00	
100-2137	PARK PET PAVERS	0.00	
100-2138	TAX NOTES PAYABLE-SR 2020	0.00	
100-2139	DEFERRED REV-LEOSE FUNDS	1,799.01	

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: JANUARY 31ST, 2025

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2140	VEHICLE FINANCING NOTES	79,983.00	
100-2141	ARPA DEFERRED REVENUE	7,745.13	
100-2249	DEFERRED REV-FIELD RENTAL	0.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	23,183.73	
100-2253	DUE TO BOND ISSUE	0.00	
100-2299	DEFERRED INFLOW - LEASE	201,905.85	
100-2300	DUE TO DRAINAGE FUND	69,387.00	
100-2301	DUE TO RCDC	0.00	
100-2425	BLDG & MISC DEPOSITS	0.00	
100-2600	TRAFFIC FINE RESERVE	24,801.14	
	TOTAL LIABILITIES	<u>465,456.60</u>	
EQUITY			
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100-3000	FUND BALANCE-UNAPPROPRATED	6,148,456.60	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	<u>4,827,605.53</u>	
	TOTAL REVENUE	2,135,264.27	
	TOTAL EXPENSES	<u>967,821.87</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,167,442.40	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>5,995,047.93</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>6,460,504.53</u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
200-1000	CLAIM ON POOLED CASH	1,095,957.82
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	67,858.53
200-1131	NET PENSION	(61,757.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	45,917.32
200-1142	DEFERRED OUTFLOWS-OPEB	2,633.00
200-1200	ACCOUNTS RECEIVABLE	91,717.44
200-1201	ADDITIONAL RECYCLING RECEIVABL	36.93
200-1202	MISC AR -	0.00
200-1203	PREPAID EXPENSE	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(15,002.30)
200-1210	UNAPPLIED CREDITS	(19,846.51)
200-1220	REFUNDS PAYABLE	(7,149.62)
200-1250	ALLOWANCE FOR LOSSES	(6,813.00)
200-1251	DUE FROM VENDORS	0.00
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00
200-1299	ACCOUNTS REC - AUDIT ALTERNATE	3,251.00
200-1300	RETURNED CHECKS RECEIVABLE	(5,948.29)
200-1600	WATER SYSTEM	1,885,140.74
200-1601	WATER LINE IMPROVEMENTS	1,799,149.92
200-1605	W/WW IMP BCR	561,036.56
200-1606	CAP IMP BACKFLOW	92,420.00
200-1610	ACCUMULATED DEPRECIATION	(2,242,587.34)
200-1620	EQUIPMENT	105,005.68
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(58,279.43)
		<u>3,335,874.45</u>
TOTAL ASSETS		<u>3,335,874.45</u>

LIABILITIES		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	(1,019.50)
200-2012	AFLAC INSURANCE PAYABLE	5.47
200-2015	ECONOMIC DEV SALES TAX	0.00
200-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00
200-2020	FEDERAL WH PAYABLE	0.20
200-2030	UNEMPLOYMENT TAX PAYABLE	(210.04)
200-2035	SOC SEC/MEDICARE PAYABLE	3,537.27
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(4,870.63)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	9,011.40
200-2115	WAGES PAYABLE	4,197.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	563,850.00
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	28,717.76

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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2122	ACCRUED INTEREST PAYABLE	3,094.73	
200-2123	GOVERNMENT CAPITAL LEASE	25,838.64	
200-2124	METERS LOAN PAYABLE	0.00	
200-2128	DUE TO VENDORS	0.00	
200-2140	DEFERRED INFLOWS OF RESOURCES	783.00	
200-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00	
200-2145	OPEB LIABILITY	8,243.00	
200-2310	DUE TO MERCHANT ACCOUNT	0.00	
200-2400	CUSTOMER DEPOSITS PAYABLE	183,370.00	
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>820,910.30</u>
EQUITY			
200-3000	FUND BALANCE-UNAPPROPRATED	1,080,047.50	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	<u>2,336,813.20</u>	
	TOTAL REVENUE	570,413.36	
	TOTAL EXPENSES	<u>392,262.41</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	178,150.95	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,514,964.15</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,335,874.45</u>

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
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301-1000	CLAIM ON POOLED CASH	592,776.00	
301-1350	SALES TAX RECEIVABLE	<u>27,133.24</u>	
			<u>619,909.24</u>
TOTAL ASSETS			<u>619,909.24</u>
LIABILITIES			
=====			
301-2000	ACCOUNTS PAYABLE POOLED	0.00	
301-2060	RETIREMENT PAYOUT RESERVE	0.00	
301-2140	VEHICLE FINANCING NOTES	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	<u>543,635.66</u>	
	TOTAL BEGINNING EQUITY	543,635.66	
TOTAL REVENUE		82,908.32	
TOTAL EXPENSES		<u>6,634.74</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		76,273.58	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>619,909.24</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>619,909.24</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
310-1000	CLAIM ON POOLED CASH	15,921.17		
			15,921.17	
	TOTAL ASSETS			15,921.17
=====				
<u>LIABILITIES</u>				
=====				
310-2000	ACCOUNTS PAYABLE POOLED	0.00		
310-2008	ACCOUNTS PAYABLE - OTHER	0.00		
310-2050	APPEARANCE BOND RESERVE	0.00		
310-2060	RETIREMENT PAYOUT RESERVE	0.00		
310-2140	VECHICLE FINANCING NOTES	0.00		
	TOTAL LIABILITIES		0.00	
<u>EQUITY</u>				
=====				
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92		
310-3450	RESERVE FOR COURT TECHNOLOGY	4,953.89		
310-3451	RESERVE FOR COURT SECURITY	6,192.55		
	TOTAL BEGINNING EQUITY	14,832.36		
	TOTAL REVENUE	1,218.81		
	TOTAL EXPENSES	130.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,088.81		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		15,921.17	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			15,921.17
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CITY OF ROLLINGWOOD
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
320-1000	CLAIM ON POOLED CASH	5,009.63	
			<u>5,009.63</u>
	TOTAL ASSETS		<u>5,009.63</u>
=====			
<u>LIABILITIES</u>			
=====			
320-2000	ACCOUNTS PAYABLE POOLED	0.00	
320-2008	ACCOUNTS PAYABLE OTHER	0.00	
320-2050	APPEARANCE BOND RESERVE	0.00	
320-2060	RETIREMENT PAYOUT RESERVE	0.00	
320-2140	VEHICLE FINANCING NOTES	0.00	
	TOTAL LIABILITIES		<u>0.00</u>
<u>EQUITY</u>			
=====			
320-3450	FUND BALNCE - COURT TECH	7,975.36	
	TOTAL BEGINNING EQUITY	<u>7,975.36</u>	
	TOTAL REVENUE	998.63	
	TOTAL EXPENSES	3,964.36	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,965.73)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>5,009.63</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>5,009.63</u>
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CITY OF ROLLINGWOOD
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330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
330-1000	CLAIM ON POOLED CASH	114.31	
			<u>114.31</u>
	TOTAL ASSETS		<u>114.31</u>
<u>LIABILITIES</u>			
330-2000	ACCOUNTS PAYABLE POOLED	0.00	
330-2060	RETIREMENT PAYOUT RESERVE	0.00	
330-2140	VEHICLE FINANCING NOTES	0.00	
	TOTAL LIABILITIES		<u>0.00</u>
<u>EQUITY</u>			
330-3000	FUND BALANCE-UNAPPROPRATED	114.31	
	TOTAL BEGINNING EQUITY	114.31	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	0.00	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	0.00	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>114.31</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>114.31</u>

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
430-1000	CLAIM ON POOLED CASH	160,963.06	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(2,820.50)	
430-1230	TAXES RECEIVABLE	<u>23,263.90</u>	
			<u>181,406.46</u>
TOTAL ASSETS			<u>181,406.46</u>
<u>LIABILITIES</u>			
430-2000	ACCOUNTS PAYABLE POOLED	0.00	
430-2060	Retirement Payout Reserve	0.00	
430-2140	Vehicle Financing Notes	0.00	
430-2250	DEFERRED TAX REV-DELINQUENT TX	<u>20,443.40</u>	
	TOTAL LIABILITIES		<u>20,443.40</u>
<u>EQUITY</u>			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>3,034.75</u>	
	TOTAL BEGINNING EQUITY	3,034.75	
TOTAL REVENUE		185,503.31	
TOTAL EXPENSES		<u>27,575.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		157,928.31	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>160,963.06</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>181,406.46</u>

CITY OF ROLLINGWOOD
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450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
450-1000	CLAIM ON POOLED CASH	<u>527,597.32</u>	<u>527,597.32</u>
TOTAL ASSETS			<u>527,597.32</u>
<u>LIABILITIES</u>			
450-2000	ACCOUNTS PAYABLE POOLED	0.00	
450-2060	Retirement Payout Reserve	0.00	
450-2140	Vehicle Financing Notes	0.00	
TOTAL LIABILITIES			<u>0.00</u>
<u>EQUITY</u>			
450-3000	FUND BALANCE-UNAPPROPRATED	<u>11,141.00</u>	
TOTAL BEGINNING EQUITY		<u>11,141.00</u>	
TOTAL REVENUE		653,481.32	
TOTAL EXPENSES		<u>137,025.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>516,456.32</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>527,597.32</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>527,597.32</u>

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
460-1000	CLAIM ON POOLED CASH	<u>290,593.88</u>	<u>290,593.88</u>
TOTAL ASSETS			<u>290,593.88</u>
<u>LIABILITIES</u>			
460-2000	ACCOUNTS PAYABLE POOLED	0.00	
460-2060	Retirement Payout Reserve	0.00	
460-2140	Vehicle Financing Notes	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
<u>EQUITY</u>			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>8,597.61</u>	
TOTAL BEGINNING EQUITY		<u>8,597.61</u>	
TOTAL REVENUE		289,776.27	
TOTAL EXPENSES		<u>7,780.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>281,996.27</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>290,593.88</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>290,593.88</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
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470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
470-1000	CLAIM ON POOLED CASH	<u>127,644.76</u>		
			<u>127,644.76</u>	
	TOTAL ASSETS			<u>127,644.76</u>
=====				
<u>LIABILITIES</u>				
=====				
470-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
=====				
470-3000	FUND BALANCE - UNAPPROPRIATED	<u>3,303.95</u>		
	TOTAL BEGINNING EQUITY	<u>3,303.95</u>		
	TOTAL REVENUE	213,053.33		
	TOTAL EXPENSES	88,712.52		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>124,340.81</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>127,644.76</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>127,644.76</u>
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CITY OF ROLLINGWOOD
 BALANCE SHEET
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480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
480-1000	CLAIM ON POOLED CASH	<u>60,958.35</u>		<u>60,958.35</u>
	TOTAL ASSETS			<u>60,958.35</u>
<u>LIABILITIES</u>				
480-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
480-3000	FUND BALANCE - UNAPPROPRIATED	<u>0.00</u>		
	TOTAL BEGINNING EQUITY	<u>0.00</u>		
	TOTAL REVENUE	98,929.19		
	TOTAL EXPENSES	<u>37,970.84</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>60,958.35</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>60,958.35</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>60,958.35</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
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701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
701-1000	CLAIM ON POOLED CASH	(4,926.00)	
701-1019	CASH - 2023-2024 BOND ISSUE	2,870,767.82	
701-1200	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>2,865,841.82</u>
TOTAL ASSETS			<u>2,865,841.82</u>
<u>LIABILITIES</u>			
=====			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUINTS PAYABLE	0.00	
701-2060	Retirement Payout Reserve	0.00	
701-2120	BONDS PAYABLE-SR2023 WTR IMPR	3,885,000.00	
701-2121	BOND PREMIUM-SR2023 WTR IMPR	202,637.55	
701-2122	BOND INT PAYBLE-SR2023 WTR IMP	28,497.00	
701-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>4,116,134.55</u>
<u>EQUITY</u>			
=====			
701-3000	FUND BALANCE-UNAPPROPRATED	(718,447.91)	
	TOTAL BEGINNING EQUITY	<u>(718,447.91)</u>	
TOTAL REVENUE		1,375.38	
TOTAL EXPENSES		533,220.20	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>(531,844.82)</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>(1,250,292.73)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>2,865,841.82</u>

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
702-1000	CLAIM ON POOLED CASH	(733,118.91)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(<u>663,731.91</u>)
TOTAL ASSETS		(<u>663,731.91</u>)
<u>LIABILITIES</u>		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	0.00
702-2060	Retirement Payout Reserve	0.00
702-2140	Vehicle Financing Notes	0.00
702-2141	RES STORM DISCHA PERMIT-ZONE 7	0.00
702-2143	RES STORM DISCHA PERMIT-ZONE 1	3,500.00
702-2144	RES STORM DISCHA PERMIT-ZONE 4	<u>37,384.00</u>
	TOTAL LIABILITIES	<u>40,884.00</u>
<u>EQUITY</u>		
702-3000	FUND BALANCE-UNAPPROPRATED	(<u>644,660.01</u>)
	TOTAL BEGINNING EQUITY	(<u>644,660.01</u>)
TOTAL REVENUE		11,346.25
TOTAL EXPENSES		<u>71,302.15</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(<u>59,955.90</u>)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>704,615.91</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(<u>663,731.91</u>)

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
800-1000	CLAIM ON POOLED CASH	334,600.97	
800-1030	TEX-POOL	340,178.53	
800-1031	NET PENSION	(61,757.00)	
800-1141	DEFERRED OUTFLOW OF RESOURCES	45,917.32	
800-1142	DEFERRED OUTFLOWS-OPEB	2,633.00	
800-1200	ACCOUNTS RECEIVABLE	72,154.65	
800-1203	PREPAID EXPENSE	0.00	
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(4,737.91)	
800-1213	MIRA VISTA PUD LIVE OAK	805.97	
800-1215	OTHER RECEIVABLES (WATER)	(10,565.80)	
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69	
800-1217	CENCOR PUD RECEIVABLE	2,292.73	
800-1218	ENDEAVOR PUD RECEIVABLE	8,069.40	
800-1219	RESTITUTION RECEIVABLE	921.33	
800-1299	ACCOUNTS REC - AUDIT ALTERNATE	1,198.00	
800-1611	ACCUM DEPREC - BUILDING	(6,880.00)	
800-1614	CONSTRUCTION IN PROGRESS	0.00	
800-1615	LINE IMPROVEMENTS	194,039.50	
800-1616	WASTEWATER SYSTEM	12,530,561.83	
800-1620	EQUIPMENT	238,953.70	
800-1628	ACCUM DEPREC = MAINT & OFFICE	(3,631,653.97)	
800-1630	ACCUM DEPREC - EQUIPMENT	(109,192.00)	
800-1721	LAND IMPROVEMENTS	43,000.00	
		<u>9,992,752.94</u>	
	TOTAL ASSETS		<u><u>9,992,752.94</u></u>

LIABILITIES			
800-2000	ACCOUNTS PAYABLE POOLED	0.00	
800-2008	ACCOUNTS PAYABLE OTHER	913.76	
800-2010	HEALTH INSURANCE PAYABLE	(1,019.50)	
800-2012	AFLAC INSURANCE PAYABLE	0.00	
800-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00	
800-2020	FEDERAL WH PAYABLE	(562.24)	
800-2030	UNEMPLOYMENT TAX PAYABLE	(545.39)	
800-2035	SOC SEC/MEDICARE PAYABLE	1,220.02	
800-2060	RETIREMENT PAYOUT RESERVE	0.00	
800-2070	Televising / Smoke Testing Res	32,500.00	
800-2080	TMRS RETIREMENT PAYABLE	(5,503.72)	
800-2090	DEPERRED REV- PAVING ASSESS	0.00	
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00	
800-2110	COMPENSATED ABSENCE PAYABLE	9,011.40	
800-2115	WAGES PAYABLE	4,197.00	
800-2122	ACCRUED INTEREST PAYABLE	48,440.67	
800-2124	BONDS PAYABLE-SR2012A	0.00	
800-2125	METERS LOAN PAYABLE	0.00	
800-2135	BONDS PAYABLE-2019 REFUNDING	8,925,000.00	
800-2136	BOND PREMIUM-2019 REFUNDING	441,475.53	

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: JANUARY 31ST, 2025

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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800-2140	DEFERRED INFLOWS OF RESOURCES	783.00	
800-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00	
800-2145	OPEB LIABILITY	8,243.00	
	TOTAL LIABILITIES		<u>9,467,565.53</u>
EQUITY			
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800-3000	FUND BALANCE-UNAPPROPRATED	576,897.18	
800-3030	AMOUNT TO BE PROVIDED FOR	(105,000.00)	
800-3451	RESERVE FOR COURT SECURITY	(137,476.19)	
800-3600	INVEST IN FA NET RELATED DEBT	136,933.00	
	TOTAL BEGINNING EQUITY	<u>471,353.99</u>	
	TOTAL REVENUE	333,697.27	
	TOTAL EXPENSES	<u>279,863.85</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	53,833.42	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>525,187.41</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>9,992,752.94</u></u>