

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MARCH 31ST, 2023

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
100-1000	CLAIM ON POOLED CASH	2,417,509.43	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,005,764.32	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	329,044.30	
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	112.95	
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00	
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(1,896.31)	
100-1217	CENCOR PUD RECEIVABLE	0.01	
100-1221	DUE FROM RCDC	24,542.19	
100-1222	DUE FROM WATER FUND	3,169.25	
100-1230	TAXES RECEIVABLE - GENERAL	20,905.97	
100-1250	Due From Vendors	0.00	
100-1350	SALES TAX RECEIVABLE	55,920.60	
			<u>4,854,322.71</u>
TOTAL ASSETS			<u>4,854,322.71</u>

LIABILITIES			
=====			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	8,606.51	
100-2010	HEALTH INSURANCE PAYABLE	(385.52)	
100-2012	AFLAC INSURANCE PAYABLE	(12.57)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,197.11	
100-2020	FEDERAL WH PAYABLE	118.21	
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,608.63)	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(2,913.70)	
100-2050	APPEARANCE BOND RESERVE	(1,591.64)	
100-2055	OMNIBASE PAYABLE	(104.69)	
100-2060	RETIREMENT PAYOUT RESERVE	7,977.07	
100-2070	DEFERRED REVENUE	4,281.02	
100-2075	CHILD SUPPORT GARNISHMENT	0.00	
100-2080	TMRS RETIREMENT WITHHELD	(4,877.58)	
100-2110	COMPENSATED ABSENCE PAY	163.00	
100-2115	WAGES PAYABLE	0.00	
100-2117	UNCLAIMED PROPERTY	153.97	
100-2122	ACCRUED INTEREST PAYABLE	0.00	
100-2132	MY PARK DAY	921.96	
100-2137	PARK PET PAVERS	2,025.57	
100-2138	TAX NOTES PAYABLE-SR 2020	0.00	
100-2139	DEFERRED REV-LEOSE FUNDS	0.00	
100-2140	VEHICLE FINANCING NOTES	0.00	
100-2141	ARPA Deferred Revenue	196,370.37	

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2023

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
100-2249	DEFERRED REV-FIELD RENTAL	33,660.00
100-2250	DEFERRED TAX REV=DELINQUENT TX	19,009.66
100-2300	DUE TO DRAINAGE FUND	69,387.00
100-2425	BLDG & MISC DEPOSITS	3,500.00
100-2600	TRAFFIC FINE RESERVE	<u>37,882.26</u>
	TOTAL LIABILITIES	<u>374,759.38</u>
EQUITY		
=====		
100-3000	FUND BALANCE-UNAPPROPRATED	5,019,397.32
100-3030	AMOUNT TO BE PROVIDED FOR	(1,289,474.90)
	TOTAL BEGINNING EQUITY	<u>3,729,922.42</u>
	TOTAL REVENUE	2,178,916.75
	TOTAL EXPENSES	<u>1,429,275.84</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	749,640.91
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>4,479,563.33</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>4,854,322.71</u> =====

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
200-1000	CLAIM ON POOLED CASH	584,570.36
200-1016	MERCHANT ACCT CASH	250.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	61,837.21
200-1131	NET PENSION	(24,642.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	21,589.32
200-1142	DEFERRED OUTFLOWS-OPEB	2,392.00
200-1200	ACCOUNTS RECEIVABLE	94,585.54
200-1202	MISC AR -	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(10,895.29)
200-1210	UNAPPLIED CREDITS	(40,175.18)
200-1220	REFUNDS PAYABLE	432.54
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)
200-1300	RETURNED CHECKS RECEIVABLE	5,550.30
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	(1,972,010.34)
200-1620	EQUIPMENT	70,196.33
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(45,810.43)
		<u>3,083,843.58</u>
TOTAL ASSETS		<u>3,083,843.58</u>

LIABILITIES		
=====		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	89,873.13
200-2010	HEALTH INSURANCE PAYABLE	972.83
200-2012	AFLAC INSURANCE PAYABLE	0.00
200-2015	ECONOMIC DEV SALES TAX	0.00
200-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00
200-2020	FEDERAL WH PAYABLE	19.44
200-2030	UNEMPLOYMENT TAX PAYABLE	(198.34)
200-2035	SOC SEC/MEDICARE PAYABLE	2,878.90
200-2060	Retirement Payout Reserve	0.00
200-2080	TMRS RETIREMENT PAYABLE	(500.35)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	9,956.26
200-2115	WAGES PAYABLE	0.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	647,325.00
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	34,459.76
200-2122	ACCRUED INTEREST PAYABLE	3,651.19
200-2123	GOVERNMENT CAPITAL LEASE	41,695.07
200-2128	DUE TO VENDORS	0.00
200-2140	DEFERRED INFLOWS OF RESOURCES	15,078.00
200-2142	RES STORM DISCHA PERMIT-ZONE 8	186.00

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MARCH 31ST, 2023

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2145	OPEB LIABILITY	8,889.00	
200-2310	DUE TO MERCHANT ACCOUNT	3,169.25	
200-2400	CUSTOMER DEPOSITS PAYABLE	171,070.00	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>1,030,275.14</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	719,416.98	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	<u>1,976,182.68</u>	
	TOTAL REVENUE	587,675.51	
	TOTAL EXPENSES	<u>510,289.75</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	77,385.76	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,053,568.44</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,083,843.58</u>
=====			

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2023

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
301-1000	CLAIM ON POOLED CASH	392,983.89	
301-1350	SALES TAX RECEIVABLE	<u>13,503.48</u>	
			<u>406,487.37</u>
TOTAL ASSETS			<u>406,487.37</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	406,468.44	
	TOTAL BEGINNING EQUITY	<u>406,468.44</u>	
TOTAL REVENUE		87,171.18	
TOTAL EXPENSES		<u>87,152.25</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		18.93	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>406,487.37</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>406,487.37</u>
=====			

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
310-1000	CLAIM ON POOLED CASH	<u>11,494.93</u>		
			<u>11,494.93</u>	
	TOTAL ASSETS			<u>11,494.93</u>
=====				
<u>LIABILITIES</u>				
=====				
310-2000	ACCOUNTS PAYABLE POOLED	0.00		
310-2050	APPEARANCE BOND RESERVE	(9.00)		
310-2060	Retirement Payout Reserve	0.00		
310-2140	Vehicle Financing Notes	<u>0.00</u>		
	TOTAL LIABILITIES		<u>(9.00)</u>	
<u>EQUITY</u>				
=====				
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92		
310-3450	RESERVE FOR COURT TECHNOLOGY	(9,119.30)		
310-3451	RESERVE FOR COURT SECURITY	<u>15,320.85</u>		
	TOTAL BEGINNING EQUITY	<u>9,887.47</u>		
	TOTAL REVENUE	1,616.46		
	TOTAL EXPENSES	<u>0.00</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>1,616.46</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>11,503.93</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>11,494.93</u>
=====				

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2023

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
320-1000	CLAIM ON POOLED CASH	<u>10,876.30</u>		
			<u>10,876.30</u>	
	TOTAL ASSETS			<u>10,876.30</u>
=====				
<u>LIABILITIES</u>				
=====				
320-2000	ACCOUNTS PAYABLE POOLED	0.00		
320-2008	ACCOUNTS PAYABLE OTHER	23.33		
320-2050	APPEARANCE BOND RESERVE	(16.00)		
320-2060	Retirement Payout Reserve	0.00		
320-2140	Vehicle Financing Notes	<u>0.00</u>		
	TOTAL LIABILITIES		<u>7.33</u>	
<u>EQUITY</u>				
=====				
320-3450	FUND BALNCE - COURT TECH	<u>9,564.22</u>		
	TOTAL BEGINNING EQUITY	9,564.22		
	TOTAL REVENUE	1,332.03		
	TOTAL EXPENSES	<u>27.28</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,304.75		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>10,868.97</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>10,876.30</u>
=====				

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2023

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
330-1000	CLAIM ON POOLED CASH	<u>114.31</u>		
			<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	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
=====				
330-3000	FUND BALANCE-UNAPPROPRATED	<u>114.31</u>		
	TOTAL BEGINNING EQUITY	<u>114.31</u>		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	<u>0.00</u>		
	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	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	168,618.99	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(813.24)	
430-1230	TAXES RECEIVABLE	<u>17,002.26</u>	
			<u>184,808.01</u>
TOTAL ASSETS			<u>184,808.01</u>
LIABILITIES			
=====			
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>16,189.02</u>	
	TOTAL LIABILITIES		<u>16,189.02</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>757.93</u>	
	TOTAL BEGINNING EQUITY	<u>757.93</u>	
TOTAL REVENUE		200,236.06	
TOTAL EXPENSES		<u>32,375.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>167,861.06</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>168,618.99</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>184,808.01</u>
=====			

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2023

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
440-1000	CLAIM ON POOLED CASH	<u>311,079.84</u>	<u>311,079.84</u>
	TOTAL ASSETS		<u>311,079.84</u>
=====			
<u>LIABILITIES</u>			
=====			
440-2000	ACCOUNTS PAYABLE POOLED	0.00	
440-2060	Retirement Payout Reserve	0.00	
440-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
<u>EQUITY</u>			
=====			
440-3000	FUND BALANCE-UNAPPROPRATED	<u>773.56</u>	
	TOTAL BEGINNING EQUITY	<u>773.56</u>	
	TOTAL REVENUE	314,623.78	
	TOTAL EXPENSES	<u>4,317.50</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>310,306.28</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>311,079.84</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>311,079.84</u>
=====			

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2023

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
450-1000	CLAIM ON POOLED CASH	<u>263,447.98</u>	<u>263,447.98</u>	
	TOTAL ASSETS			<u>263,447.98</u>
=====				
<u>LIABILITIES</u>				
=====				
450-2000	ACCOUNTS PAYABLE POOLED	0.00		
450-2060	Retirement Payout Reserve	0.00		
450-2140	Vehicle Financing Notes	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
=====				
450-3000	FUND BALANCE-UNAPPROPRATED	(<u>1,263.25</u>)		
	TOTAL BEGINNING EQUITY	(<u>1,263.25</u>)		
	TOTAL REVENUE	412,536.23		
	TOTAL EXPENSES	<u>147,825.00</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>264,711.23</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>263,447.98</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>263,447.98</u>
=====				

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2023

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
460-1000	CLAIM ON POOLED CASH	<u>308,015.83</u>	<u>308,015.83</u>
TOTAL ASSETS			<u>308,015.83</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	4,202.99	
TOTAL BEGINNING EQUITY		<u>4,202.99</u>	
TOTAL REVENUE		316,200.34	
TOTAL EXPENSES		<u>12,387.50</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>303,812.84</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>308,015.83</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>308,015.83</u>
=====			

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
702-1000	CLAIM ON POOLED CASH	(227,725.76)
702-1016	MERCHANT ACCT CASH	6,275.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		<u>152,063.76</u>
		(152,063.76)
	TOTAL ASSETS	(152,063.76)
=====		
<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	37,384.00
	TOTAL LIABILITIES	<u>40,884.00</u>
<u>EQUITY</u>		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(112,706.10)
	TOTAL BEGINNING EQUITY	(112,706.10)
	TOTAL REVENUE	18,000.00
	TOTAL EXPENSES	98,241.66
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>80,241.66</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(192,947.76)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(152,063.76)
=====		

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
800-1000	CLAIM ON POOLED CASH	399,629.86
800-1030	TEX-POOL	309,992.95
800-1031	NET PENSION	(24,642.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	21,589.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,392.00
800-1200	ACCOUNTS RECEIVABLE	99,056.28
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(6,994.87)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	560.73
800-1216	MIRA VISTA PUD RECEIVABLE	1,043.95
800-1217	CENCOR PUD RECEIVABLE	9,174.48
800-1218	ENDEAVOR PUD RECEIVABLE	10,760.87
800-1219	RESTITUTION RECEIVABLE	921.33
800-1611	ACCUM DEPREC - BUILDING	(3,440.00)
800-1615	LINE IMPROVEMENTS	194,039.50
800-1616	WASTEWATER SYSTEM	12,262,665.58
800-1620	EQUIPMENT	99,957.22
800-1628	ACCUM DEPREC = MAINT & OFFICE	(1,927,247.09)
800-1630	ACCUM DEPREC - EQUIPMENT	(1,152,338.88)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>10,340,927.20</u>
TOTAL ASSETS		<u>10,340,927.20</u>

LIABILITIES		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	21,717.33
800-2010	HEALTH INSURANCE PAYABLE	800.37
800-2012	AFLAC INSURANCE PAYABLE	0.00
800-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00
800-2020	FEDERAL WH PAYABLE	(545.09)
800-2030	UNEMPLOYMENT TAX PAYABLE	(533.69)
800-2035	SOC SEC/MEDICARE PAYABLE	620.50
800-2060	Retirement Payout Reserve	0.00
800-2080	TMRS RETIREMENT PAYABLE	(1,436.65)
800-2090	DEPERRED REV- PAVING ASSESS	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	323.48
800-2110	COMPENSATED ABSENCE PAYABLE	9,956.26
800-2115	WAGES PAYABLE	0.00
800-2122	ACCRUED INTEREST PAYABLE	53,264.00
800-2124	BONDS PAYABLE-SR2012A	605,000.00
800-2135	BONDS PAYABLE-2019 REFUNDING	9,150,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	500,339.53
800-2140	DEFERRED INFLOWS OF RESOURCES	15,078.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	186.00
800-2145	OPEB LIABILITY	8,889.00
TOTAL LIABILITIES		<u>10,363,659.04</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>EQUITY</u>		
800-3000	FUND BALANCE-UNAPPROPRATED	(48,764.08)
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	(154,307.27)
	TOTAL REVENUE	506,737.94
	TOTAL EXPENSES	375,162.51
	TOTAL REVENUE OVER/(UNDER) EXPENSES	131,575.43
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(22,731.84)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	10,340,927.20