

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2024

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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ASSETS

100-1000 CLAIM ON POOLED CASH		2,425,852.77
100-1011 PETTY CASH - COURT		250.00
100-1014 CASH - TAX NOTES		2,009,114.17
100-1016 MERCHANT ACCT CASH		0.00
100-1018 CASH - DEVELOPMENT SERVICES	(	1,000.00)
100-1030 TEX-POOL		359,460.18
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		85,781.66
100-1399 LEASE RECEIVABLE		196,421.99
		<u>5,101,847.95</u>

TOTAL ASSETS

5,101,847.95

LIABILITIES

100-2000 ACCOUNTS PAYABLE POOLED		0.00
100-2008 ACCOUNTS PAYABLE - OTHER		4,581.64
100-2010 HEALTH INSURANCE PAYABLE		7,492.81
100-2012 AFLAC INSURANCE PAYABLE	(	391.06)
100-2015 EDC SALES TAX PAYABLE		0.00
100-2016 EMPLOYEE 457 CONTRIB PAYABLE		4,045.76
100-2020 FEDERAL WH PAYABLE		0.09
100-2030 UNEMPLOYMENT TAX PAYABLE		17.42
100-2035 SOCIAL SEC/MEDICARE PAYABLE		151.62
100-2050 APPEARANCE BOND RESERVE		0.00
100-2055 OMNIBASE PAYABLE	(	18.33)
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		3,852.92
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

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100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2140	VEHICLE FINANCING NOTES	0.00	
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	30,729.77	
	TOTAL LIABILITIES		<u>390,901.88</u>
EQUITY			
100-3000	FUND BALANCE-UNAPPROPRATED	5,489,220.26	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	4,168,369.19	
	TOTAL REVENUE	312,988.06	
	TOTAL EXPENSES	429,647.52	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(116,659.46)	
	(WILL CLOSE TO FUND BAL.)	659,236.34	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>4,710,946.07</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>5,101,847.95</u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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ASSETS

200-1000 CLAIM ON POOLED CASH		1,025,040.49
200-1016 MERCHANT ACCT CASH		0.00
200-1018 CASH - DEVELOPMENT SERVICES		1,000.00
200-1030 TEX-POOL		67,344.74
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		193,432.51
200-1201 ADDITIONAL RECYCLING RECEIVABL		41.92
200-1202 MISC AR -		0.00
200-1205 ALLOWANCE FOR UNCOLLECTIBLE	(	15,002.30)
200-1210 UNAPPLIED CREDITS	(	15,136.76)
200-1220 REFUNDS PAYABLE	(	481.11)
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>3,377,541.65</u>

TOTAL ASSETS

3,377,541.65

LIABILITIES

200-2000 ACCOUNTS PAYABLE POOLED		0.00
200-2008 ACCOUNTS PAYABLE OTHER		0.00
200-2010 HEALTH INSURANCE PAYABLE	(	1,456.60)
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		3,559.77
200-2060 RETIREMENT PAYOUT RESERVE		0.00
200-2080 TMRS RETIREMENT PAYABLE	(	3,094.63)
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
200-2122 ACCRUED INTEREST PAYABLE		3,094.73

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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2123	GOVERNMENT CAPITAL LEASE	25,838.64	
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>822,271.70</u>
EQUITY			
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200-3000	FUND BALANCE-UNAPPROPRATED	1,012,689.97	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	<u>2,269,455.67</u>	
	TOTAL REVENUE	394,521.93	
	TOTAL EXPENSES	176,065.18	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>218,456.75</u>	
	(WILL CLOSE TO FUND BAL.)	67,357.53	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,555,269.95</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,377,541.65</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
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301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
301-1000	CLAIM ON POOLED CASH	553,402.96	
301-1350	SALES TAX RECEIVABLE	<u>20,806.32</u>	
			<u>574,209.28</u>
TOTAL ASSETS			<u>574,209.28</u>
<u>LIABILITIES</u>			
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>
<u>EQUITY</u>			
301-3000	FUND BALANCE-UNAPPROPRATED	<u>471,491.24</u>	
	TOTAL BEGINNING EQUITY	471,491.24	
	TOTAL REVENUE	37,208.36	
	TOTAL EXPENSES	<u>6,634.74</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	30,573.62	
	(WILL CLOSE TO FUND BAL.)	<u>72,144.42</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>574,209.28</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>574,209.28</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
310-1000	CLAIM ON POOLED CASH	15,398.17	15,398.17
	TOTAL ASSETS		<u>15,398.17</u>
<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		<u>0.00</u>
<u>EQUITY</u>			
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92	
310-3450	RESERVE FOR COURT TECHNOLOGY	2,549.44	
310-3451	RESERVE FOR COURT SECURITY	6,192.55	
	TOTAL BEGINNING EQUITY	12,427.91	
	TOTAL REVENUE	695.81	
	TOTAL EXPENSES	130.00	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	565.81	
	(WILL CLOSE TO FUND BAL.)	2,404.45	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>15,398.17</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>15,398.17</u>

CITY OF ROLLINGWOOD
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
320-1000	CLAIM ON POOLED CASH	<u>8,403.73</u>	<u>8,403.73</u>
TOTAL ASSETS			<u>8,403.73</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	<u>11,032.67</u>	
TOTAL BEGINNING EQUITY		<u>11,032.67</u>	
TOTAL REVENUE		571.52	
TOTAL EXPENSES		143.15	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>428.37</u>	
(WILL CLOSE TO FUND BAL.)		(3,057.31)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>8,403.73</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8,403.73</u>

CITY OF ROLLINGWOOD
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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		<u>0.00</u>	
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	4,236.22	
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>24,679.62</u>
TOTAL ASSETS			<u>24,679.62</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>0.46</u>	
	TOTAL BEGINNING EQUITY	0.46	
TOTAL REVENUE		1,201.47	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		1,201.47	
(WILL CLOSE TO FUND BAL.)		<u>3,034.29</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>4,236.22</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>24,679.62</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
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450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
450-1000	CLAIM ON POOLED CASH	<u>15,433.55</u>	<u>15,433.55</u>
TOTAL ASSETS			<u><u>15,433.55</u></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	(0.40)	
TOTAL BEGINNING EQUITY		(0.40)	
TOTAL REVENUE		4,292.55	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		4,292.55	
(WILL CLOSE TO FUND BAL.)		11,141.40	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>15,433.55</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>15,433.55</u></u>

CITY OF ROLLINGWOOD
BALANCE SHEET
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460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
460-1000	CLAIM ON POOLED CASH	<u>10,495.68</u>	10,495.68	
TOTAL ASSETS				<u>10,495.68</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>3,365.52</u>		
TOTAL BEGINNING EQUITY		<u>3,365.52</u>		
TOTAL REVENUE		1,898.07		
TOTAL EXPENSES		<u>0.00</u>		
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>1,898.07</u>		
(WILL CLOSE TO FUND BAL.)		5,232.09		
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>10,495.68</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.				<u>10,495.68</u>
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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>4,699.56</u>	<u>4,699.56</u>
TOTAL ASSETS			<u><u>4,699.56</u></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>0.00</u>	
TOTAL BEGINNING EQUITY			<u>0.00</u>
TOTAL REVENUE		1,395.61	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		1,395.61	
(WILL CLOSE TO FUND BAL.)		3,303.95	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>4,699.56</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>4,699.56</u></u>

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>649.73</u>	<u>649.73</u>
	TOTAL ASSETS		<u>649.73</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	649.73	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>649.73</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>649.73</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>649.73</u>

CITY OF ROLLINGWOOD
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701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
701-1000	CLAIM ON POOLED CASH	(1,338,223.81)	
701-1019	CASH - 2023-2024 BOND ISSUE	4,370,984.17	
701-1200	DUE FROM GENERAL FUND	0.00	
		<u>3,032,760.36</u>	
TOTAL ASSETS			<u>3,032,760.36</u>
<u>LIABILITIES</u>			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUNTS 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	0.00	
	TOTAL LIABILITIES	<u>4,116,134.55</u>	
<u>EQUITY</u>			
701-3000	FUND BALANCE-UNAPPROPRATED	(589,991.15)	
	TOTAL BEGINNING EQUITY	(589,991.15)	
TOTAL REVENUE		728.44	
TOTAL EXPENSES		365,654.72	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(364,926.28)	
(WILL CLOSE TO FUND BAL.)		(128,456.76)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,083,374.19)	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,032,760.36</u>

CITY OF ROLLINGWOOD
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702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
702-1000	CLAIM ON POOLED CASH	(727,811.41)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(658,424.41)
TOTAL ASSETS		<u>(658,424.41)</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	(239,564.37)
	TOTAL BEGINNING EQUITY	(239,564.37)
TOTAL REVENUE		8,028.75
TOTAL EXPENSES		<u>62,677.15</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(54,648.40)
(WILL CLOSE TO FUND BAL.)		(405,095.64)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(699,308.41)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>(658,424.41)</u>

CITY OF ROLLINGWOOD
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
800-1000	CLAIM ON POOLED CASH	339,302.54
800-1030	TEX-POOL	337,602.85
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	79,336.68
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(4,737.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	(12,665.28)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.75
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>9,999,961.40</u>
TOTAL ASSETS		<u>9,999,961.40</u>

LIABILITIES		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	(1,456.60)
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	1,242.52
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	32,500.00
800-2080	TMRS RETIREMENT PAYABLE	(3,727.72)
800-2090	DEFERRED 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
800-2135	BONDS PAYABLE-2019 REFUNDING	8,925,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	441,475.53
800-2140	DEFERRED INFLOWS OF RESOURCES	783.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2024

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2145	OPEB LIABILITY	<u>8,243.00</u>	
	TOTAL LIABILITIES		<u>9,468,926.93</u>
EQUITY			
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800-3000	FUND BALANCE-UNAPPROPRATED	612,276.83	
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	<u>136,933.00</u>	
	TOTAL BEGINNING EQUITY	506,733.64	
TOTAL REVENUE		173,758.13	
TOTAL EXPENSES		<u>114,077.65</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		59,680.48	
(WILL CLOSE TO FUND BAL.)		(35,379.65)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>531,034.47</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>9,999,961.40</u>
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