

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
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100-1000	CLAIM ON POOLED CASH	5,116,656.36	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	437,140.71	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	372,662.60	
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	36,689.79	
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00	
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(4,989.39)	
100-1217	CENCOR PUD RECEIVABLE	0.00	
100-1221	DUE FROM RCDC	0.00	
100-1222	DUE FROM WATER FUND	137.57	
100-1230	TAXES RECEIVABLE - GENERAL	33,100.35	
100-1250	DUE FROM VENDORS	0.00	
100-1350	SALES TAX RECEIVABLE	56,847.89	
100-1399	LEASE RECEIVABLE	168,558.99	
		<u>6,216,054.87</u>	
			<u>6,216,054.87</u>
TOTAL ASSETS			
=====			
LIABILITIES			
=====			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	(15,649.87)	
100-2010	HEALTH INSURANCE PAYABLE	3,863.97	
100-2012	AFLAC INSURANCE PAYABLE	(389.74)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,045.76	
100-2020	FEDERAL WH PAYABLE	(2.03)	
100-2030	UNEMPLOYMENT TAX PAYABLE	82.43	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(266.26)	
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	0.71	
100-2080	TMRS RETIREMENT WITHHELD	2,977.48	
100-2110	COMPENSATED ABSENCE PAY	0.00	
100-2115	WAGES PAYABLE	25,153.00	
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	4,096.35	

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2140	VEHICLE FINANCING NOTES	79,983.00	
100-2141	ARPA DEFERRED REVENUE	0.00	
100-2249	DEFERRED REV-FIELD RENTAL	0.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	28,110.96	
100-2253	DUE TO BOND ISSUE	0.00	
100-2299	DEFERRED INFLOW - LEASE	168,254.85	
100-2300	DUE TO DRAINAGE FUND	69,387.00	
100-2301	DUE TO RCDC	17,421.13	
100-2425	BLDG & MISC DEPOSITS	0.00	
100-2600	TRAFFIC FINE RESERVE	33,966.33	
	TOTAL LIABILITIES		436,913.19
EQUITY			
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100-3000	FUND BALANCE-UNAPPROPRATED	6,221,060.16	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	4,900,209.09	
TOTAL REVENUE		3,652,936.21	
TOTAL EXPENSES		2,774,003.62	
TOTAL REVENUE OVER/(UNDER) EXPENSES		878,932.59	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			5,779,141.68
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			6,216,054.87
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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200-1000	CLAIM ON POOLED CASH	925,807.60
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	69,825.86
200-1131	NET PENSION	(67,001.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	42,619.32
200-1142	DEFERRED OUTFLOWS-OPEB	2,460.00
200-1200	ACCOUNTS RECEIVABLE	251,319.18
200-1201	ADDITIONAL RECYCLING RECEIVABL	57.64
200-1202	MISC AR -	3,251.00
200-1203	PREPAID EXPENSE	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(18,938.56)
200-1210	UNAPPLIED CREDITS	(7,451.80)
200-1220	REFUNDS PAYABLE	(349.53)
200-1250	ALLOWANCE FOR LOSSES	0.02
200-1251	DUE FROM VENDORS	0.00
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00
200-1299	ACCOUNTS REC - AUDIT ALTERNATE	0.00
200-1300	RETURNED CHECKS RECEIVABLE	0.00
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	(2,386,187.34)
200-1620	EQUIPMENT	429,650.68
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(71,067.43)
		<u>3,514,875.86</u>
TOTAL ASSETS		<u>3,514,875.86</u>
LIABILITIES		
=====		
200-2000	ACCOUNTS PAYABLE POOLED	438.16
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	3,533.26
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	(0.96)
200-2030	UNEMPLOYMENT TAX PAYABLE	(214.84)
200-2035	SOC SEC/MEDICARE PAYABLE	3,502.98
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(2,987.81)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	11,070.80
200-2115	WAGES PAYABLE	4,951.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	519,750.00
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	25,846.76

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
200-2122	ACCRUED INTEREST PAYABLE	2,874.37
200-2123	GOVERNMENT CAPITAL LEASE	17,511.16
200-2124	METERS LOAN PAYABLE	309,961.49
200-2128	DUE TO VENDORS	0.00
200-2140	DEFERRED INFLOWS OF RESOURCES	851.00
200-2142	RES STORM DISCHA PERMIT-ZONE 8	2,886.00
200-2145	OPEB LIABILITY	10,645.00
200-2310	DUE TO MERCHANT ACCOUNT	137.57
200-2400	CUSTOMER DEPOSITS PAYABLE	185,720.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	1,089,431.41
EQUITY		
=====		
200-3000	FUND BALANCE-UNAPPROPRATED	997,204.48
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	2,253,970.18
	TOTAL REVENUE	1,683,253.02
	TOTAL EXPENSES	1,511,778.75
	TOTAL REVENUE OVER/(UNDER) EXPENSES	171,474.27
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	2,425,444.45
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	3,514,875.86
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301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
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301-1000	CLAIM ON POOLED CASH	595,976.95		
301-1350	SALES TAX RECEIVABLE	<u>14,853.80</u>		
			<u>610,830.75</u>	
	TOTAL ASSETS			<u>610,830.75</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>542,614.02</u>		
	TOTAL BEGINNING EQUITY	<u>542,614.02</u>		
	TOTAL REVENUE	213,654.94		
	TOTAL EXPENSES	<u>145,438.21</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>68,216.73</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>610,830.75</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>610,830.75</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
310-1000	CLAIM ON POOLED CASH	<u>18,028.94</u>	<u>18,028.94</u>	
	TOTAL ASSETS			<u>18,028.94</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	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
<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	<u>6,192.55</u>		
	TOTAL BEGINNING EQUITY	<u>14,832.36</u>		
	TOTAL REVENUE	3,814.08		
	TOTAL EXPENSES	<u>617.50</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>3,196.58</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>18,028.94</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>18,028.94</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>6,060.24</u>	<u>6,060.24</u>
	TOTAL ASSETS		<u>6,060.24</u>
=====			
LIABILITIES			
=====			
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	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
320-3450	FUND BALNCE - COURT TECH	<u>7,975.36</u>	
	TOTAL BEGINNING EQUITY	<u>7,975.36</u>	
	TOTAL REVENUE	3,120.48	
	TOTAL EXPENSES	<u>5,035.60</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>1,915.12</u>)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>6,060.24</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>6,060.24</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
<u>=====</u>				
330-1000	CLAIM ON POOLED CASH	<u>8.33</u>	<u>8.33</u>	
	TOTAL ASSETS			<u>8.33</u>
<u>LIABILITIES</u>				
<u>=====</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>				
<u>=====</u>				
330-3000	FUND BALANCE-UNAPPROPRATED	<u>114.31</u>		
	TOTAL BEGINNING EQUITY	<u>114.31</u>		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	<u>105.98</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>105.98</u>)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8.33</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8.33</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
430-1000	CLAIM ON POOLED CASH	2,190.02		
430-1007	CASH-DS SR2014 GO STREETS	(1.34)		
430-1009	CASH-DS SR2014 WATER IMPROV	1.34		
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(3,930.22)		
430-1230	TAXES RECEIVABLE	<u>29,838.07</u>		
			<u>28,097.87</u>	
TOTAL ASSETS				<u>28,097.87</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>25,907.85</u>		
	TOTAL LIABILITIES		<u>25,907.85</u>	
EQUITY				
=====				
430-3000	FUND BALANCE-UNAPPROPRATED	<u>3,034.75</u>		
	TOTAL BEGINNING EQUITY	<u>3,034.75</u>		
TOTAL REVENUE		199,305.27		
TOTAL EXPENSES		<u>200,150.00</u>		
TOTAL REVENUE OVER/(UNDER) EXPENSES		(844.73)		
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>2,190.02</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.				<u>28,097.87</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
450-1000	CLAIM ON POOLED CASH	(373.25)
		(373.25)
	TOTAL ASSETS	(373.25)
		=====
<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	0.00
<u>EQUITY</u>		
=====		
450-3000	FUND BALANCE-UNAPPROPRATED	11,141.00
	TOTAL BEGINNING EQUITY	11,141.00
	TOTAL REVENUE	702,535.75
	TOTAL EXPENSES	714,050.00
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(11,514.25)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(373.25)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(373.25)
		=====

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>1,436.41</u>	<u>1,436.41</u>
	TOTAL ASSETS		<u>1,436.41</u>
=====			
LIABILITIES			
=====			
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>
EQUITY			
=====			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>5,231.61</u>	
	TOTAL BEGINNING EQUITY	<u>5,231.61</u>	
	TOTAL REVENUE	311,884.80	
	TOTAL EXPENSES	<u>315,680.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>3,795.20</u>)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>1,436.41</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>1,436.41</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
470-1000	CLAIM ON POOLED CASH	(54.15)	(54.15)
TOTAL ASSETS			(54.15)
LIABILITIES			
470-2000	ACCOUNTS PAYABLE POOLED	0.00	
TOTAL LIABILITIES			0.00
EQUITY			
470-3000	FUND BALANCE - UNAPPROPRIATED	3,303.95	
TOTAL BEGINNING EQUITY		3,303.95	
TOTAL REVENUE		229,066.94	
TOTAL EXPENSES		232,425.04	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(3,358.10)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			(54.15)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(54.15)

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
<u>=====</u>		
480-1000	CLAIM ON POOLED CASH	(1,965.17)
		(1,965.17)
	TOTAL ASSETS	(1,965.17)
		<u>=====</u>
<u>LIABILITIES</u>		
<u>=====</u>		
480-2000	ACCOUNTS PAYABLE POOLED	0.00
	TOTAL LIABILITIES	0.00
<u>EQUITY</u>		
<u>=====</u>		
480-3000	FUND BALANCE - UNAPPROPRIATED	0.00
	TOTAL BEGINNING EQUITY	0.00
	TOTAL REVENUE	106,255.67
	TOTAL EXPENSES	108,220.84
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(1,965.17)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(1,965.17)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(1,965.17)
		<u>=====</u>

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
701-1000	CLAIM ON POOLED CASH	74,176.50	
701-1019	CASH - 2023-2024 BOND ISSUE	2,051,794.23	
701-1200	DUE FROM GENERAL FUND	0.00	
701-1601	WATER LINE IMPROVEMENTS	1,188,703.59	
701-1614	CONSTRUCTION IN PROGRESS	424,216.56	
			<u>3,738,890.88</u>
TOTAL ASSETS			<u>3,738,890.88</u>
=====			
LIABILITIES			
=====			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUNTS PAYABLE	0.00	
701-2009	RETAINAGE PAYABLE	76,927.43	
701-2060	Retirement Payout Reserve	0.00	
701-2120	BONDS PAYABLE-SR2023 WTR IMPR	5,215,000.00	
701-2121	BOND PREMIUM-SR2023 WTR IMPR	297,607.45	
701-2122	BOND INT PAYBLE-SR2023 WTR IMP	21,080.55	
701-2140	Vehicle Financing Notes	0.00	
	TOTAL LIABILITIES		<u>5,610,615.43</u>
EQUITY			
=====			
701-3000	FUND BALANCE-UNAPPROPRATED	(600,008.64)	
	TOTAL BEGINNING EQUITY	(600,008.64)	
TOTAL REVENUE		79,987.85	
TOTAL EXPENSES		1,351,703.76	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(1,271,715.91)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,871,724.55)	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,738,890.88</u>
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702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
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702-1000	CLAIM ON POOLED CASH	(1,754,960.27)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		<u>(1,685,573.27)</u>
TOTAL ASSETS		<u>(1,685,573.27)</u>
=====		
<u>LIABILITIES</u>		
=====		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	0.00
702-2009	RETAINAGE PAYABLE	17,209.75
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>58,093.75</u>
<u>EQUITY</u>		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(661,869.76)
	TOTAL BEGINNING EQUITY	<u>(661,869.76)</u>
TOTAL REVENUE		139,883.25
TOTAL EXPENSES		<u>1,221,680.51</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>(1,081,797.26)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(1,743,667.02)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>(1,685,573.27)</u>
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
800-1000	CLAIM ON POOLED CASH	(59,446.92)
800-1030	TEX-POOL	350,040.86
800-1031	NET PENSION	(67,001.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	42,619.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,460.00
800-1200	ACCOUNTS RECEIVABLE	89,162.14
800-1203	PREPAID EXPENSE	14,625.14
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(5,980.60)
800-1213	MIRA VISTA PUD LIVE OAK	1,611.94
800-1215	OTHER RECEIVABLES (WATER)	(7,539.78)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.70
800-1218	ENDEAVOR PUD RECEIVABLE	12,105.11
800-1219	RESTITUTION RECEIVABLE	921.33
800-1299	ACCOUNTS REC - AUDIT ALTERNATE	1,198.00
800-1611	ACCUM DEPREC - BUILDING	(8,600.00)
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	563,598.70
800-1628	ACCUM DEPREC = MAINT & OFFICE	(3,950,685.97)
800-1630	ACCUM DEPREC - EQUIPMENT	(127,634.00)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>9,623,560.99</u>
TOTAL ASSETS		<u>9,623,560.99</u>
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<u>LIABILITIES</u>		
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800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	3,533.25
800-2012	AFLAC INSURANCE PAYABLE	0.00
800-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00
800-2020	FEDERAL WH PAYABLE	(563.40)
800-2030	UNEMPLOYMENT TAX PAYABLE	(538.94)
800-2035	SOC SEC/MEDICARE PAYABLE	1,125.52
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	0.00
800-2080	TMRS RETIREMENT PAYABLE	(4,171.09)
800-2090	DEPERRED REV- PAVING ASSESS	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	11,070.80
800-2115	WAGES PAYABLE	4,951.00
800-2122	ACCRUED INTEREST PAYABLE	22,803.84
800-2124	BONDS PAYABLE-SR2012A	0.00
800-2125	METERS LOAN PAYABLE	309,961.49
800-2135	BONDS PAYABLE-2019 REFUNDING	8,500,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	412,043.53

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: SEPTEMBER 30TH, 2025

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2140	DEFERRED INFLOWS OF RESOURCES	851.00	
800-2142	RES STORM DISCHA PERMIT-ZONE 8	2,886.00	
800-2145	OPEB LIABILITY	<u>10,645.00</u>	
	TOTAL LIABILITIES		<u>9,275,511.76</u>
EQUITY			
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800-3000	FUND BALANCE-UNAPPROPRATED	772,360.03	
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	<u>666,816.84</u>	
	TOTAL REVENUE	1,054,533.97	
	TOTAL EXPENSES	<u>1,373,301.58</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>318,767.61</u>)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>348,049.23</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>9,623,560.99</u>
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