

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
100-1000	CLAIM ON POOLED CASH	4,258,188.43
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	1,556,974.10
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	363,402.35
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	75,504.53
100-1399	LEASE RECEIVABLE	196,421.99
		<u>6,475,708.58</u>
TOTAL ASSETS		<u>6,475,708.58</u>

LIABILITIES		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	4,581.64
100-2010	HEALTH INSURANCE PAYABLE	7,818.10
100-2012	AFLAC INSURANCE PAYABLE	(752.22)
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	(380.98)
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	3,366.83
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: FEBRUARY 28TH, 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	28,472.14	
	TOTAL LIABILITIES		<u>467,561.64</u>
EQUITY			
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			
		2,351,746.55	
TOTAL EXPENSES			
		1,171,205.14	
	TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>1,180,541.41</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>6,008,146.94</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>6,475,708.58</u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
200-1000	CLAIM ON POOLED CASH	1,095,756.19
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	68,085.59
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	83,324.70
200-1201	ADDITIONAL RECYCLING RECEIVABL	62.88
200-1202	MISC AR -	0.00
200-1203	PREPAID EXPENSE	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(15,002.30)
200-1210	UNAPPLIED CREDITS	(22,676.07)
200-1220	REFUNDS PAYABLE	(7,527.84)
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>3,324,325.31</u>
TOTAL ASSETS		<u>3,324,325.31</u>

LIABILITIES		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	(1,127.01)
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

CITY OF ROLLINGWOOD
 BALANCE SHEET
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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	183,870.00	
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>821,302.79</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	628,875.66	
	TOTAL EXPENSES	462,666.34	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>166,209.32</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,503,022.52</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,324,325.31</u>

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	618,935.47	
301-1350	SALES TAX RECEIVABLE	<u>18,750.89</u>	
			<u>637,686.36</u>
TOTAL ASSETS			<u>637,686.36</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>543,635.66</u>	
	TOTAL BEGINNING EQUITY	543,635.66	
	TOTAL REVENUE	100,685.44	
	TOTAL EXPENSES	<u>6,634.74</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	94,050.70	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>637,686.36</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>637,686.36</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
310-1000	CLAIM ON POOLED CASH	16,112.51		
			<u>16,112.51</u>	
	TOTAL ASSETS			<u>16,112.51</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	4,953.89		
310-3451	RESERVE FOR COURT SECURITY	6,192.55		
	TOTAL BEGINNING EQUITY	<u>14,832.36</u>		
	TOTAL REVENUE	1,410.15		
	TOTAL EXPENSES	<u>130.00</u>		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	1,280.15		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>16,112.51</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>16,112.51</u>
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>5,022.68</u>	<u>5,022.68</u>
TOTAL ASSETS			<u><u>5,022.68</u></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		1,154.83	
TOTAL EXPENSES		<u>4,107.51</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES			<u>(2,952.68)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>5,022.68</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>5,022.68</u></u>

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>	<u>0.00</u>
TOTAL LIABILITIES			
<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			
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430-1000	CLAIM ON POOLED CASH	171,099.18	
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	23,263.90	
			<u>191,542.58</u>
TOTAL ASSETS			<u>191,542.58</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	20,443.40	
	TOTAL LIABILITIES		<u>20,443.40</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	3,034.75	
	TOTAL BEGINNING EQUITY	3,034.75	
TOTAL REVENUE		195,639.43	
TOTAL EXPENSES		27,575.00	
TOTAL REVENUE OVER/(UNDER) EXPENSES		168,064.43	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>171,099.18</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>191,542.58</u>
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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>563,811.05</u>	<u>563,811.05</u>
TOTAL ASSETS			<u>563,811.05</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		689,695.05	
TOTAL EXPENSES		<u>137,025.00</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>552,670.05</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>563,811.05</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>563,811.05</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>306,606.80</u>	<u>306,606.80</u>
TOTAL ASSETS			<u>306,606.80</u>
<u>LIABILITIES</u>			
460-2000	ACCOUNTS PAYABLE POOLED	0.00	
460-2060	Retirement Payout Reserve	0.00	
460-2140	Vehicle Financing Notes	0.00	
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		305,789.19	
TOTAL EXPENSES		<u>7,780.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>298,009.19</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>306,606.80</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>306,606.80</u>

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
470-1000	CLAIM ON POOLED CASH	<u>139,418.69</u>	<u>139,418.69</u>
TOTAL ASSETS			<u>139,418.69</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		224,827.26	
TOTAL EXPENSES		<u>88,712.52</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>136,114.74</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>139,418.69</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>139,418.69</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: FEBRUARY 28TH, 2025

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
480-1000	CLAIM ON POOLED CASH	<u>66,438.90</u>	
			<u>66,438.90</u>
	TOTAL ASSETS		<u><u>66,438.90</u></u>
LIABILITIES			
=====			
480-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
480-3000	FUND BALANCE - UNAPPROPRIATED	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	<u>0.00</u>	
	TOTAL REVENUE	104,409.74	
	TOTAL EXPENSES	<u>37,970.84</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>66,438.90</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>66,438.90</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u><u>66,438.90</u></u>

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
701-1000	CLAIM ON POOLED CASH	(166,177.02)	
701-1019	CASH - 2023-2024 BOND ISSUE	2,870,988.05	
701-1200	DUE FROM GENERAL FUND	0.00	
701-1601	WATER LINE IMPROVEMENTS	0.00	
701-1614	CONSTRUCTION IN PROGRESS	<u>0.00</u>	
			<u>2,704,811.03</u>
TOTAL ASSETS			<u>2,704,811.03</u>
<u>LIABILITIES</u>			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUNTS PAYABLE	0.00	
701-2009	RETAINAGE 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		1,595.61	
TOTAL EXPENSES		694,471.22	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>(692,875.61)</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>(1,411,323.52)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>2,704,811.03</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: FEBRUARY 28TH, 2025

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(1,312,782.94)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		<u>(1,243,395.94)</u>
TOTAL ASSETS		<u>(1,243,395.94)</u>
LIABILITIES		
=====		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	0.00
702-2009	RETAINAGE PAYABLE	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>
EQUITY		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(644,660.01)
	TOTAL BEGINNING EQUITY	(644,660.01)
TOTAL REVENUE		14,238.75
TOTAL EXPENSES		653,858.68
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>(639,619.93)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(1,284,279.94)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>(1,243,395.94)</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
800-1000	CLAIM ON POOLED CASH	339,180.03
800-1030	TEX-POOL	341,316.78
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	75,495.81
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)	(9,551.18)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.72
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>10,002,826.02</u>
TOTAL ASSETS		<u>10,002,826.02</u>

LIABILITIES		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	(1,127.01)
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: FEBRUARY 28TH, 2025

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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>9,467,458.02</u>
EQUITY			
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	416,007.86	
	TOTAL EXPENSES	<u>351,993.85</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>64,014.01</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>535,368.00</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>10,002,826.02</u></u>