

## 100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
100-1000	CLAIM ON POOLED CASH	4,713,050.31	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	826,387.39	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	( 1,000.00)	
100-1030	TEX-POOL	368,668.04	
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	66,973.97	
100-1399	LEASE RECEIVABLE	168,558.99	
		<u>6,207,827.02</u>	
			<u>6,207,827.02</u>
TOTAL ASSETS			
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<b>LIABILITIES</b>			
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100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	( 15,649.87)	
100-2010	HEALTH INSURANCE PAYABLE	8,651.31	
100-2012	AFLAC INSURANCE PAYABLE	( 1,924.58)	
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	68.41	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	( 380.96)	
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	( 907.27)	
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: JUNE 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	19,837.71	
	TOTAL LIABILITIES		422,025.92
EQUITY			
=====			
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		2,951,437.18	
TOTAL EXPENSES		2,065,845.17	
TOTAL REVENUE OVER/(UNDER) EXPENSES		885,592.01	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		5,785,801.10	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			6,207,827.02
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## 200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
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200-1000	CLAIM ON POOLED CASH	1,028,101.53
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	69,075.16
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	146,624.35
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	( 12,364.20)
200-1220	REFUNDS PAYABLE	( 274.07)
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>3,506,887.32</u>
TOTAL ASSETS		<u>3,506,887.32</u>
<b>LIABILITIES</b>		
=====		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	3,174.27
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	( 205.38)
200-2035	SOC SEC/MEDICARE PAYABLE	3,537.27
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	( 1,637.09)
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  
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## 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	183,120.00	
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	( 8,800.00)	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>1,087,429.89</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	997,204.48	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY		<u>2,253,970.18</u>
	TOTAL REVENUE	1,092,559.51	
	TOTAL EXPENSES	927,072.26	
	TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>165,487.25</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,419,457.43</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,506,887.32</u>
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## 301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
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301-1000	CLAIM ON POOLED CASH	585,965.15		
301-1350	SALES TAX RECEIVABLE	<u>16,879.01</u>		
			<u>602,844.16</u>	
	<b>TOTAL ASSETS</b>			<u><u>602,844.16</u></u>
<b>LIABILITIES</b>				
=====				
301-2000	ACCOUNTS PAYABLE POOLED	0.00		
301-2060	RETIREMENT PAYOUT RESERVE	0.00		
301-2140	VEHICLE FINANCING NOTES	<u>0.00</u>		
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>	
<b>EQUITY</b>				
=====				
301-3000	FUND BALANCE-UNAPPROPRATED	<u>542,614.02</u>		
	<b>TOTAL BEGINNING EQUITY</b>	<u>542,614.02</u>		
	<b>TOTAL REVENUE</b>	169,266.77		
	<b>TOTAL EXPENSES</b>	<u>109,036.63</u>		
	<b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>	<u>60,230.14</u>		
	<b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>		<u>602,844.16</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b>			<u><u>602,844.16</u></u>

CITY OF ROLLINGWOOD  
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## 310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
=====				
310-1000	CLAIM ON POOLED CASH	17,090.89	17,090.89	
	TOTAL ASSETS			17,090.89
				=====
<b>LIABILITIES</b>				
=====				
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	
<b>EQUITY</b>				
=====				
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	2,785.03		
	TOTAL EXPENSES	526.50		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	2,258.53		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		17,090.89	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			17,090.89
				=====

CITY OF ROLLINGWOOD  
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## 320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
<u>=====</u>			
320-1000	CLAIM ON POOLED CASH	<u>5,488.78</u>	<u>5,488.78</u>
	TOTAL ASSETS		<u>5,488.78</u>
<u>LIABILITIES</u>			
<u>=====</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>0.00</u>
<u>EQUITY</u>			
<u>=====</u>			
320-3450	FUND BALNCE - COURT TECH	<u>7,975.36</u>	
	TOTAL BEGINNING EQUITY	<u>7,975.36</u>	
	TOTAL REVENUE	2,277.28	
	TOTAL EXPENSES	4,763.86	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>( 2,486.58)</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>5,488.78</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>5,488.78</u>
<u>=====</u>			

## 330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
=====				
330-1000	CLAIM ON POOLED CASH	8.33	8.33	
	TOTAL ASSETS			8.33
				=====
<b>LIABILITIES</b>				
=====				
330-2000	ACCOUNTS PAYABLE POOLED	0.00		
330-2060	RETIREMENT PAYOUT RESERVE	0.00		
330-2140	VEHICLE FINANCING NOTES	0.00		
	TOTAL LIABILITIES		0.00	
<b>EQUITY</b>				
=====				
330-3000	FUND BALANCE-UNAPPROPRATED	114.31		
	TOTAL BEGINNING EQUITY	114.31		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	105.98		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	( 105.98)		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		8.33	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			8.33
				=====



## 430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
430-1000	CLAIM ON POOLED CASH	1,524.45	
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>27,432.30</u>
TOTAL ASSETS			<u>27,432.30</u>
=====			
<b>LIABILITIES</b>			
=====			
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>
<b>EQUITY</b>			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>3,034.75</u>	
	TOTAL BEGINNING EQUITY	<u>3,034.75</u>	
TOTAL REVENUE			198,639.70
TOTAL EXPENSES			<u>200,150.00</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES			( 1,510.30)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>1,524.45</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>27,432.30</u>
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## 450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
<u>=====</u>		
450-1000	CLAIM ON POOLED CASH	( 2,750.68)
		( 2,750.68)
	TOTAL ASSETS	( 2,750.68)
		<u>=====</u>
<u>LIABILITIES</u>		
<u>=====</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>		
<u>=====</u>		
450-3000	FUND BALANCE-UNAPPROPRATED	11,141.00
	TOTAL BEGINNING EQUITY	11,141.00
	TOTAL REVENUE	700,158.32
	TOTAL EXPENSES	714,050.00
	TOTAL REVENUE OVER/(UNDER) EXPENSES	( 13,891.68)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	( 2,750.68)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	( 2,750.68)
		<u>=====</u>

CITY OF ROLLINGWOOD  
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## 460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
<u>=====</u>				
460-1000	CLAIM ON POOLED CASH	<u>308,227.29</u>	<u>308,227.29</u>	
	TOTAL ASSETS			<u>308,227.29</u>
<u>LIABILITIES</u>				
<u>=====</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>				
<u>=====</u>				
460-3000	FUND BALANCE-UNAPPROPRATED	<u>5,231.61</u>		
	TOTAL BEGINNING EQUITY	<u>5,231.61</u>		
	TOTAL REVENUE	310,775.68		
	TOTAL EXPENSES	<u>7,780.00</u>		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>302,995.68</u>		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>308,227.29</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>308,227.29</u>
<u>=====</u>				

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

## 470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
<hr/>			
470-1000	CLAIM ON POOLED CASH	( 826.58)	( 826.58)
TOTAL ASSETS			( 826.58)
<hr/>			
LIABILITIES			
<hr/>			
470-2000	ACCOUNTS PAYABLE POOLED	0.00	
TOTAL LIABILITIES			0.00
<hr/>			
EQUITY			
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470-3000	FUND BALANCE - UNAPPROPRIATED	3,303.95	
TOTAL BEGINNING EQUITY		3,303.95	
TOTAL REVENUE		228,294.51	
TOTAL EXPENSES		232,425.04	
TOTAL REVENUE OVER/(UNDER) EXPENSES		( 4,130.53)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			( 826.58)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			( 826.58)
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CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JUNE 30TH, 2025

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
<u>=====</u>		
480-1000	CLAIM ON POOLED CASH	( <u>2,266.87</u> )
		( <u>2,266.87</u> )
	TOTAL ASSETS	( <u>2,266.87</u> )
		<u>=====</u>
<u>LIABILITIES</u>		
<u>=====</u>		
480-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>
	TOTAL LIABILITIES	<u>0.00</u>
<u>EQUITY</u>		
<u>=====</u>		
480-3000	FUND BALANCE - UNAPPROPRIATED	<u>0.00</u>
	TOTAL BEGINNING EQUITY	<u>0.00</u>
	TOTAL REVENUE	105,953.97
	TOTAL EXPENSES	108,220.84
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	( <u>2,266.87</u> )
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	( <u>2,266.87</u> )
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	( <u>2,266.87</u> )
		<u>=====</u>

## 701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
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701-1000	CLAIM ON POOLED CASH	( 254,083.50)
701-1019	CASH - 2023-2024 BOND ISSUE	2,514,111.70
701-1200	DUE FROM GENERAL FUND	0.00
701-1601	WATER LINE IMPROVEMENTS	1,188,703.59
701-1614	CONSTRUCTION IN PROGRESS	<u>424,216.56</u>
		<u>3,872,948.35</u>
TOTAL ASSETS		<u>3,872,948.35</u>
		=====
<b>LIABILITIES</b>		
=====		
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	<u>0.00</u>
	TOTAL LIABILITIES	<u>5,610,615.43</u>
<b>EQUITY</b>		
=====		
701-3000	FUND BALANCE-UNAPPROPRATED	( 600,008.64)
	TOTAL BEGINNING EQUITY	( 600,008.64)
TOTAL REVENUE		2,508.33
TOTAL EXPENSES		<u>1,140,166.77</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		( 1,137,658.44)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		( 1,737,667.08)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,872,948.35</u>
		=====

## 702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
702-1000	CLAIM ON POOLED CASH	( 1,562,646.09)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		<u>( 1,493,259.09)</u>
TOTAL ASSETS		( 1,493,259.09)
=====		
<b>LIABILITIES</b>		
=====		
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>
<b>EQUITY</b>		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	( 661,869.76)
	TOTAL BEGINNING EQUITY	( 661,869.76)
TOTAL REVENUE		24,798.75
TOTAL EXPENSES		914,281.83
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>( 889,483.08)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		( 1,551,352.84)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		( 1,493,259.09)
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## 800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
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800-1000	CLAIM ON POOLED CASH	271,857.98
800-1030	TEX-POOL	346,277.57
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	85,626.02
800-1203	PREPAID EXPENSE	14,625.14
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 5,980.60)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	( 5,655.88)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.71
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	( 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>9,944,608.71</u>
TOTAL ASSETS		9,944,608.71
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<b>LIABILITIES</b>		
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800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	3,174.26
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	( 540.73)
800-2035	SOC SEC/MEDICARE PAYABLE	1,159.81
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	0.00
800-2080	TMRS RETIREMENT PAYABLE	( 1,637.09)
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: JUNE 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	10,645.00	
	TOTAL LIABILITIES		9,277,720.43
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	136,933.00	
	TOTAL BEGINNING EQUITY	666,816.84	
	TOTAL REVENUE	771,517.25	
	TOTAL EXPENSES	771,445.81	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	71.44	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		666,888.28
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		9,944,608.71
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