

## 100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
100-1000	CLAIM ON POOLED CASH	2,104,980.58
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	2,004,054.38
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	( 1,000.00)
100-1030	TEX-POOL	173,940.38
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
100-1230	TAXES RECEIVABLE - GENERAL	20,905.97
100-1350	SALES TAX RECEIVABLE	95,224.73
		<u>4,421,114.88</u>
TOTAL ASSETS		4,421,114.88
=====		
<b>LIABILITIES</b>		
=====		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	6,718.18
100-2010	HEALTH INSURANCE PAYABLE	7,801.64
100-2012	AFLAC INSURANCE PAYABLE	( 12.57)
100-2015	EDC SALES TAX PAYABLE	0.00
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	7,717.31
100-2020	FEDERAL WH PAYABLE	118.12
100-2030	UNEMPLOYMENT TAX PAYABLE	( 3,599.19)
100-2035	SOCIAL SEC/MEDICARE PAYABLE	( 2,574.13)
100-2050	APPEARANCE BOND RESERVE	( 1,591.64)
100-2055	OMNIBASE PAYABLE	( 85.52)
100-2070	DEFERRED REVENUE	12,646.02
100-2080	TMRS RETIREMENT WITHHELD	15,291.55
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	196,370.37
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>10,752.16</u>

## 100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
TOTAL LIABILITIES		<u>378,373.46</u>
EQUITY		
=====		
100-3000	FUND BALANCE-UNAPPROPRATED	4,634,300.63
100-3030	AMOUNT TO BE PROVIDED FOR	( <u>1,289,474.90</u> )
	TOTAL BEGINNING EQUITY	3,344,825.73
TOTAL REVENUE		1,934,656.84
TOTAL EXPENSES		<u>1,236,741.15</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		697,915.69
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>4,042,741.42</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		4,421,114.88
		=====

## 200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
200-1000	CLAIM ON POOLED CASH	152,933.26
200-1016	MERCHANT ACCT CASH	250.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	60,245.11
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	258,005.10
200-1202	MISC AR -	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 26,191.41)
200-1210	UNAPPLIED CREDITS	( 25,687.86)
200-1220	REFUNDS PAYABLE	( 1,228.56)
200-1250	ALLOWANCE FOR LOSSES	( 4,500.00)
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	( 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>2,806,013.74</u>
TOTAL ASSETS		2,806,013.74
=====		
<b>LIABILITIES</b>		
=====		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	37.00
200-2010	HEALTH INSURANCE PAYABLE	1,340.92
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	19.24
200-2030	UNEMPLOYMENT TAX PAYABLE	( 203.09)
200-2035	SOC SEC/MEDICARE PAYABLE	2,828.64
200-2080	TMRs RETIREMENT PAYABLE	1,160.72
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
200-2145	OPEB LIABILITY	8,889.00

## 200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2400	CUSTOMER DEPOSITS PAYABLE	161,270.00	
200-2425	BLDG & MISC DEPOSITS	<u>1,750.00</u>	
	TOTAL LIABILITIES		<u>929,443.71</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	567,709.00	
200-3600	INVEST IN FA NET RELATED DEBT	<u>1,256,765.70</u>	
	TOTAL BEGINNING EQUITY	<u>1,824,474.70</u>	
	TOTAL REVENUE	441,214.01	
	TOTAL EXPENSES	<u>389,118.68</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>52,095.33</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>1,876,570.03</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>2,806,013.74</u>
=====			

## 301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
301-1000	CLAIM ON POOLED CASH	299,676.63	
301-1350	SALES TAX RECEIVABLE	<u>21,364.31</u>	
			<u>321,040.94</u>
TOTAL ASSETS			321,040.94
			=====
<b>LIABILITIES</b>			
=====			
301-2000	ACCOUNTS PAYABLE POOLED	0.00	
301-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
<b>EQUITY</b>			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	<u>311,616.84</u>	
	TOTAL BEGINNING EQUITY	311,616.84	
TOTAL REVENUE		76,263.40	
TOTAL EXPENSES		<u>66,839.30</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	9,424.10	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>321,040.94</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			321,040.94
			=====

## 310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
310-1000	CLAIM ON POOLED CASH	<u>8,397.76</u>	
			<u>8,397.76</u>
TOTAL ASSETS			<u>8,397.76</u>
			=====
LIABILITIES			
=====			
310-2000	ACCOUNTS PAYABLE POOLED	0.00	
310-2050	APPEARANCE BOND RESERVE	( 9.00)	
310-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>( 9.00)</u>
EQUITY			
=====			
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92	
310-3450	RESERVE FOR COURT TECHNOLOGY	( 11,157.52)	
310-3451	RESERVE FOR COURT SECURITY	<u>15,320.85</u>	
	TOTAL BEGINNING EQUITY	<u>7,849.25</u>	
TOTAL REVENUE		557.51	
TOTAL EXPENSES		<u>0.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	557.51	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,406.76</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8,397.76</u>
			=====

## 320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>8,399.88</u>	
			<u>8,399.88</u>
TOTAL ASSETS			<u>8,399.88</u>
			=====
LIABILITIES			
=====			
320-2000	ACCOUNTS PAYABLE POOLED	0.00	
320-2008	ACCOUNTS PAYABLE OTHER	23.33	
320-2050	APPEARANCE BOND RESERVE	( 16.00)	
320-2140	Vehicle Financing Notes	<u>0.00</u>	
TOTAL LIABILITIES			<u>7.33</u>
EQUITY			
=====			
320-3450	FUND BALNCE - COURT TECH	<u>7,922.90</u>	
TOTAL BEGINNING EQUITY		<u>7,922.90</u>	
TOTAL REVENUE		476.65	
TOTAL EXPENSES		<u>7.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>469.65</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>8,392.55</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8,399.88</u>
			=====

## 330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
330-1000	CLAIM ON POOLED CASH	<u>114.31</u>	
			<u>114.31</u>
	TOTAL ASSETS		114.31
			=====
LIABILITIES			
=====			
330-2000	ACCOUNTS PAYABLE POOLED	0.00	
330-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
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.		114.31
			=====



## 430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
430-1000	CLAIM ON POOLED CASH	161,019.66	
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>177,208.68</u>
TOTAL ASSETS			177,208.68
			=====
<b>LIABILITIES</b>			
=====			
430-2000	ACCOUNTS PAYABLE POOLED	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>
<b>EQUITY</b>			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>156.31</u>	
	TOTAL BEGINNING EQUITY	156.31	
TOTAL REVENUE		195,838.35	
TOTAL EXPENSES		<u>34,975.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		160,863.35	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>161,019.66</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			177,208.68
			=====

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
440-1000	CLAIM ON POOLED CASH	<u>301,348.70</u>	<u>301,348.70</u>
TOTAL ASSETS			301,348.70
			=====
<b>LIABILITIES</b>			
=====			
440-2000	ACCOUNTS PAYABLE POOLED	0.00	
440-2140	Vehicle Financing Notes	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
<b>EQUITY</b>			
=====			
440-3000	FUND BALANCE-UNAPPROPRATED	( <u>408.96</u> )	
TOTAL BEGINNING EQUITY		( <u>408.96</u> )	
TOTAL REVENUE		309,825.16	
TOTAL EXPENSES		<u>8,067.50</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		301,757.66	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>301,348.70</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			301,348.70
			=====

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
450-1000	CLAIM ON POOLED CASH	<u>249,122.53</u>	<u>249,122.53</u>
TOTAL ASSETS			249,122.53
			=====
LIABILITIES			
=====			
450-2000	ACCOUNTS PAYABLE POOLED	0.00	
450-2140	Vehicle Financing Notes	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
450-3000	FUND BALANCE-UNAPPROPRATED	( <u>1,592.24</u> )	
TOTAL BEGINNING EQUITY		( <u>1,592.24</u> )	
TOTAL REVENUE		400,739.77	
TOTAL EXPENSES		<u>150,025.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>250,714.77</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>249,122.53</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			249,122.53
			=====

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 28TH, 2022

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>297,064.26</u>	
			<u>297,064.26</u>
	TOTAL ASSETS		297,064.26
			=====
LIABILITIES			
=====			
460-2000	ACCOUNTS PAYABLE POOLED	0.00	
460-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>2,447.95</u>	
	TOTAL BEGINNING EQUITY	<u>2,447.95</u>	
	TOTAL REVENUE	309,141.31	
	TOTAL EXPENSES	<u>14,525.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>294,616.31</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>297,064.26</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		297,064.26
			=====

## 702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
702-1000	CLAIM ON POOLED CASH	( 41,885.84)	
702-1016	MERCHANT ACCT CASH	6,275.00	
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>	
			<u>33,776.16</u>
TOTAL ASSETS			33,776.16
			=====
<b>LIABILITIES</b>			
=====			
702-2000	ACCOUNTS PAYABLE POOLED	0.00	
702-2008	ACCOUNTS PAYABLE - OTHER	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>
<b>EQUITY</b>			
=====			
702-3000	FUND BALANCE-UNAPPROPRATED	<u>0.12</u>	
	TOTAL BEGINNING EQUITY	0.12	
TOTAL REVENUE			33,228.00
TOTAL EXPENSES			<u>40,335.96</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES			( 7,107.96)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			( 7,107.84)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			33,776.16
			=====

## 800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
800-1000	CLAIM ON POOLED CASH	181,705.40
800-1030	TEX-POOL	302,011.60
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	154,990.81
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 9,000.00)
800-1213	MIRA VISTA PUD LIVE OAK	1,611.94
800-1215	OTHER RECEIVABLES (WATER)	745.28
800-1216	MIRA VISTA PUD RECEIVABLE	3,131.85
800-1217	CENCOR PUD RECEIVABLE	2,292.87
800-1218	ENDEAVOR PUD RECEIVABLE	10,761.87
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>10,165,148.60</u>
TOTAL ASSETS		10,165,148.60
=====		
<b>LIABILITIES</b>		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	257.07
800-2010	HEALTH INSURANCE PAYABLE	1,168.46
800-2012	AFLAC INSURANCE PAYABLE	0.00
800-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00
800-2020	FEDERAL WH PAYABLE	17.15
800-2030	UNEMPLOYMENT TAX PAYABLE	( 538.44)
800-2035	SOC SEC/MEDICARE PAYABLE	8.20
800-2080	TMRS RETIREMENT PAYABLE	1,160.74
800-2090	DEFERRED 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
		<u>10,345,109.45</u>
TOTAL LIABILITIES		

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 28TH, 2022

## 800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>EQUITY</u>		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	( 5,825.93)
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	( 111,369.12)
	TOTAL REVENUE	349,621.62
	TOTAL EXPENSES	418,213.01
	TOTAL REVENUE OVER/(UNDER) EXPENSES	( 68,591.39)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	( 179,960.51)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	10,165,148.94
=====		
	*** AMOUNT OUT OF BALANCE ***	0.34-