

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

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
100-1000	CLAIM ON POOLED CASH	2,644,374.98	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,008,609.23	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	( 1,000.00)	
100-1030	TEX-POOL	356,584.87	
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	0.00	
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	73,963.91	
100-1399	LEASE RECEIVABLE	196,421.99	
			<u>5,305,101.19</u>
<b>TOTAL ASSETS</b>			<u>5,305,101.19</u>

<b>LIABILITIES</b>			
=====			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	4,224.65	
100-2010	HEALTH INSURANCE PAYABLE	4,043.22	
100-2012	AFLAC INSURANCE PAYABLE	( 21.88)	
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	( 669.93)	
100-2050	APPEARANCE BOND RESERVE	0.00	
100-2055	OMNIBASE PAYABLE	( 19.93)	
100-2060	RETIREMENT PAYOUT RESERVE	0.00	
100-2070	DEFERRED REVENUE	14,760.04	
100-2075	CHILD SUPPORT GARNISHMENT	0.72	
100-2080	TMRs RETIREMENT WITHHELD	4,130.77	
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	34,573.76
	TOTAL LIABILITIES	<u>389,615.41</u>
<b>EQUITY</b>		
=====		
100-3000	FUND BALANCE-UNAPPROPRATED	5,489,220.26
100-3030	AMOUNT TO BE PROVIDED FOR	( 1,320,851.07)
	TOTAL BEGINNING EQUITY	<u>4,168,369.19</u>
	TOTAL REVENUE	3,578,872.92
	TOTAL EXPENSES	<u>2,831,756.33</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	747,116.59
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>4,915,485.78</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u><u>5,305,101.19</u></u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
200-1000	CLAIM ON POOLED CASH	884,465.67
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	66,804.39
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	233,996.40
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	( 6,400.43)
200-1220	REFUNDS PAYABLE	( 2,439.32)
200-1250	ALLOWANCE FOR LOSSES	( 6,813.00)
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>3,283,768.49</u>
TOTAL ASSETS		<u>3,283,768.49</u>

<b>LIABILITIES</b>		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	( 1,498.34)
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	( 3,233.54)
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
200-2123	GOVERNMENT CAPITAL LEASE	25,838.64

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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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	181,370.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	( 8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>820,091.05</u>
<b>EQUITY</b>		
200-3000	FUND BALANCE-UNAPPROPRATED	1,012,659.97
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	<u>2,269,425.67</u>
	TOTAL REVENUE	1,888,494.71
	TOTAL EXPENSES	1,694,242.94
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>194,251.77</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,463,677.44</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u><u>3,283,768.49</u></u>

CITY OF ROLLINGWOOD  
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301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
301-1000	CLAIM ON POOLED CASH	525,192.89	
301-1350	SALES TAX RECEIVABLE	<u>18,442.77</u>	
			<u>543,635.66</u>
TOTAL ASSETS			<u>543,635.66</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>	
	TOTAL LIABILITIES		<u>0.00</u>
<b>EQUITY</b>			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	<u>471,491.24</u>	
	TOTAL BEGINNING EQUITY	<u>471,491.24</u>	
TOTAL REVENUE		214,150.15	
TOTAL EXPENSES		<u>142,005.73</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>72,144.42</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>543,635.66</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>543,635.66</u>
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
=====				
310-1000	CLAIM ON POOLED CASH	14,910.36		
			14,910.36	
	<b>TOTAL ASSETS</b>			<b>14,910.36</b>
=====				
<b>LIABILITIES</b>				
=====				
310-2000	ACCOUNTS PAYABLE POOLED	0.00		
310-2050	APPEARANCE BOND RESERVE	0.00		
310-2060	RETIREMENT PAYOUT RESERVE	0.00		
310-2140	VECHICLE FINANCING NOTES	0.00		
	<b>TOTAL LIABILITIES</b>		<b>0.00</b>	
<b>EQUITY</b>				
=====				
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		
	<b>TOTAL BEGINNING EQUITY</b>	<b>12,427.91</b>		
	<b>TOTAL REVENUE</b>	<b>2,859.45</b>		
	<b>TOTAL EXPENSES</b>	<b>377.00</b>		
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	<b>2,482.45</b>		
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<b>14,910.36</b>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<b>14,910.36</b>
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
320-1000	CLAIM ON POOLED CASH	<u>7,975.36</u>		<u>7,975.36</u>
	TOTAL ASSETS			<u><u>7,975.36</u></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	<u>0.00</u>		
	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	2,346.10		
	TOTAL EXPENSES	<u>5,403.41</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>(3,057.31)</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>7,975.36</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>7,975.36</u></u>

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
330-1000	CLAIM ON POOLED CASH	<u>114.31</u>	<u>114.31</u>
TOTAL ASSETS			<u>114.31</u>
=====			
<b>LIABILITIES</b>			
=====			
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>
<b>EQUITY</b>			
=====			
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>
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CITY OF ROLLINGWOOD  
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430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
430-1000	CLAIM ON POOLED CASH	3,034.75	
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>23,478.15</u>
TOTAL ASSETS			<u>23,478.15</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		202,384.29	
TOTAL EXPENSES		<u>199,350.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		3,034.29	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>3,034.75</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>23,478.15</u>

CITY OF ROLLINGWOOD  
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450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
450-1000	CLAIM ON POOLED CASH	11,141.00		
			11,141.00	
	TOTAL ASSETS			11,141.00
<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	( 0.40)		
	TOTAL BEGINNING EQUITY	( 0.40)		
	TOTAL REVENUE	727,191.40		
	TOTAL EXPENSES	716,050.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	11,141.40		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		11,141.00	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			11,141.00

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

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
460-1000	CLAIM ON POOLED CASH	<u>8,597.61</u>	<u>8,597.61</u>	
TOTAL ASSETS				<u><u>8,597.61</u></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		320,632.09		
TOTAL EXPENSES		<u>315,400.00</u>		
TOTAL REVENUE OVER/ (UNDER) EXPENSES			<u>5,232.09</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>8,597.61</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.				<u><u>8,597.61</u></u>

CITY OF ROLLINGWOOD  
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470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
470-1000	CLAIM ON POOLED CASH	<u>3,303.95</u>	<u>3,303.95</u>
TOTAL ASSETS			<u><u>3,303.95</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		239,487.09	
TOTAL EXPENSES		<u>236,183.14</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES			<u>3,303.95</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>3,303.95</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>3,303.95</u></u>

CITY OF ROLLINGWOOD  
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480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
480-1000	CLAIM ON POOLED CASH	<u>0.00</u>	<u>0.00</u>
	TOTAL ASSETS		<u>0.00</u>
=====			
<b>LIABILITIES</b>			
=====			
480-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	<u>0.00</u>
	TOTAL LIABILITIES		<u>0.00</u>
<b>EQUITY</b>			
=====			
480-3000	FUND BALANCE - UNAPPROPRIATED	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	<u>0.00</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>0.00</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>0.00</u>
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701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
701-1000	CLAIM ON POOLED CASH	( 802,420.62)
701-1019	CASH - 2023-2024 BOND ISSUE	4,370,255.73
701-1200	DUE FROM GENERAL FUND	0.00
		<u>3,567,835.11</u>
<b>TOTAL ASSETS</b>		<u>3,567,835.11</u>
<b>LIABILITIES</b>		
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
	<b>TOTAL LIABILITIES</b>	<u>4,116,134.55</u>
<b>EQUITY</b>		
701-3000	FUND BALANCE-UNAPPROPRATED	( 589,991.15)
	<b>TOTAL BEGINNING EQUITY</b>	( 589,991.15)
<b>TOTAL REVENUE</b>		1,484,572.68
<b>TOTAL EXPENSES</b>		1,442,880.97
<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>		<u>41,691.71</u>
<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>( 548,299.44)</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>		<u>3,567,835.11</u>

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
702-1000	CLAIM ON POOLED CASH	( 635,763.06)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		( 566,376.06)
<b>TOTAL ASSETS</b>		<u>( 566,376.06)</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>
	<b>TOTAL LIABILITIES</b>	<u>40,884.00</u>
<u>EQUITY</u>		
702-3000	FUND BALANCE-UNAPPROPRATED	( 239,564.37)
	<b>TOTAL BEGINNING EQUITY</b>	( 239,564.37)
<b>TOTAL REVENUE</b>		54,237.25
<b>TOTAL EXPENSES</b>		421,932.94
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	<u>( 367,695.69)</u>
<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>( 607,260.06)</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>		<u>( 566,376.06)</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
800-1000	CLAIM ON POOLED CASH	332,432.15
800-1030	TEX-POOL	334,894.01
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	78,083.61
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 4,737.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	( 14,625.14)
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>9,987,169.24</u>
<b>TOTAL ASSETS</b>		<u><u>9,987,169.24</u></u>

<b>LIABILITIES</b>		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	( 1,498.34)
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	( 3,866.63)
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
800-2135	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: SEPTEMBER 30TH, 2024

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2145	OPEB LIABILITY	8,243.00	
	TOTAL LIABILITIES		<u>9,468,746.28</u>
<b>EQUITY</b>			
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	136,933.00	
	TOTAL BEGINNING EQUITY	<u>506,733.64</u>	
	TOTAL REVENUE	1,395,724.30	
	TOTAL EXPENSES	<u>1,384,034.98</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	11,689.32	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>518,422.96</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u><u>9,987,169.24</u></u>