

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JANUARY 31ST, 2026

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
100-1000	CLAIM ON POOLED CASH	5,860,264.44
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	437,177.24
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	377,597.22
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	36,457.84
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	118,518.78
100-1399	LEASE RECEIVABLE	168,558.99
		<u>7,026,073.04</u>
TOTAL ASSETS		
		<u>7,026,073.04</u>
LIABILITIES		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	(15,957.90)
100-2010	HEALTH INSURANCE PAYABLE	6,920.72
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	78.14
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(266.21)
100-2050	APPEARANCE BOND RESERVE	0.00
100-2055	OMNIBASE PAYABLE	(35.68)
100-2060	RETIREMENT PAYOUT RESERVE	0.00
100-2070	DEFERRED REVENUE	15,907.80
100-2075	CHILD SUPPORT GARNISHMENT	0.70
100-2080	TMRS RETIREMENT WITHHELD	9,429.12
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-LEASE FUNDS	6,397.28

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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	<u>25,355.65</u>	
TOTAL LIABILITIES		<u>439,793.55</u>	
EQUITY			
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100-3000	FUND BALANCE-UNAPPROPRIATED	7,066,183.91	
100-3030	AMOUNT TO BE PROVIDED FOR	<u>(1,320,851.07)</u>	
TOTAL BEGINNING EQUITY		<u>5,745,332.84</u>	
TOTAL REVENUE			2,297,172.18
TOTAL EXPENSES			1,456,225.53
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>840,946.65</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>6,586,279.49</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			7,026,073.04
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CITY OF ROLLINGWOOD
BALANCE SHEET
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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
200-1000	CLAIM ON POOLED CASH	1,062,011.31
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	70,753.21
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	106,829.73
200-1201	ADDITIONAL RECYCLING RECEIVABL	52.40
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	(13,038.09)
200-1220	REFUNDS PAYABLE	(414.16)
200-1250	ALLOWANCE FOR LOSSES	0.02
200-1251	DUE FROM VENDORS	0.00
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00
200-1290	ACCT REC - PARK	(80.00)
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>3,501,781.31</u>
TOTAL ASSETS		
		<u>3,501,781.31</u>
LIABILITIES		
200-2000	ACCOUNTS PAYABLE POOLED	438.16
200-2008	ACCOUNTS PAYABLE OTHER	(0.11)
200-2010	HEALTH INSURANCE PAYABLE	7,630.86
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	(212.48)
200-2035	SOC SEC/MEDICARE PAYABLE	3,502.98
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(9,668.62)
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

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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	25,846.76
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	186,670.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
TOTAL LIABILITIES		<u>1,087,800.45</u>
EQUITY		
=====		
200-3000	FUND BALANCE-UNAPPROPRIATED	1,061,914.35
200-3600	INVEST IN FA NET RELATED DEBT	<u>1,256,765.70</u>
TOTAL BEGINNING EQUITY		2,318,680.05
TOTAL REVENUE		554,397.04
TOTAL EXPENSES		459,096.23
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>95,300.81</u>
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>2,413,980.86</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		3,501,781.31
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CITY OF ROLLINGWOOD
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301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
301-1000	CLAIM ON POOLED CASH	628,716.26
301-1350	SALES TAX RECEIVABLE	<u>32,235.18</u>
		<u>660,951.44</u>
TOTAL ASSETS		660,951.44
=====		
LIABILITIES		
=====		
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	0.00
EQUITY		
=====		
301-3000	FUND BALANCE-UNAPPROPRIATED	579,402.34
	TOTAL BEGINNING EQUITY	579,402.34
	TOTAL REVENUE	81,549.10
	TOTAL EXPENSES	0.00
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	81,549.10
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>660,951.44</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	660,951.44
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CITY OF ROLLINGWOOD
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
310-1000 CLAIM ON POOLED CASH		<u>19,303.08</u>
		<u>19,303.08</u>
TOTAL ASSETS		<u>19,303.08</u>
LIABILITIES		
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 VEHICLE FINANCING NOTES		0.00
TOTAL LIABILITIES		<u>0.00</u>
EQUITY		
310-3000 UNAPPROPRIATED FUND BALANCE		3,685.92
310-3450 RESERVE FOR COURT TECHNOLOGY		8,033.47
310-3451 RESERVE FOR COURT SECURITY		6,192.55
TOTAL BEGINNING EQUITY		<u>17,911.94</u>
TOTAL REVENUE		1,573.14
TOTAL EXPENSES		182.00
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>1,391.14</u>
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>19,303.08</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>19,303.08</u>

CITY OF ROLLINGWOOD
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320-COURT TECHNOLOGY FUND

ACCOUNT # ACCOUNT DESCRIPTION

BALANCE

ASSETS

320-1000 CLAIM ON POOLED CASH

6,930.276,930.27

TOTAL ASSETS

6,930.27=====

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

0.00

TOTAL LIABILITIES

0.00

EQUITY

320-3450 FUND BALNCE - COURT TECH

5,935.24

TOTAL BEGINNING EQUITY

5,935.24

TOTAL REVENUE

1,285.76

TOTAL EXPENSES

290.73

TOTAL REVENUE OVER/ (UNDER) EXPENSES

995.03

TOTAL EQUITY & REV. OVER/ (UNDER) EXP.

6,930.27

TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.

6,930.27=====

CITY OF ROLLINGWOOD
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430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
430-1000 CLAIM ON POOLED CASH		162,735.79
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>188,643.64</u>
TOTAL ASSETS		188,643.64
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		25,907.85
EQUITY		
430-3000 FUND BALANCE-UNAPPROPRIATED		<u>2,190.02</u>
TOTAL BEGINNING EQUITY		2,190.02
TOTAL REVENUE		185,945.77
TOTAL EXPENSES		25,400.00
TOTAL REVENUE OVER/ (UNDER) EXPENSES		160,545.77
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		162,735.79
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		188,643.64

CITY OF ROLLINGWOOD
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450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
450-1000	CLAIM ON POOLED CASH	<u>527,476.11</u>
		<u>527,476.11</u>
	TOTAL ASSETS	<u>527,476.11</u>
LIABILITIES		
450-2000	ACCOUNTS PAYABLE POOLED	0.00
450-2060	Retirement Payout Reserve	0.00
450-2140	Vehicle Financing Notes	<u>0.00</u>
	TOTAL LIABILITIES	<u>0.00</u>
EQUITY		
450-3000	FUND BALANCE-UNAPPROPRIATED	(<u>373.25</u>)
	TOTAL BEGINNING EQUITY	(<u>373.25</u>)
	TOTAL REVENUE	656,074.36
	TOTAL EXPENSES	128,225.00
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>527,849.36</u>
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>527,476.11</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	<u>527,476.11</u>

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460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
460-1000	CLAIM ON POOLED CASH	<u>291,693.12</u>
		<u>291,693.12</u>
TOTAL ASSETS		291,693.12
=====		
LIABILITIES		
=====		
460-2000	ACCOUNTS PAYABLE POOLED	0.00
460-2060	Retirement Payout Reserve	0.00
460-2140	Vehicle Financing Notes	0.00
	TOTAL LIABILITIES	0.00
EQUITY		
=====		
460-3000	FUND BALANCE-UNAPPROPRIATED	<u>1,436.41</u>
	TOTAL BEGINNING EQUITY	1,436.41
	TOTAL REVENUE	295,561.71
	TOTAL EXPENSES	5,305.00
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	290,256.71
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>291,693.12</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	<u>291,693.12</u>
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470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
470-1000	CLAIM ON POOLED CASH	<u>131,109.74</u> <u>131,109.74</u>
TOTAL ASSETS		131,109.74
LIABILITIES		
470-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>
TOTAL LIABILITIES		0.00
EQUITY		
470-3000	FUND BALANCE - UNAPPROPRIATED	(<u>54.15</u>)
TOTAL BEGINNING EQUITY		(<u>54.15</u>)
TOTAL REVENUE		217,951.41
TOTAL EXPENSES		86,787.52
TOTAL REVENUE OVER/ (UNDER) EXPENSES		131,163.89
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>131,109.74</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>131,109.74</u>

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480-Debt Service Fund 2024

ACCOUNT # ACCOUNT DESCRIPTION

BALANCE

ASSETS

480-1000 CLAIM ON POOLED CASH

63,284.9263,284.92

TOTAL ASSETS

63,284.92

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LIABILITIES

480-2000 ACCOUNTS PAYABLE POOLED

0.00

TOTAL LIABILITIES

0.00

EQUITY

480-3000 FUND BALANCE - UNAPPROPRIATED

(1,965.17)

TOTAL BEGINNING EQUITY

(1,965.17)

TOTAL REVENUE

99,275.09

TOTAL EXPENSES

34,025.00

TOTAL REVENUE OVER/ (UNDER) EXPENSES

65,250.09

TOTAL EQUITY & REV. OVER/ (UNDER) EXP.

63,284.92

TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.

63,284.92

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CITY OF ROLLINGWOOD
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701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
701-1000 CLAIM ON POOLED CASH	(1,499,780.97)	
701-1019 CASH - 2023-2024 BOND ISSUE	2,052,485.77	
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>2,165,624.95</u>
TOTAL ASSETS		2,165,624.95
LIABILITIES		
701-2000 ACCOUNTS PAYABLE POOLED	0.00	
701-2008 YEAR-END ACCOUNTS PAYABLE	10,047.50	
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>5,620,662.93</u>
EQUITY		
701-3000 FUND BALANCE-UNAPPROPRIATED	(1,895,497.05)	
TOTAL BEGINNING EQUITY		(1,895,497.05)
TOTAL REVENUE	691.54	
TOTAL EXPENSES	1,560,232.47	
TOTAL REVENUE OVER/ (UNDER) EXPENSES	(1,559,540.93)	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		(3,455,037.98)
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		2,165,624.95

CITY OF ROLLINGWOOD
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702-DRAINAGE FUND

ACCOUNT # ACCOUNT DESCRIPTION

BALANCE

ASSETS

702-1000 CLAIM ON POOLED CASH	(2,171,315.27)
702-1016 MERCHANT ACCT CASH	0.00
702-1200 DUE FROM GENERAL FUND	<u>69,387.00</u>
	(<u>2,101,928.27</u>)

TOTAL ASSETS

(2,101,928.27)

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LIABILITIES

702-2000 ACCOUNTS PAYABLE POOLED	0.00
702-2008 ACCOUNTS PAYABLE - OTHER	(9,145.92)
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	<u>37,384.00</u>
TOTAL LIABILITIES	<u>48,947.83</u>

EQUITY

702-3000 FUND BALANCE-UNAPPROPRIATED	(1,758,347.67)
TOTAL BEGINNING EQUITY	(1,758,347.67)
 TOTAL REVENUE	10,901.00
TOTAL EXPENSES	403,429.43
TOTAL REVENUE OVER/ (UNDER) EXPENSES	(392,528.43)
 TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	(<u>2,150,876.10</u>)
 TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	(<u>2,101,928.27</u>)
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CITY OF ROLLINGWOOD
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
800-1000	CLAIM ON POOLED CASH	(101,669.38)
800-1030	TEX-POOL	354,689.78
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	85,770.34
800-1203	PREPAID EXPENSE	14,625.14
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(5,980.60)
800-1213	MIRA VISTA PUD LIVE OAK	2,417.91
800-1215	OTHER RECEIVABLES (WATER)	(14,748.25)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.68
800-1218	ENDEAVOR PUD RECEIVABLE	9,414.64
800-1219	RESTITUTION RECEIVABLE	921.33
800-1290	ACCT REC - PARK	20.00
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>9,573,522.66</u>
TOTAL ASSETS		
		<u>9,573,522.66</u>
LIABILITIES		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	30,184.00
800-2010	HEALTH INSURANCE PAYABLE	11,791.01
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	(536.58)
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	(10,851.90)
800-2090	DEPARED 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

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JANUARY 31ST, 2026

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
800-2136	BOND PREMIUM-2019 REFUNDING	412,043.53
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		<u>9,306,361.31</u>
EQUITY		
800-3000	FUND BALANCE-UNAPPROPRIATED	380,775.17
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>275,231.98</u>
TOTAL REVENUE		370,967.17
TOTAL EXPENSES		379,037.80
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>(8,070.63)</u>
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>267,161.35</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>9,573,522.66</u>