

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

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>
		3,501,781.31
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

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-UNAPPROPRATED	1,061,914.35
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	<u>2,318,680.05</u>
	TOTAL REVENUE	554,397.04
	TOTAL EXPENSES	<u>459,096.23</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	95,300.81
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>2,413,980.86</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	<u>3,501,781.31</u>
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CITY OF ROLLINGWOOD
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AS OF: JANUARY 31ST, 2026

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			<u>660,951.44</u>
=====			
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		<u>0.00</u>
EQUITY			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	<u>579,402.34</u>	
	TOTAL BEGINNING EQUITY	579,402.34	
TOTAL REVENUE		81,549.10	
TOTAL EXPENSES		<u>0.00</u>	
	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.			<u>660,951.44</u>
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
<u>=====</u>			
310-1000	CLAIM ON POOLED CASH	19,303.08	
			19,303.08
			<u>=====</u>
	TOTAL ASSETS		19,303.08
			<u>=====</u>
<u>LIABILITIES</u>			
<u>=====</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		0.00
<u>EQUITY</u>			
<u>=====</u>			
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	17,911.94	
	TOTAL REVENUE	1,573.14	
	TOTAL EXPENSES	182.00	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	1,391.14	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		19,303.08
			<u>=====</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		19,303.08
			<u>=====</u>

CITY OF ROLLINGWOOD
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>6,930.27</u>	<u>6,930.27</u>
	TOTAL ASSETS		<u>6,930.27</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>5,935.24</u>	
	TOTAL BEGINNING EQUITY	<u>5,935.24</u>	
	TOTAL REVENUE	1,285.76	
	TOTAL EXPENSES	<u>290.73</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>995.03</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>6,930.27</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>6,930.27</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JANUARY 31ST, 2026

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
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			<u>188,643.64</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>25,907.85</u>	
	TOTAL LIABILITIES		<u>25,907.85</u>
<u>EQUITY</u>			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>2,190.02</u>	
	TOTAL BEGINNING EQUITY	<u>2,190.02</u>	
TOTAL REVENUE			185,945.77
TOTAL EXPENSES			<u>25,400.00</u>
TOTAL REVENUE OVER/ (UNDER) EXPENSES			<u>160,545.77</u>
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>162,735.79</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>188,643.64</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JANUARY 31ST, 2026

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
<u>=====</u>			
450-1000	CLAIM ON POOLED CASH	527,476.11	
			527,476.11
	TOTAL ASSETS		527,476.11
			<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	(373.25)	
	TOTAL BEGINNING EQUITY	(373.25)	
	TOTAL REVENUE	656,074.36	
	TOTAL EXPENSES	128,225.00	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	527,849.36	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		527,476.11
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		527,476.11
			<u>=====</u>

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

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
<u>=====</u>			
460-1000	CLAIM ON POOLED CASH	<u>291,693.12</u>	
			<u>291,693.12</u>
	TOTAL ASSETS		<u>291,693.12</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>1,436.41</u>	
	TOTAL BEGINNING EQUITY	<u>1,436.41</u>	
	TOTAL REVENUE	295,561.71	
	TOTAL EXPENSES	<u>5,305.00</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>290,256.71</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>291,693.12</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>291,693.12</u>
<u>=====</u>			

CITY OF ROLLINGWOOD
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AS OF: JANUARY 31ST, 2026

470-DEBT SERVICE FUND 2023

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

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

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
<u>=====</u>			
480-1000	CLAIM ON POOLED CASH	<u>63,284.92</u>	<u>63,284.92</u>
			<u>=====</u>
	TOTAL ASSETS		63,284.92
<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>1,965.17</u>)	
	TOTAL BEGINNING EQUITY	(<u>1,965.17</u>)	
	TOTAL REVENUE	99,275.09	
	TOTAL EXPENSES	<u>34,025.00</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>65,250.09</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>63,284.92</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>63,284.92</u>
<u>=====</u>			

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
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			<u>2,165,624.95</u>
<u>LIABILITIES</u>			
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>	
<u>EQUITY</u>			
701-3000	FUND BALANCE-UNAPPROPRATED	(1,895,497.05)	
	TOTAL BEGINNING EQUITY	(1,895,497.05)	
TOTAL REVENUE		691.54	
TOTAL EXPENSES		<u>1,560,232.47</u>	
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.			<u>2,165,624.95</u>

CITY OF ROLLINGWOOD
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AS OF: JANUARY 31ST, 2026

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>
		(2,101,928.27)
TOTAL ASSETS		(2,101,928.27)
		=====
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-UNAPPROPRATED	(1,758,347.67)
	TOTAL BEGINNING EQUITY	(1,758,347.67)
TOTAL REVENUE		10,901.00
TOTAL EXPENSES		<u>403,429.43</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	(392,528.43)
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		(2,150,876.10)
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		(2,101,928.27)
		=====

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>
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LIABILITIES		
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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	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

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		9,306,361.31
EQUITY			
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800-3000	FUND BALANCE-UNAPPROPRATED	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	275,231.98	
TOTAL REVENUE		370,967.17	
TOTAL EXPENSES		379,037.80	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(8,070.63)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			267,161.35
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			9,573,522.66
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