

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
100-1000	CLAIM ON POOLED CASH	2,896,778.58	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,007,605.16	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	345,145.37	
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	(2,616.10)	
100-1217	CENCOR PUD RECEIVABLE	0.00	
100-1221	DUE FROM RCDC	3,083.15	
100-1222	DUE FROM WATER FUND	0.00	
100-1230	TAXES RECEIVABLE - GENERAL	26,284.56	
100-1250	DUE FROM VENDORS	0.00	
100-1350	SALES TAX RECEIVABLE	119,331.09	
			<u>5,394,861.81</u>
TOTAL ASSETS			<u>5,394,861.81</u>

LIABILITIES			
=====			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	826.55	
100-2010	HEALTH INSURANCE PAYABLE	(21,667.79)	
100-2012	AFLAC INSURANCE PAYABLE	(149.17)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,197.11	
100-2020	FEDERAL WR PAYABLE	0.09	
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,581.32)	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(2,914.11)	
100-2050	APPEARANCE BOND RESERVE	(1,591.64)	
100-2055	OMNIBASE PAYABLE	(116.69)	
100-2060	RETIREMENT PAYOUT RESERVE	37,977.07	
100-2070	DEFERRED REVENUE	4,281.02	
100-2075	CHILD SUPPORT GARNISHMENT	0.72	
100-2080	TMRS RETIREMENT WITHHELD	(1,503.12)	
100-2110	COMPENSATED ABSENCE PAY	0.00	
100-2115	WAGES PAYABLE	19,090.00	
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	
100-2140	VEHICLE FINANCING NOTES	0.00	

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2141	ARPA DEFERRED REVENUE	61,702.32	
100-2249	DEFERRED REV-FIELD RENTAL	33,660.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	23,668.46	
100-2253	DUE TO 2023 BOND ISSUE	5,305.10	
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	11,846.14	
	TOTAL LIABILITIES		<u>242,216.75</u>
EQUITY			
100-3000	FUND BALANCE-UNAPPROPRATED	5,361,907.37	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	<u>4,041,056.30</u>	
	TOTAL REVENUE	2,285,879.56	
	TOTAL EXPENSES	<u>1,174,290.80</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>1,111,588.76</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>5,152,645.06</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>5,394,861.81</u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
200-1000	CLAIM ON POOLED CASH	1,279,481.06	
200-1016	MERCHANT ACCT CASH	0.00	
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00	
200-1030	TEX-POOL	64,863.07	
200-1131	NET PENSION	(4,969.00)	
200-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32	
200-1142	DEFERRED OUTFLOWS-OPEB	2,062.00	
200-1200	ACCOUNTS RECEIVABLE	79,397.78	
200-1201	ADDITIONAL RECYCLING RECEIVABL	36.68	
200-1202	MISC AR -	0.00	
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(13,436.30)	
200-1210	UNAPPLIED CREDITS	(11,759.85)	
200-1220	REFUNDS PAYABLE	(1,559.92)	
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)	
200-1300	RETURNED CHECKS RECEIVABLE	(5,568.09)	
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	(2,111,140.34)	
200-1620	EQUIPMENT	70,196.33	
200-1621	COMPUTER	1,726.00	
200-1628	ACCUM DEPREC MAINT & OFFICE	(46,576.43)	
			<u>3,652,317.53</u>
TOTAL ASSETS			<u>3,652,317.53</u>

LIABILITIES			
=====			
200-2000	ACCOUNTS PAYABLE POOLED	0.00	
200-2008	ACCOUNTS PAYABLE OTHER	0.00	
200-2010	HEALTH INSURANCE PAYABLE	1,566.05	
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	(212.30)	
200-2035	SOC SEC/MEDICARE PAYABLE	2,878.90	
200-2060	RETIREMENT PAYOUT RESERVE	0.00	
200-2080	TMRS RETIREMENT PAYABLE	(3,355.55)	
200-2100	METER SERVICE DEPOSITS	0.00	
200-2110	COMPENSATED ABSENCE PAYABLE	6,969.43	
200-2115	WAGES PAYABLE	3,464.00	
200-2120	BONDS PAYABLE-SR2014 WTR IMP	606,375.00	
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	31,588.76	
200-2122	ACCRUED INTEREST PAYABLE	3,651.19	
200-2123	GOVERNMENT CAPITAL LEASE	33,893.07	
200-2128	DUE TO VENDORS	0.00	
200-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00	

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: FEBRUARY 29TH, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00	
200-2145	OPEB LIABILITY	8,033.00	
200-2310	DUE TO MERCHANT ACCOUNT	0.00	
200-2400	CUSTOMER DEPOSITS PAYABLE	179,520.00	
200-2401	CUSTOMER DEPOSITS	0.00	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>894,869.22</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	1,072,375.37	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	<u>2,329,141.07</u>	
	TOTAL REVENUE	810,277.09	
	TOTAL EXPENSES	381,969.85	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>428,307.24</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,757,448.31</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,652,317.53</u>
			=====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: FEBRUARY 29TH, 2024

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
301-1000	CLAIM ON POOLED CASH	517,794.43	
301-1350	SALES TAX RECEIVABLE	<u>20,918.47</u>	
			<u>538,712.90</u>
TOTAL ASSETS			<u>538,712.90</u>
<u>LIABILITIES</u>			
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>
<u>EQUITY</u>			
301-3000	FUND BALANCE-UNAPPROPRATED	<u>467,014.76</u>	
	TOTAL BEGINNING EQUITY	467,014.76	
TOTAL REVENUE		96,201.13	
TOTAL EXPENSES		<u>24,502.99</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		71,698.14	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>538,712.90</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>538,712.90</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
<u>=====</u>				
310-1000	CLAIM ON POOLED CASH	13,527.71		
			<u>13,527.71</u>	
	TOTAL ASSETS			<u><u>13,527.71</u></u>
LIABILITIES				
<u>=====</u>				
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		
	TOTAL LIABILITIES		<u>0.00</u>	
EQUITY				
<u>=====</u>				
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		
	TOTAL BEGINNING EQUITY		<u>12,427.91</u>	
	TOTAL REVENUE	1,398.80		
	TOTAL EXPENSES	299.00		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>1,099.80</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>13,527.71</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u><u>13,527.71</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
320-1000	CLAIM ON POOLED CASH	8,224.18		
			<u>8,224.18</u>	
	TOTAL ASSETS			<u>8,224.18</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	0.00		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
320-3450	FUND BALNCE - COURT TECH	11,032.67		
	TOTAL BEGINNING EQUITY	11,032.67		
	TOTAL REVENUE	1,143.46		
	TOTAL EXPENSES	3,951.95		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,808.49)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,224.18</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8,224.18</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
330-1000	CLAIM ON POOLED CASH	114.31		
			114.31	
	TOTAL ASSETS			114.31
<u>LIABILITIES</u>				
=====				
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	
<u>EQUITY</u>				
=====				
330-3000	FUND BALANCE-UNAPPROPRATED	114.31		
	TOTAL BEGINNING EQUITY	114.31		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	0.00		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		114.31	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			114.31
				=====

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	167,560.87	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(1,997.76)	
430-1230	TAXES RECEIVABLE	<u>23,291.12</u>	
			<u>188,854.23</u>
TOTAL ASSETS			<u>188,854.23</u>
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>21,293.36</u>	
	TOTAL LIABILITIES		<u>21,293.36</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	(1,156.54)	
	TOTAL BEGINNING EQUITY	(1,156.54)	
TOTAL REVENUE		198,392.41	
TOTAL EXPENSES		<u>29,675.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>168,717.41</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>167,560.87</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>188,854.23</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
450-1000	CLAIM ON POOLED CASH	<u>563,881.28</u>	<u>563,881.28</u>
TOTAL ASSETS			<u>563,881.28</u>
=====			
<u>LIABILITIES</u>			
=====			
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>
=====			
<u>EQUITY</u>			
=====			
450-3000	FUND BALANCE-UNAPPROPRATED	(4,303.40)	
TOTAL BEGINNING EQUITY		(4,303.40)	
TOTAL REVENUE		713,709.68	
TOTAL EXPENSES		<u>145,525.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>568,184.68</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>563,881.28</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>563,881.28</u>
=====			

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
460-1000	CLAIM ON POOLED CASH	<u>305,932.82</u>	
			<u>305,932.82</u>
	TOTAL ASSETS		<u>305,932.82</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>1,682.52</u>	
	TOTAL BEGINNING EQUITY	<u>1,682.52</u>	
	TOTAL REVENUE	314,390.30	
	TOTAL EXPENSES	<u>10,140.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>304,250.30</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>305,932.82</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>305,932.82</u>
			=====

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
470-1000	CLAIM ON POOLED CASH	155,178.96		
			<u>155,178.96</u>	
	TOTAL ASSETS			<u>155,178.96</u>
<u>LIABILITIES</u>				
470-2000	ACCOUNTS PAYABLE POOLED	0.00		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
470-3000	FUND BALANCE - UNAPPROPRIATED	0.00		
	TOTAL BEGINNING EQUITY	0.00		
	TOTAL REVENUE	235,374.58		
	TOTAL EXPENSES	80,195.62		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>155,178.96</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>155,178.96</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>155,178.96</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
701-1000	CLAIM ON POOLED CASH	(168,319.40)	
701-1019	CASH - 2023 BOND ISSUE	<u>3,689,831.16</u>	
			<u>3,521,511.76</u>
TOTAL ASSETS			<u>3,521,511.76</u>
<u>LIABILITIES</u>			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOINTS PAYABLE	0.00	
701-2060	Retirement Payout Reserve	0.00	
701-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
<u>EQUITY</u>			
701-3000	FUND BALANCE-UNAPPROPRATED	<u>3,552,884.90</u>	
	TOTAL BEGINNING EQUITY	<u>3,552,884.90</u>	
TOTAL REVENUE		1,534.61	
TOTAL EXPENSES		<u>32,907.75</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(31,373.14)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>3,521,511.76</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,521,511.76</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: FEBRUARY 29TH, 2024

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
702-1000	CLAIM ON POOLED CASH	(280,899.66)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(211,512.66)
TOTAL ASSETS		(211,512.66)
		=====
<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>
TOTAL LIABILITIES		<u>40,884.00</u>
<u>EQUITY</u>		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(239,564.37)
	TOTAL BEGINNING EQUITY	(239,564.37)
TOTAL REVENUE		21,795.00
TOTAL EXPENSES		<u>34,627.29</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(12,832.29)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(252,396.66)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(211,512.66)
		=====

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
800-1000	CLAIM ON POOLED CASH	696,396.70
800-1030	TEX-POOL	325,161.78
800-1031	NET PENSION	(4,969.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,062.00
800-1200	ACCOUNTS RECEIVABLE	85,987.89
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(12,007.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	(3,818.41)
800-1216	MIRA VISTA PUD RECEIVABLE	1,043.95
800-1217	CENCOR PUD RECEIVABLE	2,292.78
800-1218	ENDEAVOR PUD RECEIVABLE	8,069.40
800-1219	RESTITUTION RECEIVABLE	921.33
800-1611	ACCUM DEPREC - BUILDING	(5,160.00)
800-1614	CONSTRUCTION IN PROGRESS	331,426.50
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	(1,475,586.88)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>10,640,358.63</u>
TOTAL ASSETS		<u>10,640,358.63</u>

LIABILITIES		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	1,760.69
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	(547.65)
800-2035	SOC SEC/MEDICARE PAYABLE	620.50
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	65,000.00
800-2080	TMRS RETIREMENT PAYABLE	(4,291.86)
800-2090	DEPERRED REV- PAVING ASSES	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	6,969.43
800-2115	WAGES PAYABLE	3,464.00
800-2122	ACCRUED INTEREST PAYABLE	53,264.00
800-2124	BONDS PAYABLE-SR2012A	305,000.00
800-2135	BONDS PAYABLE-2019 REFUNDING	9,010,568.00
800-2136	BOND PREMIUM-2019 REFUNDING	500,339.53
800-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00
800-2145	OPEB LIABILITY	8,033.00

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: FEBRUARY 29TH, 2024

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
TOTAL LIABILITIES		<u>9,969,273.16</u>
EQUITY		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	396,129.16
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	<u>136,933.00</u>
	TOTAL BEGINNING EQUITY	290,585.97
	TOTAL REVENUE	780,838.85
	TOTAL EXPENSES	<u>400,339.35</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	380,499.50
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>671,085.47</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	<u>10,640,358.63</u>
		=====