

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
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100-1000	CLAIM ON POOLED CASH	2,516,670.10	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,004,008.26	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	173,931.94	
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	(9,321.64)	
100-1217	CENCOR PUD RECEIVABLE	0.01	
100-1221	DUE FROM RCDC	24,542.19	
100-1230	TAXES RECEIVABLE - GENERAL	36,824.38	
100-1350	SALES TAX RECEIVABLE	57,060.11	
		<u>4,803,078.30</u>	
			4,803,078.30
			=====
LIABILITIES			
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100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	6,718.18	
100-2010	HEALTH INSURANCE PAYABLE	(13,070.25)	
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	(2,860.24)	
100-2050	APPEARANCE BOND RESERVE	(1,591.64)	
100-2055	OMNIBASE PAYABLE	(97.52)	
100-2070	DEFERRED REVENUE	12,646.02	
100-2080	TMRS RETIREMENT WITHHELD	(2,171.21)	
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	2,065,000.00	
100-2139	DEFERRED REV-LEOSE FUNDS	0.00	
100-2140	VEHICLE FINANCING NOTES	189,523.04	
100-2249	DEFERRED REV-FIELD RENTAL	33,000.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	27,502.74	
100-2425	BLDG & MISC DEPOSITS	3,500.00	
100-2600	TRAFFIC FINE RESERVE	9,200.36	
		<u>2,334,787.65</u>	
			2,334,787.65

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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EQUITY		
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100-3000	FUND BALANCE-UNAPPROPRATED	3,089,056.27
100-3030	AMOUNT TO BE PROVIDED FOR	(1,289,474.90)
	TOTAL BEGINNING EQUITY	<u>1,799,581.37</u>
	TOTAL REVENUE	1,704,808.43
	TOTAL EXPENSES	<u>1,036,099.15</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>668,709.28</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,468,290.65</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	4,803,078.30
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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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200-1000	CLAIM ON POOLED CASH	61,605.84
200-1016	MERCHANT ACCT CASH	250.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	60,242.19
200-1131	NET PENSION	(20,567.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	15,404.32
200-1142	DEFERRED OUTFLOWS-OPEB	1,570.00
200-1200	ACCOUNTS RECEIVABLE	218,760.00
200-1202	MISC AR -	210,158.92
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(7,300.00)
200-1210	UNAPPLIED CREDITS	(25,929.10)
200-1220	REFUNDS PAYABLE	(855.91)
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)
200-1300	RETURNED CHECKS RECEIVABLE	(8,687.53)
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	(1,840,563.46)
200-1620	EQUIPMENT	27,951.36
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(37,361.43)
		<u>2,990,651.42</u>
TOTAL ASSETS		2,990,651.42
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LIABILITIES		
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200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	37.00
200-2010	HEALTH INSURANCE PAYABLE	(3,301.90)
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	3,114.74
200-2080	TMRs RETIREMENT PAYABLE	(2,930.90)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	9,097.98
200-2115	WAGES PAYABLE	0.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	(187,605.00)
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	911,635.76
200-2122	ACCRUED INTEREST PAYABLE	3,914.19
200-2128	DUE TO VENDORS	0.00
200-2140	DEFERRED INFLOWS OF RESOURCES	21,119.00
200-2142	RES STORM DISCHA PERMIT-ZONE 8	242.00
200-2145	OPEB LIABILITY	7,040.00
200-2400	CUSTOMER DEPOSITS PAYABLE	161,820.00

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2425	BLDG & MISC DEPOSITS	<u>1,750.00</u>	
	TOTAL LIABILITIES		<u>925,749.02</u>
EQUITY			
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200-3000	FUND BALANCE-UNAPPROPRATED	934,871.11	
200-3600	INVEST IN FA NET RELATED DEBT	<u>1,256,765.70</u>	
	TOTAL BEGINNING EQUITY	<u>2,191,636.81</u>	
	TOTAL REVENUE	380,682.35	
	TOTAL EXPENSES	<u>507,416.76</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>126,734.41</u>)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,064,902.40</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		2,990,651.42
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301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
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301-1000	CLAIM ON POOLED CASH	299,668.29	
301-1350	SALES TAX RECEIVABLE	<u>13,731.38</u>	
			<u>313,399.67</u>
	TOTAL ASSETS		313,399.67
			=====
LIABILITIES			
=====			
301-2000	ACCOUNTS PAYABLE POOLED	0.00	
301-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	<u>311,616.84</u>	
	TOTAL BEGINNING EQUITY	311,616.84	
	TOTAL REVENUE	54,803.53	
	TOTAL EXPENSES	<u>53,020.70</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,782.83	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>313,399.67</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		313,399.67
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
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310-1000	CLAIM ON POOLED CASH	<u>8,314.16</u>	
			<u>8,314.16</u>
TOTAL ASSETS			8,314.16
			=====
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		473.91	
TOTAL EXPENSES		<u>0.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>473.91</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>8,323.16</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			8,314.16
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
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320-1000	CLAIM ON POOLED CASH	<u>8,325.28</u>	
			<u>8,325.28</u>
TOTAL ASSETS			<u>8,325.28</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		400.65	
TOTAL EXPENSES		<u>5.60</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>395.05</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>8,317.95</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8,325.28</u>
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330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
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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	114.31	
	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
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430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
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430-1000	CLAIM ON POOLED CASH	150,117.99	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(1,782.07)	
430-1230	TAXES RECEIVABLE	<u>22,961.63</u>	
			<u>171,297.55</u>
TOTAL ASSETS			171,297.55
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LIABILITIES			
=====			
430-2000	ACCOUNTS PAYABLE POOLED	0.00	
430-2140	Vehicle Financing Notes	0.00	
430-2250	DEFERRED TAX REV-DELINQUENT TX	<u>21,179.56</u>	
	TOTAL LIABILITIES		<u>21,179.56</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>156.31</u>	
	TOTAL BEGINNING EQUITY	156.31	
TOTAL REVENUE		184,936.68	
TOTAL EXPENSES		<u>34,975.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		149,961.68	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>150,117.99</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			171,297.55
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440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
440-1000	CLAIM ON POOLED CASH	<u>284,099.66</u>	
			<u>284,099.66</u>
TOTAL ASSETS			284,099.66
			=====
LIABILITIES			
=====			
440-2000	ACCOUNTS PAYABLE POOLED	0.00	
440-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
440-3000	FUND BALANCE-UNAPPROPRATED	(408.96)	
	TOTAL BEGINNING EQUITY	(408.96)	
TOTAL REVENUE			292,576.12
TOTAL EXPENSES			<u>8,067.50</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES			284,508.62
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>284,099.66</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			284,099.66
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JANUARY 31ST, 2022

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
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450-1000	CLAIM ON POOLED CASH	<u>226,720.28</u>	
			<u>226,720.28</u>
	TOTAL ASSETS		226,720.28
			=====
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	378,337.52	
	TOTAL EXPENSES	<u>150,025.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>228,312.52</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>226,720.28</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		226,720.28
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460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>279,935.25</u>	
			<u>279,935.25</u>
	TOTAL ASSETS		279,935.25
			=====
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	292,012.30	
	TOTAL EXPENSES	<u>14,525.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>277,487.30</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>279,935.25</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		279,935.25
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JANUARY 31ST, 2022

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(345,924.04)
702-1016	MERCHANT ACCT CASH	<u>6,275.00</u>
		(<u>339,649.04</u>)
TOTAL ASSETS		(339,649.04)
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LIABILITIES		
=====		
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	77,268.07
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>118,152.07</u>
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EQUITY		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(<u>451,821.26</u>)
TOTAL BEGINNING EQUITY		(<u>451,821.26</u>)
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TOTAL REVENUE		33,228.00
TOTAL EXPENSES		<u>39,207.85</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(<u>5,979.85</u>)
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TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>457,801.11</u>)
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TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(339,649.04)
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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800-1000	CLAIM ON POOLED CASH	148,829.30
800-1030	TEX-POOL	301,996.96
800-1031	NET PENSION	(20,567.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	15,404.32
800-1142	DEFERRED OUTFLOWS-OPEB	1,570.00
800-1200	ACCOUNTS RECEIVABLE	90,682.40
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(9,000.00)
800-1213	MIRA VISTA PUD LIVE OAK	1,611.94
800-1215	OTHER RECEIVABLES (WATER)	59,354.16
800-1216	MIRA VISTA PUD RECEIVABLE	2,087.90
800-1217	CENCOR PUD RECEIVABLE	2,293.77
800-1218	ENDEAVOR PUD RECEIVABLE	12,107.11
800-1219	RESTITUTION RECEIVABLE	921.33
800-1611	ACCUM DEPREC - BUILDING	(1,720.00)
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	(1,614,912.36)
800-1630	ACCUM DEPREC - EQUIPMENT	(1,139,719.58)
800-1721	LAND IMPROVEMENTS	<u>43,000.00</u>
		<u>10,450,602.55</u>
TOTAL ASSETS		10,450,602.55
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LIABILITIES		
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800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	257.07
800-2010	HEALTH INSURANCE PAYABLE	(3,552.95)
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	(2,478.69)
800-2090	DEFERRED REV- PAVING ASSESS	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	323.48
800-2110	COMPENSATED ABSENCE PAYABLE	9,097.98
800-2115	WAGES PAYABLE	0.00
800-2122	ACCRUED INTEREST PAYABLE	61,620.00
800-2124	BONDS PAYABLE-SR2012A	900,000.00
800-2135	BONDS PAYABLE-2019 REFUNDING	9,255,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	529,771.53
800-2140	DEFERRED INFLOWS OF RESOURCES	21,119.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	242.00
800-2145	OPEB LIABILITY	<u>7,040.00</u>
TOTAL LIABILITIES		<u>10,777,926.33</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JANUARY 31ST, 2022

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
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800-3000	FUND BALANCE-UNAPPROPRATED	41,551.74
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	(63,991.45)
	TOTAL REVENUE	274,956.89
	TOTAL EXPENSES	<u>538,288.88</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(263,331.99)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(<u>327,323.44</u>)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	10,450,602.89
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	*** AMOUNT OUT OF BALANCE ***	0.34-