BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
100-1000	CLAIM ON POOLED CASH	2,032,523.26		
100-1011	PETTY CASH - COURT	250.00		
100-1014	CASH - TAX NOTES	2,005,269.81		
100-1016	MERCHANT ACCT CASH	0.00		
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)		
100-1030	TEX-POOL	176,686.64		
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	(1,896.31)		
100-1217	CENCOR PUD RECEIVABLE	0.01		
100-1221	DUE FROM RCDC	39,542.19		
100-1222	DUE FROM WATER FUND	3,169.25		
100-1230	TAXES RECEIVABLE - GENERAL	20,905.97		
100-1250	Due From Vendors	0.00		
100-1350	SALES TAX RECEIVABLE	69,446.33		
			4,345,010.10	
	TOTAL ASSETS			4,345,010.10
				==============
LIABILITIES				
===========				
100-2000	ACCOUNTS PAYABLE POOLED	0.00		
100-2008	ACCOUNTS PAYABLE - OTHER	8,606.51		
100-2010	HEALTHE INSURANCE PAYABLE	975.20		
100-2012	AFLAC INSURANCE PAYABLE	(18.04)		
100-2015	EDC SALES TAX PAYABLE	0.00		
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	7,717.11		
100-2020	FEDERAL WH PAYABLE	118.21		
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,608.63)		
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(2,913.70)		
100-2050	APPEARANCE BOND RESERVE	(1,591.64)		
100-2055	OMNIBASE PAYABLE	(116.69)		
100-2060	RETIREMENT PAYOUT RESERVE	7,977.07		
100-2070	DEFERRED REVENUE	4,281.02		
100-2075	CHILD SUPPORT GARNISHMENT	0.00		
100-2080	TMRS RETIREMENT WITHHELD	(7,117.65)		
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	0.00		
100-2139	DEFERRED REV-LEOSE FUNDS	0.00		
100-2140	VEHICLE FINANCING NOTES	0.00		
100-2141	ARPA Deferred Revenue	196,370.37		

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
100-2249	DEFERRED REV-FIELD RENTAL	33,660.00		
100-2250	DEFERRED TAX REV=DELINQUENT TX	19,009.66		
100-2300	DUE TO DRAINAGE FUND	69,387.00		
100-2425	BLDG & MISC DEPOSITS	3,500.00		
100-2600	TRAFFIC FINE RESERVE	35,291.36		
	TOTAL LIABILITIES		374,791.66	
EQUITY				
======				
100-3000	FUND BALANCE-UNAPPROPRATED	5,019,397.32		
100-3030	AMOUNT TO BE PROVIDED FOR	(1,289,474.90)		
	TOTAL BEGINNING EQUITY	3,729,922.42		
	TOTAL REVENUE	914,591.59		
	TOTAL EXPENSES	674,295.57		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	240,296.02		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		3,970,218.44	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			4,345,010.10
				==============

BALANCE SHEET
AS OF: DECEMBER 31ST, 2022

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
200-1000	CLAIM ON POOLED CASH	597,236.74		
200-1016	MERCHANT ACCT CASH	250.00		
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00		
200-1030	TEX-POOL	61,196.28		
200-1131	NET PENSION	(24,642.00)		
200-1141	DEFERRED OUTFLOW OF RESOURCES	21,589.32		
200-1142	DEFERRED OUTFLOWS-OPEB	2,392.00		
200-1200	ACCOUNTS RECEIVABLE	115,818.77		
200-1202	MISC AR -	0.00		
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(10,895.29)		
200-1210	UNAPPLIED CREDITS	(27,952.83)		
200-1220	REFUNDS PAYABLE	(348.52)		
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)		
200-1300	RETURNED CHECKS RECEIVABLE	6,030.65		
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	(1,972,010.34)		
200-1620	EQUIPMENT	70,196.33		
200-1621	COMPUTER	1,726.00		
200-1628	ACCUM DEPREC MAINT & OFFICE	(45,810.43)		
			3,129,023.90	
	TOTAL ASSETS			3,129,023.90
LIABILITIES				
200-2000	ACCOUNTS PAYABLE POOLED	0.00		
200-2008	ACCOUNTS PAYABLE OTHER	89,873.13		
200-2010	HEALTHE INSURANCE PAYABLE	422.18		
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	(198.34)		
200-2035	SOC SEC/MEDICARE PAYABLE	2,878.90		
200-2060	Retirement Payout Reserve	0.00		
200-2080	TMRS RETIREMENT PAYABLE	37.11		
200-2100	METER SERVICE DEPOSITS	0.00		
200-2110	COMPENSATED ABSENCE PAYABLE	9,956.26		
200-2115	WAGES PAYABLE	0.00		
200-2120	BONDS PAYABLE-SR2014 WTR IMP	647,325.00		
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	34,459.76		
200-2122	ACCRUED INTEREST PAYABLE	3,651.19		
200-2123	GOVERNMENT CAPITAL LEASE	41,695.07		
200-2128	DUE TO VENDORS	0.00		
200-2140	DEFERRED INFLOWS OF RESOURCES	15,078.00		
200-2142	RES STORM DISCHA PERMIT-ZONE 8	186.00		

BALANCE SHEET
AS OF: DECEMBER 31ST, 2022

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
200-2145	OPEB LIABILITY	8,889.00		
200-2310	DUE TO MERCHANT ACCOUNT	3,169.25		
200-2400	CUSTOMER DEPOSITS PAYABLE	171,195.00		
200-2425	BLDG & MISC DEPOSITS	1,750.00		
	TOTAL LIABILITIES		1,030,386.75	
EQUITY				
======				
200-3000	FUND BALANCE-UNAPPROPRATED	719,386.98		
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70		
	TOTAL BEGINNING EQUITY	1,976,152.68		
	TOTAL REVENUE	358,114.46		
	TOTAL EXPENSES	235,629.99		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	122,484.47		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		2,098,637.15	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,129,023.90
				==============

BALANCE SHEET
AS OF: DECEMBER 31ST, 2022

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
301-1000	CLAIM ON POOLED CASH	434,337.61		
301-1350	SALES TAX RECEIVABLE	16,208.63		
			450,546.24	
	TOTAL ASSETS			450,546.24
				==============
LIABILITIES				
===========				
301-2000	ACCOUNTS PAYABLE POOLED	0.00		
301-2060	Retirement Payout Reserve	0.00		
301-2140	Vehicle Financing Notes	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
301-3000	FUND BALANCE-UNAPPROPRATED	406,468.44		
	TOTAL BEGINNING EQUITY	406,468.44		
	TOTAL REVENUE	44,077.80		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	44,077.80		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		450,546.24	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			450,546.24
				==============

BALANCE SHEET
AS OF: DECEMBER 31ST, 2022

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
310-1000	CLAIM ON POOLED CASH	10,691.06		
			10,691.06	
	TOTAL ASSETS			10,691.06
				==============
LIABILITIES				
===========				
310-2000	ACCOUNTS PAYABLE POOLED	0.00		
310-2050	APPEARANCE BOND RESERVE	(9.00)		
310-2060	Retirement Payout Reserve	0.00		
310-2140	Vehicle Financing Notes	0.00		
	TOTAL LIABILITIES		(9.00)	
EQUITY				
======				
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92		
310-3450	RESERVE FOR COURT TECHNOLOGY	(9,119.30)		
310-3451	RESERVE FOR COURT SECURITY	15,320.85		
	TOTAL BEGINNING EQUITY	9,887.47		
	TOTAL REVENUE	812.59		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	812.59		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		10,700.06	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			10,691.06
				=============

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

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
320-1000	CLAIM ON POOLED CASH	10,225.08		
			10,225.08	
	TOTAL ASSETS			10,225.08
				==============
LIABILITIES				
===========				
320-2000	ACCOUNTS PAYABLE POOLED	0.00		
320-2008	ACCOUNTS PAYABLE OTHER	23.33		
320-2050	APPEARANCE BOND RESERVE	(16.00)		
320-2060	Retirement Payout Reserve	0.00		
320-2140	Vehicle Financing Notes	0.00		
	TOTAL LIABILITIES		7.33	
EQUITY				
======				
320-3450	FUND BALNCE - COURT TECH	9,564.22		
	TOTAL BEGINNING EQUITY	9,564.22		
	TOTAL REVENUE	666.47		
	TOTAL EXPENSES	12.94		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	653.53		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		10,217.75	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			10,225.08
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
330-1000	CLAIM ON POOLED CASH	114.31		
			114.31	
	TOTAL ASSETS			114.31
				==============
LIABILITIES				
===========				
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	
EQUITY				
======				
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
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
430-1000	CLAIM ON POOLED CASH	83,970.53		
430-1007	CASH-DS SR2014 GO STREETS	(1.34)		
430-1009	CASH-DS SR2014 WATER IMPROV	1.34		
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(813.24)		
430-1230	TAXES RECEIVABLE	17,002.26		
			100,159.55	
	TOTAL ASSETS			100,159.55
				==============
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	16,189.02		
	TOTAL LIABILITIES		16,189.02	
EQUITY				
======				
430-3000	FUND BALANCE-UNAPPROPRATED	757.93		
	TOTAL BEGINNING EQUITY	757.93		
	TOTAL REVENUE	83,212.60		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	83,212.60		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		83,970.53	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			100,159.55
				==============

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
440-1000	CLAIM ON POOLED CASH	131,522.50		
			131,522.50	
	TOTAL ASSETS			131,522.50
LIABILITIES				
440-2000	ACCOUNTS PAYABLE POOLED	0.00		
440-2060	Retirement Payout Reserve	0.00		
440-2140	Vehicle Financing Notes	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
440-3000	FUND BALANCE-UNAPPROPRATED	773.56		
	TOTAL BEGINNING EQUITY	773.56		
	TOTAL REVENUE	130,748.94		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	130,748.94		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		131,522.50	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			131,522.50

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
450-1000	CLAIM ON POOLED CASH	125,891.25		
			125,891.25	
	TOTAL ASSETS			125,891.25
LIABILITIES				
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	
EQUITY				
450-3000	FUND BALANCE-UNAPPROPRATED	(1,263.25)		
	TOTAL BEGINNING EQUITY	(1,263.25)		
	TOTAL REVENUE	127,154.50		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	127,154.50		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		125,891.25	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			125,891.25

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
460-1000	CLAIM ON POOLED CASH	179,839.52		
			179,839.52	
	TOTAL ASSETS			179,839.52
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-UNAPPROPRATED	4,202.99		
	TOTAL BEGINNING EQUITY	4,202.99		
	TOTAL REVENUE	175,636.53		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	175,636.53		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		179,839.52	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			179,839.52

BALANCE SHEET

AS OF: DECEMBER 31ST, 2022

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
702-1000	CLAIM ON POOLED CASH	(137,692.60)		
702-1016	MERCHANT ACCT CASH	6,275.00		
702-1200	DUE FROM GENERAL FUND	69,387.00		
			(62,030.60)	
	TOTAL ASSETS			(62,030.60)
LIABILITIES				
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	37,384.00		
	TOTAL LIABILITIES		40,884.00	
EQUITY				
702-3000	FUND BALANCE-UNAPPROPRATED	(112,706.10)		
	TOTAL BEGINNING EQUITY	(112,706.10)		
	TOTAL REVENUE	10,000.00		
	TOTAL EXPENSES	208.50		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	9,791.50		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(102,914.60)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(62,030.60)

BALANCE SHEET
AS OF: DECEMBER 31ST, 2022

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
800-1000	CLAIM ON POOLED CASH	361,031.24		
800-1030	TEX-POOL	306,779.91		
800-1031	NET PENSION	(24,642.00)		
800-1141	DEFERRED OUTFLOW OF RESOURCES	21,589.32		
800-1142	DEFERRED OUTFLOWS-OPEB	2,392.00		
800-1200	ACCOUNTS RECEIVABLE	102,427.95		
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(6,994.87)		
800-1213	MIRA VISTA PUD LIVE OAK	805.97		
800-1215	OTHER RECEIVABLES (WATER)	(2,178.43)		
800-1216	MIRA VISTA PUD RECEIVABLE	3,131.85		
800-1217	CENCOR PUD RECEIVABLE	2,292.81		
800-1218	ENDEAVOR PUD RECEIVABLE	6,725.16		
800-1219	RESTITUTION RECEIVABLE	921.33		
800-1611	ACCUM DEPREC - BUILDING	(3,440.00)		
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	(1,927,247.09)		
800-1630	ACCUM DEPREC - EQUIPMENT	(1,152,338.88)		
800-1721	LAND IMPROVEMENTS	43,000.00		
			10,290,918.57	
	TOTAL ASSETS			10,290,918.57
				==============
LIABILITIES				
===========				
800-2000	ACCOUNTS PAYABLE POOLED	0.00		
800-2008	ACCOUNTS PAYABLE OTHER	21,717.33		
800-2010	HEALTHE INSURANCE PAYABLE	249.72		
800-2012	AFLAC INSURANCE PAYABLE	0.00		
800-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00		
800-2020	FEDERAL WH PAYABLE	(545.09)		
800-2030	UNEMPLOYMENT TAX PAYABLE	(533.69)		
800-2035	SOC SEC/MEDICARE PAYABLE	620.50		
800-2060	Retirement Payout Reserve	0.00		
800-2080	TMRS RETIREMENT PAYABLE	(613.06)		
800-2090	DEPERRED REV- PAVING ASSESS	0.00		
800-2091	DEFERRED REVENUE-PAVING ASSES	323.48		
800-2110	COMPENSATED ABSENCE PAYABLE	9,956.26		
800-2115	WAGES PAYABLE	0.00		
800-2122	ACCRUED INTEREST PAYABLE	53,264.00		
800-2124	BONDS PAYABLE-SR2012A	605,000.00		
800-2135	BONDS PAYABLE-2019 REFUNDING	9,150,000.00		
800-2136	BOND PREMIUM-2019 REFUNDING	500,339.53		
800-2140	DEFERRED INFLOWS OF RESOURCES	15,078.00		
800-2142	RES STORM DISCHA PERMIT-ZONE 8	186.00		
800-2145	OPEB LIABILITY	8,889.00		
	TOTAL LIABILITIES		10,363,931.98	

BALANCE SHEET
AS OF: DECEMBER 31ST, 2022

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
EQUITY				
======				
800-3000	FUND BALANCE-UNAPPROPRATED	(48,764.08)		
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	(154,307.27)		
	TOTAL REVENUE	259,840.06		
	TOTAL EXPENSES	178,546.20		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	81,293.86		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(73,013.41)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			10,290,918.57
				==============