

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
100-1000	CLAIM ON POOLED CASH	1,996,591.81	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,004,154.86	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	174,006.58	
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	32,042.19	
100-1230	TAXES RECEIVABLE - GENERAL	20,905.97	
100-1350	SALES TAX RECEIVABLE	79,226.32	
		<u>4,304,394.38</u>	
			4,304,394.38
			=====
TOTAL ASSETS			
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	15,519.47	
100-2012	AFLAC INSURANCE PAYABLE	(1.63)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	11,665.11	
100-2020	FEDERAL WH PAYABLE	118.12	
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,599.19)	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(2,574.11)	
100-2050	APPEARANCE BOND RESERVE	(1,591.64)	
100-2055	OMNIBASE PAYABLE	(70.00)	
100-2070	DEFERRED REVENUE	12,646.02	
100-2080	TMRS RETIREMENT WITHHELD	8,665.68	
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	196,370.37	
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	11,451.53	

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: APRIL 30TH, 2022

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
TOTAL LIABILITIES			<u>384,139.07</u>
EQUITY			
=====			
100-3000	FUND BALANCE-UNAPPROPRATED	4,634,300.63	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,289,474.90)	
	TOTAL BEGINNING EQUITY	<u>3,344,825.73</u>	
TOTAL REVENUE		2,196,883.57	
TOTAL EXPENSES		<u>1,621,453.99</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	575,429.58	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>3,920,255.31</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			4,304,394.38
			=====

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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200-1000	CLAIM ON POOLED CASH	221,882.07
200-1016	MERCHANT ACCT CASH	250.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	60,268.04
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	182,954.65
200-1202	MISC AR -	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(26,191.41)
200-1210	UNAPPLIED CREDITS	(48,275.22)
200-1220	REFUNDS PAYABLE	(938.79)
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)
200-1300	RETURNED CHECKS RECEIVABLE	(74.88)
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)
		<u>2,777,562.56</u>

TOTAL ASSETS

2,777,562.56

LIABILITIES		
=====		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	37.00
200-2010	HEALTH INSURANCE PAYABLE	2,427.36
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	2,828.84
200-2080	TMRS RETIREMENT PAYABLE	1,383.78
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
200-2145	OPEB LIABILITY	8,889.00

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: APRIL 30TH, 2022

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2400	CUSTOMER DEPOSITS PAYABLE	162,220.00	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>931,703.41</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	567,785.38	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	1,824,551.08	
	TOTAL REVENUE	604,888.16	
	TOTAL EXPENSES	583,580.09	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	21,308.07	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>1,845,859.15</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		2,777,562.56 =====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: APRIL 30TH, 2022

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
301-1000	CLAIM ON POOLED CASH	303,472.31	
301-1350	SALES TAX RECEIVABLE	<u>18,164.63</u>	
			<u>321,636.94</u>
TOTAL ASSETS			321,636.94
=====			
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		105,486.10	
TOTAL EXPENSES		<u>95,466.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		10,020.10	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>321,636.94</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			321,636.94
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
310-1000	CLAIM ON POOLED CASH	<u>8,767.58</u>	<u>8,767.58</u>
TOTAL ASSETS			8,767.58
=====			
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		(9.00)	
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		7,849.25	
TOTAL REVENUE		927.33	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		927.33	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,776.58</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			8,767.58
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: APRIL 30TH, 2022

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>8,702.99</u>	
			<u>8,702.99</u>
	TOTAL ASSETS		8,702.99
			=====
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	782.56	
	TOTAL EXPENSES	<u>9.80</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>772.76</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,695.66</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		8,702.99
			=====

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
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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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: APRIL 30TH, 2022

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	164,900.66	
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	<u>17,002.26</u>	
			<u>181,089.68</u>
TOTAL ASSETS			181,089.68
=====			
LIABILITIES			
=====			
430-2000	ACCOUNTS PAYABLE POOLED	0.00	
430-2140	Vehicle Financing Notes	0.00	
430-2250	DEFERRED TAX REV-DELINQUENT TX	<u>16,189.02</u>	
	TOTAL LIABILITIES		<u>16,189.02</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>156.31</u>	
	TOTAL BEGINNING EQUITY	156.31	
TOTAL REVENUE		199,719.35	
TOTAL EXPENSES		<u>34,975.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		164,744.35	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>164,900.66</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			181,089.68
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: APRIL 30TH, 2022

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
440-1000	CLAIM ON POOLED CASH	<u>307,496.09</u>	307,496.09
			<u>307,496.09</u>
	TOTAL ASSETS		307,496.09
=====			
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	315,972.55	
	TOTAL EXPENSES	<u>8,067.50</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	307,905.05	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>307,496.09</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		307,496.09
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: APRIL 30TH, 2022

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
450-1000	CLAIM ON POOLED CASH	<u>257,084.26</u>	<u>257,084.26</u>
TOTAL ASSETS			<u>257,084.26</u>
=====			
<u>LIABILITIES</u>			
=====			
450-2000	ACCOUNTS PAYABLE POOLED	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	(<u>1,592.24</u>)	
TOTAL BEGINNING EQUITY		(<u>1,592.24</u>)	
TOTAL REVENUE		408,701.50	
TOTAL EXPENSES		<u>150,025.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>258,676.50</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>257,084.26</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>257,084.26</u>
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: APRIL 30TH, 2022

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>302,969.84</u>	
			<u>302,969.84</u>
	TOTAL ASSETS		302,969.84
=====			
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	2,447.95	
	TOTAL REVENUE	315,046.89	
	TOTAL EXPENSES	<u>14,525.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	300,521.89	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>302,969.84</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		302,969.84
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702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(107,816.22)
702-1016	MERCHANT ACCT CASH	6,275.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(<u>32,154.22</u>)
TOTAL ASSETS		(32,154.22)
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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	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>
EQUITY		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	<u>0.12</u>
	TOTAL BEGINNING EQUITY	0.12
TOTAL REVENUE		46,428.00
TOTAL EXPENSES		<u>119,466.34</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>73,038.34</u>)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>73,038.22</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(32,154.22)
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
800-1000	CLAIM ON POOLED CASH	245,603.38
800-1030	TEX-POOL	302,126.53
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	116,996.15
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(9,000.00)
800-1213	MIRA VISTA PUD LIVE OAK	2,417.91
800-1215	OTHER RECEIVABLES (WATER)	2,021.15
800-1216	MIRA VISTA PUD RECEIVABLE	3,131.85
800-1217	CENCOR PUD RECEIVABLE	4,586.75
800-1218	ENDEAVOR PUD RECEIVABLE	13,452.35
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	<u>43,000.00</u>
		<u>10,198,233.05</u>
TOTAL ASSETS		10,198,233.05

LIABILITIES		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	257.07
800-2010	HEALTH INSURANCE PAYABLE	2,254.90
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	1,187.14
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	<u>8,889.00</u>
TOTAL LIABILITIES		<u>10,346,222.29</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: APRIL 30TH, 2022

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	(5,825.93)
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	(111,369.12)
	TOTAL REVENUE	504,515.65
	TOTAL EXPENSES	<u>541,135.43</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(36,619.78)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(<u>147,988.90</u>)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	10,198,233.39
		=====
	*** AMOUNT OUT OF BALANCE ***	0.34-