

## 100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
100-1000	CLAIM ON POOLED CASH	4,201,332.55	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	1,557,106.34	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	( 1,000.00)	
100-1030	TEX-POOL	364,738.00	
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	70.97	
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00	
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	( 3,547.48)	
100-1217	CENCOR PUD RECEIVABLE	0.00	
100-1221	DUE FROM RCDC	2,712.48	
100-1222	DUE FROM WATER FUND	0.00	
100-1230	TAXES RECEIVABLE - GENERAL	26,731.21	
100-1250	DUE FROM VENDORS	0.00	
100-1350	SALES TAX RECEIVABLE	65,811.84	
100-1399	LEASE RECEIVABLE	196,421.99	
		<u>6,410,627.90</u>	
	TOTAL ASSETS		<u>6,410,627.90</u>
<u>LIABILITIES</u>			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	4,483.74	
100-2010	HEALTH INSURANCE PAYABLE	9,245.91	
100-2012	AFLAC INSURANCE PAYABLE	( 1,412.30)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,045.76	
100-2020	FEDERAL WH PAYABLE	0.29	
100-2030	UNEMPLOYMENT TAX PAYABLE	63.23	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	( 380.97)	
100-2050	APPEARANCE BOND RESERVE	0.00	
100-2055	OMNIBASE PAYABLE	( 29.68)	
100-2060	RETIREMENT PAYOUT RESERVE	0.00	
100-2070	DEFERRED REVENUE	15,907.80	
100-2075	CHILD SUPPORT GARNISHMENT	0.72	
100-2080	TMRS RETIREMENT WITHHELD	3,367.00	
100-2110	COMPENSATED ABSENCE PAY	0.00	
100-2115	WAGES PAYABLE	20,510.00	
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	

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## 100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2140	VEHICLE FINANCING NOTES	79,983.00	
100-2141	ARPA DEFERRED REVENUE	7,745.13	
100-2249	DEFERRED REV-FIELD RENTAL	0.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	23,183.73	
100-2253	DUE TO BOND ISSUE	0.00	
100-2299	DEFERRED INFLOW - LEASE	201,905.85	
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	34,727.45	
	TOTAL LIABILITIES		474,532.67
EQUITY			
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100-3000	FUND BALANCE-UNAPPROPRATED	6,148,456.60	
100-3030	AMOUNT TO BE PROVIDED FOR	( 1,320,851.07)	
	TOTAL BEGINNING EQUITY	4,827,605.53	
	TOTAL REVENUE	2,516,162.29	
	TOTAL EXPENSES	1,407,672.59	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,108,489.70	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		5,936,095.23
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		6,410,627.90
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## 200-WATER, FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
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200-1000	CLAIM ON POOLED CASH	1,063,343.37	
200-1016	MERCHANT ACCT CASH	0.00	
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00	
200-1030	TEX-POOL	68,336.60	
200-1131	NET PENSION	( 61,757.00)	
200-1141	DEFERRED OUTFLOW OF RESOURCES	45,917.32	
200-1142	DEFERRED OUTFLOWS-OPEB	2,633.00	
200-1200	ACCOUNTS RECEIVABLE	114,251.41	
200-1201	ADDITIONAL RECYCLING RECEIVABL	62.88	
200-1202	MISC AR -	0.00	
200-1203	PREPAID EXPENSE	0.00	
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 15,002.30)	
200-1210	UNAPPLIED CREDITS	( 18,957.20)	
200-1220	REFUNDS PAYABLE	( 1,133.72)	
200-1250	ALLOWANCE FOR LOSSES	( 6,813.00)	
200-1251	DUE FROM VENDORS	0.00	
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00	
200-1299	ACCOUNTS REC - AUDIT ALTERNATE	3,251.00	
200-1300	RETURNED CHECKS RECEIVABLE	( 5,948.29)	
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	( 2,242,587.34)	
200-1620	EQUIPMENT	105,005.68	
200-1621	COMPUTER	1,726.00	
200-1628	ACCUM DEPREC MAINT & OFFICE	( 58,279.43)	
		<u>3,333,203.20</u>	
	TOTAL ASSETS		<u>3,333,203.20</u>
<b>LIABILITIES</b>			
=====			
200-2000	ACCOUNTS PAYABLE POOLED	0.00	
200-2008	ACCOUNTS PAYABLE OTHER	0.00	
200-2010	HEALTH INSURANCE PAYABLE	( 911.99)	
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	( 202.79)	
200-2035	SOC SEC/MEDICARE PAYABLE	3,537.27	
200-2060	RETIREMENT PAYOUT RESERVE	0.00	
200-2080	TMRS RETIREMENT PAYABLE	( 4,870.63)	
200-2100	METER SERVICE DEPOSITS	0.00	
200-2110	COMPENSATED ABSENCE PAYABLE	9,011.40	
200-2115	WAGES PAYABLE	4,197.00	
200-2120	BONDS PAYABLE-SR2014 WTR IMP	563,850.00	
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	28,717.76	

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## 200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2122	ACCRUED INTEREST PAYABLE	3,094.73	
200-2123	GOVERNMENT CAPITAL LEASE	25,838.64	
200-2124	METERS LOAN PAYABLE	0.00	
200-2128	DUE TO VENDORS	0.00	
200-2140	DEFERRED INFLOWS OF RESOURCES	783.00	
200-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00	
200-2145	OPEB LIABILITY	8,243.00	
200-2310	DUE TO MERCHANT ACCOUNT	0.00	
200-2400	CUSTOMER DEPOSITS PAYABLE	183,820.00	
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	( 8,800.00)	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		821,475.06
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	1,080,047.50	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	2,336,813.20	
	TOTAL REVENUE	720,479.08	
	TOTAL EXPENSES	545,564.14	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	174,914.94	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		2,511,728.14
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		3,333,203.20
			=====

## 301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
301-1000	CLAIM ON POOLED CASH	584,173.77	
301-1350	SALES TAX RECEIVABLE	<u>16,812.35</u>	
			<u>600,986.12</u>
TOTAL ASSETS			<u>600,986.12</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>543,635.66</u>	
	TOTAL BEGINNING EQUITY	<u>543,635.66</u>	
TOTAL REVENUE		116,525.75	
TOTAL EXPENSES		<u>59,175.29</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>57,350.46</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>600,986.12</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>600,986.12</u>
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## 310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
=====				
310-1000	CLAIM ON POOLED CASH	16,444.03	16,444.03	
	TOTAL ASSETS			16,444.03
				=====
<b>LIABILITIES</b>				
=====				
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	
<b>EQUITY</b>				
=====				
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92		
310-3450	RESERVE FOR COURT TECHNOLOGY	4,953.89		
310-3451	RESERVE FOR COURT SECURITY	6,192.55		
	TOTAL BEGINNING EQUITY	14,832.36		
	TOTAL REVENUE	1,741.67		
	TOTAL EXPENSES	130.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,611.67		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		16,444.03	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			16,444.03
				=====

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## 320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
320-1000	CLAIM ON POOLED CASH	<u>5,038.93</u>	<u>5,038.93</u>	
	TOTAL ASSETS			<u>5,038.93</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	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
=====				
320-3450	FUND BALNCE - COURT TECH	<u>7,975.36</u>		
	TOTAL BEGINNING EQUITY	<u>7,975.36</u>		
	TOTAL REVENUE	1,425.48		
	TOTAL EXPENSES	<u>4,361.91</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	( <u>2,936.43</u> )		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>5,038.93</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>5,038.93</u>
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## 330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
330-1000	CLAIM ON POOLED CASH	<u>8.33</u>	<u>8.33</u>	
	TOTAL ASSETS			<u>8.33</u>
=====				
<u>LIABILITIES</u>				
=====				
330-2000	ACCOUNTS PAYABLE POOLED	0.00		
330-2060	RETIREMENT PAYOUT RESERVE	0.00		
330-2140	VEHICLE FINANCING NOTES	<u>0.00</u>		
	TOTAL LIABILITIES		<u>0.00</u>	
<u>EQUITY</u>				
=====				
330-3000	FUND BALANCE-UNAPPROPRATED	<u>114.31</u>		
	TOTAL BEGINNING EQUITY	<u>114.31</u>		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	<u>105.98</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	( <u>105.98</u> )		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8.33</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8.33</u>
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CITY OF ROLLINGWOOD  
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## 430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
430-1000	CLAIM ON POOLED CASH	173,219.41	
430-1007	CASH-DS SR2014 GO STREETS	( 1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	( 2,820.50)	
430-1230	TAXES RECEIVABLE	<u>23,263.90</u>	
			<u>193,662.81</u>
TOTAL ASSETS			<u>193,662.81</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>20,443.40</u>	
	TOTAL LIABILITIES		<u>20,443.40</u>
<u>EQUITY</u>			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>3,034.75</u>	
	TOTAL BEGINNING EQUITY	<u>3,034.75</u>	
TOTAL REVENUE		197,759.66	
TOTAL EXPENSES		<u>27,575.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>170,184.66</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>173,219.41</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>193,662.81</u>
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CITY OF ROLLINGWOOD  
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450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
=====				
450-1000	CLAIM ON POOLED CASH	571,129.94	571,129.94	
	TOTAL ASSETS			571,129.94
				=====
<b>LIABILITIES</b>				
=====				
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	
<b>EQUITY</b>				
=====				
450-3000	FUND BALANCE-UNAPPROPRATED	11,141.00		
	TOTAL BEGINNING EQUITY	11,141.00		
	TOTAL REVENUE	697,013.94		
	TOTAL EXPENSES	137,025.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	559,988.94		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		571,129.94	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			571,129.94
				=====

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## 460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
460-1000	CLAIM ON POOLED CASH	310,202.95	310,202.95	
	TOTAL ASSETS			310,202.95
				=====
<u>LIABILITIES</u>				
=====				
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	
<u>EQUITY</u>				
=====				
460-3000	FUND BALANCE-UNAPPROPRATED	8,597.61		
	TOTAL BEGINNING EQUITY	8,597.61		
	TOTAL REVENUE	309,385.34		
	TOTAL EXPENSES	7,780.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	301,605.34		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		310,202.95	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			310,202.95
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CITY OF ROLLINGWOOD  
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470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
470-1000	CLAIM ON POOLED CASH	<u>141,863.54</u>	<u>141,863.54</u>	
TOTAL ASSETS				<u>141,863.54</u>
=====				
<u>LIABILITIES</u>				
=====				
470-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>		
TOTAL LIABILITIES			<u>0.00</u>	
<u>EQUITY</u>				
=====				
470-3000	FUND BALANCE - UNAPPROPRIATED	<u>3,303.95</u>		
TOTAL BEGINNING EQUITY		<u>3,303.95</u>		
TOTAL REVENUE		227,272.11		
TOTAL EXPENSES		<u>88,712.52</u>		
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>138,559.59</u>		
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>141,863.54</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.				<u>141,863.54</u>
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CITY OF ROLLINGWOOD  
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480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
<u>=====</u>				
480-1000	CLAIM ON POOLED CASH	<u>67,510.08</u>	<u>67,510.08</u>	
	TOTAL ASSETS			<u>67,510.08</u>
<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>0.00</u>		
	TOTAL BEGINNING EQUITY	<u>0.00</u>		
	TOTAL REVENUE	105,480.92		
	TOTAL EXPENSES	<u>37,970.84</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>67,510.08</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>67,510.08</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>67,510.08</u>

## 701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
701-1000	CLAIM ON POOLED CASH	( 193,869.61)
701-1019	CASH - 2023-2024 BOND ISSUE	2,871,231.89
701-1200	DUE FROM GENERAL FUND	0.00
701-1601	WATER LINE IMPROVEMENTS	0.00
701-1614	CONSTRUCTION IN PROGRESS	0.00
		<u>2,677,362.28</u>
TOTAL ASSETS		<u>2,677,362.28</u>
		=====
<u>LIABILITIES</u>		
=====		
701-2000	ACCOUNTS PAYABLE POOLED	0.00
701-2008	YEAR-END ACCOUNTS PAYABLE	0.00
701-2009	RETAINAGE PAYABLE	0.00
701-2060	Retirement Payout Reserve	0.00
701-2120	BONDS PAYABLE-SR2023 WTR IMPR	3,885,000.00
701-2121	BOND PREMIUM-SR2023 WTR IMPR	202,637.55
701-2122	BOND INT PAYBLE-SR2023 WTR IMP	28,497.00
701-2140	Vehicle Financing Notes	0.00
	TOTAL LIABILITIES	<u>4,116,134.55</u>
<u>EQUITY</u>		
=====		
701-3000	FUND BALANCE-UNAPPROPRATED	( 718,447.91)
	TOTAL BEGINNING EQUITY	( 718,447.91)
TOTAL REVENUE		1,839.45
TOTAL EXPENSES		722,163.81
TOTAL REVENUE OVER/(UNDER) EXPENSES		( 720,324.36)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		( 1,438,772.27)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>2,677,362.28</u>
		=====

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## 702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
702-1000	CLAIM ON POOLED CASH	( 1,360,461.17)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		<u>( 1,291,074.17)</u>
TOTAL ASSETS		<u>( 1,291,074.17)</u>
<b>LIABILITIES</b>		
=====		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	0.00
702-2009	RETAINAGE PAYABLE	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	<u>40,884.00</u>
<b>EQUITY</b>		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	( 644,660.01)
	TOTAL BEGINNING EQUITY	( 644,660.01)
TOTAL REVENUE		14,738.75
TOTAL EXPENSES		702,036.91
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>( 687,298.16)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>( 1,331,958.17)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>( 1,291,074.17)</u>

## 800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
=====		
800-1000	CLAIM ON POOLED CASH	333,027.10
800-1030	TEX-POOL	342,575.10
800-1031	NET PENSION	( 61,757.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	45,917.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,633.00
800-1200	ACCOUNTS RECEIVABLE	75,275.72
800-1203	PREPAID EXPENSE	0.00
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 4,737.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	( 8,512.48)
800-1216	MIRA VISTA PUD RECEIVABLE	3,256.64
800-1217	CENCOR PUD RECEIVABLE	2,292.71
800-1218	ENDEAVOR PUD RECEIVABLE	8,069.40
800-1219	RESTITUTION RECEIVABLE	921.33
800-1299	ACCOUNTS REC - AUDIT ALTERNATE	1,198.00
800-1611	ACCUM DEPREC - BUILDING	( 6,880.00)
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	238,953.70
800-1628	ACCUM DEPREC = MAINT & OFFICE	( 3,631,653.97)
800-1630	ACCUM DEPREC - EQUIPMENT	( 109,192.00)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>9,999,793.96</u>
TOTAL ASSETS		9,999,793.96
		=====
<b>LIABILITIES</b>		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	( 911.99)
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	( 538.14)
800-2035	SOC SEC/MEDICARE PAYABLE	1,159.81
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	32,500.00
800-2080	TMRS RETIREMENT PAYABLE	( 5,503.72)
800-2090	DEPERRED REV- PAVING ASSESS	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	9,011.40
800-2115	WAGES PAYABLE	4,197.00
800-2122	ACCRUED INTEREST PAYABLE	48,440.67
800-2124	BONDS PAYABLE-SR2012A	0.00
800-2125	METERS LOAN PAYABLE	0.00
800-2135	BONDS PAYABLE-2019 REFUNDING	8,925,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	441,475.53



CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: MARCH 31ST, 2025

## 800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
800-2140	DEFERRED INFLOWS OF RESOURCES	783.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00
800-2145	OPEB LIABILITY	8,243.00
	TOTAL LIABILITIES	<u>9,467,620.08</u>
EQUITY		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	576,897.18
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	<u>471,353.99</u>
TOTAL REVENUE		499,801.01
TOTAL EXPENSES		<u>438,981.12</u>
TOTAL REVENUE OVER/ (UNDER) EXPENSES		60,819.89
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>532,173.88</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>9,999,793.96</u> =====