

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
100-1000	CLAIM ON POOLED CASH	4,833,743.10	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	437,177.24	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	375,195.47	
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	36,689.79	
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00	
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(4,989.39)	
100-1217	CENCOR PUD RECEIVABLE	0.00	
100-1221	DUE FROM RCDC	0.00	
100-1222	DUE FROM WATER FUND	137.57	
100-1230	TAXES RECEIVABLE - GENERAL	33,100.35	
100-1250	DUE FROM VENDORS	0.00	
100-1350	SALES TAX RECEIVABLE	84,193.15	
100-1399	LEASE RECEIVABLE	168,558.99	
		<u>5,963,056.27</u>	
			<u>5,963,056.27</u>
TOTAL ASSETS			
=====			
LIABILITIES			
=====			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	(15,978.90)	
100-2010	HEALTH INSURANCE PAYABLE	1,137.27	
100-2012	AFLAC INSURANCE PAYABLE	(389.74)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,045.76	
100-2020	FEDERAL WH PAYABLE	(2.03)	
100-2030	UNEMPLOYMENT TAX PAYABLE	77.71	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(266.24)	
100-2050	APPEARANCE BOND RESERVE	0.00	
100-2055	OMNIBASE PAYABLE	(35.68)	
100-2060	RETIREMENT PAYOUT RESERVE	0.00	
100-2070	DEFERRED REVENUE	15,907.80	
100-2075	CHILD SUPPORT GARNISHMENT	0.71	
100-2080	TMRS RETIREMENT WITHHELD	8,260.36	
100-2110	COMPENSATED ABSENCE PAY	0.00	
100-2115	WAGES PAYABLE	25,153.00	
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	6,397.28	

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2140	VEHICLE FINANCING NOTES	79,983.00	
100-2141	ARPA DEFERRED REVENUE	0.00	
100-2249	DEFERRED REV-FIELD RENTAL	0.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	28,110.96	
100-2253	DUE TO BOND ISSUE	0.00	
100-2299	DEFERRED INFLOW - LEASE	168,254.85	
100-2300	DUE TO DRAINAGE FUND	69,387.00	
100-2301	DUE TO RCDC	17,421.13	
100-2425	BLDG & MISC DEPOSITS	0.00	
100-2600	TRAFFIC FINE RESERVE	25,590.17	
	TOTAL LIABILITIES		433,054.41
EQUITY			
=====			
100-3000	FUND BALANCE-UNAPPROPRATED	6,221,060.16	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	4,900,209.09	
	TOTAL REVENUE	303,093.15	
	TOTAL EXPENSES	518,424.13	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(215,330.98)	
	(WILL CLOSE TO FUND BAL.)	845,123.75	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		5,530,001.86
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		5,963,056.27
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
200-1000	CLAIM ON POOLED CASH	987,472.87	
200-1016	MERCHANT ACCT CASH	0.00	
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00	
200-1030	TEX-POOL	70,301.86	
200-1131	NET PENSION	(67,001.00)	
200-1141	DEFERRED OUTFLOW OF RESOURCES	42,619.32	
200-1142	DEFERRED OUTFLOWS-OPEB	2,460.00	
200-1200	ACCOUNTS RECEIVABLE	198,260.36	
200-1201	ADDITIONAL RECYCLING RECEIVABL	57.64	
200-1202	MISC AR -	3,251.00	
200-1203	PREPAID EXPENSE	0.00	
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(18,938.56)	
200-1210	UNAPPLIED CREDITS	(9,965.41)	
200-1220	REFUNDS PAYABLE	(1,629.91)	
200-1250	ALLOWANCE FOR LOSSES	0.02	
200-1251	DUE FROM VENDORS	0.00	
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00	
200-1290	ACCT REC - PARK	(40.00)	
200-1299	ACCOUNTS REC - AUDIT ALTERNATE	0.00	
200-1300	RETURNED CHECKS RECEIVABLE	0.00	
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	(2,386,187.34)	
200-1620	EQUIPMENT	429,650.68	
200-1621	COMPUTER	1,726.00	
200-1628	ACCUM DEPREC MAINT & OFFICE	(71,067.43)	
		<u>3,520,124.32</u>	
	TOTAL ASSETS		<u>3,520,124.32</u>
LIABILITIES			
=====			
200-2000	ACCOUNTS PAYABLE POOLED	438.16	
200-2008	ACCOUNTS PAYABLE OTHER	(0.11)	
200-2010	HEALTH INSURANCE PAYABLE	1,834.22	
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	(0.96)	
200-2030	UNEMPLOYMENT TAX PAYABLE	(212.48)	
200-2035	SOC SEC/MEDICARE PAYABLE	3,502.98	
200-2060	RETIREMENT PAYOUT RESERVE	0.00	
200-2080	TMRs RETIREMENT PAYABLE	(6,950.00)	
200-2100	METER SERVICE DEPOSITS	0.00	
200-2110	COMPENSATED ABSENCE PAYABLE	11,070.80	
200-2115	WAGES PAYABLE	4,951.00	
200-2120	BONDS PAYABLE-SR2014 WTR IMP	519,750.00	

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	25,846.76
200-2122	ACCRUED INTEREST PAYABLE	2,874.37
200-2123	GOVERNMENT CAPITAL LEASE	17,511.16
200-2124	METERS LOAN PAYABLE	309,961.49
200-2128	DUE TO VENDORS	0.00
200-2140	DEFERRED INFLOWS OF RESOURCES	851.00
200-2142	RES STORM DISCHA PERMIT-ZONE 8	2,886.00
200-2145	OPEB LIABILITY	10,645.00
200-2310	DUE TO MERCHANT ACCOUNT	137.57
200-2400	CUSTOMER DEPOSITS PAYABLE	186,070.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>1,084,122.43</u>
EQUITY		
=====		
200-3000	FUND BALANCE-UNAPPROPRATED	997,204.48
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	<u>2,253,970.18</u>
	TOTAL REVENUE	367,568.37
	TOTAL EXPENSES	250,216.53
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>117,351.84</u>
	(WILL CLOSE TO FUND BAL.)	64,679.87
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,436,001.89</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>3,520,124.32</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
301-1000	CLAIM ON POOLED CASH	595,625.53	
301-1350	SALES TAX RECEIVABLE	<u>20,358.85</u>	
			<u>615,984.38</u>
TOTAL ASSETS			<u>615,984.38</u>
=====			
LIABILITIES			
=====			
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>
EQUITY			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	542,614.02	
	TOTAL BEGINNING EQUITY	<u>542,614.02</u>	
TOTAL REVENUE		36,582.04	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		36,582.04	
(WILL CLOSE TO FUND BAL.)		<u>36,788.32</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>615,984.38</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>615,984.38</u>
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
310-1000	CLAIM ON POOLED CASH	18,450.31	
			18,450.31
TOTAL ASSETS			18,450.31
			=====
LIABILITIES			
=====			
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
EQUITY			
=====			
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		609.87	
TOTAL EXPENSES		71.50	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		538.37	
(WILL CLOSE TO FUND BAL.)		3,079.58	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			18,450.31
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			18,450.31
			=====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>6,285.86</u>	<u>6,285.86</u>
	TOTAL ASSETS		<u><u>6,285.86</u></u>
LIABILITIES			
=====			
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>
EQUITY			
=====			
320-3450	FUND BALNCE - COURT TECH	<u>7,975.36</u>	
	TOTAL BEGINNING EQUITY	<u>7,975.36</u>	
	TOTAL REVENUE	497.87	
	TOTAL EXPENSES	<u>147.25</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>350.62</u>	
	(WILL CLOSE TO FUND BAL.)	(2,040.12)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>6,285.86</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>6,285.86</u></u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
330-1000	CLAIM ON POOLED CASH	<u>8.33</u>	<u>8.33</u>	
	TOTAL ASSETS			<u>8.33</u>
LIABILITIES				
=====				
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>	
EQUITY				
=====				
330-3000	FUND BALANCE-UNAPPROPRATED	<u>114.31</u>		
	TOTAL BEGINNING EQUITY	<u>114.31</u>		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	<u>0.00</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	0.00		
	(WILL CLOSE TO FUND BAL.)	(105.98)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8.33</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8.33</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	6,163.93	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(3,930.22)	
430-1230	TAXES RECEIVABLE	29,838.07	
			32,071.78
TOTAL ASSETS			32,071.78
			=====
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	25,907.85	
	TOTAL LIABILITIES		25,907.85
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	3,034.75	
	TOTAL BEGINNING EQUITY	3,034.75	
TOTAL REVENUE		3,973.91	
TOTAL EXPENSES		0.00	
TOTAL REVENUE OVER/(UNDER) EXPENSES		3,973.91	
(WILL CLOSE TO FUND BAL.)		(844.73)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			6,163.93
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			32,071.78
			=====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
440-1000	CLAIM ON POOLED CASH	<u>824.99</u>	
			<u>824.99</u>
	TOTAL ASSETS		<u>824.99</u>
LIABILITIES			
440-2000	ACCOUNTS PAYABLE POOLED	0.00	
440-2060	Retirement Payout Reserve	0.00	
440-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
440-3000	FUND BALANCE-UNAPPROPRATED	<u>824.99</u>	
	TOTAL BEGINNING EQUITY	<u>824.99</u>	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	0.00	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>824.99</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>824.99</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
450-1000	CLAIM ON POOLED CASH	<u>10,034.93</u>	
			<u>10,034.93</u>
	TOTAL ASSETS		<u>10,034.93</u>
LIABILITIES			
=====			
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>
EQUITY			
=====			
450-3000	FUND BALANCE-UNAPPROPRATED	<u>11,141.00</u>	
	TOTAL BEGINNING EQUITY	<u>11,141.00</u>	
	TOTAL REVENUE	10,408.18	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>10,408.18</u>	
	(WILL CLOSE TO FUND BAL.)	(11,514.25)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>10,034.93</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>10,034.93</u>

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
460-1000	CLAIM ON POOLED CASH	11,391.12	11,391.12	
	TOTAL ASSETS			11,391.12
				=====
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	5,231.61		
	TOTAL BEGINNING EQUITY	5,231.61		
	TOTAL REVENUE	9,954.71		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	9,954.71		
	(WILL CLOSE TO FUND BAL.)	(3,795.20)		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		11,391.12	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			11,391.12
				=====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
470-1000	CLAIM ON POOLED CASH	<u>4,569.28</u>	<u>4,569.28</u>
	TOTAL ASSETS		<u>4,569.28</u>
LIABILITIES			
=====			
470-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
470-3000	FUND BALANCE - UNAPPROPRIATED	<u>3,303.95</u>	
	TOTAL BEGINNING EQUITY	<u>3,303.95</u>	
	TOTAL REVENUE	4,623.43	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>4,623.43</u>	
	(WILL CLOSE TO FUND BAL.)	(3,358.10)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>4,569.28</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>4,569.28</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
480-1000	CLAIM ON POOLED CASH	170.06	
			170.06
	TOTAL ASSETS		170.06
=====			
LIABILITIES			
=====			
480-2000	ACCOUNTS PAYABLE POOLED	0.00	
	TOTAL LIABILITIES		0.00
EQUITY			
=====			
480-3000	FUND BALANCE - UNAPPROPRIATED	0.00	
	TOTAL BEGINNING EQUITY	0.00	
	TOTAL REVENUE	2,135.23	
	TOTAL EXPENSES	0.00	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	2,135.23	
	(WILL CLOSE TO FUND BAL.)	(1,965.17)	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		170.06
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		170.06
=====			

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
701-1000	CLAIM ON POOLED CASH	53,834.00
701-1019	CASH - 2023-2024 BOND ISSUE	2,052,137.16
701-1200	DUE FROM GENERAL FUND	0.00
701-1601	WATER LINE IMPROVEMENTS	1,188,703.59
701-1614	CONSTRUCTION IN PROGRESS	424,216.56
		<u>3,718,891.31</u>
TOTAL ASSETS		<u>3,718,891.31</u>
LIABILITIES		
=====		
701-2000	ACCOUNTS PAYABLE POOLED	0.00
701-2008	YEAR-END ACCOUNTS PAYABLE	10,047.50
701-2009	RETAINAGE PAYABLE	76,927.43
701-2060	Retirement Payout Reserve	0.00
701-2120	BONDS PAYABLE-SR2023 WTR IMPR	5,215,000.00
701-2121	BOND PREMIUM-SR2023 WTR IMPR	297,607.45
701-2122	BOND INT PAYBLE-SR2023 WTR IMP	21,080.55
701-2140	Vehicle Financing Notes	0.00
	TOTAL LIABILITIES	<u>5,620,662.93</u>
EQUITY		
=====		
701-3000	FUND BALANCE-UNAPPROPRATED	(600,008.64)
	TOTAL BEGINNING EQUITY	(600,008.64)
TOTAL REVENUE		342.93
TOTAL EXPENSES		6,617.50
TOTAL REVENUE OVER/(UNDER) EXPENSES		(6,274.57)
(WILL CLOSE TO FUND BAL.)		(1,295,488.41)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(1,901,771.62)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,718,891.31</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(1,795,140.88)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		<u>(1,725,753.88)</u>
TOTAL ASSETS		<u>(1,725,753.88)</u>
LIABILITIES		
=====		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	(9,145.92)
702-2009	RETAINAGE PAYABLE	17,209.75
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>48,947.83</u>
EQUITY		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(661,869.76)
	TOTAL BEGINNING EQUITY	(661,869.76)
TOTAL REVENUE		4,501.00
TOTAL EXPENSES		20,855.04
TOTAL REVENUE OVER/(UNDER) EXPENSES		(16,354.04)
(WILL CLOSE TO FUND BAL.)		(1,096,477.91)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(1,774,701.71)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>(1,725,753.88)</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
800-1000	CLAIM ON POOLED CASH	(113,951.89)
800-1030	TEX-POOL	352,427.09
800-1031	NET PENSION	(67,001.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	42,619.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,460.00
800-1200	ACCOUNTS RECEIVABLE	99,690.83
800-1203	PREPAID EXPENSE	14,625.14
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(5,980.60)
800-1213	MIRA VISTA PUD LIVE OAK	1,611.94
800-1215	OTHER RECEIVABLES (WATER)	(14,907.70)
800-1216	MIRA VISTA PUD RECEIVABLE	3,256.64
800-1217	CENCOR PUD RECEIVABLE	2,292.70
800-1218	ENDEAVOR PUD RECEIVABLE	10,759.88
800-1219	RESTITUTION RECEIVABLE	921.33
800-1290	ACCT REC - PARK	20.00
800-1299	ACCOUNTS REC - AUDIT ALTERNATE	1,198.00
800-1611	ACCUM DEPREC - BUILDING	(8,600.00)
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	563,598.70
800-1628	ACCUM DEPREC = MAINT & OFFICE	(3,950,685.97)
800-1630	ACCUM DEPREC - EQUIPMENT	(127,634.00)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>9,574,321.74</u>
TOTAL ASSETS		<u>9,574,321.74</u>
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LIABILITIES		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	30,184.00
800-2010	HEALTH INSURANCE PAYABLE	5,994.37
800-2012	AFLAC INSURANCE PAYABLE	0.00
800-2016	EMPLOYEE 457 CONTRIB PAYABL	0.00
800-2020	FEDERAL WH PAYABLE	(563.40)
800-2030	UNEMPLOYMENT TAX PAYABLE	(536.58)
800-2035	SOC SEC/MEDICARE PAYABLE	1,125.52
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	0.00
800-2080	TMRS RETIREMENT PAYABLE	(8,133.28)
800-2090	DEPERRED REV- PAVING ASSES	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	11,070.80
800-2115	WAGES PAYABLE	4,951.00
800-2122	ACCRUED INTEREST PAYABLE	22,803.84
800-2124	BONDS PAYABLE-SR2012A	0.00
800-2125	METERS LOAN PAYABLE	309,961.49
800-2135	BONDS PAYABLE-2019 REFUNDING	8,500,000.00

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2025

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2136	BOND PREMIUM-2019 REFUNDING	412,043.53	
800-2140	DEFERRED INFLOWS OF RESOURCES	851.00	
800-2142	RES STORM DISCHA PERMIT-ZONE 8	2,886.00	
800-2145	OPEB LIABILITY	10,645.00	
	TOTAL LIABILITIES		9,303,283.29
EQUITY			
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800-3000	FUND BALANCE-UNAPPROPRATED	772,360.03	
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	666,816.84	
TOTAL REVENUE		188,582.73	
TOTAL EXPENSES		192,776.26	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(4,193.53)	
(WILL CLOSE TO FUND BAL.)		(391,584.86)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			271,038.45
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			9,574,321.74
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