BALANCE SHEET
AS OF: OCTOBER 31ST, 2025

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
100-1000	CLAIM ON POOLED CASH	4,888,101.88		
100-1011	PETTY CASH - COURT	250.00		
100-1014	CASH - TAX NOTES	437,159.27		
100-1016	MERCHANT ACCT CASH	0.00		
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)		
100-1030	TEX-POOL	372,662.60		
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	63,493.09		
100-1399	LEASE RECEIVABLE	168,558.99		
			5,994,164.15	
	TOTAL ASSETS			5,994,164.15
LIABILITIES				
100-2000	ACCOUNTS PAYABLE POOLED	0.00		
100-2008	ACCOUNTS PAYABLE - OTHER	(15,978.90)		
100-2010	HEALTH INSURANCE PAYABLE	3,092.29		
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	(266.25)		
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	5,618.94		
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		

BALANCE SHEET
AS OF: OCTOBER 31ST, 2025

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	20,800.65		
	TOTAL LIABILITIES		427,578.48	
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	112,960.18		
	TOTAL EXPENSES	291,707.35		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(178,747.17)		
	(WILL CLOSE TO FUND BAL.)	845,123.75		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		5,566,585.67	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			5,994,164.15

BALANCE SHEET
AS OF: OCTOBER 31ST, 2025

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
200-1000	CLAIM ON POOLED CASH	928,847.43		
200-1016	MERCHANT ACCT CASH	0.00		
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00		
200-1030	TEX-POOL	69,825.86		
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	254,451.02		
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	(9,032.31)		
200-1220	REFUNDS PAYABLE	(692.71)		
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	(20.00)		
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)		
			3,519,103.84	
	TOTAL ASSETS			3,519,103.84
				==============
LIABILITIES				
===========				
200-2000	ACCOUNTS PAYABLE POOLED	438.16		
200-2008	ACCOUNTS PAYABLE OTHER	82,692.65		
200-2010	HEALTH INSURANCE PAYABLE	3,914.30		
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	(5,629.27)		
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		

BALANCE SHEET
AS OF: OCTOBER 31ST, 2025

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	186,120.00		
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)		
200-2425	BLDG & MISC DEPOSITS	1,750.00		
	TOTAL LIABILITIES		1,170,266.00	
EQUITY				
======				
200-3000	FUND BALANCE-UNAPPROPRATED	997,204.48		
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70		
	TOTAL BEGINNING EQUITY	2,253,970.18		
	TOTAL REVENUE	225,225.46		
	TOTAL EXPENSES	112,344.91		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	112,880.55		
	(WILL CLOSE TO FUND BAL.)	(18,012.89)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		2,348,837.84	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,519,103.84

BALANCE SHEET

AS OF: OCTOBER 31ST, 2025

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
301-1000	CLAIM ON POOLED CASH	579,438.66		
301-1350	SALES TAX RECEIVABLE	16,182.84		
			595,621.50	
	TOTAL ASSETS			595,621.50
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	542,614.02		
	TOTAL BEGINNING EQUITY	542,614.02		
	TOTAL REVENUE	16,219.16		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	16,219.16		
	(WILL CLOSE TO FUND BAL.)	36,788.32		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		595,621.50	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			595,621.50

BALANCE SHEET

AS OF: OCTOBER 31ST, 2025

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
310-1000	CLAIM ON POOLED CASH	18,230.92		
			18,230.92	
	TOTAL ASSETS			18,230.92
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	318.98		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	318.98		
	(WILL CLOSE TO FUND BAL.)	3,079.58		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		18,230.92	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			18,230.92

BALANCE SHEET

AS OF: OCTOBER 31ST, 2025

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
320-1000	CLAIM ON POOLED CASH	6,189.98		
			6,189.98	
	TOTAL ASSETS			6,189.98
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	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
320-3450	FUND BALNCE - COURT TECH	7,975.36		
	TOTAL BEGINNING EQUITY	7,975.36		
	TOTAL REVENUE	260.39		
	TOTAL EXPENSES	5.65		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	254.74		
	(WILL CLOSE TO FUND BAL.)	(2,040.12)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		6,189.98	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			6,189.98

BALANCE SHEET
AS OF: OCTOBER 31ST, 2025

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
330-1000	CLAIM ON POOLED CASH	8.33		
			8.33	
	TOTAL ASSETS			8.33
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		
	(WILL CLOSE TO FUND BAL.)	(105.98)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		8.33	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			8.33

BALANCE SHEET

AS OF: OCTOBER 31ST, 2025

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
430-1000	CLAIM ON POOLED CASH	2,260.53		
430-1007	CASH-DS SR2014 GO STREETS	(1.34)		
430-1009	CASH-DS SR2014 WATER IMPROV	1.34		
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(3,930.22)		
430-1230	TAXES RECEIVABLE	29,838.07		
			28,168.38	
	TOTAL ASSETS			28,168.38
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	70.51		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	70.51		
	(WILL CLOSE TO FUND BAL.)	(844.73)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		2,260.53	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			28,168.38

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

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
450-1000	CLAIM ON POOLED CASH	(121.31)		
			(121.31)	
	TOTAL ASSETS			(121.31)
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	11,141.00		
	TOTAL BEGINNING EQUITY	11,141.00		
	TOTAL REVENUE	251.94		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	251.94		
	(WILL CLOSE TO FUND BAL.)	(11,514.25)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(121.31)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(121.31)

BALANCE SHEET

AS OF: OCTOBER 31ST, 2025

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
460-1000	CLAIM ON POOLED CASH	1,547.81		
			1,547.81	
	TOTAL ASSETS			1,547.81
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	111.40		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	111.40		
	(WILL CLOSE TO FUND BAL.)	(3,795.20)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		1,547.81	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			1,547.81

BALANCE SHEET

AS OF: OCTOBER 31ST, 2025

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
470-1000	CLAIM ON POOLED CASH	27.76		
			27.76	
	TOTAL ASSETS			27.76
LIABILITIES				
470-2000	ACCOUNTS PAYABLE POOLED	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
470-3000	FUND BALANCE - UNAPPROPRIATED	3,303.95		
	TOTAL BEGINNING EQUITY	3,303.95		
	TOTAL REVENUE	81.91		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	81.91		
	(WILL CLOSE TO FUND BAL.)	(3,358.10)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		27.76	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			27.76

BALANCE SHEET
AS OF: OCTOBER 31ST, 2025

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
480-1000	CLAIM ON POOLED CASH	(1,927.03)		
			(1,927.03)	
	TOTAL ASSETS			(1,927.03)
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	38.14		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	38.14		
	(WILL CLOSE TO FUND BAL.)	(1,965.17)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,927.03)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(1,927.03)

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

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
701-1000	CLAIM ON POOLED CASH	60,451.50		
701-1019	CASH - 2023-2024 BOND ISSUE	2,051,968.50		
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		
			3,725,340.15	
	TOTAL ASSETS			3,725,340.15
LIABILITIES				
701-2000	ACCOUNTS PAYABLE POOLED	0.00		
701-2008	YEAR-END ACCOUINTS 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		5,620,662.93	
EQUITY				
701-3000	FUND BALANCE-UNAPPROPRATED	(600,008.64)		
	TOTAL BEGINNING EQUITY	(600,008.64)		
	TOTAL REVENUE	174.27		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	174.27		
	(WILL CLOSE TO FUND BAL.)	(1,295,488.41)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,895,322.78)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,725,340.15

BALANCE SHEET

AS OF: OCTOBER 31ST, 2025

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
702-1000	CLAIM ON POOLED CASH	(1,777,285.84)		
702-1016	MERCHANT ACCT CASH	0.00		
702-1200	DUE FROM GENERAL FUND	69,387.00		
			(1,707,898.84)	
	TOTAL ASSETS			(1,707,898.84)
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		48,947.83	
EQUITY				
702-3000	FUND BALANCE-UNAPPROPRATED	(661,869.76)		
	TOTAL BEGINNING EQUITY	(661,869.76)		
	TOTAL REVENUE	1,501.00		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,501.00		
	(WILL CLOSE TO FUND BAL.)	(1,096,477.91)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,756,846.67)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(1,707,898.84)

BALANCE SHEET
AS OF: OCTOBER 31ST, 2025

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
800-1000	CLAIM ON POOLED CASH	(125,986.03)		
800-1030	TEX-POOL	350,040.86		
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	88,846.06		
800-1203	PREPAID EXPENSE	14,625.14		
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(5,980.60)		
800-1213	MIRA VISTA PUD LIVE OAK	805.97		
800-1215	OTHER RECEIVABLES (WATER)	(6,085.26)		
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69		
800-1217	CENCOR PUD RECEIVABLE	2,292.70		
800-1218	ENDEAVOR PUD RECEIVABLE	12,105.11		
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		
			9,557,374.35	
	TOTAL ASSETS			9,557,374.35
LIABILITIES				
800-2000	ACCOUNTS PAYABLE POOLED	0.00		
800-2008	ACCOUNTS PAYABLE OTHER	30,184.00		
800-2010	HEALTH INSURANCE PAYABLE	3,914.29		
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	(6,812.55)		
800-2090	DEPERRED REV- PAVING ASSESS	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		

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		9,302,523.94	
EQUITY				
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	93,778.30		
	TOTAL EXPENSES	114,159.87		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(20,381.57)		
	(WILL CLOSE TO FUND BAL.)	(391,584.86)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		254,850.41	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			9,557,374.35