

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
100-1000	CLAIM ON POOLED CASH	4,807,841.22	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	826,319.47	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	367,372.65	
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	68,326.19	
100-1399	LEASE RECEIVABLE	168,558.99	
		<u>6,302,606.84</u>	
	TOTAL ASSETS		<u><u>6,302,606.84</u></u>
LIABILITIES			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	(15,649.87)	
100-2010	HEALTH INSURANCE PAYABLE	3,874.18	
100-2012	AFLAC INSURANCE PAYABLE	(1,339.86)	
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	68.41	
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	(763.72)	
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	4,096.35	

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MAY 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	14,923.62
	TOTAL LIABILITIES	<u>413,062.97</u>
EQUITY		
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100-3000	FUND BALANCE-UNAPPROPRATED	6,221,060.16
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)
	TOTAL BEGINNING EQUITY	<u>4,900,209.09</u>
TOTAL REVENUE		2,799,324.70
TOTAL EXPENSES		<u>1,809,989.92</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	989,334.78
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>5,889,543.87</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>6,302,606.84</u></u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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200-1000	CLAIM ON POOLED CASH	1,047,303.68
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	68,831.72
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	149,124.52
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	(17,065.63)
200-1220	REFUNDS PAYABLE	(3,491.20)
200-1250	ALLOWANCE FOR LOSSES	0.02
200-1251	DUE FROM VENDORS	0.00
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00
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>3,520,427.64</u>
TOTAL ASSETS		<u>3,520,427.64</u>
=====		
LIABILITIES		
=====		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	586.35
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	(205.38)
200-2035	SOC SEC/MEDICARE PAYABLE	3,537.27
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(1,637.09)
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
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	25,846.76

CITY OF ROLLINGWOOD
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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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	183,620.00	
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>1,085,341.97</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	964,806.71	
	TOTAL EXPENSES	783,691.22	
	TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>181,115.49</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,435,085.67</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>3,520,427.64</u>
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301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
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301-1000	CLAIM ON POOLED CASH	604,981.17	
301-1350	SALES TAX RECEIVABLE	<u>17,149.45</u>	
			<u>622,130.62</u>
TOTAL ASSETS			<u>622,130.62</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>542,614.02</u>	
	TOTAL BEGINNING EQUITY	<u>542,614.02</u>	
TOTAL REVENUE		150,869.08	
TOTAL EXPENSES		<u>71,352.48</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>79,516.60</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>622,130.62</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>622,130.62</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
310-1000	CLAIM ON POOLED CASH	17,161.02	
			17,161.02
	TOTAL ASSETS		17,161.02
=====			
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			
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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	2,458.66	
	TOTAL EXPENSES	130.00	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	2,328.66	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		17,161.02
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		17,161.02
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
320-1000	CLAIM ON POOLED CASH	5,476.74		
			5,476.74	
	TOTAL ASSETS			5,476.74
=====				
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	2,010.84		
	TOTAL EXPENSES	4,509.46		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,498.62)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		5,476.74	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			5,476.74
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330-COURT EFFICIENCY FUND

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

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	173,859.94	
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	<u>29,838.07</u>	
			<u>199,767.79</u>
TOTAL ASSETS			<u>199,767.79</u>
=====			
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	<u>25,907.85</u>	
	TOTAL LIABILITIES		<u>25,907.85</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>3,034.75</u>	
	TOTAL BEGINNING EQUITY	<u>3,034.75</u>	
TOTAL REVENUE		198,400.19	
TOTAL EXPENSES		<u>27,575.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>170,825.19</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>173,859.94</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>199,767.79</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
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450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
450-1000	CLAIM ON POOLED CASH	573,418.59	573,418.59	
	TOTAL ASSETS			573,418.59
				=====
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	699,302.59		
	TOTAL EXPENSES	137,025.00		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	562,277.59		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		573,418.59	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			573,418.59
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CITY OF ROLLINGWOOD
BALANCE SHEET
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460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>307,848.90</u>	<u>307,848.90</u>
	TOTAL ASSETS		<u>307,848.90</u>
LIABILITIES			
=====			
460-2000	ACCOUNTS PAYABLE POOLED	0.00	
460-2060	Retirement Payout Reserve	0.00	
460-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>5,231.61</u>	
	TOTAL BEGINNING EQUITY	<u>5,231.61</u>	
	TOTAL REVENUE	310,397.29	
	TOTAL EXPENSES	<u>7,780.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>302,617.29</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>307,848.90</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>307,848.90</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MAY 31ST, 2025

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
470-1000	CLAIM ON POOLED CASH	<u>142,607.72</u>	
			<u>142,607.72</u>
	TOTAL ASSETS		<u>142,607.72</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	228,016.29	
	TOTAL EXPENSES	<u>88,712.52</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>139,303.77</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>142,607.72</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>142,607.72</u>

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

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
<u>=====</u>			
480-1000	CLAIM ON POOLED CASH	<u>67,853.63</u>	<u>67,853.63</u>
TOTAL ASSETS			<u>67,853.63</u>
<u>=====</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		105,824.47	
TOTAL EXPENSES		<u>37,970.84</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>67,853.63</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>67,853.63</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>67,853.63</u>
<u>=====</u>			

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

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
701-1000	CLAIM ON POOLED CASH	(1,246.00)	
701-1019	CASH - 2023-2024 BOND ISSUE	2,513,905.07	
701-1200	DUE FROM GENERAL FUND	0.00	
701-1601	WATER LINE IMPROVEMENTS	1,188,703.59	
701-1614	CONSTRUCTION IN PROGRESS	<u>424,216.56</u>	
			<u>4,125,579.22</u>
TOTAL ASSETS			<u>4,125,579.22</u>
=====			
LIABILITIES			
=====			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUNTS PAYABLE	0.00	
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	<u>0.00</u>	
	TOTAL LIABILITIES		<u>5,610,615.43</u>
EQUITY			
=====			
701-3000	FUND BALANCE-UNAPPROPRATED	(600,008.64)	
	TOTAL BEGINNING EQUITY	(600,008.64)	
TOTAL REVENUE		2,301.70	
TOTAL EXPENSES		887,329.27	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(885,027.57)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,485,036.21)	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>4,125,579.22</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MAY 31ST, 2025

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(1,467,294.24)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		(1,397,907.24)
TOTAL ASSETS		(1,397,907.24)
		=====
LIABILITIES		
=====		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	0.00
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	58,093.75
EQUITY		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(661,869.76)
	TOTAL BEGINNING EQUITY	(661,869.76)
TOTAL REVENUE		19,298.75
TOTAL EXPENSES		813,429.98
TOTAL REVENUE OVER/(UNDER) EXPENSES		(794,131.23)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,456,000.99)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(1,397,907.24)
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
800-1000	CLAIM ON POOLED CASH	279,886.44
800-1030	TEX-POOL	345,057.19
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	85,957.08
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)	(6,694.58)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	(1.18)
800-1218	ENDEAVOR PUD RECEIVABLE	10,759.87
800-1219	RESTITUTION RECEIVABLE	921.33
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>9,951,105.73</u>
	TOTAL ASSETS	<u>9,951,105.73</u>
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LIABILITIES		
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800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	586.35
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	(540.73)
800-2035	SOC SEC/MEDICARE PAYABLE	1,159.81
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	0.00
800-2080	TMRS RETIREMENT PAYABLE	(1,637.09)
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
800-2136	BOND PREMIUM-2019 REFUNDING	412,043.53

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

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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	<u>9,275,132.52</u>
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	<u>666,816.84</u>
	TOTAL REVENUE	676,716.45
	TOTAL EXPENSES	<u>667,560.08</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	9,156.37
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>675,973.21</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u><u>9,951,105.73</u></u>