

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
100-1000	CLAIM ON POOLED CASH	1,730,256.26
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	2,003,756.27
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	173,915.43
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	(9,321.64)
100-1217	CENCOR PUD RECEIVABLE	0.01
100-1221	DUE FROM RCDC	24,542.19
100-1230	TAXES RECEIVABLE - GENERAL	36,824.38
100-1350	SALES TAX RECEIVABLE	114,559.06
		<u>4,073,894.91</u>
TOTAL ASSETS		4,073,894.91
=====		
LIABILITIES		
=====		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	19,741.39
100-2010	HEALTH INSURANCE PAYABLE	(21,555.03)
100-2012	AFLAC INSURANCE PAYABLE	(1.63)
100-2015	EDC SALES TAX PAYABLE	0.00
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	9,197.31
100-2020	FEDERAL WH PAYABLE	213.74
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,599.19)
100-2035	SOCIAL SEC/MEDICARE PAYABLE	679.50
100-2050	APPEARANCE BOND RESERVE	(1,591.64)
100-2055	OMNIBASE PAYABLE	(85.28)
100-2070	DEFERRED REVENUE	12,646.02
100-2080	TMRS RETIREMENT WITHHELD	14,666.78
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	2,065,000.00
100-2139	DEFERRED REV-LEOSE FUNDS	0.00
100-2140	VEHICLE FINANCING NOTES	189,523.04
100-2249	DEFERRED REV-FIELD RENTAL	33,000.00
100-2250	DEFERRED TAX REV-DELINQUENT TX	27,502.74
100-2425	BLDG & MISC DEPOSITS	3,500.00
100-2600	TRAFFIC FINE RESERVE	8,656.16
		<u>2,360,758.41</u>
TOTAL LIABILITIES		

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
=====		
100-3000	FUND BALANCE-UNAPPROPRATED	2,624,612.55
100-3030	AMOUNT TO BE PROVIDED FOR	(1,289,474.90)
	TOTAL BEGINNING EQUITY	<u>1,335,137.65</u>
	TOTAL REVENUE	102,573.14
	TOTAL EXPENSES	<u>190,838.68</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(88,265.54)
	(WILL CLOSE TO FUND BAL.)	466,264.39
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>1,713,136.50</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	4,073,894.91
=====		

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
200-1000	CLAIM ON POOLED CASH	329,229.74
200-1016	MERCHANT ACCT CASH	250.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	60,236.47
200-1131	NET PENSION	(20,567.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	15,404.32
200-1142	DEFERRED OUTFLOWS-OPEB	1,570.00
200-1200	ACCOUNTS RECEIVABLE	370,057.05
200-1202	MISC AR -	129,459.91
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(7,300.00)
200-1210	UNAPPLIED CREDITS	(32,606.17)
200-1220	REFUNDS PAYABLE	(7,795.78)
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)
200-1300	RETURNED CHECKS RECEIVABLE	(8,687.53)
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	(1,840,563.46)
200-1620	EQUIPMENT	27,951.36
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(37,361.43)
		<u>3,315,250.70</u>
TOTAL ASSETS		3,315,250.70

LIABILITIES		
=====		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	37.00
200-2010	HEALTH INSURANCE PAYABLE	(4,361.60)
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	(329.42)
200-2080	TMRS RETIREMENT PAYABLE	(474.90)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	9,097.98
200-2115	WAGES PAYABLE	0.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	(187,605.00)
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	911,635.76
200-2122	ACCRUED INTEREST PAYABLE	3,914.19
200-2128	DUE TO VENDORS	68,900.00
200-2140	DEFERRED INFLOWS OF RESOURCES	21,119.00
200-2142	RES STORM DISCHA PERMIT-ZONE 8	242.00
200-2145	OPEB LIABILITY	7,040.00
200-2400	CUSTOMER DEPOSITS PAYABLE	159,020.00

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2425	BLDG & MISC DEPOSITS	<u>1,750.00</u>	
	TOTAL LIABILITIES		<u>989,801.16</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	873,191.56	
200-3600	INVEST IN FA NET RELATED DEBT	<u>1,256,765.70</u>	
	TOTAL BEGINNING EQUITY	2,129,957.26	
	TOTAL REVENUE	135,100.58	
	TOTAL EXPENSES	<u>10,304.50</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	124,796.08	
	(WILL CLOSE TO FUND BAL.)	70,696.20	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,325,449.54</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		3,315,250.70
=====			

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
301-1000	CLAIM ON POOLED CASH	299,646.65	
301-1350	SALES TAX RECEIVABLE	<u>25,231.18</u>	
			<u>324,877.83</u>
TOTAL ASSETS			324,877.83
			=====
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>247,118.03</u>	
	TOTAL BEGINNING EQUITY	247,118.03	
TOTAL REVENUE		13,260.99	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		13,260.99	
(WILL CLOSE TO FUND BAL.)		64,498.81	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>324,877.83</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			324,877.83
			=====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
310-1000	CLAIM ON POOLED CASH	<u>7,989.56</u>	
			<u>7,989.56</u>
TOTAL ASSETS			7,989.56
			=====
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		(<u>9.00</u>)
EQUITY			
=====			
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92	
310-3450	RESERVE FOR COURT TECHNOLOGY	(4,143.00)	
310-3451	RESERVE FOR COURT SECURITY	<u>15,320.85</u>	
	TOTAL BEGINNING EQUITY		<u>14,863.77</u>
TOTAL REVENUE		149.31	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		149.31	
(WILL CLOSE TO FUND BAL.)		(7,014.52)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>7,998.56</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			7,989.56
			=====

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>8,057.82</u>	
			<u>8,057.82</u>
TOTAL ASSETS			8,057.82
			=====
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>8,376.15</u>	
	TOTAL BEGINNING EQUITY	<u>8,376.15</u>	
TOTAL REVENUE		128.99	
TOTAL EXPENSES		<u>1.40</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		127.59	
(WILL CLOSE TO FUND BAL.)		(453.25)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,050.49</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			8,057.82
			=====

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
			=====

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	1,971.82	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(1,782.07)	
430-1230	TAXES RECEIVABLE	<u>22,961.63</u>	
			<u>23,151.38</u>
TOTAL ASSETS			23,151.38
=====			
LIABILITIES			
=====			
430-2000	ACCOUNTS PAYABLE POOLED	0.00	
430-2140	Vehicle Financing Notes	0.00	
430-2250	DEFERRED TAX REV-DELINQUENT TX	<u>21,179.56</u>	
	TOTAL LIABILITIES		<u>21,179.56</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	(4,024.32)	
	TOTAL BEGINNING EQUITY	(4,024.32)	
TOTAL REVENUE		1,815.51	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		1,815.51	
(WILL CLOSE TO FUND BAL.)		4,180.63	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>1,971.82</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			23,151.38
=====			

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
440-1000	CLAIM ON POOLED CASH	<u>2,463.98</u>	
			<u>2,463.98</u>
TOTAL ASSETS			2,463.98
			=====
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	(<u>12,212.74</u>)	
	TOTAL BEGINNING EQUITY	(<u>12,212.74</u>)	
TOTAL REVENUE		2,872.94	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		2,872.94	
(WILL CLOSE TO FUND BAL.)		11,803.78	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>2,463.98</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			2,463.98
			=====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
450-1000	CLAIM ON POOLED CASH	<u>2,134.62</u>	
			<u>2,134.62</u>
TOTAL ASSETS			2,134.62
			=====
LIABILITIES			
=====			
450-2000	ACCOUNTS PAYABLE POOLED	0.00	
450-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
450-3000	FUND BALANCE-UNAPPROPRATED	(<u>5,900.44</u>)	
	TOTAL BEGINNING EQUITY	(<u>5,900.44</u>)	
TOTAL REVENUE		3,726.86	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		3,726.86	
(WILL CLOSE TO FUND BAL.)		4,308.20	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>2,134.62</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			2,134.62
			=====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>5,305.79</u>	
			<u>5,305.79</u>
TOTAL ASSETS			5,305.79
			=====
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>0.00</u>	
	TOTAL BEGINNING EQUITY	<u>0.00</u>	
TOTAL REVENUE		2,857.84	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		2,857.84	
(WILL CLOSE TO FUND BAL.)		2,447.95	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>5,305.79</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			5,305.79
			=====

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(294,600.12)
702-1016	MERCHANT ACCT CASH	<u>6,275.00</u>
		(288,325.12)
TOTAL ASSETS		(288,325.12)
		=====
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	77,268.07
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>118,152.07</u>
EQUITY		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(141,834.79)
TOTAL BEGINNING EQUITY		(141,834.79)
TOTAL REVENUE		20,728.00
TOTAL EXPENSES		(24,616.07)
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>45,344.07</u>
(WILL CLOSE TO FUND BAL.)		(309,986.47)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(406,477.19)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(288,325.12)
		=====

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
800-1000	CLAIM ON POOLED CASH	473,228.94
800-1030	TEX-POOL	301,968.27
800-1031	NET PENSION	(20,567.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	15,404.32
800-1142	DEFERRED OUTFLOWS-OPEB	1,570.00
800-1200	ACCOUNTS RECEIVABLE	139,574.98
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(9,000.00)
800-1213	MIRA VISTA PUD LIVE OAK	2,417.91
800-1215	OTHER RECEIVABLES (WATER)	2,883.76
800-1216	MIRA VISTA PUD RECEIVABLE	2,087.90
800-1217	CENCOR PUD RECEIVABLE	2,293.80
800-1218	ENDEAVOR PUD RECEIVABLE	8,071.40
800-1219	RESTITUTION RECEIVABLE	921.33
800-1611	ACCUM DEPREC - BUILDING	(1,720.00)
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	(1,614,912.36)
800-1630	ACCUM DEPREC - EQUIPMENT	(1,139,719.58)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>10,764,165.97</u>
TOTAL ASSETS		10,764,165.97
=====		
LIABILITIES		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	257.07
800-2010	HEALTH INSURANCE PAYABLE	(4,440.19)
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	(22.71)
800-2090	DEPERRED REV- PAVING ASSESS	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	9,097.98
800-2115	WAGES PAYABLE	0.00
800-2122	ACCRUED INTEREST PAYABLE	61,620.00
800-2124	BONDS PAYABLE-SR2012A	900,000.00
800-2135	BONDS PAYABLE-2019 REFUNDING	9,255,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	529,771.53
800-2140	DEFERRED INFLOWS OF RESOURCES	21,119.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	242.00
800-2145	OPEB LIABILITY	7,040.00
		<u>10,779,171.59</u>
TOTAL LIABILITIES		

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: OCTOBER 31ST, 2021

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>EQUITY</u>		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	(44,435.22)
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	(149,978.41)
	TOTAL REVENUE	68,701.09
	TOTAL EXPENSES	20,038.40
	TOTAL REVENUE OVER/(UNDER) EXPENSES	48,662.69
	(WILL CLOSE TO FUND BAL.)	85,986.62
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(15,329.10)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	10,763,842.49
=====		
	*** AMOUNT OUT OF BALANCE ***	323.48