

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
100-1000	CLAIM ON POOLED CASH	2,938,010.61
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	2,009,114.17
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	360,850.34
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	84,488.43
100-1399	LEASE RECEIVABLE	196,421.99
		<u>5,614,102.72</u>
TOTAL ASSETS		<u>5,614,102.72</u>

LIABILITIES		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	4,581.64
100-2010	HEALTH INSURANCE PAYABLE	8,357.29
100-2012	AFLAC INSURANCE PAYABLE	(637.18)
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	17.42
100-2035	SOCIAL SEC/MEDICARE PAYABLE	196.62
100-2050	APPEARANCE BOND RESERVE	0.00
100-2055	OMNIBASE PAYABLE	(18.33)
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	3,767.55
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

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2140	VEHICLE FINANCING NOTES	0.00	
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	35,491.21	
	TOTAL LIABILITIES		<u>396,241.51</u>
EQUITY			
=====			
100-3000	FUND BALANCE-UNAPPROPRATED	6,148,456.60	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	<u>4,827,605.53</u>	
	TOTAL REVENUE	1,078,653.56	
	TOTAL EXPENSES	688,397.88	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>390,255.68</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>5,217,861.21</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>5,614,102.72</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
200-1000	CLAIM ON POOLED CASH	1,089,808.05
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	67,605.99
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	116,328.07
200-1201	ADDITIONAL RECYCLING RECEIVABL	36.68
200-1202	MISC AR -	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(15,002.30)
200-1210	UNAPPLIED CREDITS	(21,420.76)
200-1220	REFUNDS PAYABLE	(481.11)
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>3,359,176.78</u>
TOTAL ASSETS		<u>3,359,176.78</u>

LIABILITIES		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	(1,435.73)
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	(210.04)
200-2035	SOC SEC/MEDICARE PAYABLE	3,537.27
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(3,127.42)
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
200-2122	ACCRUED INTEREST PAYABLE	3,094.73

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
200-2123	GOVERNMENT CAPITAL LEASE	25,838.64
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	183,370.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>822,237.28</u>
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	<u>2,336,813.20</u>
	TOTAL REVENUE	489,933.37
	TOTAL EXPENSES	289,807.07
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>200,126.30</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,536,939.50</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>3,359,176.78</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
301-1000	CLAIM ON POOLED CASH	573,213.49	
301-1350	SALES TAX RECEIVABLE	<u>20,547.67</u>	
			<u>593,761.16</u>
TOTAL ASSETS			<u><u>593,761.16</u></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	543,635.66	
TOTAL REVENUE		56,760.24	
TOTAL EXPENSES		<u>6,634.74</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		50,125.50	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>593,761.16</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u><u>593,761.16</u></u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: DECEMBER 31ST, 2024

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
310-1000	CLAIM ON POOLED CASH	15,644.65		
			15,644.65	
	TOTAL ASSETS			15,644.65
=====				
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	942.29		
	TOTAL EXPENSES	130.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	812.29		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		15,644.65	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			15,644.65
=====				

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
320-1000	CLAIM ON POOLED CASH	8,443.63		
			8,443.63	
	TOTAL ASSETS			8,443.63
=====				
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	772.72		
	TOTAL EXPENSES	304.45		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	468.27		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		8,443.63	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			8,443.63
=====				

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: DECEMBER 31ST, 2024

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
<hr/>			
330-1000	CLAIM ON POOLED CASH	114.31	
			114.31
	TOTAL ASSETS		114.31
<hr/>			
LIABILITIES			
<hr/>			
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
<hr/>			
EQUITY			
<hr/>			
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	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		114.31
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		114.31

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
<hr/>			
430-1000	CLAIM ON POOLED CASH	80,017.11	
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>100,460.51</u>
TOTAL ASSETS			<u>100,460.51</u>
LIABILITIES			
<hr/>			
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>
EQUITY			
<hr/>			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>3,034.75</u>	
	TOTAL BEGINNING EQUITY	<u>3,034.75</u>	
TOTAL REVENUE		76,982.36	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>76,982.36</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>80,017.11</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>100,460.51</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
450-1000	CLAIM ON POOLED CASH	<u>276,939.44</u>	<u>276,939.44</u>	
TOTAL ASSETS				<u><u>276,939.44</u></u>
<u>LIABILITIES</u>				
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>	
<u>EQUITY</u>				
450-3000	FUND BALANCE-UNAPPROPRATED	<u>11,141.00</u>		
TOTAL BEGINNING EQUITY		<u>11,141.00</u>		
TOTAL REVENUE		265,798.44		
TOTAL EXPENSES		0.00		
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>265,798.44</u>		
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>276,939.44</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.				<u><u>276,939.44</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
460-1000	CLAIM ON POOLED CASH	<u>126,952.30</u>	<u>126,952.30</u>
TOTAL ASSETS			<u>126,952.30</u>
<u>LIABILITIES</u>			
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>
<u>EQUITY</u>			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>8,597.61</u>	
TOTAL BEGINNING EQUITY		<u>8,597.61</u>	
TOTAL REVENUE		118,354.69	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>118,354.69</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>126,952.30</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>126,952.30</u>

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
470-1000	CLAIM ON POOLED CASH	<u>90,327.30</u>	<u>90,327.30</u>	
	TOTAL ASSETS			<u>90,327.30</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	87,023.35		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>87,023.35</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>90,327.30</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>90,327.30</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
480-1000	CLAIM ON POOLED CASH	<u>40,312.86</u>	<u>40,312.86</u>
TOTAL ASSETS			<u><u>40,312.86</u></u>
LIABILITIES			
480-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
480-3000	FUND BALANCE - UNAPPROPRIATED	<u>0.00</u>	
TOTAL BEGINNING EQUITY		<u>0.00</u>	
TOTAL REVENUE		40,312.86	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>40,312.86</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>40,312.86</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u><u>40,312.86</u></u>

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
701-1000	CLAIM ON POOLED CASH	(1,500,864.29)	
701-1019	CASH - 2023-2024 BOND ISSUE	4,371,354.40	
701-1200	DUE FROM GENERAL FUND	<u>0.00</u>	
			<u>2,870,490.11</u>
TOTAL ASSETS			<u>2,870,490.11</u>
<u>LIABILITIES</u>			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUNTS 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	<u>0.00</u>	
	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		1,098.67	
TOTAL EXPENSES		528,295.20	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>(527,196.53)</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>(1,245,644.44)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>2,870,490.11</u>

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
<hr/>		
702-1000	CLAIM ON POOLED CASH	(730,438.91)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(661,051.91)
TOTAL ASSETS		<u>(661,051.91)</u>
LIABILITIES		
<hr/>		
702-2000	ACCOUNTS PAYABLE POOLED	0.00
702-2008	ACCOUNTS PAYABLE - OTHER	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	<u>37,384.00</u>
	TOTAL LIABILITIES	<u>40,884.00</u>
EQUITY		
<hr/>		
702-3000	FUND BALANCE-UNAPPROPRATED	(644,660.01)
	TOTAL BEGINNING EQUITY	<u>(644,660.01)</u>
	TOTAL REVENUE	9,428.75
	TOTAL EXPENSES	<u>66,704.65</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(57,275.90)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>(701,935.91)</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>(661,051.91)</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
800-1000	CLAIM ON POOLED CASH	341,541.26
800-1030	TEX-POOL	338,912.53
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	78,514.33
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(4,737.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	(11,615.54)
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.74
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>10,003,737.18</u>
TOTAL ASSETS		<u><u>10,003,737.18</u></u>

LIABILITIES		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	(1,435.73)
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	(545.39)
800-2035	SOC SEC/MEDICARE PAYABLE	1,220.02
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	32,500.00
800-2080	TMRS RETIREMENT PAYABLE	(3,760.51)
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
800-2135	BONDS PAYABLE-2019 REFUNDING	8,925,000.00
800-2136	BOND PREMIUM-2019 REFUNDING	441,475.53
800-2140	DEFERRED INFLOWS OF RESOURCES	783.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	3,412.00

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: DECEMBER 31ST, 2024

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2145	OPEB LIABILITY	8,243.00	
	TOTAL LIABILITIES		<u>9,468,892.51</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		257,247.74	
TOTAL EXPENSES		<u>193,757.06</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		63,490.68	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>534,844.67</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>10,003,737.18</u></u>