

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
100-1000	CLAIM ON POOLED CASH	2,108,575.86
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	2,006,605.26
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	336,081.06
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	0.00
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(2,616.10)
100-1217	CENCOR PUD RECEIVABLE	0.00
100-1221	DUE FROM RCDC	0.00
100-1222	DUE FROM WATER FUND	0.00
100-1230	TAXES RECEIVABLE - GENERAL	26,284.56
100-1250	DUE FROM VENDORS	0.00
100-1350	SALES TAX RECEIVABLE	50,948.23
		<u>4,525,128.87</u>
TOTAL ASSETS		<u>4,525,128.87</u>

LIABILITIES		
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100-2000	ACCOUNTS PAYABLE POOLED	650.00
100-2008	ACCOUNTS PAYABLE - OTHER	0.00
100-2010	HEALTH INSURANCE PAYABLE	(19,519.29)
100-2012	AFLAC INSURANCE PAYABLE	(21.88)
100-2015	EDC SALES TAX PAYABLE	0.00
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	8,624.03
100-2020	FEDERAL WH PAYABLE	0.09
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,609.23)
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(2,913.99)
100-2050	APPEARANCE BOND RESERVE	(1,591.64)
100-2055	OMNIBASE PAYABLE	(122.69)
100-2060	RETIREMENT PAYOUT RESERVE	37,977.07
100-2070	DEFERRED REVENUE	4,281.02
100-2075	CHILD SUPPORT GARNISHMENT	0.72
100-2080	TMRS RETIREMENT WITHHELD	(3,522.48)
100-2110	COMPENSATED ABSENCE PAY	0.00
100-2115	WAGES PAYABLE	19,090.00
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	897.05
100-2140	VEHICLE FINANCING NOTES	0.00

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2141	ARPA DEFERRED REVENUE	61,702.32	
100-2249	DEFERRED REV-FIELD RENTAL	33,660.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	23,668.46	
100-2253	DUE TO 2023 BOND ISSUE	5,305.10	
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	12,693.20	
	TOTAL LIABILITIES		<u>246,634.86</u>
EQUITY			
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100-3000	FUND BALANCE-UNAPPROPRATED	5,133,619.49	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	<u>3,812,768.42</u>	
	TOTAL REVENUE	3,030,949.12	
	TOTAL EXPENSES	<u>2,565,223.53</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	465,725.59	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>4,278,494.01</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>4,525,128.87</u> =====

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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200-1000	CLAIM ON POOLED CASH	422,783.09
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	63,159.63
200-1131	NET PENSION	(4,969.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32
200-1142	DEFERRED OUTFLOWS-OPEB	2,062.00
200-1200	ACCOUNTS RECEIVABLE	251,154.05
200-1201	ADDITIONAL RECYCLING RECEIVABL	22.50
200-1202	MISC AR -	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(13,436.30)
200-1210	UNAPPLIED CREDITS	(6,369.73)
200-1220	REFUNDS PAYABLE	(995.39)
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)
200-1300	RETURNED CHECKS RECEIVABLE	3,773.04
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	(2,111,140.34)
200-1620	EQUIPMENT	70,196.33
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(46,576.43)
		2,980,953.99
TOTAL ASSETS		2,980,953.99

LIABILITIES		
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200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	1,164.49
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	(198.34)
200-2035	SOC SEC/MEDICARE PAYABLE	2,878.90
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(1,177.73)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	6,969.43
200-2115	WAGES PAYABLE	3,464.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	606,375.00
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	31,588.76
200-2122	ACCRUED INTEREST PAYABLE	3,651.19
200-2123	GOVERNMENT CAPITAL LEASE	33,893.07
200-2128	DUE TO VENDORS	0.00
200-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
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200-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00	
200-2145	OPEB LIABILITY	8,033.00	
200-2310	DUE TO MERCHANT ACCOUNT	0.00	
200-2400	CUSTOMER DEPOSITS PAYABLE	177,270.00	
200-2401	CUSTOMER DEPOSITS	0.00	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>894,409.44</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	738,592.46	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY		<u>1,995,358.16</u>
	TOTAL REVENUE	1,314,410.04	
	TOTAL EXPENSES	1,223,223.65	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	91,186.39	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,086,544.55</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>2,980,953.99</u> =====

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: AUGUST 31ST, 2023

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
301-1000	CLAIM ON POOLED CASH	440,010.83	
301-1350	SALES TAX RECEIVABLE	<u>12,509.01</u>	
			<u>452,519.84</u>
TOTAL ASSETS			<u>452,519.84</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>406,468.44</u>	
	TOTAL BEGINNING EQUITY	406,468.44	
TOTAL REVENUE		161,064.16	
TOTAL EXPENSES		<u>115,012.76</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		46,051.40	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>452,519.84</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>452,519.84</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: AUGUST 31ST, 2023

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
310-1000	CLAIM ON POOLED CASH	12,432.86		
			<u>12,432.86</u>	
	TOTAL ASSETS			<u>12,432.86</u>
=====				
<u>LIABILITIES</u>				
=====				
310-2000	ACCOUNTS PAYABLE POOLED	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		<u>0.00</u>	
<u>EQUITY</u>				
=====				
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92		
310-3450	RESERVE FOR COURT TECHNOLOGY	0.00		
310-3451	RESERVE FOR COURT SECURITY	6,192.55		
	TOTAL BEGINNING EQUITY		<u>9,878.47</u>	
	TOTAL REVENUE	2,632.39		
	TOTAL EXPENSES	78.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>2,554.39</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>12,432.86</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>12,432.86</u>
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
320-1000	CLAIM ON POOLED CASH	11,144.12		
			<u>11,144.12</u>	
	TOTAL ASSETS			<u>11,144.12</u>
<u>LIABILITIES</u>				
=====				
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		<u>0.00</u>	
<u>EQUITY</u>				
=====				
320-3450	FUND BALNCE - COURT TECH	9,548.22		
	TOTAL BEGINNING EQUITY	<u>9,548.22</u>		
	TOTAL REVENUE	2,190.93		
	TOTAL EXPENSES	595.03		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>1,595.90</u>		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>11,144.12</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>11,144.12</u>
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
330-1000	CLAIM ON POOLED CASH	114.31		
			114.31	
	TOTAL ASSETS			114.31
=====				
<u>LIABILITIES</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>				
=====				
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
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
430-1000	CLAIM ON POOLED CASH	(1,188.21)	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(1,997.76)	
430-1230	TAXES RECEIVABLE	<u>23,291.12</u>	
			<u>20,105.15</u>
TOTAL ASSETS			<u>20,105.15</u>
=====			
<u>LIABILITIES</u>			
=====			
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>21,293.36</u>	
	TOTAL LIABILITIES		<u>21,293.36</u>
<u>EQUITY</u>			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>757.93</u>	
	TOTAL BEGINNING EQUITY	<u>757.93</u>	
TOTAL REVENUE		197,803.86	
TOTAL EXPENSES		<u>199,750.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(1,946.14)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>(1,188.21)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>20,105.15</u>
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
440-1000	CLAIM ON POOLED CASH	(2,058.90)
		(2,058.90)
	TOTAL ASSETS	(2,058.90)
		=====
<u>LIABILITIES</u>		
=====		
440-2000	ACCOUNTS PAYABLE POOLED	0.00
440-2060	Retirement Payout Reserve	0.00
440-2140	Vehicle Financing Notes	0.00
	TOTAL LIABILITIES	0.00
<u>EQUITY</u>		
=====		
440-3000	FUND BALANCE-UNAPPROPRATED	773.56
	TOTAL BEGINNING EQUITY	773.56
	TOTAL REVENUE	310,802.54
	TOTAL EXPENSES	313,635.00
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,832.46)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(2,058.90)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(2,058.90)
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
450-1000	CLAIM ON POOLED CASH	(4,368.28)
		(4,368.28)
	TOTAL ASSETS	(4,368.28)
		=====
<u>LIABILITIES</u>		
=====		
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
<u>EQUITY</u>		
=====		
450-3000	FUND BALANCE-UNAPPROPRATED	(1,263.25)
	TOTAL BEGINNING EQUITY	(1,263.25)
	TOTAL REVENUE	407,544.97
	TOTAL EXPENSES	410,650.00
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(3,105.03)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(4,368.28)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(4,368.28)
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
460-1000	CLAIM ON POOLED CASH	<u>1,632.27</u>	<u>1,632.27</u>
TOTAL ASSETS			<u>1,632.27</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>4,202.99</u>	
TOTAL BEGINNING EQUITY		<u>4,202.99</u>	
TOTAL REVENUE		312,324.28	
TOTAL EXPENSES		<u>314,895.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(2,570.72)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>1,632.27</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>1,632.27</u>
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470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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	TOTAL REVENUE	0.00
	TOTAL EXPENSES	<u>0.00</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	0.00
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>0.00</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	<u><u>0.00</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
701-1000	CLAIM ON POOLED CASH	0.00	
701-1019	CASH - 2023 BOND ISSUE	<u>3,900,000.00</u>	
			<u>3,900,000.00</u>
TOTAL ASSETS			<u>3,900,000.00</u>
<u>LIABILITIES</u>			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2060	Retirement Payout Reserve	0.00	
701-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
<u>EQUITY</u>			
701-3000	FUND BALANCE-UNAPPROPRATED	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	0.00	
TOTAL REVENUE		4,026,336.15	
TOTAL EXPENSES		<u>126,336.15</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		3,900,000.00	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>3,900,000.00</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>3,900,000.00</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: AUGUST 31ST, 2023

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
702-1000	CLAIM ON POOLED CASH	(257,457.88)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(<u>188,070.88</u>)
TOTAL ASSETS		(<u>188,070.88</u>)
=====		
<u>LIABILITIES</u>		
=====		
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>
<u>EQUITY</u>		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(<u>118,981.10</u>)
	TOTAL BEGINNING EQUITY	(<u>118,981.10</u>)
TOTAL REVENUE		25,725.50
TOTAL EXPENSES		<u>135,699.28</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(<u>109,973.78</u>)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>228,954.88</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(<u>188,070.88</u>)
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
800-1000	CLAIM ON POOLED CASH	353,846.73	
800-1030	TEX-POOL	316,622.29	
800-1031	NET PENSION	(4,969.00)	
800-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32	
800-1142	DEFERRED OUTFLOWS-OPEB	2,062.00	
800-1200	ACCOUNTS RECEIVABLE	82,603.95	
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(12,007.91)	
800-1213	MIRA VISTA PUD LIVE OAK	805.97	
800-1215	OTHER RECEIVABLES (WATER)	513.84	
800-1216	MIRA VISTA PUD RECEIVABLE	1,043.95	
800-1217	CENCOR PUD RECEIVABLE	2,292.80	
800-1218	ENDEAVOR PUD RECEIVABLE	8,070.40	
800-1219	RESTITUTION RECEIVABLE	921.33	
800-1611	ACCUM DEPREC - BUILDING	(5,160.00)	
800-1614	CONSTRUCTION IN PROGRESS	331,426.50	
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	(1,927,247.09)	
800-1630	ACCUM DEPREC - EQUIPMENT	(1,475,586.88)	
800-1721	LAND IMPROVEMENTS	43,000.00	
			<u>10,290,218.50</u>
TOTAL ASSETS			<u>10,290,218.50</u>
LIABILITIES			
=====			
800-2000	ACCOUNTS PAYABLE POOLED	0.00	
800-2008	ACCOUNTS PAYABLE OTHER	308.67	
800-2010	HEALTH INSURANCE PAYABLE	1,359.13	
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	(533.69)	
800-2035	SOC SEC/MEDICARE PAYABLE	620.50	
800-2060	RETIREMENT PAYOUT RESERVE	0.00	
800-2080	TMRS RETIREMENT PAYABLE	(2,114.05)	
800-2090	DEPERRED REV- PAVING ASSESS	0.00	
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00	
800-2110	COMPENSATED ABSENCE PAYABLE	6,969.43	
800-2115	WAGES PAYABLE	3,464.00	
800-2122	ACCRUED INTEREST PAYABLE	53,264.00	
800-2124	BONDS PAYABLE-SR2012A	305,000.00	
800-2135	BONDS PAYABLE-2019 REFUNDING	9,010,568.00	
800-2136	BOND PREMIUM-2019 REFUNDING	500,339.53	
800-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00	
800-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00	
800-2145	OPEB LIABILITY	8,033.00	
TOTAL LIABILITIES			<u>9,905,458.28</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>EQUITY</u>		
800-3000	FUND BALANCE-UNAPPROPRATED	423,539.65
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>317,996.46</u>
	TOTAL REVENUE	942,166.88
	TOTAL EXPENSES	875,403.12
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>66,763.76</u>
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>384,760.22</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>10,290,218.50</u>