100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
100-1000	CLAIM ON POOLED CASH	3,853,963.51		
100-1011	PETTY CASH - COURT	250.00		
100-1014	CASH - TAX NOTES	65,775.78		
100-1016	MERCHANT ACCT CASH	0.00		
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)		
100-1030	TEX-POOL	383,295.92		
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	32,210.42		
100-1205	ALLOWANCE FOR UNCOLLECTIBLES	0.00		
100-1206	ALLOWANCE FOR DOUBTFUL ACCTS	(7,502.27)		
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	38,727.58		
100-1240	RECEIVABLE - FRIENDS OF THE PA	60.00		
100-1245	RECEIVABLE - PARK DONATIONS	5.03		
100-1250	DUE FROM VENDORS	409.80		
100-1350	SALES TAX RECEIVABLE	78,801.69		
100-1399	LEASE RECEIVABLE	138,865.99		
			4,584,001.02	
	TOTAL ASSETS			4,584,001.02
				==============
LIABILITIES				
===========				
100-2000	ACCOUNTS PAYABLE POOLED	0.00		
100-2008	ACCOUNTS PAYABLE - OTHER	(34,182.73)		
100-2010	HEALTH INSURANCE PAYABLE	(2,027.00)		
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	50.51		
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(236.32)		
100-2050	APPEARANCE BOND RESERVE	431.00		
100-2055	OMNIBASE PAYABLE	(26.57)		
100-2060	RETIREMENT PAYOUT RESERVE	0.00		
100-2070	DEFERRED REVENUE	15,907.80		
100-2075	CHILD SUPPORT GARNISHMENT	0.70		
100-2080	TMRS RETIREMENT WITHHELD	14,234.95		
100-2110	COMPENSATED ABSENCE PAY	0.00		
100-2115	WAGES PAYABLE	31,449.00		
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		

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JUNE 30TH, 2026

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
100-2138	TAX NOTES PAYABLE-SR 2020	0.00		
100-2139	DEFERRED REV-LEOSE FUNDS	6,397.28		
100-2140	VEHICLE FINANCING NOTES	(800.00)		
100-2141	ARPA DEFERRED REVENUE	0.00		
100-2249	DEFERRED REV-FIELD RENTAL	0.00		
100-2250	DEFERRED TAX REV=DELINQUENT TX	31,225.31		
100-2253	DUE TO BOND ISSUE	0.00		
100-2299	DEFERRED INFLOW - LEASE	134,603.85		
100-2300	DUE TO DRAINAGE FUND	(3,819,535.62)		
100-2301	DUE TO RCDC	17,421.13		
100-2425	BLDG & MISC DEPOSITS	0.00		
100-2600	TRAFFIC FINE RESERVE	47,851.22		
	TOTAL LIABILITIES		(3,553,581.50)	
EQUITY				
======				
100-3000	FUND BALANCE-UNAPPROPRIATED	7,149,892.64		
100-3030	AMOUNT TO BE PROVIDED FOR	623,610.24		
	TOTAL BEGINNING EQUITY	7,773,502.88		
	TOTAL REVENUE	3,243,097.00		
	TOTAL EXPENSES	2,879,017.36		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	364,079.64		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		8,137,582.52	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			4,584,001.02

BALANCE SHEET
AS OF: JUNE 30TH, 2026

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
200-1000	CLAIM ON POOLED CASH	1,020,081.52		
200-1016	MERCHANT ACCT CASH	0.00		
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00		
200-1030	TEX-POOL	71,824.16		
200-1131	NET PENSION	(44,290.00)		
200-1141	DEFERRED OUTFLOW OF RESOURCES	31,418.32		
200-1142	DEFERRED OUTFLOWS-OPEB	1,522.00		
200-1200	ACCOUNTS RECEIVABLE	116,934.01		
200-1201	ADDITIONAL RECYCLING RECEIVABL	62.88		
200-1202	MISC AR -	3,251.00		
200-1203	PREPAID EXPENSE	0.00		
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(23,980.90)		
200-1210	UNAPPLIED CREDITS	(12,423.13)		
200-1220	REFUNDS PAYABLE	(3,000.89)		
200-1240	UNAPPLIED CREDITS-AUDIT ALTERN	8,470.00		
200-1250	ALLOWANCE FOR LOSSES	0.02		
200-1251	DUE FROM VENDORS	0.00		
200-1288	UNAPPLIED CREDITS - AUDIT ALT	0.00		
200-1290	ACCT REC - PARK	(140.00)		
200-1299	ACCOUNTS REC - AUDIT ALTERNATE	0.00		
200-1300	RETURNED CHECKS RECEIVABLE	(0.14)		
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	(2,577,555.34)		
200-1620	EQUIPMENT	449,518.93		
200-1621	COMPUTER	1,726.00		
200-1628	ACCUM DEPREC MAINT & OFFICE	(116,319.43)		
			3,265,846.23	
	TOTAL ASSETS			3,265,846.23
LIABILITIES				
200-2000	ACCOUNTS PAYABLE POOLED	438.16		
200-2008	ACCOUNTS PAYABLE OTHER	(82,692.87)		
200-2010	HEALTH INSURANCE PAYABLE	7,226.54		
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	(216.86)		
200-2035	SOC SEC/MEDICARE PAYABLE	3,502.53		
200-2060	RETIREMENT PAYOUT RESERVE	0.00		
200-2080	TMRS RETIREMENT PAYABLE	(6,589.29)		
200-2100	METER SERVICE DEPOSITS	0.00		
200-2110	COMPENSATED ABSENCE PAYABLE	20,448.20		
200-2115	WAGES PAYABLE	6,581.00		

BALANCE SHEET
AS OF: JUNE 30TH, 2026

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
200-2120	BONDS PAYABLE-SR2014 WTR IMP	474,075.00		
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	22,975.76		
200-2122	ACCRUED INTEREST PAYABLE	1,322.99		
200-2123	GOVERNMENT CAPITAL LEASE	8,901.38		
200-2124	METERS LOAN PAYABLE	275,723.09		
200-2125	2025 LOAN PAYABLE	16,309.00		
200-2128	DUE TO VENDORS	0.00		
200-2140	DEFERRED INFLOWS OF RESOURCES	16,445.00		
200-2142	RES STORM DISCHA PERMIT-ZONE 8	3,186.00		
200-2145	OPEB LIABILITY	11,634.00		
200-2310	DUE TO MERCHANT ACCOUNT	137.57		
200-2400	CUSTOMER DEPOSITS PAYABLE	188,995.00		
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)		
200-2425	BLDG & MISC DEPOSITS	1,750.00		
	TOTAL LIABILITIES		961,356.71	
EQUITY				
======				
200-3000	FUND BALANCE-UNAPPROPRATED	982,681.02		
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70		
	TOTAL BEGINNING EQUITY	2,239,446.72		
	TOTAL REVENUE	1,042,110.60		
	TOTAL EXPENSES	977,067.80		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	65,042.80		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		2,304,489.52	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,265,846.23
				==============

BALANCE SHEET

AS OF: JUNE 30TH, 2026

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
301-1000	CLAIM ON POOLED CASH	564,870.35		
301-1350	SALES TAX RECEIVABLE	24,291.77		
			589,162.12	
	TOTAL ASSETS			589,162.12
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-UNAPPROPRIATED	579,402.34		
	TOTAL BEGINNING EQUITY	579,402.34		
	TOTAL REVENUE	177,983.26		
	TOTAL EXPENSES	168,223.48		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	9,759.78		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		589,162.12	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			589,162.12

BALANCE SHEET
AS OF: JUNE 30TH, 2026

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
310-1000	CLAIM ON POOLED CASH	21,320.10		
			21,320.10	
	TOTAL ASSETS			21,320.10
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	8,033.47		
310-3451	RESERVE FOR COURT SECURITY	6,192.55		
	TOTAL BEGINNING EQUITY	17,911.94		
	TOTAL REVENUE	4,051.66		
	TOTAL EXPENSES	643.50		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	3,408.16		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		21,320.10	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			21,320.10

BALANCE SHEET

AS OF: JUNE 30TH, 2026

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
320-1000	CLAIM ON POOLED CASH	3,485.82		
			3,485.82	
	TOTAL ASSETS			3,485.82
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	5,935.24		
	TOTAL BEGINNING EQUITY	5,935.24		
	TOTAL REVENUE	3,313.10		
	TOTAL EXPENSES	5,762.52		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,449.42)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		3,485.82	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,485.82

BALANCE SHEET

AS OF: JUNE 30TH, 2026

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	8.33		
	TOTAL BEGINNING EQUITY	8.33		
	TOTAL REVENUE	0.00		
	TOTAL EXPENSES	0.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	0.00		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		8.33	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			8.33

BALANCE SHEET
AS OF: JUNE 30TH, 2026

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
430-1000	CLAIM ON POOLED CASH	(151.39)		
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	34,963.09		
			30,881.48	
	TOTAL ASSETS			30,881.48
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	31,032.87		
	TOTAL LIABILITIES		31,032.87	
EQUITY				
430-3000	FUND BALANCE-UNAPPROPRATED	2,190.52		
	TOTAL BEGINNING EQUITY	2,190.52		
	TOTAL REVENUE	198,458.09		
	TOTAL EXPENSES	200,800.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,341.91)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(151.39)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			30,881.48

BALANCE SHEET
AS OF: JUNE 30TH, 2026

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
450-1000	CLAIM ON POOLED CASH	(11,356.56)		
			(11,356.56)	
	TOTAL ASSETS			(11,356.56)
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	(373.25)		
	TOTAL BEGINNING EQUITY	(373.25)		
	TOTAL REVENUE	700,466.69		
	TOTAL EXPENSES	711,450.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(10,983.31)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(11,356.56)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(11,356.56)

BALANCE SHEET

AS OF: JUNE 30TH, 2026

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
460-1000	CLAIM ON POOLED CASH	972.85		
			972.85	
	TOTAL ASSETS			972.85
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	1,436.41		
	TOTAL BEGINNING EQUITY	1,436.41		
	TOTAL REVENUE	315,266.44		
	TOTAL EXPENSES	315,730.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(463.56)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		972.85	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			972.85

BALANCE SHEET
AS OF: JUNE 30TH, 2026

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
470-1000	CLAIM ON POOLED CASH	(1,120.57)		
			(1,120.57)	
	TOTAL ASSETS			(1,120.57)
				==============
LIABILITIES				
===========				
470-2000	ACCOUNTS PAYABLE POOLED	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
470-3000	FUND BALANCE - UNAPPROPRIATED	(54.15)		
	TOTAL BEGINNING EQUITY	(54.15)		
	TOTAL REVENUE	232,508.62		
	TOTAL EXPENSES	233,575.04		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(1,066.42)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,120.57)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(1,120.57)
				==============

BALANCE SHEET

AS OF: JUNE 30TH, 2026

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
480-1000	CLAIM ON POOLED CASH	(4,019.18)		
			(4,019.18)	
	TOTAL ASSETS			(4,019.18)
LIABILITIES				
480-2000	ACCOUNTS PAYABLE POOLED	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
480-3000	FUND BALANCE - UNAPPROPRIATED	(1,965.17)		
	TOTAL BEGINNING EQUITY	(1,965.17)		
	TOTAL REVENUE	105,995.99		
	TOTAL EXPENSES	108,050.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(2,054.01)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(4,019.18)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(4,019.18)

BALANCE SHEET
AS OF: JUNE 30TH, 2026

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
701-1000	CLAIM ON POOLED CASH	(136,404.55)		
701-1019	CASH - 2023-2024 BOND ISSUE	457,995.78		
701-1200	DUE FROM GENERAL FUND	0.00		
701-1601	WATER LINE IMPROVEMENTS	2,597,514.39		
701-1614	CONSTRUCTION IN PROGRESS	642,858.26		
			3,561,963.88	
	TOTAL ASSETS			3,561,963.88
LIABILITIES				
701-2000	ACCOUNTS PAYABLE POOLED	0.00		
701-2008	YEAR-END ACCOUINTS PAYABLE	183,552.74		
701-2009	RETAINAGE PAYABLE	155,398.43		
701-2060	Retirement Payout Reserve	0.00		
701-2120	BONDS PAYABLE-SR2023 WTR IMPR	3,765,000.00		
701-2121	BOND PREMIUM-SR2023 WTR IMPR	189,127.95		
701-2122	BOND INT PAYBLE-SR2023 WTR IMP	20,068.83		
701-2140	Vehicle Financing Notes	0.00		
701-2223	BOND PREMIUM-SR2024 WTR IMPRV	96,638.65		
701-2224	BOND PAYABLE-SR2024 WTR IMPRV	1,360,000.00		
	TOTAL LIABILITIES		5,769,786.60	
EQUITY				
701-3000	FUND BALANCE-UNAPPROPRATED	(417,168.22)		
	TOTAL BEGINNING EQUITY	(417,168.22)		
	TOTAL REVENUE	945.52		
	TOTAL EXPENSES	1,791,600.02		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(1,790,654.50)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(2,207,822.72)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			3,561,963.88

BALANCE SHEET
AS OF: JUNE 30TH, 2026

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
702-1000	CLAIM ON POOLED CASH	(809,950.99)		
702-1016	MERCHANT ACCT CASH	0.00		
702-1200	DUE FROM GENERAL FUND	69,387.00		
			(740,563.99)	
	TOTAL ASSETS			(740,563.99)
LIABILITIES				
702-2000	ACCOUNTS PAYABLE POOLED	0.00		
702-2008	ACCOUNTS PAYABLE - OTHER	142,045.63		
702-2009	RETAINAGE PAYABLE	85,647.45		
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		268,577.08	
EQUITY				
702-3000	FUND BALANCE-UNAPPROPRATED	(1,977,976.92)		
702-3030	AMOUNT TO BE PROVIDED FOR	1,944,461.31		
	TOTAL BEGINNING EQUITY	(33,515.61)		
	TOTAL REVENUE	22,001.00		
	TOTAL EXPENSES	997,626.46		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(975,625.46)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(1,009,141.07)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			(740,563.99)

BALANCE SHEET
AS OF: JUNE 30TH, 2026

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
800-1000	CLAIM ON POOLED CASH	(58,328.82)		
800-1030	TEX-POOL	360,058.53		
800-1031	NET PENSION	(47,059.00)		
800-1130	PREPAID EXPENSE	109,701.60		
800-1141	DEFERRED OUTFLOW OF RESOURCES	33,382.32		
800-1142	DEFERRED OUTFLOWS-OPEB	1,617.00		
800-1200	ACCOUNTS RECEIVABLE	90,295.14		
800-1203	PREPAID EXPENSE	1.00		
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(7,572.92)		
800-1213	MIRA VISTA PUD LIVE OAK	1,611.94		
800-1215	OTHER RECEIVABLES (WATER)	3,979.44		
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69		
800-1217	CENCOR PUD RECEIVABLE	2,292.65		
800-1218	ENDEAVOR PUD RECEIVABLE	9,414.64		
800-1219	RESTITUTION RECEIVABLE	921.33		
800-1290	ACCT REC - PARK	0.00		
800-1299	ACCOUNTS REC - AUDIT ALTERNATE	0.00		
800-1611	ACCUM DEPREC - BUILDING	(10,320.00)		
800-1612	ACCUMULATED DEPRECIATION	(16,726.96)		
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	587,827.95		
800-1628	ACCUM DEPREC = MAINT & OFFICE	(4,269,717.97)		
800-1630	ACCUM DEPREC - EQUIPMENT	(146,652.00)		
800-1710	SBITA ASSET	120,434.13		
800-1721	LAND IMPROVEMENTS	43,000.00		
			9,534,974.02	
	TOTAL ASSETS			9,534,974.02
LIABILITIES				
800-2000	ACCOUNTS PAYABLE POOLED	0.00		
800-2008	ACCOUNTS PAYABLE OTHER	1,022.90		
800-2010	HEALTH INSURANCE PAYABLE	11,386.39		
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	(540.96)		
800-2035	SOC SEC/MEDICARE PAYABLE	1,125.07		
800-2060	RETIREMENT PAYOUT RESERVE	0.00		
800-2070	Televising / Smoke Testing Res	0.00		
800-2080	TMRS RETIREMENT PAYABLE	(6,589.29)		
800-2090	DEPERRED REV- PAVING ASSESS	0.00		
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00		
800-2110	COMPENSATED ABSENCE PAYABLE	20,448.20		
800-2115	WAGES PAYABLE	6,581.00		
800-2120	SBITA LIABILITY	104,492.50		

BALANCE SHEET
AS OF: JUNE 30TH, 2026

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
800-2122	ACCRUED INTEREST PAYABLE	21,337.17		
800-2124	BONDS PAYABLE-SR2012A	0.00		
800-2125	METERS LOAN PAYABLE	275,723.09		
800-2126	2025 LOAN PAYABLE	16,309.00		
800-2135	BONDS PAYABLE-2019 REFUNDING	8,060,000.00		
800-2136	BOND PREMIUM-2019 REFUNDING	382,611.53		
800-2140	DEFERRED INFLOWS OF RESOURCES	17,475.00		
800-2142	RES STORM DISCHA PERMIT-ZONE 8	3,385.00		
800-2145	OPEB LIABILITY	12,361.00		
	TOTAL LIABILITIES		8,926,564.20	
EQUITY				
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800-3000	FUND BALANCE-UNAPPROPRATED	672,776.05		
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	567,232.86		
	TOTAL REVENUE	848,732.95		
	TOTAL EXPENSES	807,555.99		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	41,176.96		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		608,409.82	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			9,534,974.02