

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
100-1000	CLAIM ON POOLED CASH	4,142,467.71
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	65,767.58
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	379,840.90
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
100-1250	DUE FROM VENDORS	409.80
100-1350	SALES TAX RECEIVABLE	57,936.82
100-1399	LEASE RECEIVABLE	138,865.99
		<u>4,848,172.10</u>
TOTAL ASSETS		<u>4,848,172.10</u>
LIABILITIES		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	(34,182.73)
100-2010	HEALTH INSURANCE PAYABLE	2,404.16
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	78.14
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(266.20)
100-2050	APPEARANCE BOND RESERVE	0.00
100-2055	OMNIBASE PAYABLE	(20.57)
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	14,419.08
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
100-2138	TAX NOTES PAYABLE-SR 2020	0.00

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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	(1,875,074.31)
100-2301	DUE TO RCDC	17,421.13
100-2425	BLDG & MISC DEPOSITS	0.00
100-2600	TRAFFIC FINE RESERVE	46,451.32
	TOTAL LIABILITIES	(1,606,332.05)
<u>EQUITY</u>		
100-3000	FUND BALANCE-UNAPPROPRATED	7,149,892.64
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)
	TOTAL BEGINNING EQUITY	5,829,041.57
	TOTAL REVENUE	2,711,249.88
	TOTAL EXPENSES	2,085,787.30
	TOTAL REVENUE OVER/(UNDER) EXPENSES	625,462.58
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>6,454,504.15</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>4,848,172.10</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MARCH 31ST, 2026

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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200-1000	CLAIM ON POOLED CASH	1,045,194.14
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	71,174.86
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	100,148.38
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	(23,980.90)
200-1210	UNAPPLIED CREDITS	(15,157.79)
200-1220	REFUNDS PAYABLE	(955.00)
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	(120.00)
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	(2,577,555.34)
200-1620	EQUIPMENT	449,518.93
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(116,319.43)
		<u>3,272,850.05</u>
TOTAL ASSETS		

3,272,850.05

LIABILITIES

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200-2000	ACCOUNTS PAYABLE POOLED	438.16
200-2008	ACCOUNTS PAYABLE OTHER	(82,692.87)
200-2010	HEALTH INSURANCE PAYABLE	7,428.70
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	(212.48)
200-2035	SOC SEC/MEDICARE PAYABLE	3,502.98
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(6,680.81)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	20,448.20
200-2115	WAGES PAYABLE	6,581.00

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MARCH 31ST, 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	187,620.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>960,097.18</u>
 EQUITY		
200-3000	FUND BALANCE-UNAPPROPRATED	982,681.02
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	<u>2,239,446.72</u>
 TOTAL REVENUE		
		724,343.65
TOTAL EXPENSES		
		<u>651,037.50</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	73,306.15
 TOTAL EQUITY & REV. OVER/(UNDER) EXP.		
		<u>2,312,752.87</u>
 TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		
		<u><u>3,272,850.05</u></u>

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
301-1000	CLAIM ON POOLED CASH	564,707.02	
301-1350	SALES TAX RECEIVABLE	<u>20,118.79</u>	
			<u>584,825.81</u>
TOTAL ASSETS			<u>584,825.81</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>579,402.34</u>	
	TOTAL BEGINNING EQUITY	579,402.34	
TOTAL REVENUE		116,432.99	
TOTAL EXPENSES		<u>111,009.52</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		5,423.47	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>584,825.81</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>584,825.81</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
310-1000	CLAIM ON POOLED CASH	<u>20,114.52</u>	<u>20,114.52</u>
TOTAL ASSETS			<u>20,114.52</u>
<u>LIABILITIES</u>			
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	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
<u>EQUITY</u>			
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92	
310-3450	RESERVE FOR COURT TECHNOLOGY	8,033.47	
310-3451	RESERVE FOR COURT SECURITY	<u>6,192.55</u>	
TOTAL BEGINNING EQUITY		<u>17,911.94</u>	
TOTAL REVENUE		2,540.58	
TOTAL EXPENSES		<u>338.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>2,202.58</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>20,114.52</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>20,114.52</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MARCH 31ST, 2026

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
320-1000	CLAIM ON POOLED CASH	<u>7,714.73</u>	<u>7,714.73</u>
TOTAL ASSETS			<u>7,714.73</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	<u>5,935.24</u>	
TOTAL BEGINNING EQUITY		<u>5,935.24</u>	
TOTAL REVENUE		2,079.46	
TOTAL EXPENSES		<u>299.97</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>1,779.49</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>7,714.73</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>7,714.73</u>

330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
330-1000	CLAIM ON POOLED CASH	<u>8.33</u>	<u>8.33</u>
TOTAL ASSETS			<u>8.33</u>
<u>LIABILITIES</u>			
330-2000	ACCOUNTS PAYABLE POOLED	0.00	
330-2060	RETIREMENT PAYOUT RESERVE	0.00	
330-2140	VEHICLE FINANCING NOTES	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
<u>EQUITY</u>			
330-3000	FUND BALANCE-UNAPPROPRATED	<u>8.33</u>	
TOTAL BEGINNING EQUITY		<u>8.33</u>	
TOTAL REVENUE		0.00	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		0.00	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>8.33</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>8.33</u>

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
430-1000	CLAIM ON POOLED CASH	174,366.81	
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>34,963.09</u>	
			<u>205,399.68</u>
TOTAL ASSETS			<u>205,399.68</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>31,032.87</u>	
	TOTAL LIABILITIES		<u>31,032.87</u>
<u>EQUITY</u>			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>2,190.52</u>	
	TOTAL BEGINNING EQUITY	2,190.52	
TOTAL REVENUE		197,576.29	
TOTAL EXPENSES		<u>25,400.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		172,176.29	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>174,366.81</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>205,399.68</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MARCH 31ST, 2026

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
450-1000	CLAIM ON POOLED CASH	<u>568,742.82</u>	<u>568,742.82</u>
TOTAL ASSETS			<u>568,742.82</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>373.25</u>)	
TOTAL BEGINNING EQUITY		(<u>373.25</u>)	
TOTAL REVENUE		697,341.07	
TOTAL EXPENSES		<u>128,225.00</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>569,116.07</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>568,742.82</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>568,742.82</u>

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
460-1000	CLAIM ON POOLED CASH	<u>310,009.89</u>	<u>310,009.89</u>
TOTAL ASSETS			<u>310,009.89</u>
<u>LIABILITIES</u>			
460-2000	ACCOUNTS PAYABLE POOLED	0.00	
460-2060	Retirement Payout Reserve	0.00	
460-2140	Vehicle Financing Notes	0.00	
TOTAL LIABILITIES		<u>0.00</u>	<u>0.00</u>
<u>EQUITY</u>			
460-3000	FUND BALANCE-UNAPPROPRATED	<u>1,436.41</u>	
TOTAL BEGINNING EQUITY		<u>1,436.41</u>	
TOTAL REVENUE		313,878.48	
TOTAL EXPENSES		<u>5,305.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>308,573.48</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>310,009.89</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>310,009.89</u>

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
470-1000	CLAIM ON POOLED CASH	<u>144,642.19</u>	<u>144,642.19</u>
	TOTAL ASSETS		<u>144,642.19</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>54.15</u>)	
	TOTAL BEGINNING EQUITY	(<u>54.15</u>)	
	TOTAL REVENUE	231,483.86	
	TOTAL EXPENSES	<u>86,787.52</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>144,696.34</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>144,642.19</u>
	TOTAL LIABILITIES, EQUITY & REV. OVER/ (UNDER) EXP.		<u>144,642.19</u>

480-Debt Service Fund 2024

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
480-1000	CLAIM ON POOLED CASH	<u>69,532.72</u>	<u>69,532.72</u>
	TOTAL ASSETS		<u>69,532.72</u>
<u>LIABILITIES</u>			
480-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
<u>EQUITY</u>			
480-3000	FUND BALANCE - UNAPPROPRIATED	(<u>1,965.17</u>)	
	TOTAL BEGINNING EQUITY	(<u>1,965.17</u>)	
	TOTAL REVENUE	105,522.89	
	TOTAL EXPENSES	<u>34,025.00</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>71,497.89</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>69,532.72</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>69,532.72</u>

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
701-1000	CLAIM ON POOLED CASH	94,533.00	
701-1019	CASH - 2023-2024 BOND ISSUE	457,938.69	
701-1200	DUE FROM GENERAL FUND	0.00	
701-1601	WATER LINE IMPROVEMENTS	2,597,514.39	
701-1614	CONSTRUCTION IN PROGRESS	<u>642,858.26</u>	
			<u>3,792,844.34</u>
TOTAL ASSETS			<u>3,792,844.34</u>
<u>LIABILITIES</u>			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUNTS 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	<u>1,360,000.00</u>	
	TOTAL LIABILITIES		<u>5,769,786.60</u>
<u>EQUITY</u>			
701-3000	FUND BALANCE-UNAPPROPRATED	(<u>417,168.22</u>)	
	TOTAL BEGINNING EQUITY	(<u>417,168.22</u>)	
TOTAL REVENUE		888.43	
TOTAL EXPENSES		<u>1,560,662.47</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(<u>1,559,774.04</u>)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>1,976,942.26</u>)	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,792,844.34</u>

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
702-1000	CLAIM ON POOLED CASH	(238,982.96)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	(<u>1,875,074.31</u>)
		(<u>2,114,057.27</u>)
TOTAL ASSETS		(<u>2,114,057.27</u>)
<u>LIABILITIES</u>		
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	<u>37,384.00</u>
	TOTAL LIABILITIES	<u>268,577.08</u>
<u>EQUITY</u>		
702-3000	FUND BALANCE-UNAPPROPRATED	(<u>1,977,976.92</u>)
	TOTAL BEGINNING EQUITY	(<u>1,977,976.92</u>)
	TOTAL REVENUE	14,301.00
	TOTAL EXPENSES	<u>418,958.43</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>404,657.43</u>)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(<u>2,382,634.35</u>)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	(<u>2,114,057.27</u>)

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
800-1000	CLAIM ON POOLED CASH	(89,734.95)
800-1030	TEX-POOL	356,803.55
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	84,191.58
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)	496.60
800-1216	MIRA VISTA PUD RECEIVABLE	2,212.69
800-1217	CENCOR PUD RECEIVABLE	2,292.67
800-1218	ENDEAVOR PUD RECEIVABLE	9,414.64
800-1219	RESTITUTION RECEIVABLE	921.33
800-1290	ACCT REC - PARK	40.00
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
		<u>9,490,766.53</u>
TOTAL ASSETS		<u>9,490,766.53</u>
LIABILITIES		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	1,022.90
800-2010	HEALTH INSURANCE PAYABLE	11,588.85
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	(536.58)
800-2035	SOC SEC/MEDICARE PAYABLE	1,125.52
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	0.00
800-2080	TMRS RETIREMENT PAYABLE	(6,680.81)
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

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	<u>8,926,679.97</u>
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	<u>567,232.86</u>
	TOTAL REVENUE	553,336.22
	TOTAL EXPENSES	556,482.52
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(3,146.30)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>564,086.56</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u><u>9,490,766.53</u></u>