

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
100-1000	CLAIM ON POOLED CASH	2,133,868.64	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,003,906.14	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	173,926.41	
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	56,266.07	
		<u>4,419,375.15</u>	
	TOTAL ASSETS		4,419,375.15
			=====
LIABILITIES			
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100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	6,718.18	
100-2010	HEALTH INSURANCE PAYABLE	(32,994.89)	
100-2012	AFLAC INSURANCE PAYABLE	(1.63)	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	9,867.31	
100-2020	FEDERAL WH PAYABLE	118.11	
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,599.19)	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(2,860.26)	
100-2050	APPEARANCE BOND RESERVE	(1,591.64)	
100-2055	OMNIBASE PAYABLE	(73.52)	
100-2070	DEFERRED REVENUE	12,646.02	
100-2080	TMRS RETIREMENT WITHHELD	(2,171.21)	
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	12,146.28	
	TOTAL LIABILITIES	<u>2,319,993.84</u>	

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
=====		
100-3000	FUND BALANCE-UNAPPROPRATED	3,089,056.27
100-3030	AMOUNT TO BE PROVIDED FOR	(1,289,474.90)
	TOTAL BEGINNING EQUITY	<u>1,799,581.37</u>
	TOTAL REVENUE	965,952.93
	TOTAL EXPENSES	<u>666,152.99</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	299,799.94
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,099,381.31</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	4,419,375.15
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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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200-1000	CLAIM ON POOLED CASH	175,345.32
200-1016	MERCHANT ACCT CASH	250.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	60,240.27
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	262,247.47
200-1202	MISC AR -	129,459.91
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(7,300.00)
200-1210	UNAPPLIED CREDITS	(25,974.63)
200-1220	REFUNDS PAYABLE	(8,651.69)
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)
200-1300	RETURNED CHECKS RECEIVABLE	(15,815.58)
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>3,052,208.08</u>
TOTAL ASSETS		3,052,208.08

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LIABILITIES

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200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	37.00
200-2010	HEALTH INSURANCE PAYABLE	(5,456.96)
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	3,114.74
200-2080	TMRs RETIREMENT PAYABLE	(2,930.90)
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	160,820.00

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

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2425	BLDG & MISC DEPOSITS	<u>1,750.00</u>	
	TOTAL LIABILITIES		<u>991,493.96</u>
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	934,861.00	
200-3600	INVEST IN FA NET RELATED DEBT	<u>1,256,765.70</u>	
	TOTAL BEGINNING EQUITY	2,191,626.70	
TOTAL REVENUE		301,752.28	
TOTAL EXPENSES		<u>432,664.86</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(130,912.58)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,060,714.12</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,052,208.08</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: DECEMBER 31ST, 2021

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
301-1000	CLAIM ON POOLED CASH	299,659.78	
301-1350	SALES TAX RECEIVABLE	<u>13,572.58</u>	
			<u>313,232.36</u>
	TOTAL ASSETS		313,232.36
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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>311,616.84</u>	
	TOTAL BEGINNING EQUITY	311,616.84	
	TOTAL REVENUE	40,976.42	
	TOTAL EXPENSES	<u>39,360.90</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,615.52	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>313,232.36</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		313,232.36
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
310-1000	CLAIM ON POOLED CASH	<u>8,200.45</u>	
			<u>8,200.45</u>
	TOTAL ASSETS		8,200.45
			=====
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	(11,157.52)	
310-3451	RESERVE FOR COURT SECURITY	<u>15,320.85</u>	
	TOTAL BEGINNING EQUITY	<u>7,849.25</u>	
	TOTAL REVENUE	360.20	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>360.20</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>8,209.45</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		8,200.45
			=====

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
320-1000	CLAIM ON POOLED CASH	<u>8,233.33</u>	
			<u>8,233.33</u>
	TOTAL ASSETS		8,233.33
			=====
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>7,922.90</u>	
	TOTAL BEGINNING EQUITY	<u>7,922.90</u>	
	TOTAL REVENUE	307.30	
	TOTAL EXPENSES	<u>4.20</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>303.10</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,226.00</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		8,233.33
			=====

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		<u>114.31</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>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	95,987.01	
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>117,166.57</u>
TOTAL ASSETS			117,166.57
			=====
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	<u>156.31</u>	
	TOTAL BEGINNING EQUITY	156.31	
TOTAL REVENUE		95,830.70	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		95,830.70	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>95,987.01</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			117,166.57
			=====

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
440-1000	CLAIM ON POOLED CASH	<u>151,219.76</u>	
			<u>151,219.76</u>
TOTAL ASSETS			151,219.76
			=====
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>408.96</u>)	
TOTAL BEGINNING EQUITY			(<u>408.96</u>)
TOTAL REVENUE			151,628.72
TOTAL EXPENSES			<u>0.00</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES			<u>151,628.72</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>151,219.76</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			151,219.76
			=====

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
450-1000	CLAIM ON POOLED CASH	<u>193,792.28</u>	
			<u>193,792.28</u>
TOTAL ASSETS			193,792.28
			=====
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>1,592.24</u>)	
TOTAL BEGINNING EQUITY		(<u>1,592.24</u>)	
TOTAL REVENUE		195,384.52	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		195,384.52	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>193,792.28</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			193,792.28
			=====

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>154,563.36</u>	
			<u>154,563.36</u>
TOTAL ASSETS			154,563.36
			=====
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>2,447.95</u>	
TOTAL BEGINNING EQUITY		<u>2,447.95</u>	
TOTAL REVENUE		152,115.41	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>152,115.41</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>154,563.36</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			154,563.36
			=====

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(354,016.04)
702-1016	MERCHANT ACCT CASH	<u>6,275.00</u>
		(<u>347,741.04</u>)
TOTAL ASSETS		(347,741.04)
		=====
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	(<u>451,821.26</u>)
	TOTAL BEGINNING EQUITY	(451,821.26)
TOTAL REVENUE		22,728.00
TOTAL EXPENSES		<u>36,799.85</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(<u>14,071.85</u>)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>465,893.11</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(347,741.04)
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
800-1000	CLAIM ON POOLED CASH	148,390.13	
800-1030	TEX-POOL	301,987.33	
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	134,057.51	
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(9,000.00)	
800-1213	MIRA VISTA PUD LIVE OAK	2,417.91	
800-1215	OTHER RECEIVABLES (WATER)	172.62	
800-1216	MIRA VISTA PUD RECEIVABLE	2,087.90	
800-1217	CENCOR PUD RECEIVABLE	2,293.78	
800-1218	ENDEAVOR PUD RECEIVABLE	9,416.64	
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	<u>43,000.00</u>	
			<u>10,432,462.83</u>
TOTAL ASSETS			10,432,462.83
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LIABILITIES			
=====			
800-2000	ACCOUNTS PAYABLE POOLED	0.00	
800-2008	ACCOUNTS PAYABLE OTHER	257.07	
800-2010	HEALTH INSURANCE PAYABLE	(5,708.01)	
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	(2,478.69)	
800-2090	DEPERRED REV- PAVING ASSESS	0.00	
800-2091	DEFERRED REVENUE-PAVING ASSES	323.48	
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	<u>7,040.00</u>	
TOTAL LIABILITIES			<u>10,775,771.27</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	41,551.74
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	(63,991.45)
	TOTAL REVENUE	207,057.71
	TOTAL EXPENSES	486,374.36
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(279,316.65)
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(343,308.10)
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	10,432,463.17
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	*** AMOUNT OUT OF BALANCE ***	0.34-