

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
100-1000	CLAIM ON POOLED CASH	2,504,567.84	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,008,274.47	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)	
100-1030	TEX-POOL	351,905.96	
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	(3,547.48)	
100-1217	CENCOR PUD RECEIVABLE	0.00	
100-1221	DUE FROM RCDC	7,076.77	
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	74,096.35	
100-1399	LEASE RECEIVABLE	196,421.99	
			<u>5,164,777.11</u>
TOTAL ASSETS			<u>5,164,777.11</u>

LIABILITIES

100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	4,326.55	
100-2010	HEALTH INSURANCE PAYABLE	3,757.88	
100-2012	AFLAC INSURANCE PAYABLE	296.68	
100-2015	EDC SALES TAX PAYABLE	0.00	
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,045.76	
100-2020	FEDERAL WH PAYABLE	0.09	
100-2030	UNEMPLOYMENT TAX PAYABLE	29.67	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(692.05)	
100-2050	APPEARANCE BOND RESERVE	0.00	
100-2055	OMNIBASE PAYABLE	1.31	
100-2060	RETIREMENT PAYOUT RESERVE	0.00	
100-2070	DEFERRED REVENUE	14,760.04	
100-2075	CHILD SUPPORT GARNISHMENT	554.56	
100-2080	TMRS RETIREMENT WITHHELD	2,019.21	
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	

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 2023 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	23,110.35	
	TOTAL LIABILITIES		<u>376,740.77</u>
EQUITY			
=====			
100-3000	FUND BALANCE-UNAPPROPRATED	5,489,220.26	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	<u>4,168,369.19</u>	
	TOTAL REVENUE	2,749,758.64	
	TOTAL EXPENSES	<u>2,130,091.49</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	619,667.15	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>4,788,036.34</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>5,164,777.11</u></u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
200-1000	CLAIM ON POOLED CASH	987,388.25	
200-1016	MERCHANT ACCT CASH	0.00	
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00	
200-1030	TEX-POOL	65,925.08	
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	157,473.78	
200-1201	ADDITIONAL RECYCLING RECEIVABL	41.92	
200-1202	MISC AR -	0.00	
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(15,002.30)	
200-1210	UNAPPLIED CREDITS	(6,307.15)	
200-1220	REFUNDS PAYABLE	(4,374.78)	
200-1250	ALLOWANCE FOR LOSSES	(6,813.00)	
200-1288	UNAPPLIED CREDITS - AUDIT ALT	407.00	
200-1299	ACCOUNTS REC - AUDIT ALTERNATE	3,251.00	
200-1300	RETURNED CHECKS RECEIVABLE	(5,568.09)	
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>3,307,827.16</u>
TOTAL ASSETS			<u>3,307,827.16</u>

LIABILITIES			
200-2000	ACCOUNTS PAYABLE POOLED	0.00	
200-2008	ACCOUNTS PAYABLE OTHER	0.00	
200-2010	HEALTH INSURANCE PAYABLE	(1,330.78)	
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	(213.18)	
200-2035	SOC SEC/MEDICARE PAYABLE	3,570.80	
200-2060	RETIREMENT PAYOUT RESERVE	0.00	
200-2080	TMRS RETIREMENT PAYABLE	(2,177.72)	
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	
200-2123	GOVERNMENT CAPITAL LEASE	25,838.64	

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JUNE 30TH, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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	179,970.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>819,922.32</u>
EQUITY		
=====		
200-3000	FUND BALANCE-UNAPPROPRATED	1,012,616.14
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70
	TOTAL BEGINNING EQUITY	<u>2,269,381.84</u>
	TOTAL REVENUE	1,228,680.29
	TOTAL EXPENSES	<u>1,010,157.29</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	218,523.00
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,487,904.84</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u>3,307,827.16</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: JUNE 30TH, 2024

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
301-1000	CLAIM ON POOLED CASH	558,119.34	
301-1350	SALES TAX RECEIVABLE	<u>18,469.25</u>	
			<u>576,588.59</u>
TOTAL ASSETS			<u>576,588.59</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>471,491.24</u>	
	TOTAL BEGINNING EQUITY	471,491.24	
TOTAL REVENUE		161,997.91	
TOTAL EXPENSES		<u>56,900.56</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		105,097.35	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>576,588.59</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>576,588.59</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
310-1000	CLAIM ON POOLED CASH	14,302.64		
			14,302.64	
	TOTAL ASSETS			<u>14,302.64</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	2,549.44		
310-3451	RESERVE FOR COURT SECURITY	6,192.55		
	TOTAL BEGINNING EQUITY	<u>12,427.91</u>		
	TOTAL REVENUE	2,251.73		
	TOTAL EXPENSES	377.00		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>1,874.73</u>		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>14,302.64</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>14,302.64</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: JUNE 30TH, 2024

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
320-1000	CLAIM ON POOLED CASH	<u>7,906.41</u>	<u>7,906.41</u>
TOTAL ASSETS			<u>7,906.41</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>11,032.67</u>	
TOTAL BEGINNING EQUITY			<u>11,032.67</u>
TOTAL REVENUE		1,847.70	
TOTAL EXPENSES		4,973.96	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>(3,126.26)</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>7,906.41</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>7,906.41</u>

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			<u>114.31</u>
=====				
LIABILITIES				
=====				
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>	
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.			<u>114.31</u>
=====				

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	172,647.71	
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>193,091.11</u>
TOTAL ASSETS			<u>193,091.11</u>
=====			
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	<u>20,443.40</u>	
	TOTAL LIABILITIES		<u>20,443.40</u>
=====			
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>0.46</u>	
	TOTAL BEGINNING EQUITY	0.46	
TOTAL REVENUE		202,322.25	
TOTAL EXPENSES		<u>29,675.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>172,647.25</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>172,647.71</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>193,091.11</u>
=====			

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: JUNE 30TH, 2024

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
450-1000	CLAIM ON POOLED CASH	581,681.40	
			<u>581,681.40</u>
	TOTAL ASSETS		<u>581,681.40</u>
=====			
<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		<u>0.00</u>
<u>EQUITY</u>			
=====			
450-3000	FUND BALANCE-UNAPPROPRATED	(0.40)	
	TOTAL BEGINNING EQUITY	(0.40)	
	TOTAL REVENUE	727,206.80	
	TOTAL EXPENSES	145,525.00	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>581,681.80</u>	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>581,681.40</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>581,681.40</u>
=====			

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JUNE 30TH, 2024

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
460-1000	CLAIM ON POOLED CASH	<u>313,776.53</u>	<u>313,776.53</u>	
	TOTAL ASSETS			<u><u>313,776.53</u></u>
LIABILITIES				
=====				
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>	
EQUITY				
=====				
460-3000	FUND BALANCE-UNAPPROPRATED	<u>3,365.52</u>		
	TOTAL BEGINNING EQUITY	<u>3,365.52</u>		
	TOTAL REVENUE	320,551.01		
	TOTAL EXPENSES	<u>10,140.00</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>310,411.01</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>313,776.53</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>313,776.53</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: JUNE 30TH, 2024

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
470-1000	CLAIM ON POOLED CASH	<u>159,395.85</u>	<u>159,395.85</u>
TOTAL ASSETS			<u>159,395.85</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>0.00</u>	
TOTAL BEGINNING EQUITY		<u>0.00</u>	
TOTAL REVENUE		239,591.47	
TOTAL EXPENSES		<u>80,195.62</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>159,395.85</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>159,395.85</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>159,395.85</u>

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
701-1000	CLAIM ON POOLED CASH	(350,143.77)	
701-1019	CASH - 2023 BOND ISSUE	<u>3,315,564.19</u>	
			<u>2,965,420.42</u>
TOTAL ASSETS			<u>2,965,420.42</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	(589,991.15)	
	TOTAL BEGINNING EQUITY	<u>(589,991.15)</u>	
	TOTAL REVENUE	2,701.15	
	TOTAL EXPENSES	563,424.13	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>(560,722.98)</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(1,150,714.13)</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>2,965,420.42</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: JUNE 30TH, 2024

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(318,757.68)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(<u>249,370.68</u>)
TOTAL ASSETS		(<u>249,370.68</u>)
=====		
LIABILITIES		
=====		
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		
=====		
702-3000	FUND BALANCE-UNAPPROPRATED	(<u>239,564.37</u>)
	TOTAL BEGINNING EQUITY	(<u>239,564.37</u>)
TOTAL REVENUE		40,521.25
TOTAL EXPENSES		<u>91,211.56</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(<u>50,690.31</u>)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(<u>290,254.68</u>)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(<u>249,370.68</u>)
=====		

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: JUNE 30TH, 2024

800-WASTE WATER FUND

ACCOUNT # ACCOUNT DESCRIPTION BALANCE

ASSETS

800-1000 CLAIM ON POOLED CASH	524,401.67
800-1030 TEX-POOL	330,485.99
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	80,299.31
800-1205 ALLOWANCE FOR UNCOLLECTIBLE	(4,737.91)
800-1213 MIRA VISTA PUD LIVE OAK	805.97
800-1215 OTHER RECEIVABLES (WATER)	(1,559.46)
800-1216 MIRA VISTA PUD RECEIVABLE	1,043.95
800-1217 CENCOR PUD RECEIVABLE	2,292.77
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>10,188,843.40</u>

TOTAL ASSETS

10,188,843.40

LIABILITIES

800-2000 ACCOUNTS PAYABLE POOLED	0.00
800-2008 ACCOUNTS PAYABLE OTHER	913.76
800-2010 HEALTH INSURANCE PAYABLE	(1,330.78)
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	(548.53)
800-2035 SOC SEC/MEDICARE PAYABLE	1,253.55
800-2060 RETIREMENT PAYOUT RESERVE	0.00
800-2070 Televising / Smoke Testing Res	32,500.00
800-2080 TMRS RETIREMENT PAYABLE	(2,810.76)
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: JUNE 30TH, 2024

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2145	OPEB LIABILITY	8,243.00	
	TOTAL LIABILITIES		<u>9,469,977.60</u>
EQUITY			
=====			
800-3000	FUND BALANCE-UNAPPROPRATED	612,276.83	
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>506,733.64</u>	
	TOTAL REVENUE	1,127,529.76	
	TOTAL EXPENSES	<u>915,397.60</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	212,132.16	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>718,865.80</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		<u>10,188,843.40</u>