

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
100-1000	CLAIM ON POOLED CASH	2,694,082.67
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	2,008,109.87
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	350,378.67
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	68,638.75
100-1399	LEASE RECEIVABLE	196,421.99
		<u>5,347,142.45</u>
TOTAL ASSETS		<u><u>5,347,142.45</u></u>

LIABILITIES		
100-2000	ACCOUNTS PAYABLE POOLED	0.00
100-2008	ACCOUNTS PAYABLE - OTHER	4,326.55
100-2010	HEALTH INSURANCE PAYABLE	1,607.48
100-2012	AFLAC INSURANCE PAYABLE	(21.88)
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	27.91
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(692.03)
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	2,019.40
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

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

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	19,157.11	
	TOTAL LIABILITIES		<u>370,317.02</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	2,631,481.25	
	TOTAL EXPENSES	<u>1,823,025.01</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	808,456.24	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>4,976,825.43</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>5,347,142.45</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
200-1000	CLAIM ON POOLED CASH	1,210,086.44
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	65,638.07
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	98,232.12
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	(7,334.70)
200-1220	REFUNDS PAYABLE	(3,019.32)
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>3,471,324.59</u>
TOTAL ASSETS		<u><u>3,471,324.59</u></u>

LIABILITIES		
200-2000	ACCOUNTS PAYABLE POOLED	106,099.33
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	(464.61)
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	(212.30)
200-2035	SOC SEC/MEDICARE PAYABLE	3,570.80
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(2,177.82)
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
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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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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	178,470.00
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	(8,800.00)
200-2425	BLDG & MISC DEPOSITS	1,750.00
	TOTAL LIABILITIES	<u>925,388.60</u>
<u>EQUITY</u>		
<hr/>		
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	1,080,086.11
	TOTAL EXPENSES	<u>803,531.96</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	276,554.15
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,545,935.99</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u><u>3,471,324.59</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
301-1000	CLAIM ON POOLED CASH	550,156.10	
301-1350	SALES TAX RECEIVABLE	<u>17,377.73</u>	
			<u>567,533.83</u>
TOTAL ASSETS			<u>567,533.83</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	<u>471,491.24</u>	
TOTAL REVENUE		144,506.70	
TOTAL EXPENSES		<u>48,464.11</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>96,042.59</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>567,533.83</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>567,533.83</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
=====				
310-1000	CLAIM ON POOLED CASH	14,068.77		
			14,068.77	
	TOTAL ASSETS			14,068.77
=====				
LIABILITIES				
=====				
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		0.00	
EQUITY				
=====				
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	12,427.91		
	TOTAL REVENUE	2,017.86		
	TOTAL EXPENSES	377.00		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	1,640.86		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		14,068.77	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			14,068.77
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MAY 31ST, 2024

320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
320-1000	CLAIM ON POOLED CASH	7,983.63		
			<u>7,983.63</u>	
	TOTAL ASSETS			<u>7,983.63</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	11,032.67		
	TOTAL BEGINNING EQUITY		<u>11,032.67</u>	
	TOTAL REVENUE	1,656.77		
	TOTAL EXPENSES	4,705.81		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(3,049.04)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>7,983.63</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>7,983.63</u>
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330-COURT EFFICIENCY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
330-1000	CLAIM ON POOLED CASH	<u>114.31</u>		
			<u>114.31</u>	
	TOTAL ASSETS			<u>114.31</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>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>
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CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
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430-1000	CLAIM ON POOLED CASH	172,492.83	
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>192,936.23</u>
TOTAL ASSETS			<u>192,936.23</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	<u>0.46</u>	
TOTAL REVENUE		202,167.37	
TOTAL EXPENSES		<u>29,675.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>172,492.37</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>172,492.83</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>192,936.23</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
450-1000	CLAIM ON POOLED CASH	<u>581,342.55</u>	<u>581,342.55</u>
TOTAL ASSETS			<u>581,342.55</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		726,867.95	
TOTAL EXPENSES		<u>145,525.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		581,342.95	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>581,342.55</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>581,342.55</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: MAY 31ST, 2024

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
460-1000	CLAIM ON POOLED CASH	<u>313,593.34</u>	<u>313,593.34</u>
TOTAL ASSETS			<u><u>313,593.34</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		320,367.82	
TOTAL EXPENSES		<u>10,140.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>310,227.82</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>313,593.34</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>313,593.34</u></u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
470-1000	CLAIM ON POOLED CASH	<u>159,339.29</u>		
			<u>159,339.29</u>	
	TOTAL ASSETS			<u>159,339.29</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	239,534.91		
	TOTAL EXPENSES	<u>80,195.62</u>		
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>159,339.29</u>		
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>159,339.29</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>159,339.29</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
701-1000	CLAIM ON POOLED CASH	(342,711.27)
701-1019	CASH - 2023 BOND ISSUE	<u>3,315,292.44</u>
		<u>2,972,581.17</u>
TOTAL ASSETS		<u>2,972,581.17</u>
<u>LIABILITIES</u>		
701-2000	ACCOUNTS PAYABLE POOLED	0.00
701-2008	YEAR-END ACCOUINTS 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	(589,991.15)
TOTAL REVENUE		2,429.40
TOTAL EXPENSES		555,991.63
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>(553,562.23)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>(1,143,553.38)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>2,972,581.17</u>

CITY OF ROLLINGWOOD
 BALANCE SHEET
 AS OF: MAY 31ST, 2024

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
702-1000	CLAIM ON POOLED CASH	(318,619.52)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		(249,232.52)
TOTAL ASSETS		(249,232.52)
		=====
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	(239,564.37)
	TOTAL BEGINNING EQUITY	(239,564.37)
TOTAL REVENUE		38,437.50
TOTAL EXPENSES		88,989.65
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>(50,552.15)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(290,116.52)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(249,232.52)
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800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
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800-1000	CLAIM ON POOLED CASH	717,494.49
800-1030	TEX-POOL	329,047.20
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	76,488.78
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(4,737.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	(2,609.20)
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>10,375,637.16</u>
	TOTAL ASSETS	10,375,637.16

LIABILITIES		
=====		
800-2000	ACCOUNTS PAYABLE POOLED	106,099.32
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	(464.61)
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	(547.65)
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	(2,810.86)
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: MAY 31ST, 2024

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2145	OPEB LIABILITY	8,243.00	
	TOTAL LIABILITIES		<u>9,576,943.87</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	1,040,015.78	
	TOTAL EXPENSES	748,056.13	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>291,959.65</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>798,693.29</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>10,375,637.16</u> =====