

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
100-1000	CLAIM ON POOLED CASH	1,741,729.73
100-1011	PETTY CASH - COURT	250.00
100-1014	CASH - TAX NOTES	2,007,105.60
100-1016	MERCHANT ACCT CASH	0.00
100-1018	CASH - DEVELOPMENT SERVICES	(1,000.00)
100-1030	TEX-POOL	340,584.74
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	(2,616.10)
100-1217	CENCOR PUD RECEIVABLE	0.00
100-1221	DUE FROM RCDC	0.00
100-1222	DUE FROM WATER FUND	0.00
100-1230	TAXES RECEIVABLE - GENERAL	26,284.56
100-1250	DUE FROM VENDORS	0.00
100-1350	SALES TAX RECEIVABLE	67,434.21
		<u>4,179,772.74</u>

TOTAL ASSETS

4,179,772.74

LIABILITIES		
100-2000	ACCOUNTS PAYABLE POOLED	15,540.00
100-2008	ACCOUNTS PAYABLE - OTHER	384.95
100-2010	HEALTH INSURANCE PAYABLE	(29,282.41)
100-2012	AFLAC INSURANCE PAYABLE	(181.16)
100-2015	EDC SALES TAX PAYABLE	0.00
100-2016	EMPLOYEE 457 CONTRIB PAYABLE	4,197.11
100-2020	FEDERAL WH PAYABLE	0.09
100-2030	UNEMPLOYMENT TAX PAYABLE	(3,609.23)
100-2035	SOCIAL SEC/MEDICARE PAYABLE	(2,914.03)
100-2050	APPEARANCE BOND RESERVE	(1,591.64)
100-2055	OMNIBASE PAYABLE	(116.69)
100-2060	RETIREMENT PAYOUT RESERVE	37,977.07
100-2070	DEFERRED REVENUE	4,281.02
100-2075	CHILD SUPPORT GARNISHMENT	0.72
100-2080	TMRS RETIREMENT WITHHELD	(12,281.51)
100-2110	COMPENSATED ABSENCE PAY	0.00
100-2115	WAGES PAYABLE	19,090.00
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
100-2140	VEHICLE FINANCING NOTES	0.00

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
100-2141	ARPA DEFERRED REVENUE	61,702.32	
100-2249	DEFERRED REV-FIELD RENTAL	33,660.00	
100-2250	DEFERRED TAX REV=DELINQUENT TX	23,668.46	
100-2253	DUE TO 2023 BOND ISSUE	5,305.10	
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	13,408.13	
	TOTAL LIABILITIES	<u>240,424.31</u>	
EQUITY			
100-3000	FUND BALANCE-UNAPPROPRATED	5,133,619.49	
100-3030	AMOUNT TO BE PROVIDED FOR	(1,320,851.07)	
	TOTAL BEGINNING EQUITY	<u>3,812,768.42</u>	
	TOTAL REVENUE	302,655.08	
	TOTAL EXPENSES	404,362.95	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(101,707.87)	
	(WILL CLOSE TO FUND BAL.)	228,287.88	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>3,939,348.43</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>4,179,772.74</u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
200-1000	CLAIM ON POOLED CASH	972,742.96
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	64,006.00
200-1131	NET PENSION	(4,969.00)
200-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32
200-1142	DEFERRED OUTFLOWS-OPEB	2,062.00
200-1200	ACCOUNTS RECEIVABLE	120,434.95
200-1201	ADDITIONAL RECYCLING RECEIVABL	19.24
200-1202	MISC AR -	0.00
200-1205	ALLOWANCE FOR UNCOLLECTIBLE	(13,436.30)
200-1210	UNAPPLIED CREDITS	(9,616.22)
200-1220	REFUNDS PAYABLE	(977.88)
200-1250	ALLOWANCE FOR LOSSES	(4,500.00)
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	(2,111,140.34)
200-1620	EQUIPMENT	70,196.33
200-1621	COMPUTER	1,726.00
200-1628	ACCUM DEPREC MAINT & OFFICE	(46,576.43)
		<u>3,388,467.76</u>
TOTAL ASSETS		3,388,467.76

LIABILITIES		
200-2000	ACCOUNTS PAYABLE POOLED	0.00
200-2008	ACCOUNTS PAYABLE OTHER	0.00
200-2010	HEALTH INSURANCE PAYABLE	525.63
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	(198.34)
200-2035	SOC SEC/MEDICARE PAYABLE	2,878.90
200-2060	RETIREMENT PAYOUT RESERVE	0.00
200-2080	TMRS RETIREMENT PAYABLE	(2,782.21)
200-2100	METER SERVICE DEPOSITS	0.00
200-2110	COMPENSATED ABSENCE PAYABLE	6,969.43
200-2115	WAGES PAYABLE	3,464.00
200-2120	BONDS PAYABLE-SR2014 WTR IMP	606,375.00
200-2121	BOND PREMIUM-SR2014 WTR IMPRV	31,588.76
200-2122	ACCRUED INTEREST PAYABLE	3,651.19
200-2123	GOVERNMENT CAPITAL LEASE	33,893.07
200-2128	DUE TO VENDORS	0.00
200-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00

CITY OF ROLLINGWOOD
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200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
200-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00	
200-2145	OPEB LIABILITY	8,033.00	
200-2310	DUE TO MERCHANT ACCOUNT	0.00	
200-2400	CUSTOMER DEPOSITS PAYABLE	177,570.00	
200-2401	CUSTOMER DEPOSITS	0.00	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES	<u>892,466.10</u>	
EQUITY			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	738,622.46	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	<u>1,995,388.16</u>	
	TOTAL REVENUE	269,400.47	
	TOTAL EXPENSES	102,539.88	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>166,860.59</u>	
	(WILL CLOSE TO FUND BAL.)	333,752.91	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>2,496,001.66</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>3,388,467.76</u></u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
301-1000	CLAIM ON POOLED CASH	489,362.93	
301-1350	SALES TAX RECEIVABLE	<u>10,539.09</u>	
			<u>499,902.02</u>
TOTAL ASSETS			<u>499,902.02</u>
LIABILITIES			
=====			
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>
EQUITY			
=====			
301-3000	FUND BALANCE-UNAPPROPRATED	406,468.44	
	TOTAL BEGINNING EQUITY	<u>406,468.44</u>	
TOTAL REVENUE		32,887.26	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		32,887.26	
(WILL CLOSE TO FUND BAL.)		<u>60,546.32</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>499,902.02</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>499,902.02</u>

310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
310-1000	CLAIM ON POOLED CASH	<u>13,189.03</u>	<u>13,189.03</u>
TOTAL ASSETS			<u>13,189.03</u>
=====			
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			<u>0.00</u>
EQUITY			
=====			
310-3000	UNAPPROPRIATED FUND BALANCE	3,685.92	
310-3450	RESERVE FOR COURT TECHNOLOGY	0.00	
310-3451	RESERVE FOR COURT SECURITY	<u>6,192.55</u>	
TOTAL BEGINNING EQUITY		<u>9,878.47</u>	
TOTAL REVENUE		761.12	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		761.12	
(WILL CLOSE TO FUND BAL.)		<u>2,549.44</u>	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>13,189.03</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>13,189.03</u>
=====			

CITY OF ROLLINGWOOD
BALANCE SHEET
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
320-1000	CLAIM ON POOLED CASH	<u>11,628.06</u>	11,628.06
TOTAL ASSETS			<u>11,628.06</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	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
<u>EQUITY</u>			
320-3450	FUND BALNCE - COURT TECH	<u>9,548.22</u>	
TOTAL BEGINNING EQUITY		<u>9,548.22</u>	
TOTAL REVENUE		622.89	
TOTAL EXPENSES		<u>27.50</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>595.39</u>	
(WILL CLOSE TO FUND BAL.)		1,484.45	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>11,628.06</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>11,628.06</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
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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>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

430-DEBT SERVICE FUND 2014

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
430-1000	CLAIM ON POOLED CASH	1,661.82	
430-1007	CASH-DS SR2014 GO STREETS	(1.34)	
430-1009	CASH-DS SR2014 WATER IMPROV	1.34	
430-1206	ALLOWANCE FOR DOUBTFUL COLL	(1,997.76)	
430-1230	TAXES RECEIVABLE	<u>23,291.12</u>	
			<u>22,955.18</u>
TOTAL ASSETS			<u>22,955.18</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>21,293.36</u>	
	TOTAL LIABILITIES		<u>21,293.36</u>
EQUITY			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>757.93</u>	
	TOTAL BEGINNING EQUITY	757.93	
TOTAL REVENUE		2,818.36	
TOTAL EXPENSES		0.00	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>2,818.36</u>	
(WILL CLOSE TO FUND BAL.)		(1,914.47)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>1,661.82</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>22,955.18</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

440-DEBT SERVICE FUND 2012

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
<u>=====</u>		
440-1000	CLAIM ON POOLED CASH	(<u>1,899.03</u>)
		(<u>1,899.03</u>)
	TOTAL ASSETS	(<u>1,899.03</u>)
<u>LIABILITIES</u>		
<u>=====</u>		
440-2000	ACCOUNTS PAYABLE POOLED	0.00
440-2060	Retirement Payout Reserve	0.00
440-2140	Vehicle Financing Notes	0.00
	TOTAL LIABILITIES	<u>0.00</u>
<u>EQUITY</u>		
<u>=====</u>		
440-3000	FUND BALANCE-UNAPPROPRATED	773.56
	TOTAL BEGINNING EQUITY	<u>773.56</u>
	TOTAL REVENUE	109.50
	TOTAL EXPENSES	<u>0.00</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	109.50
	(WILL CLOSE TO FUND BAL.)	(2,782.09)
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	(<u>1,899.03</u>)
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	(<u>1,899.03</u>)

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
450-1000	CLAIM ON POOLED CASH	<u>5,726.09</u>	<u>5,726.09</u>
TOTAL ASSETS			<u>5,726.09</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>1,263.25</u>)	
TOTAL BEGINNING EQUITY			(<u>1,263.25</u>)
TOTAL REVENUE		10,029.49	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>10,029.49</u>	
(WILL CLOSE TO FUND BAL.)			(<u>3,040.15</u>)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>5,726.09</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>5,726.09</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
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460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
460-1000	CLAIM ON POOLED CASH	6,141.48	
			<u>6,141.48</u>
TOTAL ASSETS			<u>6,141.48</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>EQUITY</u>			
=====			
460-3000	FUND BALANCE-UNAPPROPRATED	4,202.99	
	TOTAL BEGINNING EQUITY	4,202.99	
TOTAL REVENUE		4,458.96	
TOTAL EXPENSES		0.00	
TOTAL REVENUE OVER/(UNDER) EXPENSES		4,458.96	
(WILL CLOSE TO FUND BAL.)		(2,520.47)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>6,141.48</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>6,141.48</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
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470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
470-1000	CLAIM ON POOLED CASH	<u>3,266.59</u>	<u>3,266.59</u>
TOTAL ASSETS			<u>3,266.59</u>
=====			
LIABILITIES			
=====			
470-2000	ACCOUNTS PAYABLE POOLED	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
TOTAL REVENUE		3,266.59	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>3,266.59</u>	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>3,266.59</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,266.59</u>
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CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
701-1000	CLAIM ON POOLED CASH	(135,411.65)	
701-1019	CASH - 2023 BOND ISSUE	<u>3,688,913.00</u>	
			<u>3,553,501.35</u>
TOTAL ASSETS			<u><u>3,553,501.35</u></u>
LIABILITIES			
701-2000	ACCOUNTS PAYABLE POOLED	0.00	
701-2008	YEAR-END ACCOUINTS PAYABLE	0.00	
701-2060	Retirement Payout Reserve	0.00	
701-2140	Vehicle Financing Notes	<u>0.00</u>	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
701-3000	FUND BALANCE-UNAPPROPRATED	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	<u>0.00</u>	
	TOTAL REVENUE	616.45	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	616.45	
	(WILL CLOSE TO FUND BAL.)	<u>3,552,884.90</u>	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u><u>3,553,501.35</u></u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>3,553,501.35</u></u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
702-1000	CLAIM ON POOLED CASH	(255,904.87)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	69,387.00
		(186,517.87)
TOTAL ASSETS		(186,517.87)
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	37,384.00
	TOTAL LIABILITIES	40,884.00
EQUITY		
702-3000	FUND BALANCE-UNAPPROPRATED	(118,981.10)
	TOTAL BEGINNING EQUITY	(118,981.10)
TOTAL REVENUE		12,162.50
TOTAL EXPENSES		0.00
TOTAL REVENUE OVER/(UNDER) EXPENSES		12,162.50
(WILL CLOSE TO FUND BAL.)		(120,583.27)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(227,401.87)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(186,517.87)

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
800-1000	CLAIM ON POOLED CASH	368,097.35
800-1030	TEX-POOL	320,865.21
800-1031	NET PENSION	(4,969.00)
800-1141	DEFERRED OUTFLOW OF RESOURCES	15,317.32
800-1142	DEFERRED OUTFLOWS-OPEB	2,062.00
800-1200	ACCOUNTS RECEIVABLE	85,569.50
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	(12,007.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	3,054.45
800-1216	MIRA VISTA PUD RECEIVABLE	1,043.95
800-1217	CENCOR PUD RECEIVABLE	2,292.80
800-1218	ENDEAVOR PUD RECEIVABLE	8,070.40
800-1219	RESTITUTION RECEIVABLE	921.33
800-1611	ACCUM DEPREC - BUILDING	(5,160.00)
800-1614	CONSTRUCTION IN PROGRESS	331,426.50
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	(1,927,247.09)
800-1630	ACCUM DEPREC - EQUIPMENT	(1,475,586.88)
800-1721	LAND IMPROVEMENTS	43,000.00
		<u>10,314,218.20</u>
TOTAL ASSETS		<u>10,314,218.20</u>

LIABILITIES		
800-2000	ACCOUNTS PAYABLE POOLED	0.00
800-2008	ACCOUNTS PAYABLE OTHER	913.76
800-2010	HEALTH INSURANCE PAYABLE	720.27
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	(533.69)
800-2035	SOC SEC/MEDICARE PAYABLE	620.50
800-2060	RETIREMENT PAYOUT RESERVE	0.00
800-2070	Televising / Smoke Testing Res	65,000.00
800-2080	TMRS RETIREMENT PAYABLE	(3,718.52)
800-2090	DEPERRED REV- PAVING ASSESS	0.00
800-2091	DEFERRED REVENUE-PAVING ASSES	0.00
800-2110	COMPENSATED ABSENCE PAYABLE	6,969.43
800-2115	WAGES PAYABLE	3,464.00
800-2122	ACCRUED INTEREST PAYABLE	53,264.00
800-2124	BONDS PAYABLE-SR2012A	305,000.00
800-2135	BONDS PAYABLE-2019 REFUNDING	9,010,568.00
800-2136	BOND PREMIUM-2019 REFUNDING	500,339.53
800-2140	DEFERRED INFLOWS OF RESOURCES	18,646.00
800-2142	RES STORM DISCHA PERMIT-ZONE 8	96.00
800-2145	OPEB LIABILITY	<u>8,033.00</u>

CITY OF ROLLINGWOOD
BALANCE SHEET
AS OF: NOVEMBER 30TH, 2023

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>TOTAL LIABILITIES</u>		<u>9,968,820.04</u>
<u>EQUITY</u>		
=====		
800-3000	FUND BALANCE-UNAPPROPRATED	423,539.65
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
	<u>TOTAL BEGINNING EQUITY</u>	<u>317,996.46</u>
	TOTAL REVENUE	183,466.66
	TOTAL EXPENSES	<u>128,654.47</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	54,812.19
	(WILL CLOSE TO FUND BAL.)	(27,410.49)
	<u>TOTAL EQUITY & REV. OVER/(UNDER) EXP.</u>	<u>345,398.16</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	<u><u>10,314,218.20</u></u>