

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
100-1000	CLAIM ON POOLED CASH	2,428,069.18	
100-1011	PETTY CASH - COURT	250.00	
100-1014	CASH - TAX NOTES	2,008,444.58	
100-1016	MERCHANT ACCT CASH	0.00	
100-1018	CASH - DEVELOPMENT SERVICES	( 1,000.00)	
100-1030	TEX-POOL	353,492.51	
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	7,296.63	
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	68,133.82	
100-1399	LEASE RECEIVABLE	196,421.99	
			<u>5,084,292.44</u>
TOTAL ASSETS			<u>5,084,292.44</u>

**LIABILITIES**

=====			
100-2000	ACCOUNTS PAYABLE POOLED	0.00	
100-2008	ACCOUNTS PAYABLE - OTHER	4,326.55	
100-2010	HEALTH INSURANCE PAYABLE	4,236.97	
100-2012	AFLAC INSURANCE PAYABLE	615.24	
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	23.38	
100-2035	SOCIAL SEC/MEDICARE PAYABLE	( 692.03)	
100-2050	APPEARANCE BOND RESERVE	0.00	
100-2055	OMNIBASE PAYABLE	( 22.69)	
100-2060	RETIREMENT PAYOUT RESERVE	0.00	
100-2070	DEFERRED REVENUE	14,760.04	
100-2075	CHILD SUPPORT GARNISHMENT	0.72	
100-2080	TMRS RETIREMENT WITHHELD	2,019.17	
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: JULY 31ST, 2024

## 100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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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	26,429.59
	TOTAL LIABILITIES	<u>380,273.51</u>
EQUITY		
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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	2,891,673.20
	TOTAL EXPENSES	2,356,023.46
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	<u>535,649.74</u>
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>4,704,018.93</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	<u>5,084,292.44</u>

200-WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
200-1000	CLAIM ON POOLED CASH	911,506.48
200-1016	MERCHANT ACCT CASH	0.00
200-1018	CASH - DEVELOPMENT SERVICES	1,000.00
200-1030	TEX-POOL	66,223.24
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	209,017.74
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	( 4,491.07)
200-1220	REFUNDS PAYABLE	( 2,585.55)
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>3,287,392.82</u>
<b>TOTAL ASSETS</b>		<u>3,287,392.82</u>

<b>LIABILITIES</b>		
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	( 210.04)
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

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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	180,920.00	
200-2401	CUST DEPOSITS -AUDIT ALTERNATE	( 8,800.00)	
200-2425	BLDG & MISC DEPOSITS	1,750.00	
	TOTAL LIABILITIES		<u>820,875.46</u>
<b>EQUITY</b>			
=====			
200-3000	FUND BALANCE-UNAPPROPRATED	1,012,616.14	
200-3600	INVEST IN FA NET RELATED DEBT	1,256,765.70	
	TOTAL BEGINNING EQUITY	2,269,381.84	
	TOTAL REVENUE	1,434,077.15	
	TOTAL EXPENSES	1,236,941.63	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	197,135.52	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>2,466,517.36</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u><u>3,287,392.82</u></u>

CITY OF ROLLINGWOOD  
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301-STREET MAINTENANCE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
301-1000	CLAIM ON POOLED CASH	564,212.50	
301-1350	SALES TAX RECEIVABLE	<u>17,276.75</u>	
			<u>581,489.25</u>
TOTAL ASSETS			<u>581,489.25</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	178,301.12	
	TOTAL EXPENSES	<u>68,303.11</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	109,998.01	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>581,489.25</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>581,489.25</u>

CITY OF ROLLINGWOOD  
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310-COURT SECURITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
310-1000	CLAIM ON POOLED CASH	14,487.51		
			<u>14,487.51</u>	
TOTAL ASSETS				<u>14,487.51</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	12,427.91		
TOTAL REVENUE		2,436.60		
TOTAL EXPENSES		377.00		
TOTAL REVENUE OVER/(UNDER) EXPENSES		2,059.60		
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>14,487.51</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.				<u>14,487.51</u>

CITY OF ROLLINGWOOD  
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320-COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
<u>=====</u>			
320-1000	CLAIM ON POOLED CASH	<u>7,932.34</u>	
			<u>7,932.34</u>
	<b>TOTAL ASSETS</b>		<u><u>7,932.34</u></u>
<b>LIABILITIES</b>			
<u>=====</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>	
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>
<b>EQUITY</b>			
<u>=====</u>			
320-3450	FUND BALNCE - COURT TECH	<u>11,032.67</u>	
	<b>TOTAL BEGINNING EQUITY</b>		<u>11,032.67</u>
	<b>TOTAL REVENUE</b>	1,998.63	
	<b>TOTAL EXPENSES</b>	<u>5,098.96</u>	
	<b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>	<u>( 3,100.33)</u>	
	<b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>		<u>7,932.34</u>
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b>		<u><u>7,932.34</u></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	0.00	
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		0.00	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		<u>0.00</u>	
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	
<b>ASSETS</b>			
=====			
430-1000	CLAIM ON POOLED CASH	2,972.71	
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>23,416.11</u>
<b>TOTAL ASSETS</b>			<u>23,416.11</u>
=====			
<b>LIABILITIES</b>			
=====			
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>	
	<b>TOTAL LIABILITIES</b>		<u>20,443.40</u>
<b>EQUITY</b>			
=====			
430-3000	FUND BALANCE-UNAPPROPRATED	<u>0.46</u>	
	<b>TOTAL BEGINNING EQUITY</b>	0.46	
<b>TOTAL REVENUE</b>		202,322.25	
<b>TOTAL EXPENSES</b>		<u>199,350.00</u>	
<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>		2,972.25	
<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>			<u>2,972.71</u>
<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<u>23,416.11</u>
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CITY OF ROLLINGWOOD  
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450-DEBT SERVICE FUND 2019

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<b>ASSETS</b>				
=====				
450-1000	CLAIM ON POOLED CASH	<u>11,156.40</u>	<u>11,156.40</u>	
	<b>TOTAL ASSETS</b>			<u><u>11,156.40</u></u>
<b>LIABILITIES</b>				
=====				
450-2000	ACCOUNTS PAYABLE POOLED	0.00		
450-2060	Retirement Payout Reserve	0.00		
450-2140	Vehicle Financing Notes	<u>0.00</u>		
	<b>TOTAL LIABILITIES</b>		<u>0.00</u>	
<b>EQUITY</b>				
=====				
450-3000	FUND BALANCE-UNAPPROPRATED	( 0.40)		
	<b>TOTAL BEGINNING EQUITY</b>	( 0.40)		
	<b>TOTAL REVENUE</b>	727,206.80		
	<b>TOTAL EXPENSES</b>	<u>716,050.00</u>		
	<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	<u>11,156.80</u>		
	<b>TOTAL EQUITY &amp; REV. OVER/(UNDER) EXP.</b>		<u>11,156.40</u>	
	<b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/(UNDER) EXP.</b>			<u><u>11,156.40</u></u>

460-DEBT SERVICE FUND 2020

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
=====				
460-1000	CLAIM ON POOLED CASH	<u>8,516.53</u>	<u>8,516.53</u>	
	TOTAL ASSETS			<u><u>8,516.53</u></u>
<u>LIABILITIES</u>				
=====				
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>	
<u>EQUITY</u>				
=====				
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>315,400.00</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>5,151.01</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>8,516.53</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u><u>8,516.53</u></u>

CITY OF ROLLINGWOOD  
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470-DEBT SERVICE FUND 2023

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
<u>ASSETS</u>				
470-1000	CLAIM ON POOLED CASH	<u>3,408.33</u>		
			<u>3,408.33</u>	
	TOTAL ASSETS			<u>3,408.33</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>236,183.14</u>		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	<u>3,408.33</u>		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>3,408.33</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>3,408.33</u>

701-CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
701-1000	CLAIM ON POOLED CASH	( 122,967.22)
701-1019	CASH - 2023 BOND ISSUE	<u>2,965,740.00</u>
		<u>2,842,772.78</u>
TOTAL ASSETS		<u>2,842,772.78</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		3,020.23
TOTAL EXPENSES		<u>686,390.85</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		<u>( 683,370.62)</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>( 1,273,361.77)</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>2,842,772.78</u>

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
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702-DRAINAGE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
702-1000	CLAIM ON POOLED CASH	( 562,052.16)
702-1016	MERCHANT ACCT CASH	0.00
702-1200	DUE FROM GENERAL FUND	<u>69,387.00</u>
		( <u>492,665.16</u> )
TOTAL ASSETS		<u>( 492,665.16)</u>
<u>LIABILITIES</u>		
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>
<u>EQUITY</u>		
702-3000	FUND BALANCE-UNAPPROPRATED	( 239,564.37)
	TOTAL BEGINNING EQUITY	( 239,564.37)
TOTAL REVENUE		47,657.50
TOTAL EXPENSES		<u>341,642.29</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	( <u>293,984.79</u> )
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		( <u>533,549.16</u> )
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>( 492,665.16)</u>

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<b>ASSETS</b>		
800-1000	CLAIM ON POOLED CASH	468,532.22
800-1030	TEX-POOL	331,980.68
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	81,763.52
800-1205	ALLOWANCE FOR UNCOLLECTIBLE	( 4,737.91)
800-1213	MIRA VISTA PUD LIVE OAK	805.97
800-1215	OTHER RECEIVABLES (WATER)	( 533.80)
800-1216	MIRA VISTA PUD RECEIVABLE	1,043.95
800-1217	CENCOR PUD RECEIVABLE	2,292.76
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>10,136,958.50</u>
<b>TOTAL ASSETS</b>		<u>10,136,958.50</u>

<b>LIABILITIES</b>		
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	( 545.39)
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 ASSES	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: JULY 31ST, 2024

800-WASTE WATER FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
800-2145	OPEB LIABILITY	8,243.00	
	TOTAL LIABILITIES		9,469,980.74
<b>EQUITY</b>			
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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	506,733.64	
	TOTAL REVENUE	1,219,762.60	
	TOTAL EXPENSES	1,059,518.48	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	160,244.12	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		666,977.76
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		10,136,958.50
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