

## 100-GENERAL FUND

| ACCOUNT #     | ACCOUNT DESCRIPTION            | BALANCE             |
|---------------|--------------------------------|---------------------|
| <b>ASSETS</b> |                                |                     |
| =====         |                                |                     |
| 100-1000      | CLAIM ON POOLED CASH           | 3,721,781.78        |
| 100-1011      | PETTY CASH - COURT             | 250.00              |
| 100-1014      | CASH - TAX NOTES               | 65,778.57           |
| 100-1016      | MERCHANT ACCT CASH             | 0.00                |
| 100-1018      | CASH - DEVELOPMENT SERVICES    | ( 1,000.00)         |
| 100-1030      | TEX-POOL                       | 384,481.79          |
| 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            | 31,998.74           |
| 100-1205      | ALLOWANCE FOR UNCOLLECTIBLES   | 0.00                |
| 100-1206      | ALLOWANCE FOR DOUBTFUL ACCTS   | ( 7,502.27)         |
| 100-1217      | CENCOR PUD RECEIVABLE          | 0.00                |
| 100-1221      | DUE FROM RCDC                  | 0.00                |
| 100-1222      | DUE FROM WATER FUND            | 137.57              |
| 100-1230      | TAXES RECEIVABLE - GENERAL     | 38,727.58           |
| 100-1240      | RECEIVABLE - FRIENDS OF THE PA | 60.00               |
| 100-1245      | RECEIVABLE - PARK DONATIONS    | 30.03               |
| 100-1250      | DUE FROM VENDORS               | 409.80              |
| 100-1350      | SALES TAX RECEIVABLE           | 71,915.25           |
| 100-1399      | LEASE RECEIVABLE               | 138,865.99          |
|               |                                | <u>4,445,934.83</u> |
| TOTAL ASSETS  |                                | <u>4,445,934.83</u> |

**LIABILITIES**

|          |                              |              |
|----------|------------------------------|--------------|
| =====    |                              |              |
| 100-2000 | ACCOUNTS PAYABLE POOLED      | 0.00         |
| 100-2008 | ACCOUNTS PAYABLE - OTHER     | ( 34,182.73) |
| 100-2010 | HEALTH INSURANCE PAYABLE     | ( 3,939.50)  |
| 100-2012 | AFLAC INSURANCE PAYABLE      | ( 389.74)    |
| 100-2015 | EDC SALES TAX PAYABLE        | 0.00         |
| 100-2016 | EMPLOYEE 457 CONTRIB PAYABLE | 4,045.76     |
| 100-2020 | FEDERAL WH PAYABLE           | ( 2.03)      |
| 100-2030 | UNEMPLOYMENT TAX PAYABLE     | 50.51        |
| 100-2035 | SOCIAL SEC/MEDICARE PAYABLE  | ( 257.71)    |
| 100-2050 | APPEARANCE BOND RESERVE      | 0.00         |
| 100-2055 | OMNIBASE PAYABLE             | ( 44.57)     |
| 100-2060 | RETIREMENT PAYOUT RESERVE    | 0.00         |
| 100-2070 | DEFERRED REVENUE             | 15,907.80    |
| 100-2075 | CHILD SUPPORT GARNISHMENT    | 0.70         |
| 100-2080 | TMRS RETIREMENT WITHHELD     | 16,864.58    |
| 100-2110 | COMPENSATED ABSENCE PAY      | 0.00         |
| 100-2115 | WAGES PAYABLE                | 31,449.00    |
| 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         |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JULY 31ST, 2026

## 100-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION                               | BALANCE         |
|-----------|---------------------------------------------------|-----------------|
| 100-2138  | TAX NOTES PAYABLE-SR 2020                         | 0.00            |
| 100-2139  | DEFERRED REV-LEOSE FUNDS                          | 6,397.28        |
| 100-2140  | VEHICLE FINANCING NOTES                           | ( 800.00)       |
| 100-2141  | ARPA DEFERRED REVENUE                             | 0.00            |
| 100-2249  | DEFERRED REV-FIELD RENTAL                         | 0.00            |
| 100-2250  | DEFERRED TAX REV=DELINQUENT TX                    | 31,225.31       |
| 100-2253  | DUE TO BOND ISSUE                                 | 0.00            |
| 100-2299  | DEFERRED INFLOW - LEASE                           | 134,603.85      |
| 100-2300  | DUE TO DRAINAGE FUND                              | ( 3,819,535.62) |
| 100-2301  | DUE TO RCDC                                       | 17,421.13       |
| 100-2425  | BLDG & MISC DEPOSITS                              | 0.00            |
| 100-2600  | TRAFFIC FINE RESERVE                              | 45,970.69       |
|           | TOTAL LIABILITIES                                 | ( 3,555,215.29) |
| EQUITY    |                                                   |                 |
| =====     |                                                   |                 |
| 100-3000  | FUND BALANCE-UNAPPROPRATED                        | 7,149,892.64    |
| 100-3030  | AMOUNT TO BE PROVIDED FOR                         | 623,610.24      |
|           | TOTAL BEGINNING EQUITY                            | 7,773,502.88    |
|           |                                                   |                 |
|           | TOTAL REVENUE                                     | 3,404,651.54    |
|           | TOTAL EXPENSES                                    | 3,177,004.30    |
|           | TOTAL REVENUE OVER/(UNDER) EXPENSES               | 227,647.24      |
|           |                                                   |                 |
|           | TOTAL EQUITY & REV. OVER/(UNDER) EXP.             | 8,001,150.12    |
|           |                                                   |                 |
|           | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | 4,445,934.83    |
| =====     |                                                   |                 |

## 200-WATER FUND

| ACCOUNT #     | ACCOUNT DESCRIPTION            | BALANCE             |
|---------------|--------------------------------|---------------------|
| <b>ASSETS</b> |                                |                     |
| =====         |                                |                     |
| 200-1000      | CLAIM ON POOLED CASH           | 985,439.35          |
| 200-1016      | MERCHANT ACCT CASH             | 0.00                |
| 200-1018      | CASH - DEVELOPMENT SERVICES    | 1,000.00            |
| 200-1030      | TEX-POOL                       | 72,047.02           |
| 200-1131      | NET PENSION                    | ( 44,290.00)        |
| 200-1141      | DEFERRED OUTFLOW OF RESOURCES  | 31,418.32           |
| 200-1142      | DEFERRED OUTFLOWS-OPEB         | 1,522.00            |
| 200-1200      | ACCOUNTS RECEIVABLE            | 173,855.35          |
| 200-1201      | ADDITIONAL RECYCLING RECEIVABL | 52.42               |
| 200-1202      | MISC AR -                      | 3,251.00            |
| 200-1203      | PREPAID EXPENSE                | 0.00                |
| 200-1205      | ALLOWANCE FOR UNCOLLECTIBLE    | ( 23,980.90)        |
| 200-1210      | UNAPPLIED CREDITS              | ( 11,168.16)        |
| 200-1220      | REFUNDS PAYABLE                | ( 614.31)           |
| 200-1240      | UNAPPLIED CREDITS-AUDIT ALTERN | 8,470.00            |
| 200-1250      | ALLOWANCE FOR LOSSES           | 0.02                |
| 200-1251      | DUE FROM VENDORS               | 0.00                |
| 200-1288      | UNAPPLIED CREDITS - AUDIT ALT  | 0.00                |
| 200-1290      | ACCT REC - PARK                | ( 140.00)           |
| 200-1299      | ACCOUNTS REC - AUDIT ALTERNATE | 0.00                |
| 200-1300      | RETURNED CHECKS RECEIVABLE     | ( 0.14)             |
| 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       | ( 2,577,555.34)     |
| 200-1620      | EQUIPMENT                      | 449,518.93          |
| 200-1621      | COMPUTER                       | 1,726.00            |
| 200-1628      | ACCUM DEPREC MAINT & OFFICE    | ( 116,319.43)       |
|               |                                | <u>3,291,979.35</u> |
| TOTAL ASSETS  |                                | 3,291,979.35        |

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## LIABILITIES

|          |                             |              |
|----------|-----------------------------|--------------|
| =====    |                             |              |
| 200-2000 | ACCOUNTS PAYABLE POOLED     | 438.16       |
| 200-2008 | ACCOUNTS PAYABLE OTHER      | ( 82,692.87) |
| 200-2010 | HEALTH INSURANCE PAYABLE    | 7,485.57     |
| 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          | ( 0.96)      |
| 200-2030 | UNEMPLOYMENT TAX PAYABLE    | ( 216.86)    |
| 200-2035 | SOC SEC/MEDICARE PAYABLE    | 3,502.53     |
| 200-2060 | RETIREMENT PAYOUT RESERVE   | 0.00         |
| 200-2080 | TMRS RETIREMENT PAYABLE     | ( 7,993.24)  |
| 200-2100 | METER SERVICE DEPOSITS      | 0.00         |
| 200-2110 | COMPENSATED ABSENCE PAYABLE | 20,448.20    |
| 200-2115 | WAGES PAYABLE               | 6,581.00     |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
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200-WATER FUND

| ACCOUNT # | ACCOUNT DESCRIPTION                                | BALANCE             |
|-----------|----------------------------------------------------|---------------------|
| 200-2120  | BONDS PAYABLE-SR2014 WTR IMP                       | 474,075.00          |
| 200-2121  | BOND PREMIUM-SR2014 WTR IMPRV                      | 22,975.76           |
| 200-2122  | ACCRUED INTEREST PAYABLE                           | 1,322.99            |
| 200-2123  | GOVERNMENT CAPITAL LEASE                           | 8,901.38            |
| 200-2124  | METERS LOAN PAYABLE                                | 275,723.09          |
| 200-2125  | 2025 LOAN PAYABLE                                  | 16,309.00           |
| 200-2128  | DUE TO VENDORS                                     | 0.00                |
| 200-2140  | DEFERRED INFLOWS OF RESOURCES                      | 16,445.00           |
| 200-2142  | RES STORM DISCHA PERMIT-ZONE 8                     | 3,186.00            |
| 200-2145  | OPEB LIABILITY                                     | 11,634.00           |
| 200-2310  | DUE TO MERCHANT ACCOUNT                            | 137.57              |
| 200-2400  | CUSTOMER DEPOSITS PAYABLE                          | 187,995.00          |
| 200-2401  | CUST DEPOSITS -AUDIT ALTERNATE                     | ( 8,800.00)         |
| 200-2425  | BLDG & MISC DEPOSITS                               | 1,750.00            |
|           | TOTAL LIABILITIES                                  | <u>959,211.79</u>   |
| EQUITY    |                                                    |                     |
| =====     |                                                    |                     |
| 200-3000  | FUND BALANCE-UNAPPROPRATED                         | 982,681.02          |
| 200-3600  | INVEST IN FA NET RELATED DEBT                      | <u>1,256,765.70</u> |
|           | TOTAL BEGINNING EQUITY                             | 2,239,446.72        |
|           |                                                    |                     |
|           | TOTAL REVENUE                                      | 1,204,012.46        |
|           | TOTAL EXPENSES                                     | <u>1,110,691.62</u> |
|           | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 93,320.84           |
|           |                                                    |                     |
|           | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | <u>2,332,767.56</u> |
|           |                                                    |                     |
|           | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. | <u>3,291,979.35</u> |
| =====     |                                                    |                     |

301-STREET MAINTENANCE

| ACCOUNT #                                          | ACCOUNT DESCRIPTION                  | BALANCE           |                   |
|----------------------------------------------------|--------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                                      |                                      |                   |                   |
| =====                                              |                                      |                   |                   |
| 301-1000                                           | CLAIM ON POOLED CASH                 | 565,080.95        |                   |
| 301-1350                                           | SALES TAX RECEIVABLE                 | <u>22,914.49</u>  |                   |
|                                                    |                                      |                   | <u>587,995.44</u> |
| TOTAL ASSETS                                       |                                      |                   | <u>587,995.44</u> |
| =====                                              |                                      |                   |                   |
| <b>LIABILITIES</b>                                 |                                      |                   |                   |
| =====                                              |                                      |                   |                   |
| 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>       |
| <b>EQUITY</b>                                      |                                      |                   |                   |
| =====                                              |                                      |                   |                   |
| 301-3000                                           | FUND BALANCE-UNAPPROPRATED           | <u>579,402.34</u> |                   |
|                                                    | TOTAL BEGINNING EQUITY               | 579,402.34        |                   |
| TOTAL REVENUE                                      |                                      | 196,902.34        |                   |
| TOTAL EXPENSES                                     |                                      | <u>188,309.24</u> |                   |
|                                                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES | 8,593.10          |                   |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                                      |                   | <u>587,995.44</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                                      |                   | <u>587,995.44</u> |
| =====                                              |                                      |                   |                   |

310-COURT SECURITY FUND

| ACCOUNT #                                          | ACCOUNT DESCRIPTION          | BALANCE          |                  |
|----------------------------------------------------|------------------------------|------------------|------------------|
| <hr/>                                              |                              |                  |                  |
| ASSETS                                             |                              |                  |                  |
| =====                                              |                              |                  |                  |
| 310-1000                                           | CLAIM ON POOLED CASH         | <u>21,730.44</u> |                  |
|                                                    |                              |                  | <u>21,730.44</u> |
| TOTAL ASSETS                                       |                              |                  | <u>21,730.44</u> |
|                                                    |                              |                  | =====            |
| LIABILITIES                                        |                              |                  |                  |
| =====                                              |                              |                  |                  |
| 310-2000                                           | ACCOUNTS PAYABLE POOLED      | 0.00             |                  |
| 310-2008                                           | ACCOUNTS PAYABLE - OTHER     | 0.00             |                  |
| 310-2050                                           | APPEARANCE BOND RESERVE      | 0.00             |                  |
| 310-2060                                           | RETIREMENT PAYOUT RESERVE    | 0.00             |                  |
| 310-2140                                           | VECHICLE FINANCING NOTES     | <u>0.00</u>      |                  |
|                                                    | TOTAL LIABILITIES            |                  | <u>0.00</u>      |
| EQUITY                                             |                              |                  |                  |
| =====                                              |                              |                  |                  |
| 310-3000                                           | UNAPPROPRIATED FUND BALANCE  | 3,685.92         |                  |
| 310-3450                                           | RESERVE FOR COURT TECHNOLOGY | 8,033.47         |                  |
| 310-3451                                           | RESERVE FOR COURT SECURITY   | <u>6,192.55</u>  |                  |
|                                                    | TOTAL BEGINNING EQUITY       |                  | <u>17,911.94</u> |
| TOTAL REVENUE                                      |                              | 4,462.00         |                  |
| TOTAL EXPENSES                                     |                              | <u>643.50</u>    |                  |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                              |                  | <u>3,818.50</u>  |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                              |                  | <u>21,730.44</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                              |                  | <u>21,730.44</u> |
|                                                    |                              |                  | =====            |

320-COURT TECHNOLOGY FUND

| ACCOUNT #                                          | ACCOUNT DESCRIPTION       | BALANCE         |                     |
|----------------------------------------------------|---------------------------|-----------------|---------------------|
| <hr/>                                              |                           |                 |                     |
| ASSETS                                             |                           |                 |                     |
| =====                                              |                           |                 |                     |
| 320-1000                                           | CLAIM ON POOLED CASH      | <u>3,686.58</u> |                     |
|                                                    |                           |                 | <u>3,686.58</u>     |
| TOTAL ASSETS                                       |                           |                 | <u>3,686.58</u>     |
|                                                    |                           |                 | =====               |
| LIABILITIES                                        |                           |                 |                     |
| =====                                              |                           |                 |                     |
| 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>         |
| EQUITY                                             |                           |                 |                     |
| =====                                              |                           |                 |                     |
| 320-3450                                           | FUND BALNCE - COURT TECH  | <u>5,935.24</u> |                     |
|                                                    | TOTAL BEGINNING EQUITY    | <u>5,935.24</u> |                     |
| TOTAL REVENUE                                      |                           |                 | 3,648.10            |
| TOTAL EXPENSES                                     |                           |                 | <u>5,896.76</u>     |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                           |                 | ( <u>2,248.66</u> ) |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                           |                 | <u>3,686.58</u>     |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                           |                 | <u>3,686.58</u>     |
|                                                    |                           |                 | =====               |

330-COURT EFFICIENCY FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE |      |
|--------------------|----------------------------------------------------|---------|------|
| <b>ASSETS</b>      |                                                    |         |      |
| =====              |                                                    |         |      |
| 330-1000           | CLAIM ON POOLED CASH                               | 8.33    |      |
|                    |                                                    |         | 8.33 |
|                    | TOTAL ASSETS                                       |         | 8.33 |
| =====              |                                                    |         |      |
| <b>LIABILITIES</b> |                                                    |         |      |
| =====              |                                                    |         |      |
| 330-2000           | ACCOUNTS PAYABLE POOLED                            | 0.00    |      |
| 330-2060           | RETIREMENT PAYOUT RESERVE                          | 0.00    |      |
| 330-2140           | VEHICLE FINANCING NOTES                            | 0.00    |      |
|                    | TOTAL LIABILITIES                                  |         | 0.00 |
| <b>EQUITY</b>      |                                                    |         |      |
| =====              |                                                    |         |      |
| 330-3000           | FUND BALANCE-UNAPPROPRATED                         | 8.33    |      |
|                    | TOTAL BEGINNING EQUITY                             | 8.33    |      |
|                    | TOTAL REVENUE                                      | 0.00    |      |
|                    | TOTAL EXPENSES                                     | 0.00    |      |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 0.00    |      |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |         | 8.33 |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |         | 8.33 |
| =====              |                                                    |         |      |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JULY 31ST, 2026

## 400-GENERAL LONG TERM DEBT

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE     |             |
|--------------------|----------------------------------------------------|-------------|-------------|
| <b>ASSETS</b>      |                                                    |             |             |
| =====              |                                                    |             |             |
| 400-1000           | CLAIM ON POOLED CASH                               | <u>0.00</u> |             |
|                    |                                                    |             | <u>0.00</u> |
|                    | TOTAL ASSETS                                       |             | <u>0.00</u> |
| =====              |                                                    |             |             |
| <b>LIABILITIES</b> |                                                    |             |             |
| =====              |                                                    |             |             |
| 400-2000           | ACCOUNTS PAYABLE POOLED                            | 0.00        |             |
| 400-2060           | Retirement Payout Reserve                          | 0.00        |             |
| 400-2140           | Vehicle Financing Notes                            | <u>0.00</u> |             |
|                    | TOTAL LIABILITIES                                  |             | <u>0.00</u> |
| <b>EQUITY</b>      |                                                    |             |             |
| =====              |                                                    |             |             |
| 400-3000           | FUND BALANCE-UNAPPROPRATED                         | <u>0.00</u> |             |
|                    | TOTAL BEGINNING EQUITY                             | 0.00        |             |
|                    | TOTAL REVENUE                                      | 0.00        |             |
|                    | TOTAL EXPENSES                                     | <u>0.00</u> |             |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 0.00        |             |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |             | <u>0.00</u> |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |             | <u>0.00</u> |
| =====              |                                                    |             |             |

430-DEBT SERVICE FUND 2014

| ACCOUNT #          | ACCOUNT DESCRIPTION                               | BALANCE           |                  |
|--------------------|---------------------------------------------------|-------------------|------------------|
| <b>ASSETS</b>      |                                                   |                   |                  |
| =====              |                                                   |                   |                  |
| 430-1000           | CLAIM ON POOLED CASH                              | ( 151.39)         |                  |
| 430-1007           | CASH-DS SR2014 GO STREETS                         | ( 1.34)           |                  |
| 430-1009           | CASH-DS SR2014 WATER IMPROV                       | 1.34              |                  |
| 430-1206           | ALLOWANCE FOR DOUBTFUL COLL                       | ( 3,930.22)       |                  |
| 430-1230           | TAXES RECEIVABLE                                  | 34,963.09         |                  |
|                    |                                                   | <u>30,881.48</u>  |                  |
|                    |                                                   |                   | <u>30,881.48</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                    | 31,032.87         |                  |
|                    | TOTAL LIABILITIES                                 | <u>31,032.87</u>  |                  |
| <b>EQUITY</b>      |                                                   |                   |                  |
| =====              |                                                   |                   |                  |
| 430-3000           | FUND BALANCE-UNAPPROPRATED                        | 2,190.52          |                  |
|                    | TOTAL BEGINNING EQUITY                            | <u>2,190.52</u>   |                  |
|                    |                                                   |                   |                  |
|                    | TOTAL REVENUE                                     | 198,458.09        |                  |
|                    | TOTAL EXPENSES                                    | <u>200,800.00</u> |                  |
|                    | TOTAL REVENUE OVER/(UNDER) EXPENSES               | ( 2,341.91)       |                  |
|                    |                                                   |                   |                  |
|                    | TOTAL EQUITY & REV. OVER/(UNDER) EXP.             | ( 151.39)         |                  |
|                    |                                                   |                   |                  |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |                   | <u>30,881.48</u> |
| =====              |                                                   |                   |                  |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JULY 31ST, 2026

450-DEBT SERVICE FUND 2019

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE      |
|--------------------|----------------------------------------------------|--------------|
| <u>ASSETS</u>      |                                                    |              |
| <u>=====</u>       |                                                    |              |
| 450-1000           | CLAIM ON POOLED CASH                               | ( 11,356.56) |
|                    |                                                    | ( 11,356.56) |
|                    | TOTAL ASSETS                                       | ( 11,356.56) |
|                    |                                                    | <u>=====</u> |
| <u>LIABILITIES</u> |                                                    |              |
| <u>=====</u>       |                                                    |              |
| 450-2000           | ACCOUNTS PAYABLE POOLED                            | 0.00         |
| 450-2060           | Retirement Payout Reserve                          | 0.00         |
| 450-2140           | Vehicle Financing Notes                            | 0.00         |
|                    | TOTAL LIABILITIES                                  | 0.00         |
| <u>EQUITY</u>      |                                                    |              |
| <u>=====</u>       |                                                    |              |
| 450-3000           | FUND BALANCE-UNAPPROPRATED                         | ( 373.25)    |
|                    | TOTAL BEGINNING EQUITY                             | ( 373.25)    |
|                    | TOTAL REVENUE                                      | 700,466.69   |
|                    | TOTAL EXPENSES                                     | 711,450.00   |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | ( 10,983.31) |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | ( 11,356.56) |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. | ( 11,356.56) |
|                    |                                                    | <u>=====</u> |

## 460-DEBT SERVICE FUND 2020

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE           |               |
|--------------------|----------------------------------------------------|-------------------|---------------|
| <b>ASSETS</b>      |                                                    |                   |               |
| =====              |                                                    |                   |               |
| 460-1000           | CLAIM ON POOLED CASH                               | <u>972.85</u>     |               |
|                    |                                                    |                   | <u>972.85</u> |
|                    | TOTAL ASSETS                                       |                   | <u>972.85</u> |
| =====              |                                                    |                   |               |
| <b>LIABILITIES</b> |                                                    |                   |               |
| =====              |                                                    |                   |               |
| 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>   |
| <b>EQUITY</b>      |                                                    |                   |               |
| =====              |                                                    |                   |               |
| 460-3000           | FUND BALANCE-UNAPPROPRATED                         | <u>1,436.41</u>   |               |
|                    | TOTAL BEGINNING EQUITY                             | <u>1,436.41</u>   |               |
|                    | TOTAL REVENUE                                      | 315,266.44        |               |
|                    | TOTAL EXPENSES                                     | <u>315,730.00</u> |               |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | ( 463.56)         |               |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | <u>972.85</u>     |               |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                   | <u>972.85</u> |
| =====              |                                                    |                   |               |

470-DEBT SERVICE FUND 2023

| ACCOUNT #                                          | ACCOUNT DESCRIPTION           | BALANCE     |             |
|----------------------------------------------------|-------------------------------|-------------|-------------|
| <hr/>                                              |                               |             |             |
| ASSETS                                             |                               |             |             |
| =====                                              |                               |             |             |
| 70-1000                                            | CLAIM ON POOLED CASH          | ( 1,120.57) | ( 1,120.57) |
| TOTAL ASSETS                                       |                               |             | ( 1,120.57) |
| <hr/>                                              |                               |             |             |
| LIABILITIES                                        |                               |             |             |
| =====                                              |                               |             |             |
| 70-2000                                            | ACCOUNTS PAYABLE POOLED       | 0.00        |             |
| TOTAL LIABILITIES                                  |                               |             | 0.00        |
| <hr/>                                              |                               |             |             |
| EQUITY                                             |                               |             |             |
| =====                                              |                               |             |             |
| 70-3000                                            | FUND BALANCE - UNAPPROPRIATED | ( 54.15)    |             |
| TOTAL BEGINNING EQUITY                             |                               | ( 54.15)    |             |
| TOTAL REVENUE                                      |                               | 232,508.62  |             |
| TOTAL EXPENSES                                     |                               | 233,575.04  |             |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                               | ( 1,066.42) |             |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                               |             | ( 1,120.57) |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                               |             | ( 1,120.57) |
| <hr/>                                              |                               |             |             |

480-Debt Service Fund 2024

| ACCOUNT #   | ACCOUNT DESCRIPTION                                | BALANCE     |
|-------------|----------------------------------------------------|-------------|
| <hr/>       |                                                    |             |
| ASSETS      |                                                    |             |
| =====       |                                                    |             |
| 480-1000    | CLAIM ON POOLED CASH                               | ( 4,019.18) |
|             |                                                    | ( 4,019.18) |
|             | TOTAL ASSETS                                       | ( 4,019.18) |
|             |                                                    | =====       |
| LIABILITIES |                                                    |             |
| =====       |                                                    |             |
| 480-2000    | ACCOUNTS PAYABLE POOLED                            | 0.00        |
|             | TOTAL LIABILITIES                                  | 0.00        |
| EQUITY      |                                                    |             |
| =====       |                                                    |             |
| 480-3000    | FUND BALANCE - UNAPPROPRIATED                      | ( 1,965.17) |
|             | TOTAL BEGINNING EQUITY                             | ( 1,965.17) |
|             | TOTAL REVENUE                                      | 105,995.99  |
|             | TOTAL EXPENSES                                     | 108,050.00  |
|             | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | ( 2,054.01) |
|             | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | ( 4,019.18) |
|             | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. | ( 4,019.18) |
|             |                                                    | =====       |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JULY 31ST, 2026

## 701-CAPITAL PROJECTS FUND

| ACCOUNT #                                          | ACCOUNT DESCRIPTION            | BALANCE             |              |
|----------------------------------------------------|--------------------------------|---------------------|--------------|
| <b>ASSETS</b>                                      |                                |                     |              |
| =====                                              |                                |                     |              |
| 701-1000                                           | CLAIM ON POOLED CASH           | ( 136,404.55)       |              |
| 701-1019                                           | CASH - 2023-2024 BOND ISSUE    | 458,015.23          |              |
| 701-1200                                           | DUE FROM GENERAL FUND          | 0.00                |              |
| 701-1601                                           | WATER LINE IMPROVEMENTS        | 2,597,514.39        |              |
| 701-1614                                           | CONSTRUCTION IN PROGRESS       | <u>642,858.26</u>   |              |
|                                                    |                                | <u>3,561,983.33</u> |              |
| TOTAL ASSETS                                       |                                |                     | 3,561,983.33 |
| =====                                              |                                |                     |              |
| <b>LIABILITIES</b>                                 |                                |                     |              |
| =====                                              |                                |                     |              |
| 701-2000                                           | ACCOUNTS PAYABLE POOLED        | 0.00                |              |
| 701-2008                                           | YEAR-END ACCOUNTS PAYABLE      | 183,552.74          |              |
| 701-2009                                           | RETAINAGE PAYABLE              | 155,398.43          |              |
| 701-2060                                           | Retirement Payout Reserve      | 0.00                |              |
| 701-2120                                           | BONDS PAYABLE-SR2023 WTR IMPR  | 3,765,000.00        |              |
| 701-2121                                           | BOND PREMIUM-SR2023 WTR IMPR   | 189,127.95          |              |
| 701-2122                                           | BOND INT PAYBLE-SR2023 WTR IMP | 20,068.83           |              |
| 701-2140                                           | Vehicle Financing Notes        | 0.00                |              |
| 701-2223                                           | BOND PREMIUM-SR2024 WTR IMPRV  | 96,638.65           |              |
| 701-2224                                           | BOND PAYABLE-SR2024 WTR IMPRV  | <u>1,360,000.00</u> |              |
|                                                    | TOTAL LIABILITIES              | <u>5,769,786.60</u> |              |
| <b>EQUITY</b>                                      |                                |                     |              |
| =====                                              |                                |                     |              |
| 701-3000                                           | FUND BALANCE-UNAPPROPRATED     | ( 417,168.22)       |              |
|                                                    | TOTAL BEGINNING EQUITY         | ( 417,168.22)       |              |
| TOTAL REVENUE                                      |                                | 964.97              |              |
| TOTAL EXPENSES                                     |                                | <u>1,791,600.02</u> |              |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                                | ( 1,790,635.05)     |              |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                                | ( 2,207,803.27)     |              |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                                |                     | 3,561,983.33 |
| =====                                              |                                |                     |              |

702-DRAINAGE FUND

| ACCOUNT #                                          | ACCOUNT DESCRIPTION                  | BALANCE             |
|----------------------------------------------------|--------------------------------------|---------------------|
| <b>ASSETS</b>                                      |                                      |                     |
| =====                                              |                                      |                     |
| 702-1000                                           | CLAIM ON POOLED CASH                 | ( 818,950.99)       |
| 702-1016                                           | MERCHANT ACCT CASH                   | 0.00                |
| 702-1200                                           | DUE FROM GENERAL FUND                | <u>69,387.00</u>    |
|                                                    |                                      | ( 749,563.99)       |
| TOTAL ASSETS                                       |                                      | ( 749,563.99)       |
|                                                    |                                      | =====               |
| <b>LIABILITIES</b>                                 |                                      |                     |
| =====                                              |                                      |                     |
| 702-2000                                           | ACCOUNTS PAYABLE POOLED              | 0.00                |
| 702-2008                                           | ACCOUNTS PAYABLE - OTHER             | 142,045.63          |
| 702-2009                                           | RETAINAGE PAYABLE                    | 85,647.45           |
| 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>268,577.08</u>   |
| <b>EQUITY</b>                                      |                                      |                     |
| =====                                              |                                      |                     |
| 702-3000                                           | FUND BALANCE-UNAPPROPRATED           | ( 1,977,976.92)     |
| 702-3030                                           | AMOUNT TO BE PROVIDED FOR            | <u>1,944,461.31</u> |
|                                                    | TOTAL BEGINNING EQUITY               | ( 33,515.61)        |
| TOTAL REVENUE                                      |                                      | 26,101.00           |
| TOTAL EXPENSES                                     |                                      | <u>1,010,726.46</u> |
|                                                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES | ( 984,625.46)       |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                                      | ( 1,018,141.07)     |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                                      | ( 749,563.99)       |
|                                                    |                                      | =====               |

## 800-WASTE WATER FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION            | BALANCE             |
|--------------------|--------------------------------|---------------------|
| <b>ASSETS</b>      |                                |                     |
| =====              |                                |                     |
| 800-1000           | CLAIM ON POOLED CASH           | ( 58,349.12)        |
| 800-1030           | TEX-POOL                       | 361,175.74          |
| 800-1031           | NET PENSION                    | ( 47,059.00)        |
| 800-1130           | PREPAID EXPENSE                | 109,701.60          |
| 800-1141           | DEFERRED OUTFLOW OF RESOURCES  | 33,382.32           |
| 800-1142           | DEFERRED OUTFLOWS-OPEB         | 1,617.00            |
| 800-1200           | ACCOUNTS RECEIVABLE            | 95,267.93           |
| 800-1203           | PREPAID EXPENSE                | 1.00                |
| 800-1205           | ALLOWANCE FOR UNCOLLECTIBLE    | ( 7,572.92)         |
| 800-1213           | MIRA VISTA PUD LIVE OAK        | 1,611.94            |
| 800-1215           | OTHER RECEIVABLES (WATER)      | 4,804.17            |
| 800-1216           | MIRA VISTA PUD RECEIVABLE      | 2,212.69            |
| 800-1217           | CENCOR PUD RECEIVABLE          | 2,292.65            |
| 800-1218           | ENDEAVOR PUD RECEIVABLE        | 8,069.40            |
| 800-1219           | RESTITUTION RECEIVABLE         | 921.33              |
| 800-1290           | ACCT REC - PARK                | 0.00                |
| 800-1299           | ACCOUNTS REC - AUDIT ALTERNATE | 0.00                |
| 800-1611           | ACCUM DEPREC - BUILDING        | ( 10,320.00)        |
| 800-1612           | ACCUMULATED DEPRECIATION       | ( 16,726.96)        |
| 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                      | 587,827.95          |
| 800-1628           | ACCUM DEPREC = MAINT & OFFICE  | ( 4,269,717.97)     |
| 800-1630           | ACCUM DEPREC - EQUIPMENT       | ( 146,652.00)       |
| 800-1710           | SBITA ASSET                    | 120,434.13          |
| 800-1721           | LAND IMPROVEMENTS              | 43,000.00           |
|                    |                                | <u>9,540,523.21</u> |
| TOTAL ASSETS       |                                | <u>9,540,523.21</u> |
| <b>LIABILITIES</b> |                                |                     |
| =====              |                                |                     |
| 800-2000           | ACCOUNTS PAYABLE POOLED        | 0.00                |
| 800-2008           | ACCOUNTS PAYABLE OTHER         | 1,022.90            |
| 800-2010           | HEALTH INSURANCE PAYABLE       | 11,594.87           |
| 800-2012           | AFLAC INSURANCE PAYABLE        | 0.00                |
| 800-2016           | EMPLOYEE 457 CONTRIB PAYABL    | 0.00                |
| 800-2020           | FEDERAL WH PAYABLE             | ( 563.40)           |
| 800-2030           | UNEMPLOYMENT TAX PAYABLE       | ( 540.96)           |
| 800-2035           | SOC SEC/MEDICARE PAYABLE       | 1,125.07            |
| 800-2060           | RETIREMENT PAYOUT RESERVE      | 0.00                |
| 800-2070           | Televising / Smoke Testing Res | 0.00                |
| 800-2080           | TMRS RETIREMENT PAYABLE        | ( 7,954.27)         |
| 800-2090           | DEFERRED REV- PAVING ASSES     | 0.00                |
| 800-2091           | DEFERRED REVENUE-PAVING ASSES  | 0.00                |
| 800-2110           | COMPENSATED ABSENCE PAYABLE    | 20,448.20           |
| 800-2115           | WAGES PAYABLE                  | 6,581.00            |
| 800-2120           | SBITA LIABILITY                | 104,492.50          |

800-WASTE WATER FUND

| ACCOUNT # | ACCOUNT DESCRIPTION                                | BALANCE       |                     |
|-----------|----------------------------------------------------|---------------|---------------------|
| 800-2122  | ACCRUED INTEREST PAYABLE                           | 21,337.17     |                     |
| 800-2124  | BONDS PAYABLE-SR2012A                              | 0.00          |                     |
| 800-2125  | METERS LOAN PAYABLE                                | 275,723.09    |                     |
| 800-2126  | 2025 LOAN PAYABLE                                  | 16,309.00     |                     |
| 800-2135  | BONDS PAYABLE-2019 REFUNDING                       | 8,060,000.00  |                     |
| 800-2136  | BOND PREMIUM-2019 REFUNDING                        | 382,611.53    |                     |
| 800-2140  | DEFERRED INFLOWS OF RESOURCES                      | 17,475.00     |                     |
| 800-2142  | RES STORM DISCHA PERMIT-ZONE 8                     | 3,385.00      |                     |
| 800-2145  | OPEB LIABILITY                                     | 12,361.00     |                     |
|           | TOTAL LIABILITIES                                  |               | <u>8,925,407.70</u> |
| EQUITY    |                                                    |               |                     |
| =====     |                                                    |               |                     |
| 800-3000  | FUND BALANCE-UNAPPROPRATED                         | 672,776.05    |                     |
| 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                             | 567,232.86    |                     |
|           |                                                    |               |                     |
|           | TOTAL REVENUE                                      | 948,634.19    |                     |
|           | TOTAL EXPENSES                                     | 900,751.54    |                     |
|           | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 47,882.65     |                     |
|           |                                                    |               |                     |
|           | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |               | <u>615,115.51</u>   |
|           |                                                    |               |                     |
|           | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |               | <u>9,540,523.21</u> |
| =====     |                                                    |               |                     |