

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 28TH, 2026

## 100-GENERAL FUND

| ACCOUNT #           | ACCOUNT DESCRIPTION            | BALANCE             |
|---------------------|--------------------------------|---------------------|
| <b>ASSETS</b>       |                                |                     |
| 100-1000            | CLAIM ON POOLED CASH           | 5,850,231.64        |
| 100-1011            | PETTY CASH - COURT             | 250.00              |
| 100-1014            | CASH - TAX NOTES               | 437,194.01          |
| 100-1016            | MERCHANT ACCT CASH             | 0.00                |
| 100-1018            | CASH - DEVELOPMENT SERVICES    | ( 1,000.00)         |
| 100-1030            | TEX-POOL                       | 378,661.68          |
| 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            | 36,457.84           |
| 100-1205            | ALLOWANCE FOR UNCOLLECTIBLES   | 0.00                |
| 100-1206            | ALLOWANCE FOR DOUBTFUL ACCTS   | ( 4,989.39)         |
| 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     | 33,100.35           |
| 100-1240            | RECEIVABLE - FRIENDS OF THE PA | 0.00                |
| 100-1250            | DUE FROM VENDORS               | 0.00                |
| 100-1350            | SALES TAX RECEIVABLE           | 72,850.03           |
| 100-1399            | LEASE RECEIVABLE               | 168,558.99          |
|                     |                                | <u>6,971,452.72</u> |
| <b>TOTAL ASSETS</b> |                                | <u>6,971,452.72</u> |
| <b>LIABILITIES</b>  |                                |                     |
| 100-2000            | ACCOUNTS PAYABLE POOLED        | 0.00                |
| 100-2008            | ACCOUNTS PAYABLE - OTHER       | ( 15,957.90)        |
| 100-2010            | HEALTH INSURANCE PAYABLE       | 4,965.70            |
| 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       | 78.14               |
| 100-2035            | SOCIAL SEC/MEDICARE PAYABLE    | ( 266.20)           |
| 100-2050            | APPEARANCE BOND RESERVE        | 0.00                |
| 100-2055            | OMNIBASE PAYABLE               | ( 35.49)            |
| 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       | 9,429.11            |
| 100-2110            | COMPENSATED ABSENCE PAY        | 0.00                |
| 100-2115            | WAGES PAYABLE                  | 25,153.00           |
| 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-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION                                | BALANCE                    |
|-----------|--|----------------------------|
| 100-2139  | DEFERRED REV-LEOSE FUNDS                           | 6,397.28                   |
| 100-2140  | VEHICLE FINANCING NOTES                            | 79,983.00                  |
| 100-2141  | ARPA DEFERRED REVENUE                              | 0.00                       |
| 100-2249  | DEFERRED REV-FIELD RENTAL                          | 0.00                       |
| 100-2250  | DEFERRED TAX REV=DELINQUENT TX                     | 28,110.96                  |
| 100-2253  | DUE TO BOND ISSUE                                  | 0.00                       |
| 100-2299  | DEFERRED INFLOW - LEASE                            | 168,254.85                 |
| 100-2300  | DUE TO DRAINAGE FUND                               | 69,387.00                  |
| 100-2301  | DUE TO RCDC  | 17,421.13                  |
| 100-2425  | BLDG & MISC DEPOSITS                               | 0.00                       |
| 100-2600  | TRAFFIC FINE RESERVE                               | 32,061.35                  |
|           | TOTAL LIABILITIES                                  | <u>444,544.42</u>          |
| <br>      |  |                            |
| EQUITY    |  |                            |
| =====     |  |                            |
| 100-3000  | FUND BALANCE-UNAPPROPRATED                         | 7,066,183.91               |
| 100-3030  | AMOUNT TO BE PROVIDED FOR                          | ( 1,320,851.07)            |
|           | TOTAL BEGINNING EQUITY                             | <u>5,745,332.84</u>        |
| <br>      |  |                            |
|           | TOTAL REVENUE                                      | 2,552,552.43               |
|           | TOTAL EXPENSES                                     | <u>1,770,976.97</u>        |
|           | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 781,575.46                 |
| <br>      |  |                            |
|           | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | <u>6,526,908.30</u>        |
| <br>      |  |                            |
|           | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. | <u><u>6,971,452.72</u></u> |

200-WATER FUND

| ACCOUNT #     | ACCOUNT DESCRIPTION            | BALANCE             |
|---------------|--------------------------------|---------------------|
| <b>ASSETS</b> |                                |                     |
| 200-1000      | CLAIM ON POOLED CASH           | 1,068,636.54        |
| 200-1016      | MERCHANT ACCT CASH             | 0.00                |
| 200-1018      | CASH - DEVELOPMENT SERVICES    | 1,000.00            |
| 200-1030      | TEX-POOL                       | 70,953.25           |
| 200-1131      | NET PENSION                    | ( 67,001.00)        |
| 200-1141      | DEFERRED OUTFLOW OF RESOURCES  | 42,619.32           |
| 200-1142      | DEFERRED OUTFLOWS-OPEB         | 2,460.00            |
| 200-1200      | ACCOUNTS RECEIVABLE            | 82,978.68           |
| 200-1201      | ADDITIONAL RECYCLING RECEIVABL | 57.64               |
| 200-1202      | MISC AR -                      | 3,251.00            |
| 200-1203      | PREPAID EXPENSE                | 0.00                |
| 200-1205      | ALLOWANCE FOR UNCOLLECTIBLE    | ( 18,938.56)        |
| 200-1210      | UNAPPLIED CREDITS              | ( 14,367.14)        |
| 200-1220      | REFUNDS PAYABLE                | ( 1,030.95)         |
| 200-1250      | ALLOWANCE FOR LOSSES           | 0.02                |
| 200-1251      | DUE FROM VENDORS               | 0.00                |
| 200-1288      | UNAPPLIED CREDITS - AUDIT ALT  | 407.00              |
| 200-1290      | ACCT REC - PARK                | ( 100.00)           |
| 200-1299      | ACCOUNTS REC - AUDIT ALTERNATE | 0.00                |
| 200-1300      | RETURNED CHECKS RECEIVABLE     | 0.00                |
| 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       | ( 2,386,187.34)     |
| 200-1620      | EQUIPMENT                      | 429,650.68          |
| 200-1621      | COMPUTER                       | 1,726.00            |
| 200-1628      | ACCUM DEPREC MAINT & OFFICE    | ( 71,067.43)        |
|               |                                | <u>3,482,794.93</u> |
| TOTAL ASSETS  |                                | <u>3,482,794.93</u> |

|                    |                              |             |
|--------------------|------------------------------|-------------|
| <b>LIABILITIES</b> |                              |             |
| 200-2000           | ACCOUNTS PAYABLE POOLED      | 438.16      |
| 200-2008           | ACCOUNTS PAYABLE OTHER       | ( 0.11)     |
| 200-2010           | HEALTH INSURANCE PAYABLE     | 7,630.86    |
| 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     | ( 212.48)   |
| 200-2035           | SOC SEC/MEDICARE PAYABLE     | 3,502.98    |
| 200-2060           | RETIREMENT PAYOUT RESERVE    | 0.00        |
| 200-2080           | TMRS RETIREMENT PAYABLE      | ( 9,668.62) |
| 200-2100           | METER SERVICE DEPOSITS       | 0.00        |
| 200-2110           | COMPENSATED ABSENCE PAYABLE  | 11,070.80   |
| 200-2115           | WAGES PAYABLE                | 4,951.00    |
| 200-2120           | BONDS PAYABLE-SR2014 WTR IMP | 519,750.00  |

## 200-WATER FUND

| ACCOUNT #     | ACCOUNT DESCRIPTION                               | BALANCE      |                            |
|---------------|---|--------------|----------------------------|
| 200-2121      | BOND PREMIUM-SR2014 WTR IMPRV                     | 25,846.76    |                            |
| 200-2122      | ACCRUED INTEREST PAYABLE                          | 2,874.37     |                            |
| 200-2123      | GOVERNMENT CAPITAL LEASE                          | 17,511.16    |                            |
| 200-2124      | METERS LOAN PAYABLE                               | 309,961.49   |                            |
| 200-2125      | 2025 LOAN PAYABLE                                 | 0.00         |                            |
| 200-2128      | DUE TO VENDORS                                    | 0.00         |                            |
| 200-2140      | DEFERRED INFLOWS OF RESOURCES                     | 851.00       |                            |
| 200-2142      | RES STORM DISCHA PERMIT-ZONE 8                    | 2,886.00     |                            |
| 200-2145      | OPEB LIABILITY                                    | 10,645.00    |                            |
| 200-2310      | DUE TO MERCHANT ACCOUNT                           | 137.57       |                            |
| 200-2400      | CUSTOMER DEPOSITS PAYABLE                         | 187,120.00   |                            |
| 200-2401      | CUST DEPOSITS -AUDIT ALTERNATE                    | ( 8,800.00)  |                            |
| 200-2425      | BLDG & MISC DEPOSITS                              | 1,750.00     |                            |
|               | TOTAL LIABILITIES                                 |              | <u>1,088,250.45</u>        |
| <b>EQUITY</b> |   |              |                            |
| 200-3000      | FUND BALANCE-UNAPPROPRATED                        | 1,061,914.35 |                            |
| 200-3600      | INVEST IN FA NET RELATED DEBT                     | 1,256,765.70 |                            |
|               | TOTAL BEGINNING EQUITY                            |              | <u>2,318,680.05</u>        |
| <br>          |   |              |                            |
|               | TOTAL REVENUE                                     | 628,527.91   |                            |
|               | TOTAL EXPENSES                                    | 552,663.48   |                            |
|               | TOTAL REVENUE OVER/(UNDER) EXPENSES               | 75,864.43    |                            |
| <br>          |   |              |                            |
|               | TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |              | <u>2,394,544.48</u>        |
| <br>          |   |              |                            |
|               | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |              | <u><u>3,482,794.93</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       | 564,664.27        |                   |
| 301-1350  | SALES TAX RECEIVABLE       | <u>23,101.44</u>  |                   |
|   |                            |                   | <u>587,765.71</u> |
| TOTAL ASSETS                                      |                            |                   | <u>587,765.71</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>579,402.34</u> |                   |
|   | TOTAL BEGINNING EQUITY     | 579,402.34        |                   |
| TOTAL REVENUE                                     |                            | 100,477.45        |                   |
| TOTAL EXPENSES                                    |                            | <u>92,114.08</u>  |                   |
| TOTAL REVENUE OVER/(UNDER) EXPENSES               |                            | 8,363.37          |                   |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |                            |                   | <u>587,765.71</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |                            |                   | <u>587,765.71</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                              | 19,523.44 |                  |
|                    |   |           | <u>19,523.44</u> |
| TOTAL ASSETS       |   |           | <u>19,523.44</u> |
| <u>LIABILITIES</u> |   |           |                  |
| 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                          | 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                      | 8,033.47  |                  |
| 310-3451           | RESERVE FOR COURT SECURITY                        | 6,192.55  |                  |
|                    | TOTAL BEGINNING EQUITY                            | 17,911.94 |                  |
|                    | TOTAL REVENUE                                     | 1,949.50  |                  |
|                    | TOTAL EXPENSES                                    | 338.00    |                  |
|                    | TOTAL REVENUE OVER/(UNDER) EXPENSES               | 1,611.50  |                  |
|                    | TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |           | <u>19,523.44</u> |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |           | <u>19,523.44</u> |

CITY OF ROLLINGWOOD  
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## 320-COURT TECHNOLOGY FUND

| ACCOUNT #   | ACCOUNT DESCRIPTION       | BALANCE         |                        |
|---|---------------------------|-----------------|------------------------|
| <u>ASSETS</u>                                     |                           |                 |                        |
| 320-1000  | CLAIM ON POOLED CASH      | <u>7,228.33</u> | <u>7,228.33</u>        |
| TOTAL ASSETS                                      |                           |                 | <u><u>7,228.33</u></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>5,935.24</u> |                        |
| TOTAL BEGINNING EQUITY                            |                           | <u>5,935.24</u> |                        |
| TOTAL REVENUE                                     |                           | 1,593.06        |                        |
| TOTAL EXPENSES                                    |                           | <u>299.97</u>   |                        |
| TOTAL REVENUE OVER/(UNDER) EXPENSES               |                           | <u>1,293.09</u> |                        |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |                           |                 | <u>7,228.33</u>        |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |                           |                 | <u><u>7,228.33</u></u> |

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
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330-COURT EFFICIENCY FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE |                    |
|--------------------|--|---------|--------------------|
| <u>ASSETS</u>      |  |         |                    |
| 330-1000           | CLAIM ON POOLED CASH                               | 8.33    |                    |
|                    |  |         | <u>8.33</u>        |
|                    | TOTAL ASSETS                                       |         | <u><u>8.33</u></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                         | 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.             |         | <u>8.33</u>        |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |         | <u><u>8.33</u></u> |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
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430-DEBT SERVICE FUND 2014

| ACCOUNT #   | ACCOUNT DESCRIPTION            | BALANCE           |                   |
|---|--------------------------------|-------------------|-------------------|
| <u>ASSETS</u>                                     |                                |                   |                   |
| 430-1000  | CLAIM ON POOLED CASH           | 171,256.28        |                   |
| 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               | <u>29,838.07</u>  |                   |
|   |                                |                   | <u>197,164.13</u> |
| TOTAL ASSETS                                      |                                |                   | <u>197,164.13</u> |
| <u>LIABILITIES</u>                                |                                |                   |                   |
| 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>25,907.85</u>  |                   |
|   | TOTAL LIABILITIES              |                   | <u>25,907.85</u>  |
| <u>EQUITY</u>                                     |                                |                   |                   |
| 430-3000  | FUND BALANCE-UNAPPROPRATED     | <u>2,190.02</u>   |                   |
|   | TOTAL BEGINNING EQUITY         | <u>2,190.02</u>   |                   |
| TOTAL REVENUE                                     |                                | 194,466.26        |                   |
| TOTAL EXPENSES                                    |                                | <u>25,400.00</u>  |                   |
| TOTAL REVENUE OVER/(UNDER) EXPENSES               |                                | <u>169,066.26</u> |                   |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |                                |                   | <u>171,256.28</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |                                |                   | <u>197,164.13</u> |

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
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450-DEBT SERVICE FUND 2019

| ACCOUNT #  | ACCOUNT DESCRIPTION        | BALANCE    |                   |
|--|----------------------------|------------|-------------------|
| <u>ASSETS</u>                                      |                            |            |                   |
| 450-1000   | CLAIM ON POOLED CASH       | 557,708.27 |                   |
|  |                            |            | <u>557,708.27</u> |
| TOTAL ASSETS                                       |                            |            | <u>557,708.27</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 | ( 373.25)  |                   |
|  | TOTAL BEGINNING EQUITY     | ( 373.25)  |                   |
| TOTAL REVENUE                                      |                            | 686,306.52 |                   |
| TOTAL EXPENSES                                     |                            | 128,225.00 |                   |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                            | 558,081.52 |                   |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                            |            | <u>557,708.27</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                            |            | <u>557,708.27</u> |

CITY OF ROLLINGWOOD  
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460-DEBT SERVICE FUND 2020

| ACCOUNT #  | ACCOUNT DESCRIPTION        | BALANCE           |                          |
|--|----------------------------|-------------------|--------------------------|
| <u>ASSETS</u>                                      |                            |                   |                          |
| =====  |                            |                   |                          |
| 460-1000   | CLAIM ON POOLED CASH       | <u>305,112.07</u> | <u>305,112.07</u>        |
| TOTAL ASSETS                                       |                            |                   | <u><u>305,112.07</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>1,436.41</u>   |                          |
| TOTAL BEGINNING EQUITY                             |                            | 1,436.41          |                          |
| TOTAL REVENUE                                      |                            | 308,980.66        |                          |
| TOTAL EXPENSES                                     |                            | <u>5,305.00</u>   |                          |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                            | 303,675.66        |                          |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                            |                   | <u>305,112.07</u>        |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                            |                   | <u><u>305,112.07</u></u> |

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BALANCE SHEET  
AS OF: FEBRUARY 28TH, 2026

470-DEBT SERVICE FUND 2023

| ACCOUNT #  | ACCOUNT DESCRIPTION           | BALANCE           |                   |
|--|-------------------------------|-------------------|-------------------|
| <u>ASSETS</u>                                      |                               |                   |                   |
| 470-1000   | CLAIM ON POOLED CASH          | 141,023.70        |                   |
|  |                               |                   | <u>141,023.70</u> |
| TOTAL ASSETS                                       |                               |                   | <u>141,023.70</u> |
| <u>LIABILITIES</u>                                 |                               |                   |                   |
| 470-2000   | ACCOUNTS PAYABLE POOLED       | 0.00              |                   |
|  | TOTAL LIABILITIES             |                   | <u>0.00</u>       |
| <u>EQUITY</u>                                      |                               |                   |                   |
| 470-3000   | FUND BALANCE - UNAPPROPRIATED | ( 54.15)          |                   |
|  | TOTAL BEGINNING EQUITY        | ( 54.15)          |                   |
| TOTAL REVENUE                                      |                               | 227,865.37        |                   |
| TOTAL EXPENSES                                     |                               | 86,787.52         |                   |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                               | <u>141,077.85</u> |                   |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                               |                   | <u>141,023.70</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                               |                   | <u>141,023.70</u> |

CITY OF ROLLINGWOOD  
 BALANCE SHEET  
 AS OF: FEBRUARY 28TH, 2026

480-Debt Service Fund 2024

| ACCOUNT #  | ACCOUNT DESCRIPTION           | BALANCE             |                  |
|--|-------------------------------|---------------------|------------------|
| <u>ASSETS</u>                                      |                               |                     |                  |
| 480-1000   | CLAIM ON POOLED CASH          | <u>67,862.05</u>    | <u>67,862.05</u> |
| TOTAL ASSETS                                       |                               |                     | <u>67,862.05</u> |
| <u>LIABILITIES</u>                                 |                               |                     |                  |
| 480-2000   | ACCOUNTS PAYABLE POOLED       | <u>0.00</u>         |                  |
| TOTAL LIABILITIES                                  |                               |                     | <u>0.00</u>      |
| <u>EQUITY</u>                                      |                               |                     |                  |
| 480-3000   | FUND BALANCE - UNAPPROPRIATED | ( <u>1,965.17</u> ) |                  |
| TOTAL BEGINNING EQUITY                             |                               | ( <u>1,965.17</u> ) |                  |
| TOTAL REVENUE                                      |                               | 103,852.22          |                  |
| TOTAL EXPENSES                                     |                               | <u>34,025.00</u>    |                  |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                               | <u>69,827.22</u>    |                  |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                               |                     | <u>67,862.05</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                               |                     | <u>67,862.05</u> |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 28TH, 2026

## 701-CAPITAL PROJECTS FUND

| ACCOUNT #  | ACCOUNT DESCRIPTION            | BALANCE                |                     |
|--|--------------------------------|------------------------|---------------------|
| <b>ASSETS</b>                                      |                                |                        |                     |
| <u>=====</u>                                       |                                |                        |                     |
| 701-1000   | CLAIM ON POOLED CASH           | ( 1,500,015.97)        |                     |
| 701-1019   | CASH - 2023-2024 BOND ISSUE    | 2,052,643.23           |                     |
| 701-1200   | DUE FROM GENERAL FUND          | 0.00                   |                     |
| 701-1601   | WATER LINE IMPROVEMENTS        | 1,188,703.59           |                     |
| 701-1614   | CONSTRUCTION IN PROGRESS       | <u>424,216.56</u>      |                     |
|  |                                |                        | <u>2,165,547.41</u> |
| TOTAL ASSETS                                       |                                |                        | <u>2,165,547.41</u> |
| <br><b>LIABILITIES</b>                             |                                |                        |                     |
| <u>=====</u>                                       |                                |                        |                     |
| 701-2000   | ACCOUNTS PAYABLE POOLED        | 0.00                   |                     |
| 701-2008   | YEAR-END ACCOUNTS PAYABLE      | 10,047.50              |                     |
| 701-2009   | RETAINAGE PAYABLE              | 76,927.43              |                     |
| 701-2060   | Retirement Payout Reserve      | 0.00                   |                     |
| 701-2120   | BONDS PAYABLE-SR2023 WTR IMPR  | 5,215,000.00           |                     |
| 701-2121   | BOND PREMIUM-SR2023 WTR IMPR   | 297,607.45             |                     |
| 701-2122   | BOND INT PAYBLE-SR2023 WTR IMP | 21,080.55              |                     |
| 701-2140   | Vehicle Financing Notes        | 0.00                   |                     |
| 701-2223   | BOND PREMIUM-SR2024 WTR IMPRV  | 0.00                   |                     |
| 701-2224   | BOND PAYABLE-SR2024 WTR IMPRV  | <u>0.00</u>            |                     |
|  | TOTAL LIABILITIES              |                        | <u>5,620,662.93</u> |
| <br><b>EQUITY</b>                                  |                                |                        |                     |
| <u>=====</u>                                       |                                |                        |                     |
| 701-3000   | FUND BALANCE-UNAPPROPRATED     | ( 1,895,497.05)        |                     |
|  | TOTAL BEGINNING EQUITY         | <u>( 1,895,497.05)</u> |                     |
| TOTAL REVENUE                                      |                                | 849.00                 |                     |
| TOTAL EXPENSES                                     |                                | <u>1,560,467.47</u>    |                     |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                                | <u>( 1,559,618.47)</u> |                     |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                                | <u>( 3,455,115.52)</u> |                     |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                                |                        | <u>2,165,547.41</u> |

## 702-DRAINAGE FUND

| ACCOUNT #   | ACCOUNT DESCRIPTION            | BALANCE                |
|---|--------------------------------|------------------------|
| <u>ASSETS</u>                                     |                                |                        |
| 702-1000  | CLAIM ON POOLED CASH           | ( 2,180,095.35)        |
| 702-1016  | MERCHANT ACCT CASH             | 0.00                   |
| 702-1200  | DUE FROM GENERAL FUND          | <u>69,387.00</u>       |
|   |                                | ( 2,110,708.35)        |
| TOTAL ASSETS                                      |                                | <u>( 2,110,708.35)</u> |
| <u>LIABILITIES</u>                                |                                |                        |
| 702-2000  | ACCOUNTS PAYABLE POOLED        | 0.00                   |
| 702-2008  | ACCOUNTS PAYABLE - OTHER       | ( 9,145.92)            |
| 702-2009  | RETAINAGE PAYABLE              | 17,209.75              |
| 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>48,947.83</u>       |
| <u>EQUITY</u>                                     |                                |                        |
| 702-3000  | FUND BALANCE-UNAPPROPRATED     | ( 1,758,347.67)        |
|   | TOTAL BEGINNING EQUITY         | ( 1,758,347.67)        |
| TOTAL REVENUE                                     |                                | 13,801.00              |
| TOTAL EXPENSES                                    |                                | <u>415,109.51</u>      |
| TOTAL REVENUE OVER/(UNDER) EXPENSES               |                                | ( 401,308.51)          |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |                                | ( 2,159,656.18)        |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |                                | <u>( 2,110,708.35)</u> |

## 800-WASTE WATER FUND

| ACCOUNT #     | ACCOUNT DESCRIPTION            | BALANCE             |
|---------------|--------------------------------|---------------------|
| <b>ASSETS</b> |                                |                     |
| =====         |                                |                     |
| 800-1000      | CLAIM ON POOLED CASH           | ( 95,558.54)        |
| 800-1030      | TEX-POOL                       | 355,692.61          |
| 800-1031      | NET PENSION                    | ( 67,001.00)        |
| 800-1130      | PREPAID EXPENSE                | 0.00                |
| 800-1141      | DEFERRED OUTFLOW OF RESOURCES  | 42,619.32           |
| 800-1142      | DEFERRED OUTFLOWS-OPEB         | 2,460.00            |
| 800-1200      | ACCOUNTS RECEIVABLE            | 85,937.33           |
| 800-1203      | PREPAID EXPENSE                | 14,625.14           |
| 800-1205      | ALLOWANCE FOR UNCOLLECTIBLE    | ( 5,980.60)         |
| 800-1213      | MIRA VISTA PUD LIVE OAK        | 2,417.91            |
| 800-1215      | OTHER RECEIVABLES (WATER)      | ( 15,208.96)        |
| 800-1216      | MIRA VISTA PUD RECEIVABLE      | 2,212.69            |
| 800-1217      | CENCOR PUD RECEIVABLE          | 2,292.68            |
| 800-1218      | ENDEAVOR PUD RECEIVABLE        | 9,414.64            |
| 800-1219      | RESTITUTION RECEIVABLE         | 921.33              |
| 800-1290      | ACCT REC - PARK                | 20.00               |
| 800-1299      | ACCOUNTS REC - AUDIT ALTERNATE | 1,198.00            |
| 800-1611      | ACCUM DEPREC - BUILDING        | ( 8,600.00)         |
| 800-1612      | ACCUMULATED DEPRECIATION       | 0.00                |
| 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                      | 563,598.70          |
| 800-1628      | ACCUM DEPREC = MAINT & OFFICE  | ( 3,950,685.97)     |
| 800-1630      | ACCUM DEPREC - EQUIPMENT       | ( 127,634.00)       |
| 800-1710      | SBITA ASSET                    | 0.00                |
| 800-1721      | LAND IMPROVEMENTS              | 43,000.00           |
|               |                                | <u>9,580,342.61</u> |
| TOTAL ASSETS  |                                | <u>9,580,342.61</u> |

**LIABILITIES**

|          |                                |              |
|----------|--------------------------------|--------------|
| =====    |                                |              |
| 800-2000 | ACCOUNTS PAYABLE POOLED        | 0.00         |
| 800-2008 | ACCOUNTS PAYABLE OTHER         | 30,184.00    |
| 800-2010 | HEALTH INSURANCE PAYABLE       | 11,791.01    |
| 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       | ( 536.58)    |
| 800-2035 | SOC SEC/MEDICARE PAYABLE       | 1,125.52     |
| 800-2060 | RETIREMENT PAYOUT RESERVE      | 0.00         |
| 800-2070 | Televising / Smoke Testing Res | 0.00         |
| 800-2080 | TMRS RETIREMENT PAYABLE        | ( 10,851.90) |
| 800-2090 | DEFERRED REV- PAVING ASSESS    | 0.00         |
| 800-2091 | DEFERRED REVENUE-PAVING ASSES  | 0.00         |
| 800-2110 | COMPENSATED ABSENCE PAYABLE    | 11,070.80    |
| 800-2115 | WAGES PAYABLE                  | 4,951.00     |
| 800-2120 | SBITA LIABILITY                | 0.00         |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: FEBRUARY 28TH, 2026

## 800-WASTE WATER FUND

| ACCOUNT # | ACCOUNT DESCRIPTION                                | BALANCE                    |
|-----------|--|----------------------------|
| <hr/>     |  |                            |
| 800-2122  | ACCRUED INTEREST PAYABLE                           | 22,803.84                  |
| 800-2124  | BONDS PAYABLE-SR2012A                              | 0.00                       |
| 800-2125  | METERS LOAN PAYABLE                                | 309,961.49                 |
| 800-2126  | 2025 LOAN PAYABLE                                  | 0.00                       |
| 800-2135  | BONDS PAYABLE-2019 REFUNDING                       | 8,500,000.00               |
| 800-2136  | BOND PREMIUM-2019 REFUNDING                        | 412,043.53                 |
| 800-2140  | DEFERRED INFLOWS OF RESOURCES                      | 851.00                     |
| 800-2142  | RES STORM DISCHA PERMIT-ZONE 8                     | 2,886.00                   |
| 800-2145  | OPEB LIABILITY                                     | 10,645.00                  |
|           | TOTAL LIABILITIES                                  | <u>9,306,361.31</u>        |
| <br>      |  |                            |
| EQUITY    |  |                            |
| =====     |  |                            |
| 800-3000  | FUND BALANCE-UNAPPROPRATED                         | 380,775.17                 |
| 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>275,231.98</u>          |
| <br>      |  |                            |
|           | TOTAL REVENUE                                      | 461,410.34                 |
|           | TOTAL EXPENSES                                     | 462,661.02                 |
|           | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | ( 1,250.68)                |
| <br>      |  |                            |
|           | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | <u>273,981.30</u>          |
| <br>      |  |                            |
|           | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. | <u><u>9,580,342.61</u></u> |