City of Rollingwood, Texas
Balance Sheet
As of 4/30/2021

		General Fund	Water Fund	Street Maintenance Fund	POLICE FUND	Waste Water Fund	Court Security Fund	Court Technology Fund	Court Efficiency Fund	Debt Service Fund Series 2014	Debt Service Fund Series 2012	Drainage Fund	Debt Service Fund Series 2019	Debt Service Fd Series 2020	Total
	ASSETS														
	Current Assets														
1000	Operating Cash	1,762,190.47	374,413.22	235,456.95	0.00	471,279.97	7,528.35	7,664.74	114.31	159,117.10	297,298.73	(139,488.66)	251,107.29	296,194.15	3,722,876.62
1004	Police Fund Cash	0.00	0.00	0.00	3,315.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,315.13
1007	Cash-DS SR2014 GO Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.34)	0.00	0.00	0.00	0.00	(1.34)
1009	Cash-DS SR2014 Water Improv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.34	0.00	0.00	0.00	0.00	1.34
1011	Petty Cash - Court	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
1014	Cash - Tax Notes	2,003,553.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,553.71
1016	Merchant Acct Cash	44,881.81	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,275.00	0.00	0.00	51,406.81
1018	Cash - Development Svcs	(1,000.00)	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1030	Tex-Pool	173,896.76	60,230.00	0.00	0.00	301,935.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	536,062.61
1131	Net Pension Asset	0.00	(20,567.00)	0.00	0.00	(20,567.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(41,134.00)
1141	Deferred Outflows of Resources	0.00	15,404.32	0.00	0.00	15,404.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,808.64
1142	Deferred Outflows - OPEB	0.00	1,570.00	0.00	0.00	1,570.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,140.00
1200	Accounts Receivable	112.95	231,722.31	0.00	0.00	63,333.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,168.89
1205	Allows for Uncollectables	0.00	(7,300.00)	0.00	0.00	(9,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,300.00)

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1206	Allowance for Doubtful Collect	(9,321.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,782.07)	0.00	0.00	0.00	0.00	(11,103.71)
1207	Grants Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1213	Live Oak Mira Vista PUD	0.00	0.00	0.00	0.00	805.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	805.97
1215	Other Receivables (Water)	0.00	0.00	0.00	0.00	(858.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(858.94)
1216	Mira Vista PUD Receivable	0.00	0.00	0.00	0.00	1,043.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,043.95
1217	Cencor PUD Receivable	0.01	0.00	0.00	0.00	(0.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.06)
1218	Endeavor PUD Receivable	0.00	0.00	0.00	0.00	4,035.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,035.69
1219	Restitution Receivable	0.00	0.00	0.00	0.00	921.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921.33
1221	Due From RCDC	16,113.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,113.19
1230	Taxes Receivable - General	36,824.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,961.63	0.00	0.00	0.00	0.00	59,786.01
1250	Allowance For Losses	0.00	(4,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,500.00)
1350	Sales Tax Receivable	69,110.05	0.00	16,141.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,251.42
	Total Current Assets	4,096,611.69	652,222.85	251,598.32	3,315.13	829,904.70	7,528.35	7,664.74	114.31	180,296.66	297,298.73	(133,213.66)	251,107.29	296,194.15	6,740,643.26
	Plant & Equipment														

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1600	Water Systems	0.00	1,885,140.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,885,140.74
1601	Water Line Improvements	0.00	1,799,149.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,799,149.92
1605	W/WW Imp.BCR	0.00	561,036.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	561,036.56
1606	Cap.Imp.BackFlow	0.00	92,420.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,420.00
1610	Accum Depreciation	0.00	(1,840,563.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,840,563.46)
1611	Accum Deprec - Building	0.00	0.00	0.00	0.00	(1,720.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,720.00)
1615	Water Line Improvements	0.00	0.00	0.00	0.00	194,039.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194,039.50
1616	Wastewater System	0.00	0.00	0.00	0.00	12,262,665.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,262,665.58
1620	Equipment	0.00	27,951.36	0.00	0.00	99,957.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,908.58
1621	Computer	0.00	1,726.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,726.00
1628	Accum Deprec - Maint & Office	0.00	(37,361.43)	0.00	0.00	(1,614,912.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,652,273.79)
1630	Accum Depr - Equipment	0.00	0.00	0.00	0.00	(1,139,719.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,139,719.58)
	Total Plant & Equipment	0.00	2,489,499.69	0.00	0.00	9,800,310.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,289,810.05
	Fixed Assets Group														
1721	Building and Land Improvements	0.00	0.00	0.00	0.00	43,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,000.00
	Total Fixed Assets Group	0.00	0.00	0.00	0.00	43,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,000.00
	Total ASSETS	4,096,611.69	3,141,722.54	251,598.32	3,315.13	10,673,215.06	7,528.35	7,664.74	114.31	180,296.66	297,298.73	(133,213.66)	251,107.29	296,194.15	19,073,453.31

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	LIABILITIES & RESERVES														
	Current Liabilities														
2000	Accounts Payable	(85.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(85.65)
2003	Accounts Payable - Vendor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	Accounts Payable Other	3,235.24	37.00	0.00	0.00	257.07	0.00	23.33	0.00	0.00	0.00	0.00	0.00	0.00	3,552.64
2010	Health Insurance	(15,468.43)	(4,269.39)	0.00	0.00	(4,377.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24,115.80)
2012	Aflac Insurance	(12.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12.57)
2015	Economic Development Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	457 EE Pretax	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,100.00
2020	Federal W/H Tax	209.47	0.00	0.00	0.00	(2.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.38
2030	Unemployment Tax Liability	(1,238.59)	(195.39)	0.00	0.00	(530.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,964.72)
2035	Social Security/Medicare Tax	671.37	(406.08)	0.00	0.00	(68.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.83
2050	Appearance Bond Reserve	(738.54)	0.00	0.00	0.00	0.00	(9.00)	(16.00)	0.00	0.00	0.00	0.00	0.00	0.00	(763.54)
2055	Omnibase Vendor Reserve	(10.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10.37)

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2060	Traffic Fine Reserve	5,442.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,442.86
2070	Deferred Revenues	12,646.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,646.02
2080	TMRS Retirement W/Held	(2,215.26)	(2,993.84)	0.00	0.00	(2,541.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,750.78)
2090	Deferred Revenue-Paving Assess	0.00	0.00	0.00	0.00	323.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	323.48
2100	Meter Service Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2110	Compensated Absence Pay	163.00	9,097.98	0.00	0.00	9,097.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,358.96
2115	Salaries Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2117	Unclaimed Property	153.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.97
2120	Bonds Payable-SR2014 Water Imp	0.00	(187,605.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(187,605.00)
2121	Bond Premium-SR2014 Water Impr	0.00	911,635.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	911,635.76
2122	Accrued Interest Payable	0.00	3,914.19	0.00	0.00	61,620.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,534.19
2124	Bonds Payable-SR2012A	0.00	0.00	0.00	0.00	900,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00
2132	My Park Day	921.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921.96
2135	Bonds Payable-2019 Refunding	0.00	0.00	0.00	0.00	9,255,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,255,000.00

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2136	Bond Premium-2019 Refunding	0.00	0.00	0.00	0.00	529,771.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	529,771.53
2137	Park Pet Pavers	2,025.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,025.57
2138	Tax Notes Payable-SR 2020	2,065,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,065,000.00
2139	Deferred Revenue - LEOSE Funds	1,116.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,116.22
2140	Deferred Inflows of Resources	0.00	21,119.00	0.00	0.00	21,119.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,238.00
2141	Res Storm Discha Permit-Zone 7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,268.07	0.00	0.00	77,268.07
2142	Res Storm Discha Permit-Zone 8	0.00	242.00	0.00	0.00	242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	484.00
2143	Res Storm Disch Permit-Zone 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00	0.00	3,500.00
2144	Res Storm Discha Permit-Zone 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,384.00	0.00	0.00	37,384.00
2145	OPEB Liabilty	0.00	7,040.00	0.00	0.00	7,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,080.00

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2249	Deferred Revenue-Field Rental	33,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00
2250	Deferred Tax Rev-Delinquent Tx	27,502.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,179.56	0.00	0.00	0.00	0.00	48,682.30
2400	Liab Pay from Rest Assets	0.00	163,130.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163,130.79
2425	Bldg & Misc Deposits	3,500.00	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,250.00
	Total Current Liabilities	2,138,919.01	922,497.02	0.00	0.00	10,776,950.11	(9.00)	7.33	0.00	21,179.56	0.00	118,152.07	0.00	0.00	13,977,696.10
	Total LIABILITIES & RESERVES	2,138,919.01	922,497.02	0.00	0.00	10,776,950.11	(9.00)	7.33	0.00	21,179.56	0.00	118,152.07	0.00	0.00	13,977,696.10
	FUND EQUITY														
3000	Unapprop Fund Balance	2,624,612.55	873,071.56	247,118.03	16,657.51	(44,435.22)	3,685.92	0.00	0.00	(4,024.32)	(12,212.74)	(141,834.79)	(5,900.44)	0.00	3,556,738.06
3030	Amounts Tp Be Provided For	(1,289,474.90)	0.00	0.00	0.00	(105,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,394,474.90)
3450	Reserve for Court Technology	0.00	0.00	0.00	(13,342.38)	0.00	(4,143.00)	8,376.15	0.00	0.00	0.00	0.00	0.00	0.00	(9,109.23)
3451	Reserve for Court Security	0.00	0.00	0.00	0.00	(137,476.19)	15,320.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(122,155.34)
3452	Reserve for Court Efficiency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114.31	0.00	0.00	0.00	0.00	0.00	114.31

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3600	Invest in FA Net Related Debt	0.00	1,256,765.70	0.00	0.00	136,933.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,393,698.70
	Other	622,555.03	89,388.26	4,480.29	0.00	46,243.36	(7,326.42)	(718.74)	0.00	163,141.42	309,511.47	(109,530.94)	257,007.73	296,194.15	1,670,945.61
	Total FUND EQUITY	1,957,692.68	2,219,225.52	251,598.32	3,315.13	(103,735.05)	7,537.35	7,657.41	114.31	159,117.10	297,298.73	(251,365.73)	251,107.29	296,194.15	5,095,757.21
	TOTAL LIABILITIES & FUND BALANCE	(4,096,611.69)	(3,141,722.54)	(251,598.32)	(3,315.13)	(10,673,215.06)	(7,528.35)	(7,664.74)	(114.31)	(180,296.66)	(297,298.73)	133,213.66	(251,107.29)	(296,194.15)	(19,073,453.31)