

City of Rollingwood, Texas
Balance Sheet
As of 10/31/2020

		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	Total
ASSETS														
Current Assets														
1000	Cash	959,710.16	473,017.65	235,426.85	0.00	415,989.17	14,918.15	8,435.22	114.31	(3,791.07)	(11,825.21)	(22,812.72)	(5,437.92)	2,063,744.59
1004	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	3,315.13
1006	Cash-Cap Proj SR2014GO Streets	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
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	(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	1.34
1011	Court Petty Cash -	250.00	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	Notes Cash - Tax	2,003,255.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,255.67
1016	Acct Cash Merchant	1,126.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,126.57
1018	Cash - Development Svcs	69,782.63	250.00	0.00	0.00	1,631.93	0.00	0.00	0.00	0.00	0.00	700.00	0.00	72,364.56
1030	Tex-Pool	173,843.37	60,211.62	0.00	0.00	301,843.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,898.65
1131	Asset Net Pension	0.00	(55,780.08)	0.00	0.00	(55,780.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,560.16)
1141	Outflows of Resources Deferred	0.00	28,973.64	0.00	0.00	28,973.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,947.28
1142	Outflows - OPEB	0.00	667.80	0.00	0.00	667.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335.60

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1200	Accounts Receivable	20.00	175,326.53	0.00	0.00	82,859.83	0.00	0.00	0.00	0.00	0.00	0.00	258,206.36
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	(16,300.00)
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
1213	Live Oak Mira Vista PUD	0.00	0.00	0.00	0.00	1,611.94	0.00	0.00	0.00	0.00	0.00	0.00	1,611.94
1215	Other Receivables (Water)	0.00	0.00	0.00	0.00	(470.97)	0.00	0.00	0.00	0.00	0.00	0.00	(470.97)
1216	Mira Vista PUD Receivable	0.00	0.00	0.00	0.00	2,087.90	0.00	0.00	0.00	0.00	0.00	0.00	2,087.90
1217	Cencor PUD Receivable	0.01	0.00	0.00	0.00	(0.05)	0.00	0.00	0.00	0.00	0.00	0.00	(0.04)
1218	Endeavor PUD Receivable	0.00	0.00	0.00	0.00	8,071.42	0.00	0.00	0.00	0.00	0.00	0.00	8,071.42
1230	Taxes Receivable - General	22,116.86	0.00	0.00	0.00	0.00	0.00	0.00	16,934.71	0.00	0.00	0.00	39,051.57
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	(4,500.00)
1350	Sales Tax Receivable	50,413.15	0.00	12,387.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,800.16
1370	Prepaid Expense Item	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Current Assets	3,280,518.42	670,867.16	247,813.86	3,315.13	778,486.19	14,918.15	8,435.22	114.31	13,143.64	(11,825.21)	(5,437.92)	4,978,236.23
	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	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	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	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	92,420.00
1610	Accum Depreciation	0.00	(1,709,116.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,709,116.58)
1614	Construction In Progress	0.00	0.00	0.00	0.00	43,000.00	0.00	0.00	0.00	0.00	0.00	0.00	43,000.00
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	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	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	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	1,726.00
1628	Accum Deprec - Maint & Office	0.00	(37,361.43)	0.00	0.00	(1,302,796.11)	0.00	0.00	0.00	0.00	0.00	0.00	(1,340,157.54)
1630	Accum Depr - Equipment	0.00	0.00	0.00	0.00	(1,126,880.80)	0.00	0.00	0.00	0.00	0.00	0.00	(1,126,880.80)
	Total Plant & Equipment	0.00	2,620,946.57	0.00	0.00	10,169,985.39	0.00	0.00	0.00	0.00	0.00	0.00	12,790,931.96
	Total ASSETS	<u>3,280,518.42</u>	<u>3,291,813.73</u>	<u>247,813.86</u>	<u>3,315.13</u>	<u>10,948,471.58</u>	<u>14,918.15</u>	<u>8,435.22</u>	<u>114.31</u>	<u>13,143.64</u>	<u>(11,825.21)</u>	<u>(2,437.92)</u>	<u>17,769,168.19</u>
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	(85.65)

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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
2008	Accounts Payable Other	11,323.53	(377.65)	0.00	0.00	(2,301.32)	0.00	23.33	0.00	0.00	2,835.00	0.00	11,502.89
2010	Health Insurance	(12,185.49)	(4,037.81)	0.00	0.00	(4,146.40)	0.00	0.00	0.00	0.00	0.00	0.00	(20,369.70)
2012	Aflac Insurance	(33.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33.06)
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
2016	457 EE Pretax	6,380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,380.00
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	207.38
2030	Unemployment Tax Liability	(1,239.59)	(194.89)	0.00	0.00	(530.24)	0.00	0.00	0.00	0.00	0.00	0.00	(1,964.72)
2035	Social Security/Medicare Tax	676.68	(408.72)	0.00	0.00	(71.12)	0.00	0.00	0.00	0.00	0.00	0.00	196.84
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	(763.54)
2055	Omnibase Vendor Reserve	(7.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.43)
2060	Traffic Fine Reserve	8,844.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,844.94
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	12,646.02
2080	TMRS Retirement W/Held	(2,924.83)	(2,500.81)	0.00	0.00	(2,048.65)	0.00	0.00	0.00	0.00	0.00	0.00	(7,474.29)

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	Bonds												
2135	0.00	0.00	0.00	0.00	9,295,568.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,295,568.23
	Bond Premium-2019 Refunding												
2136	0.00	0.00	0.00	0.00	588,635.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588,635.30
	Park Pet Pavers												
2137	(287.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(287.34)
	Tax Notes Payable-SR 2020												
2138	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	2,065,000.00
	Deferred Revenue - LEOSE Funds												
2139	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	1,116.22
	Deferred Inflows of Resources												
2140	0.00	3,546.72	0.00	0.00	3,546.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,093.44
	Res Storm Discha Permit-Zone 7												
2141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,199.75	0.00	131,199.75
	Res Storm Discha Permit-Zone 8												
2142	0.00	299.28	0.00	0.00	299.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	598.56
	Res Storm Disch Permit-Zone 1												
2143	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	3,500.00
	Res Storm Discha Permit-Zone 5												
2144	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	37,384.00

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2145 OPEB Liability	0.00	5,196.96	0.00	0.00	5,196.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,393.92
2250 Deferred Tax Rev-Delinquent Tx	22,116.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,934.71	0.00	0.00	0.00	39,051.57
2400 Liab Pay from Rest Assets	0.00	158,880.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,880.79
2425 Bldg & Misc Deposits	<u>3,500.00</u>	<u>1,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,250.00</u>
Total Current Liabilities	<u>2,121,558.56</u>	<u>941,471.48</u>	<u>0.00</u>	<u>0.00</u>	<u>11,150,969.81</u>	<u>(9.00)</u>	<u>7.33</u>	<u>0.00</u>	<u>16,934.71</u>	<u>0.00</u>	<u>174,918.75</u>	<u>0.00</u>	<u>14,405,851.64</u>
LIABILITIES & RESERVES	<u>2,121,558.56</u>	<u>941,471.48</u>	<u>0.00</u>	<u>0.00</u>	<u>11,150,969.81</u>	<u>(9.00)</u>	<u>7.33</u>	<u>0.00</u>	<u>16,934.71</u>	<u>0.00</u>	<u>174,918.75</u>	<u>0.00</u>	<u>14,405,851.64</u>
FUND EQUITY													
3000 Unapprop Fund Balance	2,533,221.32	873,071.56	247,118.03	16,657.51	(43,488.09)	3,685.92	0.00	0.00	(4,024.32)	(12,212.74)	(197,031.47)	(5,900.44)	3,411,097.28
3030 Amounts To 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	(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	(9,109.23)
3451 Reserve for Court Security	0.00	0.00	0.00	0.00	(223,174.14)	15,320.85	0.00	0.00	0.00	0.00	0.00	0.00	(207,853.29)
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	114.31

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3600 Invest in FA													
Net Related Debt	0.00	1,370,975.17	0.00	0.00	136,933.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,507,908.17
Owner	<u>(84,786.56)</u>	<u>106,295.52</u>	<u>695.83</u>	<u>0.00</u>	<u>32,231.00</u>	<u>63.38</u>	<u>51.74</u>	<u>0.00</u>	<u>233.25</u>	<u>387.53</u>	<u>0.00</u>	<u>462.52</u>	<u>55,634.21</u>
Total FUND EQUITY	<u>1,158,959.86</u>	<u>2,350,342.25</u>	<u>247,813.86</u>	<u>3,315.13</u>	<u>(202,498.23)</u>	<u>14,927.15</u>	<u>8,427.89</u>	<u>114.31</u>	<u>(3,791.07)</u>	<u>(11,825.21)</u>	<u>(197,031.47)</u>	<u>(5,437.92)</u>	<u>3,363,316.55</u>
TOTAL LIABILITIES & FUND BALANCE	<u>(3,280,518.42)</u>	<u>(3,291,813.73)</u>	<u>(247,813.86)</u>	<u>(3,315.13)</u>	<u>(10,948,471.58)</u>	<u>(14,918.15)</u>	<u>(8,435.22)</u>	<u>(114.31)</u>	<u>(13,143.64)</u>	<u>11,825.21</u>	<u>22,112.72</u>	<u>5,437.92</u>	<u>(17,769,168.19)</u>