

City of Rollingwood, Texas
Balance Sheet
As of 8/31/2019

		General Fund	Water Fund	Street Maintenance Fund	POLICE FUND	Waste Water Fund	Court Security Fund	Court Technology Fund	Court Efficiency Fund	Capital Projects Fund	Debt Service Fund Series 2014	Debt Service Fund Series 2012	Drainage Fund	Total
ASSETS														
Current Assets														
1000	Operating Cash	1,103,087.50	210,098.33	204,267.30	0.00	489,283.27	13,559.56	7,163.23	114.31	0.00	(902.62)	(7,178.53)	70,922.74	2,090,415.09
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	3,315.13
1006	Cash-Cap Proj SR2014GO Streets	21,922.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,922.22
1007	Cash-DS SR2014 GO Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.89	0.00	0.00	0.89
1009	Cash-DS SR2014 Water Improv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.23	0.00	0.00	2.23
1010	Petty Cash	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
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	250.00
1012	Cash-Cap Projects SR2012A	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
1013	Cash-Debt Service SR2012	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
1016	Merchant Acct Cash	(49.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(49.00)
1030	Tex-Pool	171,948.19	59,555.24	0.00	0.00	298,553.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	530,056.56
1131	Net Pension Asset	0.00	(3,706.92)	0.00	0.00	(3,706.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,413.84)
1141	Deferred Outflows of Resources	0.00	(536.34)	0.00	0.00	(536.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,072.68)

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1142	Deferred Outflows - OPEB	0.00	449.28	0.00	0.00	449.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	898.56
1200	Accounts Receivable	0.00	209,747.48	0.00	0.00	75,951.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285,698.52
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	(16,300.00)
1208	Accum Amort-A Premium	0.00	0.00	0.00	0.00	68,871.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,871.30
1209	Accum Amort-B Premium	0.00	0.00	0.00	0.00	29,401.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,401.34
1213	Live Oak Mira Vista PUD	0.00	0.00	0.00	0.00	16,925.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,925.37
1215	Other Receivables (Water)	0.00	0.00	0.00	0.00	(1,211.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,211.25)
1216	Mira Vista PUD Receivable	0.00	0.00	0.00	0.00	(28.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(28.72)
1217	Cencor PUD Receivable	0.01	0.00	0.00	0.00	(13,701.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,701.51)
1218	Endeavor PUD Receivable	0.00	0.00	0.00	0.00	5,419.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,419.76
1230	Taxes Receivable - General	17,158.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,874.11	0.00	0.00	32,033.01
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	(4,500.00)
1302	Due From Water Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173,000.00	0.00	173,000.00

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1350	Sales Tax Receivable	<u>56,201.42</u>	<u>0.00</u>	<u>12,761.46</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>68,962.88</u>
Total Current Assets		1,370,519.24	463,807.07	217,028.76	3,315.13	956,669.74	13,559.56	7,163.23	114.31	0.00	13,974.61	165,821.47	70,922.74	3,282,895.86
Plant & Equipment														
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	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	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	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	92,420.00
1610	Accum Depreciation	0.00	(1,577,669.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,577,669.70)
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	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	12,262,665.58
1620	Equipment	0.00	27,951.36	0.00	0.00	70,711.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,662.58
1621	Equipment-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	1,726.00
1628	Accum Deprec - Maint & Office	0.00	(37,361.43)	0.00	0.00	(990,679.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,028,041.29)
1630	Accum Depr - Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,117,941.48)</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>(1,117,941.48)</u>
Total Plant & Equipment		0.00	2,752,393.45	0.00	0.00	10,418,794.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,171,188.41
Total ASSETS		<u>1,370,519.24</u>	<u>3,216,200.52</u>	<u>217,028.76</u>	<u>3,315.13</u>	<u>11,375,464.70</u>	<u>13,559.56</u>	<u>7,163.23</u>	<u>114.31</u>	<u>0.00</u>	<u>13,974.61</u>	<u>165,821.47</u>	<u>70,922.74</u>	<u>16,454,084.27</u>
LIABILITIES & RESERVES														

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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	(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
2008	Accounts Payable Other	1,725.07	217.72	0.00	0.00	63.81	0.00	23.33	0.00	0.00	0.00	0.00	1,965.00	3,994.93
2010	Health Insurance	(3,239.47)	(3,187.84)	0.00	0.00	(3,296.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,723.74)
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	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	0.00
2020	Federal W/H Tax	(0.44)	0.00	0.00	0.00	(2.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2.53)
2030	Unemployment Tax Liability	(1,242.78)	(194.89)	0.00	0.00	(530.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,967.91)
2035	Social Security/Medicare Tax	662.66	(400.11)	0.00	0.00	(62.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.03
2050	Appearance Bond Reserve	(291.34)	0.00	0.00	0.00	0.00	(9.00)	(16.00)	0.00	0.00	0.00	0.00	0.00	(316.34)
2055	Omnibase Vendor Reserve	(24.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24.08)
2060	Traffic Fine Reserve	17,892.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,892.64
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	12,646.02

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2080	TMRS Retirement W/Held	1,632.31	(348.69)	0.00	0.00	103.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,387.00
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	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
2110	Compensated Absence Pay	0.00	7,357.59	0.00	0.00	7,357.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,715.18
2115	Salaries Payable	(4,748.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,748.33)
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	153.97
2119	Restrict Cov Amend 2805 Pickwi	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
2120	Bonds Payable-SR2014 Water Imp	0.00	(107,838.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(107,838.00)
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	911,635.76
2122	Accrued Interest Payable	0.00	4,407.19	0.00	0.00	63,987.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,394.19
2124	Bonds Payable-SR2012A	0.00	0.00	0.00	0.00	1,470,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,470,000.00
2125	Bonds Payable-SR2012B	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
2126	Net Bond Premium-SR2012A	0.00	0.00	0.00	0.00	70,308.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,308.53
2127	Net Bond Premium-SR2012B	0.00	0.00	0.00	0.00	134,405.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134,405.35

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2129	Friends of the Park	2,966.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,966.01
2131	RWC-Donation	(603.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(603.28)
2132	My Park Day	1,209.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,209.30
2133	Animal Waste Station	97.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.77
2134	Bicycle Rack	760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760.00
2135	Bonds Payable-2019 Refunding	0.00	0.00	0.00	0.00	9,325,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,325,000.00
2136	Bond Premium-2019 Refunding	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
2140	Deferred Inflows of Resources	0.00	1,170.13	0.00	0.00	1,170.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.26
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	0.00	80,407.00	80,407.00
2145	OPEB Liabilty	0.00	4,855.68	0.00	0.00	4,855.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,711.36
2250	Deferred Tax Rev-Delinquent Tx	17,158.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,874.11	0.00	0.00	32,033.01
2252	Due to Debt Service Fund 440	0.00	0.00	0.00	0.00	173,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173,000.00
2400	Liab Pay from Rest Assets	0.00	149,812.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,812.43

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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	5,250.00
Total Current Liabilities		52,636.22	969,236.97	0.00	0.00	11,835,318.97	(9.00)	7.33	0.00	0.00	14,874.11	0.00	82,372.00	12,954,436.60
Total LIABILITIES & RESERVES		52,636.22	969,236.97	0.00	0.00	11,835,318.97	(9.00)	7.33	0.00	0.00	14,874.11	0.00	82,372.00	12,954,436.60
EQUITY														
3000	Unapprop Fund Balance	2,037,390.33	875,062.46	204,156.39	16,657.51	(154,094.88)	1,358.87	0.00	0.00	(1,289,474.90)	(1,681.74)	(674.85)	(82,642.00)	1,606,057.19
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	1,289,474.90	0.00	0.00	0.00	(105,000.00)
3450	Reserve for Court Technology	0.00	0.00	0.00	(13,342.38)	0.00	(4,495.00)	7,663.80	0.00	0.00	0.00	0.00	0.00	(10,173.58)
3451	Reserve for Court Security	0.00	0.00	0.00	0.00	(15,699.20)	15,320.85	0.00	0.00	0.00	0.00	0.00	0.00	(378.35)
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
3600	Invest in FA Net Related Debt	0.00	1,074,287.20	0.00	0.00	136,933.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,211,220.20
Other		569,967.59	297,613.89	12,872.57	0.00	(521,995.19)	1,383.84	(507.90)	0.00	0.00	782.24	166,496.32	71,192.74	797,807.90
Total FUND EQUITY		1,317,883.02	2,246,963.55	217,028.76	3,315.13	(459,854.27)	13,568.56	7,155.90	114.31	0.00	(899.50)	165,821.47	(11,449.26)	3,499,647.67
TOTAL LIABILITIES & FUND BALANCE														
		(1,370,519.24)	(3,216,200.52)	(217,028.76)	(3,315.13)	(11,375,464.70)	(13,559.56)	(7,163.23)	(114.31)	0.00	(13,974.61)	(165,821.47)	(70,922.74)	(16,454,084.27)