

ASSETS															
Current Assets															
1000	Operating Cash	904,371.37	519,307.94	235,420.06	0.00	421,043.50	14,991.90	8,494.82	114.31	(1,458.27)	(8,101.58)	(21,317.72)	(673.59)	3,771.13	2,073,963.87
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
1005	Cash-Comp 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	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	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	2,003,305.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,305.07
1016	Merchant Acct Cash	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	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	0.00	72,364.56
1030	Tax-Pool	173,860.97	60,217.72	0.00	0.00	301,874.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,952.91
1131	Net Pension Asset	0.00	(35,780.08)	0.00	0.00	(35,780.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,560.16)
1141	Deferred Outflows of Resources	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	0.00	57,947.28
1142	Deferred 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	0.00	1,335.60

City of Rollingwood, Texas
Balance Sheet
As of 11/30/2020

	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	Debt Service Fd Series 2020	Total
1200	Accounts Receivable	827.41	156,528.69	0.00	0.00	83,533.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,890.03
1205	Allows for Uncollectibles	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)
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
1213	Live Oak Mtn Visa 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	805.97
1215	Other Receivables (Viner)	0.00	0.00	0.00	0.00	(611.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(611.26)
1216	Mtn Visa 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	0.00	2,087.90
1217	Cancor PUD Receivable	0.01	0.00	0.00	0.00	(0.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.05)
1218	Endavor 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	0.00	8,071.42
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	921.33
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	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	0.00	(4,500.00)
1350	Sales Tax Receivable	54,039.17	0.00	13,127.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,166.37
1370	Prepaid Expense Item	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
Total Current Assets		3,229,680.06	698,365.71	248,547.26	3,315.13	784,220.24	14,991.90	8,494.82	15,476.44	(8,101.58)	(20,617.72)	(673.59)	3,771.13	4,977,584.11

City of Rollingwood, Texas
Balance Sheet
As of 11/30/2020

	Plant & Equipment														Total
	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		
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/W/W 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	(1,709,116.58)	0.00	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	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	0.00	194,039.50	
1616	Wastewater System Equipment	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		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	127,908.58	
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	(1,302,796.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,340,157.54)	
1630	Accum Deprec - 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	0.00	(1,126,880.80)	
Total Plant & Equipment		0.00	2,620,946.57	0.00	0.00	19,169,985.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,799,931.96	
Total ASSETS		3,229,680.06	3,319,312.28	248,547.26	3,315.13	19,954,205.63	14,991.90	8,494.82	114.31	15,476.44	(8,101.58)	(673.59)	3,771.13	17,768,516.07	

LIABILITIES & RESERVES
Current Liabilities

City of Rollingwood, Texas
Balance Sheet
As of 11/30/2020

	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	Debt Service Pd Series 2020	Total
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	9,575.14	(377.65)	0.00	0.00	0.00	23.33	0.00	0.00	0.00	1,965.00	0.00	0.00	8,884.50
2010	Health Insurance	(12,255.90)	(4,012.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,390.07)
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	(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
2016	457 BE Proton	9,110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,110.00
2020	Federal W/H Tax	209.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.38
2030	Unemployment Tax Liability	(1,239.39)	(194.89)	0.00	0.00	(530.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,964.72)
2035	Social Security/Medicare Tax	676.67	(408.72)	0.00	0.00	(71.11)	0.00	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	(9.00)	(16.00)	0.00	0.00	0.00	0.00	0.00	0.00	(763.54)
2055	Omnibus Vendor Reserve	(4.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4.37)
2060	Traffic Fine Reserve	10,292.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,292.21
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

City of Rollingwood, Texas
Balance Sheet
As of 11/30/2020

	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	Debt Service Fd Series 2020	Total
2080	TMRS Retirement W/Held	11,407.56	322.82	0.00	774.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,505.36
2090	Deferred Revenue-Paving Assess	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
2110	Compensated Absence Pay	163.00	10,449.66	0.00	10,449.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,062.32
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
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	Residual Cov Around 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	(146,934.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(146,934.00)
2121	Bond Premium-SR2014 Water Imp	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	4,166.19	0.00	66,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,216.19
2124	Bonds Payable-SR2012A	0.00	0.00	0.00	1,190,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190,000.00
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

City of Rollingwood, Texas
Balance Sheet
As of 11/30/2020

	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	Debt Service Fund Series 2020	Total
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	9,295,568.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,295,568.23
2136	Bond Premium-2019 Refunding	0.00	0.00	0.00	588,635.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588,635.30
2137	Park Pat Pavers	(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)
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	2,065,000.00
2139	Deferred Revenue - LHOSE 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	1,116.22
2140	Deferred Inflows of Resources	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
2141	Res Storm Dischd Permit-Zone 7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,199.75	0.00	0.00	131,199.75
2142	Res Storm Dischd Permit-Zone 8	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
2143	Res Storm Dischd Permit-Zone 1	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

City of Rollingwood, Texas
Balance Sheet
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	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 Fund Series 2020	Total
2144	Res Stern Discho Permit-Zone 5	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	OPRB 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	16,934.71	0.00	0.00	0.00	0.00	39,051.57
2400	Liab Pay from Ret Assets	0.00	160,380.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,380.79
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	5,250.00
	Total Current Liabilities	2,138,272.96	945,820.13	0.00	0.00	11,153,818.47	7.33	0.00	16,934.71	0.00	174,048.75	0.00	0.00	14,428,893.35
	Total LIABILITIES & RESERVES	2,138,272.96	945,820.13	0.00	0.00	11,153,818.47	7.33	0.00	16,934.71	0.00	174,048.75	0.00	0.00	14,428,893.35
	FUND EQUITY													
3000	Unpropor Fund Balance	2,533,161.32	873,071.56	247,118.03	16,657.51	(43,488.09)	3,685.92	0.00	(4,024.32)	(12,212.74)	(197,031.47)	(5,900.44)	0.00	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)

City of Rollingwood, Texas
Balance Sheet
As of 1/30/2020

	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	Debt Service Fund Series 2020	Total
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
3600 Invest in FA Not 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	0.00	1,507,908.17
Other	(152,279.32)	129,445.42	1,429.23	0.00	35,116.39	137.13	111.34	0.00	2,566.05	4,111.16	2,365.00	5,226.85	3,771.13	32,000.38
Total FUND EQUITY	1,091,407.10	2,373,492.15	248,547.26	3,315.13	(199,612.84)	15,000.90	8,487.49	114.31	(1,458.27)	(8,101.58)	(194,666.47)	(673.59)	3,771.13	3,339,622.72
TOTAL LIABILITIES & FUND BALANCE	(3,229,680.06)	(3,319,312.28)	(248,547.26)	(3,315.13)	(10,954,205.63)	(14,991.90)	(8,494.82)	(114.31)	(15,476.44)	8,101.58	20,617.72	673.59	(3,771.13)	(17,768,516.07)