

City of Rollingwood, Texas
Balance Sheet
As of 9/30/2020

		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	Total
ASSETS														
Current Assets														
1000	Operating Cash	1,117,465.57	419,422.50	235,420.94	0.00	428,017.80	14,854.77	8,383.48	114.31	(4,024.32)	(12,212.74)	(19,100.22)	(5,900.44)	2,182,441.65
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
Cash-Cap Proj														
1006	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
Cash-DS SR2014 GO Streets														
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)
Cash-DS SR2014 Water Improv														
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
Petty Cash - Court														
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
Cash - Tax Notes														
1014	Cash - Tax Notes	2,003,204.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,204.63
Merchant Acct Cash														
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	1,126.57
Cash - Development														
1018	Cash - Development	61,687.88	250.00	0.00	0.00	1,631.93	0.00	0.00	0.00	0.00	0.00	700.00	0.00	64,269.81
Tex-Pool														
1030	Tex-Pool	173,823.67	60,204.80	0.00	0.00	301,809.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,837.92
Net Pension Asset														
1131	Net Pension Asset	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)
Deferred Outflows of Resources														
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	57,947.28
Deferred Outflows - OPEB														
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	1,335.60

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1200	Accounts Receivable	20.00	209,193.79	0.00	0.00	83,586.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	292,800.69
	Allows for													
1205	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)
	Live Oak Mira Vista													
1213	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
	Other Receivables													
1215	(Water)	0.00	0.00	0.00	0.00	(1,252.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,252.01)
	Mira Vista PUD													
1216	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	1,043.95
	Cencor PUD													
1217	Receivable	0.01	0.00	0.00	0.00	(0.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.03)
	Endeavor PUD													
1218	Receivable	0.00	0.00	0.00	0.00	4,035.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,035.71
	Taxes Receivable -													
1230	General	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
	Allowance For													
1250	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	46,959.42	0.00	11,697.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,656.51
	Prepaid Expense													
1370	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	3,426,654.61	651,132.45	247,118.03	3,315.13	784,541.02	14,854.77	8,383.48	114.31	12,910.39	(12,212.74)	(18,400.22)	(5,900.44)	5,112,510.79
	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

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2008	Accounts Payable													
	Other	37,820.92	68,521.44	0.00	0.00	20,667.75	0.00	23.33	0.00	0.00	0.00	4,233.75	0.00	131,267.19
2010	Health Insurance	(6,251.95)	(2,474.31)	0.00	0.00	(2,582.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,309.16)
2012	Aflac Insurance	(7.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.10)
	Economic													
2015	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 EE Pretax	8,710.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,710.00
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	207.38
	Unemployment Tax													
2030	Liability	(1,239.59)	(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)
	Social													
2035	Security/Medicare Tax	676.69	(408.72)	0.00	0.00	(71.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.84
	Appearance Bond													
2050	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	(763.54)
	Omnibase Vendor													
2055	Reserve	(7.43)	0.00	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	10,410.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,410.45
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
	TMRS Retirement													
2080	W/Held	5,133.70	(273.49)	0.00	0.00	178.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,038.88
	Deferred Revenue-													
2090	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

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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	0.00	10,449.66	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	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	(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 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	4,166.19	0.00	0.00	66,050.00	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	0.00	1,190,000.00	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
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	9,295,568.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,295,568.23

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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
2137	Park Pet Pavers Tax Notes Payable-	(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	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 - 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	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 Discha Permit-Zone 7	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
2142	Res Storm Discha 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 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	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	37,384.00
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

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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	39,051.57
	Liab Pay from Rest												
2400	Assets	0.00	157,880.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,880.79
	Bldg & Misc												
2425	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	5,250.00
	Total Current Liabilities	2,165,969.50	1,013,161.39	0.00	0.00	11,177,729.69	(9.00)	7.33	16,934.71	0.00	176,317.50	0.00	14,550,111.12
	Total LIABILITIES & RESERVES	2,165,969.50	1,013,161.39	0.00	0.00	11,177,729.69	(9.00)	7.33	16,934.71	0.00	176,317.50	0.00	14,550,111.12
	FUND EQUITY												
	Unapprop Fund												
3000	Balance	2,412,578.81	874,028.60	219,346.26	16,657.51	(90,370.26)	2,817.43	0.00	0.00	(914.24)	(7,615.67)	(104,971.86)	3,321,556.58
	Amounts Tp Be												
3030	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	(1,394,474.90)
	Reserve for Court												
3450	Technology	0.00	0.00	0.00	(13,342.38)	0.00	(4,495.00)	7,244.02	0.00	0.00	0.00	0.00	(10,593.36)
	Reserve for Court												
3451	Security	0.00	0.00	0.00	0.00	(171,613.88)	15,320.85	0.00	0.00	0.00	0.00	0.00	(156,293.03)
	Reserve for Court												
3452	Efficiency	0.00	0.00	0.00	0.00	0.00	0.00	114.31	0.00	0.00	0.00	0.00	114.31
	Invest in FA Net												
3600	Related Debt	0.00	1,239,924.25	0.00	0.00	136,933.00	0.00	0.00	0.00	0.00	0.00	0.00	1,376,857.25
	Other	137,581.20	144,964.78	27,771.77	0.00	6,847.86	1,220.49	1,132.13	0.00	(3,110.08)	(4,597.07)	(89,745.86)	216,164.78

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Total FUND EQUITY	<u>1,260,685.11</u>	<u>2,258,917.63</u>	<u>247,118.03</u>	<u>3,315.13</u>	<u>(223,203.28)</u>	<u>14,863.77</u>	<u>8,376.15</u>	<u>114.31</u>	<u>(4,024.32)</u>	<u>(12,212.74)</u>	<u>(194,717.72)</u>	<u>(5,900.44)</u>	<u>3,353,331.63</u>
TOTAL LIABILITIES & FUND BALANCE	<u>(3,426,654.61)</u>	<u>(3,272,079.02)</u>	<u>(247,118.03)</u>	<u>(3,315.13)</u>	<u>(10,954,526.41)</u>	<u>(14,854.77)</u>	<u>(8,383.48)</u>	<u>(114.31)</u>	<u>(12,910.39)</u>	<u>12,212.74</u>	<u>18,400.22</u>	<u>5,900.44</u>	<u>(17,903,442.75)</u>