

City of Rollingwood, Texas
Balance Sheet
As of 3/31/2021

	ASSETS														Total
	Current Assets														
	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		
1000	Cash	1,817,973.69	419,257.39	235,449.40	0.00	469,170.62	7,408.97	7,638.14	114.31	156,966.77	292,776.71	(121,311.13)	247,824.42	294,199.58	3,827,468.87
	Operating														
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	0.00	3,315.13
	Police Fund														
1007	Cash-DS	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)
	SR2014 GO Streets														
1009	Cash-DS	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
	SR2014 Water Improv														
1011	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
	Petty Cash -														
1014	Notes	2,003,504.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,504.31
	Cash - Tax														
1016	Acct Cash	129,955.55	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	132,705.55
	Merchant														
1018	Cash -	(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
	Development Svcs														
1030	Net Pension	173,894.64	60,229.37	0.00	0.00	301,932.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	536,056.69
	Asset														
1131	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)
	Deferred														
1141	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
	Deferred														
1142	Outflows - OPFB	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
	Accounts														
1200	Receivable	112.95	216,895.84	0.00	0.00	67,714.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284,723.07
	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	0.00	(16,300.00)

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1206 Allowance for Doubtful Collect Grants	(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 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	(1,639.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,639.98)
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	0.00	0.00	2,087.90
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 Allowance	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 For Losses Sales Tax	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 Receivable	39,457.77	0.00	10,210.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,668.69
Total Current Assets	4,207,764.85	682,239.92	245,660.32	3,315.13	832,435.74	7,408.97	7,638.14	114.31	178,146.33	292,776.71	(118,811.13)	247,824.42	294,199.58	6,880,713.29
Plant & Equipment														

City of Rollingwood, Texas
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As of 3/31/2021

	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 Fund Series 2020	Total	
1600	Systems	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	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/W/W Imp.BCR	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	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	(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	(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	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	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	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	1,726.00	
1628	Accum Deprec - Maint & Office	0.00	(37,361.43)	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 Deprec - Equipment	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	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	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	43,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,000.00	
	Total ASSETS	4,207,764.85	3,171,739.61	245,600.32	3,315.13	10,675,746.10	7,408.97	7,638.14	114.31	178,146.33	292,776.71	(118,811.13)	247,824.42	294,199.58	19,213,523.34

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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	(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	3,235.24	37.00	0.00	0.00	0.00	23.33	0.00	0.00	0.00	0.00	0.00	0.00	3,552.64
2010	Health Insurance	(17,989.43)	(4,269.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26,636.80)
2012	Athletic Insurance	(1.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.63)
2015	Economic Development Sales Tax 457 EB	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	Pretax Federal W/H	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	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	(1,239.89)	(194.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,964.72)
2035	Social Security/Medicare Tax	671.36	(406.08)	0.00	0.00	0.00	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	Ornithase Vendor Reserve	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.63

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2060	Traffic Fine Reserve	9,581.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,581.82
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
2080	TWRS Retirement W/Field	(1,676.50)	(3,263.22)	0.00	(2,811.06)	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	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	9,097.98	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	Payable Salaries	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
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	(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	911,635.76
2122	Accrued Interest Payable	0.00	3,914.19	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	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 Bonds	921.96	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	Payable-2019 Refunding	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	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 Permits	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	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	2,065,000.00
2139	Deferred Revenue - LIEOSE 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	21,119.00	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 Dischla Permit-Zone 7	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 Dischla Permit-Zone 8	0.00	242.00	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 Dischla 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
2144	Res Storm Dischla Permit-Zone 5 OPEB	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	Res Storm Liability	0.00	7,040.00	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	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	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	Lab Pay from Rest Assets	0.00	163,238.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163,238.61
2425	Blgd & 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	<u>2,137,997.66</u>	<u>922,355.96</u>	<u>0.00</u>	<u>10,776,681.25</u>	<u>(9.00)</u>	<u>7.33</u>	<u>0.00</u>	<u>21,179.56</u>	<u>0.00</u>	<u>118,152.07</u>	<u>0.00</u>	<u>0.00</u>	<u>13,976,364.83</u>
	LIABILITIES & RESERVES	<u>2,137,997.66</u>	<u>922,355.96</u>	<u>0.00</u>	<u>10,776,681.25</u>	<u>(9.00)</u>	<u>7.33</u>	<u>0.00</u>	<u>21,179.56</u>	<u>0.00</u>	<u>118,152.07</u>	<u>0.00</u>	<u>0.00</u>	<u>13,976,364.83</u>
	FUND EQUITY													
3000	Unapprop Fund Balance	2,624,612.55	873,071.56	247,118.03	16,657.51	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 Tr Be Provided For	(1,289,474.90)	0.00	0.00	0.00	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)	(4,143.09)	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	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	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	734,629.54	119,546.39	(1,457.71)	0.00	49,043.26	(7,443.80)	(743.34)	0.00	160,991.09	304,989.43	(93,128.41)	233,724.86	294,199.58	1,812,346.91
Total FUND	734,629.54	1,376,312.09	(1,457.71)	0.00	185,976.26	(7,443.80)	(743.34)	0.00	160,991.09	304,989.43	(93,128.41)	233,724.86	294,199.58	1,812,346.91
EQUITY	2,069,767.19	2,249,383.65	245,660.32	3,313.13	(100,935.15)	7,417.97	7,630.81	114.31	156,966.77	292,776.71	(236,963.20)	247,824.42	294,199.58	5,237,158.51
TOTAL LIABILITIES & FUND BALANCE	(4,207,764.85)	(3,171,739.61)	(245,660.32)	(3,313.13)	(10,675,746.10)	(7,408.97)	(7,638.14)	(114.31)	(178,146.33)	(292,776.71)	118,811.13	(247,824.42)	(294,199.58)	(19,213,523.34)