

City of Rollingwood, Texas
Balance Sheet
As of 8/31/2020

		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														
Operating														
1000	Cash	1,242,865.40	432,654.37	220,981.18	0.00	456,229.66	14,746.68	8,291.74	114.31	(4,258.69)	(12,586.97)	(13,396.83)	(6,379.28)	2,339,261.57
Police Fund														
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
Cash-Cap														
Proj SR2014GO Streets														
1006		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		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		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		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		2,003,155.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,155.24
Merchant														
Acct Cash														
1016		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 Svcs														
1018		54,232.13	250.00	0.00	0.00	1,631.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,114.06
Tex-Pool														
1030		173,802.61	60,197.51	0.00	0.00	301,772.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535,773.02
Net Pension														
Asset														
1131		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		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		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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	Accounts													
1200	Receivable	20.00	199,374.05	0.00	0.00	82,202.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	281,596.48
	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													
1213	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	805.97
	Other													
1215	Receivables (Water)	0.00	0.00	0.00	0.00	(2,011.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,011.40)
	Mira Vista													
1216	PUD 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	(0.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.02)
	Endeavor													
1218	PUD 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													
1230	Receivable - 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													
1250	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)
	Sales Tax													
1350	Receivable	60,225.95	0.00	14,347.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,573.17
	Prepaid													
1370	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>	<u>0.00</u>
	Total Current													
	Assets	3,557,794.77	654,537.29	235,328.40	3,315.13	810,572.48	14,746.68	8,291.74	114.31	12,676.02	(12,586.97)	(13,396.83)	(6,379.28)	5,265,013.74
	Plant & Equipment													
	Water													
1600	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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Water Line														
1601	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
W/WW														
1605	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
Accum														
1610	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)
Construction														
1614	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
Water Line														
1615	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
Wastewater														
1616	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	99,957.22	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
Accum														
1628	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)
Accum Depr -														
1630	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	10,169,985.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,790,931.96
Total ASSETS		<u>3,551,194.11</u>	<u>3,215,483.86</u>	<u>235,328.40</u>	<u>3,515.15</u>	<u>10,980,557.87</u>	<u>14,746.68</u>	<u>8,291.74</u>	<u>114.31</u>	<u>12,676.02</u>	<u>(12,386.97)</u>	<u>(13,396.83)</u>	<u>(6,579.28)</u>	<u>18,055,945.70</u>
LIABILITIES & RESERVES														
Current Liabilities														
Accounts														
2000	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)
Accounts														
2003	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

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2008	Accounts Payable Other	11,771.90	(414.65)	0.00	0.00	(2,588.39)	0.00	23.33	0.00	0.00	0.00	1,965.00	0.00	10,757.19
2010	Health Insurance	(9,666.76)	(3,253.06)	0.00	0.00	(3,361.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,281.47)
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
2016	457 EE Pretax	6,810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,810.00
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
2030	Unemployment Tax Liability	(1,242.79)	(194.89)	0.00	0.00	(530.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,967.92)
2035	Social Security/Medicare Tax	679.89	(408.72)	0.00	0.00	(71.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.04
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	0.00	(763.54)
2055	Omnibase Vendor Reserve	21.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.59
2060	Traffic Fine Reserve	11,472.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,472.85
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	TMRS Retirement W/Held	(1,627.54)	(1,605.74)	0.00	0.00	(1,153.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,386.86)
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

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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	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	(5,719.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,719.34)
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
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 Liabilty	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

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2400	Liab Pay from Rest Assets	0.00	161,010.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,010.55
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	2,122,361.67	945,244.06	0.00	0.00	11,152,362.55	(9.00)	7.33	0.00	16,934.71	0.00	174,048.75	0.00	14,410,950.07
	Total LIABILITIES & RESERVES	2,122,361.67	945,244.06	0.00	0.00	11,152,362.55	(9.00)	7.33	0.00	16,934.71	0.00	174,048.75	0.00	14,410,950.07
	FUND EQUITY													
3000	Unapprop Fund 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)	0.00	3,321,556.58
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	(4,495.00)	7,244.02	0.00	0.00	0.00	0.00	0.00	(10,593.36)
3451	Reserve for Court 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	0.00	(156,293.03)
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 Owner	0.00 312,429.19	1,239,924.25 216,286.95	0.00 15,982.14	0.00 0.00	136,933.00 58,246.46	0.00 1,112.40	0.00 1,040.39	0.00 0.00	0.00 (3,344.45)	0.00 (4,971.30)	0.00 (82,413.72)	0.00 (6,379.28)	1,376,857.25 507,828.78
	Total FUND EQUITY	1,435,433.10	2,330,239.80	235,328.40	3,315.13	(171,804.68)	14,755.68	8,284.41	114.31	(4,258.69)	(12,586.97)	(187,445.58)	(6,379.28)	3,644,995.63

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TOTAL LIABILITIES & FUND BALANCE	<u>(3,557,794.77)</u>	<u>(3,275,483.86)</u>	<u>(235,328.40)</u>	<u>(3,315.13)</u>	<u>(10,980,557.87)</u>	<u>(14,746.68)</u>	<u>(8,291.74)</u>	<u>(114.31)</u>	<u>(12,676.02)</u>	<u>12,586.97</u>	<u>13,396.83</u>	<u>6,379.28</u>	<u>(18,055,945.70)</u>