

Rollingwood Community Development Corporation

Balance Sheet - Balance Sheet

As of 4/30/2018

		<u>RCDC Fund</u>	<u>Total</u>
Assets			
Operating Cash	1000	54,383.97	54,383.97
Texpool	1005	121,462.29	121,462.29
Due from City	1100	12,303.27	12,303.27
Sales Tax Receivable	1350	0.00	0.00
Total Assets		<u><u>188,149.53</u></u>	<u><u>188,149.53</u></u>
Liabilities			
Accounts Payable	2000	0.00	0.00
Accts Payable Yr End	2001	0.00	0.00
xxAccts Payable to City	2020	0.00	0.00
Payable to City	2030	0.00	0.00
Total Liabilities		<u><u>0.00</u></u>	<u><u>0.00</u></u>
Fund Balance			
Fund Balance	3000	195,717.03	195,717.03
xxFund Balance	3001	0.00	0.00
Other		<u>(7,567.50)</u>	<u>(7,567.50)</u>
Total Fund Balance		<u><u>188,149.53</u></u>	<u><u>188,149.53</u></u>
Liability & Fund Balance		<u><u>188,149.53</u></u>	<u><u>188,149.53</u></u>

DEPARTMENT	REVENUE	EXPENDITURES	DIFFERENCE
PARKS	\$ -	\$ 80,000.00	\$ (80,000.00)
ECONOMIC DEVELOPMENT	\$ -	\$ 10,332.00	\$ (10,332.00)
NON-PROJECT RELATED	\$ 85,765.00	\$ 3,000.00	\$ 82,765.00
ADDITIONAL NEW PROJECTS	\$ -	\$ -	\$ -
	<u>\$ 85,765.00</u>	<u>\$ 93,332.00</u>	<u>\$ (7,567.00)</u>

Rollingwood Community Development Corporation
Statement of Revenues and Expenditures - Rev and Expend by Project - With Codes
 500 - RCDC Fund
 60 - Park
 From 4/1/2018 Through 4/30/2018

		<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance - Revised</u>	<u>Percent Total Budget</u>
Expenditures						
Park Maintenance & Operations	5530	0.00	25,000.00	25,000.00	0.00	100.00%
Park Maintenance & Repairs	5535	0.00	55,000.00	55,000.00	0.00	100.00%
Total Expenditures		<u>0.00</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>0.00</u>	<u>100.00%</u>
Excess Revenues Over(Under) Expenditures		0.00	(80,000.00)	(80,000.00)	0.00	100.00%

Rollingwood Community Development Corporation
Statement of Revenues and Expenditures - Rev and Expend by Project - With Codes
 500 - RCDC Fund
 80 - Economic Development
 From 4/1/2018 Through 4/30/2018

		<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance - Revised</u>	<u>Percent Total Budget</u>
Expenditures						
Rollingwood Bus. Promotion&...	5524	5,800.00	10,332.00	18,000.00	7,668.00	57.40%
Total Expenditures		<u>5,800.00</u>	<u>10,332.00</u>	<u>18,000.00</u>	<u>7,668.00</u>	<u>57.40%</u>
Excess Revenues Over(Under) Expenditures		(5,800.00)	(10,332.00)	(18,000.00)	7,668.00	57.40%

Rollingwood Community Development Corporation
Statement of Revenues and Expenditures - Rev and Expend by Project - With Codes
500 - RCDC Fund
90 - Non-Project Related
From 4/1/2018 Through 4/30/2018

		<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance - Revised</u>	<u>Percent Total Budget</u>
Revenues						
Sales Tax Revenue	4000	12,303.01	84,848.88	153,000.00	(68,151.12)	55.45%
Interest Revenue	4050	166.52	911.04	0.00	911.04	0.00%
Interest Revenue - Checking	4051	0.42	4.58	0.00	4.58	0.00%
Reserve Transfer	4546	0.00	0.00	96,500.00	(96,500.00)	0.00%
Total Revenues		<u>12,469.95</u>	<u>85,764.50</u>	<u>249,500.00</u>	<u>(163,735.50)</u>	<u>34.37%</u>
Expenditures						
Administration	5570	0.00	3,000.00	3,000.00	0.00	100.00%
Legal	5580	0.00	0.00	5,000.00	5,000.00	0.00%
Total Expenditures		<u>0.00</u>	<u>3,000.00</u>	<u>8,000.00</u>	<u>5,000.00</u>	<u>37.50%</u>
Excess Revenues Over(Under) Expenditures		<u>12,469.95</u>	<u>82,764.50</u>	<u>241,500.00</u>	<u>(158,735.50)</u>	<u>34.27%</u>

Rollingwood Community Development Corporation
Statement of Revenues and Expenditures - Rev and Expend by Project - With Codes
500 - RCDC Fund
95 - Additional New Projects
From 4/1/2018 Through 4/30/2018

		<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget - Revised</u>	<u>Total Budget Variance - Revised</u>	<u>Percent Total Budget</u>
Expenditures						
Park	5390	0.00	0.00	25,000.00	25,000.00	0.00%
Imorove-Swi...						
Park Master	5391	0.00	0.00	18,000.00	18,000.00	0.00%
Plan						
Grant Writer	5392	0.00	0.00	5,000.00	5,000.00	0.00%
Potential Proj.	5538	0.00	0.00	51,000.00	51,000.00	0.00%
t/b Determined						
Edgegrove	5543	0.00	0.00	15,000.00	15,000.00	0.00%
Sidewalks &						
Bridge						
Legal&Design	5581	0.00	0.00	15,000.00	15,000.00	0.00%
Fees for						
Potentia						
Legal Fees for	5582	0.00	0.00	14,500.00	14,500.00	0.00%
Bee Cave						
R.O.W						
Total Expenditures		<u>0.00</u>	<u>0.00</u>	<u>143,500.00</u>	<u>143,500.00</u>	<u>0.00%</u>
Excess Revenues		0.00	0.00	(143,500.00)	143,500.00	0.00%
Over(Under)						
Expenditures						

City of Rollingwood, Texas
Balance Sheet
As of 4/30/2018

	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	1,382,882.12	(461,988.10)	123,379.47	0.00	373,115.56	11,373.34	6,776.35	114.31	0.00	158,626.04	451,848.99	(121,621.50)	1,924,506.58
1003	American Bank	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
1004	Police Fund Cash	0.00	0.00	0.00	16,657.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,657.51
1006	Cash-Cap Proj SR2014GO Streets	94,846.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,846.64
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
1008	Cash-Cap Proj SR2014 Water Imp	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
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	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
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	29.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.95
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	1.22	0.00	1.22
1030	Tex-Pool	167,006.89	57,843.78	0.00	0.00	289,973.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	514,824.29
1131	Net Pension Asset	0.00	(25,924.32)	0.00	0.00	(25,924.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(51,848.64)

City of Rollingwood, Texas
Balance Sheet
As of 4/30/2018

	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
1141			Deferred Outflows of Resources	0.00	985.39	0.00	0.00	985.39	0.00	0.00	0.00	0.00	1,970.78
1200			Accounts Receivable	0.00	108,932.36	0.00	0.00	76,716.47	0.00	0.00	0.00	0.00	185,648.83
1205			Allows for Uncollectables	0.00	(7,300.00)	0.00	0.00	(9,000.00)	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	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	29,401.34
1213			Live Oak Mira Vista PUD	0.00	0.00	0.00	0.00	15,313.43	0.00	0.00	0.00	0.00	15,313.43
1215			Other Receivables (Water)	0.00	0.00	0.00	0.00	(975.22)	0.00	0.00	0.00	0.00	(975.22)
1216			Mira Vista PUD Receivable	0.00	0.00	0.00	0.00	3,467.72	0.00	0.00	0.00	0.00	3,467.72
1217			Cencor PUD Receivable	0.01	0.00	0.00	0.00	(13,701.48)	0.00	0.00	0.00	0.00	(13,701.47)
1218			Endeavor PUD Receivable	0.00	0.00	0.00	0.00	38.81	0.00	0.00	0.00	0.00	38.81
1230			Taxes Receivable - General	13,867.01	0.00	0.00	0.00	0.00	0.00	0.00	11,256.75	0.00	25,123.76
1250			Allowance For Losses	0.00	(4,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,500.00)
1350			Sales Tax Receivable	53,469.78	0.00	12,215.79	0.00	0.00	0.00	0.00	0.00	0.00	65,685.57

City of Rollingwood, Texas
Balance Sheet
As of 4/30/2018

	General 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	
Total Current Assets	1,712,572.45	(331,950.89)	135,595.26	16,657.51	808,312.57	11,373.34	6,776.35	114.31	0.00	169,885.91	451,850.21	(121,621.50)	2,859,565.52
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	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	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	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	92,420.00
1610	Accum Depreciation	0.00	(1,446,222.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,446,222.70)
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	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	12,262,665.58
1620	Equipment	0.00	27,951.36	0.00	0.00	61,964.22	0.00	0.00	0.00	0.00	0.00	0.00	89,915.58
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	1,726.00
1628	Accum Deprec - Maint & Office	0.00	(36,894.43)	0.00	0.00	(678,096.86)	0.00	0.00	0.00	0.00	0.00	0.00	(714,991.29)
1630	Accum Depr - Equipment	0.00	0.00	0.00	0.00	(1,110,951.48)	0.00	0.00	0.00	0.00	0.00	0.00	(1,110,951.48)
Total Plant & Equipment	0.00	2,884,307.45	0.00	0.00	10,729,620.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,613,928.41
TOTAL ASSETS	1,712,572.45	2,552,356.56	135,595.26	16,657.51	11,537,933.53	11,373.34	6,776.35	114.31	0.00	169,885.91	451,850.21	(121,621.50)	16,413,493.93

LIABILITIES & RESERVES

Current Liabilities

City of Rollingwood, Texas
Balance Sheet
As of 4/30/2018

		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
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	(3,037.62)	(6,340.39)	0.00	12,844.38	279.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,745.80
2010	Health Insurance	(1,290.16)	(781.14)	0.00	0.00	(889.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,961.03)
2012	Aflac Insurance	303.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303.76
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	(1,029.19)	(216.50)	0.00	0.00	(551.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,797.54)
2035	Social Security/Medicare Tax	114.76	(393.96)	0.00	0.00	(56.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(335.59)
2050	Appearance Bond Reserve	(1,149.44)	0.00	0.00	0.00	0.00	(9.00)	(16.00)	0.00	0.00	0.00	0.00	0.00	(1,174.44)
2055	Omnibase Vendor Reserve	(87.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(87.98)
2060	Traffic Fine Reserve	16,592.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,592.32
2070	Deferred Revenues	16.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.02
2080	TMRS Retirement W/Held	(2,026.03)	1,768.49	0.00	0.00	2,172.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,915.19

City of Rollingwood, Texas
Balance Sheet
As of 4/30/2018

	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
2100			Meter Service Deposits	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	5,140.87	0.00	0.00	5,140.87	0.00	0.00	0.00	0.00	10,281.74
2113			RWWC-Recording Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2115			Salaries Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2116			Retainage Payable	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	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	2,500.00
2120			Bonds Payable-SR2014 Water Imp	0.00	(70,317.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(70,317.00)
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	911,635.76
2122			Accrued Interest Payable	0.00	4,581.19	0.00	0.00	65,337.00	0.00	0.00	0.00	0.00	69,918.19
2124			Bonds Payable-SR2012A	0.00	0.00	0.00	0.00	1,740,000.00	0.00	0.00	0.00	0.00	1,740,000.00
2125			Bonds Payable-SR2012B	0.00	0.00	0.00	0.00	9,665,000.00	0.00	0.00	0.00	0.00	9,665,000.00
2126			Net Bond Premium-SR2012A	0.00	0.00	0.00	0.00	84,347.53	0.00	0.00	0.00	0.00	84,347.53
2127			Net Bond Premium-SR2012B	0.00	0.00	0.00	0.00	134,405.35	0.00	0.00	0.00	0.00	134,405.35
2129			Friends of the Park	2,966.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,966.01

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As of 4/30/2018

	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
2130			Joyce Howell Memorial Bench	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2131			RWC-Donation	(603.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(603.28)
2132			My Park Day	1,310.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,310.85
2133			Animal Waste Station	97.77	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	760.00
2140			Deferred Inflows of Resources	0.00	(22,667.03)	0.00	0.00	(22,667.03)	0.00	0.00	0.00	0.00	(45,334.06)
2250			Deferred Tax Rev-Delinquent Tx	13,867.01	0.00	0.00	0.00	0.00	0.00	11,256.75	0.00	0.00	25,123.76
2400			Liab Pay from Rest Assets	0.00	138,701.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138,701.50
2425			Bldg & Misc Deposits	<u>3,500.00</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>3,500.00</u>
			Total Current Liabilities	<u>32,872.68</u>	<u>961,111.79</u>	<u>0.00</u>	<u>12,844.38</u>	<u>11,672,515.82</u>	<u>(9.00)</u>	<u>(16.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>12,690,576.42</u>
			Total LIABILITIES & RESERVES	<u>32,872.68</u>	<u>961,111.79</u>	<u>0.00</u>	<u>12,844.38</u>	<u>11,672,515.82</u>	<u>(9.00)</u>	<u>(16.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>12,690,576.42</u>
			FUND EQUITY										
3000			Unapprop Fund Balance	2,304,553.37	892,975.15	133,809.74	16,657.51	(332,164.15)	3,065.37	0.00	0.00	(1,289,474.90)	1,633,627.94
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	1,289,474.90	(105,000.00)

City of Rollingwood, Texas
Balance Sheet
As of 4/30/2018

		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
3450	Reserve for Court Technology	0.00	0.00	0.00	(12,844.38)	0.00	(4,495.00)	6,209.95	0.00	0.00	0.00	0.00	0.00	(11,129.43)
3451	Reserve for Court Security	0.00	0.00	0.00	0.00	50,030.71	15,320.85	0.00	0.00	0.00	0.00	0.00	0.00	65,351.56
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	667,852.10	0.00	0.00	136,933.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	804,785.10
	Other	<u>664,621.30</u>	<u>30,417.22</u>	<u>1,785.22</u>	<u>0.00</u>	<u>115,618.15</u>	<u>(2,508.88)</u>	<u>282.40</u>	<u>0.00</u>	<u>0.00</u>	<u>159,769.84</u>	<u>448,649.18</u>	<u>(24,767.00)</u>	<u>1,395,168.05</u>
	Total FUND EQUITY	<u>1,679,699.77</u>	<u>1,591,244.77</u>	<u>135,595.26</u>	<u>3,813.13</u>	<u>(134,582.29)</u>	<u>11,382.34</u>	<u>6,792.35</u>	<u>114.31</u>	<u>0.00</u>	<u>158,629.16</u>	<u>451,850.21</u>	<u>(121,621.50)</u>	<u>3,782,917.51</u>
	TOTAL LIABILITIES & FUND BALANCE	<u>(1,712,572.45)</u>	<u>(2,552,356.56)</u>	<u>(135,595.26)</u>	<u>(16,657.51)</u>	<u>(11,537,933.53)</u>	<u>(11,373.34)</u>	<u>(6,776.35)</u>	<u>(114.31)</u>	<u>0.00</u>	<u>(169,885.91)</u>	<u>(451,850.21)</u>	<u>121,621.50</u>	<u>(16,473,493.93)</u>