

Figure A-2
ROCKWALL COUNTY'S NET POSITION

| | Governmental Activities | |
|-------------------------------------|-------------------------|---------------|
| | 2016 | 2015 |
| Current and other assets | \$ 64,772,390 | \$ 68,833,279 |
| Capital assets | 64,936,129 | 63,613,549 |
| Total assets | 129,708,519 | 132,446,828 |
| Deferred outflow of resources | 6,212,356 | 1,759,364 |
| Total deferred outflow of resources | 6,212,356 | 1,759,364 |
| Long-term liabilities | 118,614,242 | 106,231,890 |
| Other liabilities | 2,558,276 | 5,397,490 |
| Total liabilities | 121,172,518 | 111,629,380 |
| Deferred inflow of resources | 862,354 | - |
| Total deferred inflow of resources | 862,354 | - |
| Net position: | | |
| Net investment in capital assets | 19,203,116 | 14,976,979 |
| Restricted | 8,490,789 | 10,503,141 |
| Unrestricted | (13,807,902) | (2,903,308) |
| Total net position | \$ 13,886,003 | \$ 22,576,812 |

Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2016, and comparative data from 2015.