

**Figure A-2**  
**ROCKWALL COUNTY'S NET POSITION**

	Governmental Activities	
	2013	2012
Current and other assets	\$ 78,785,891	\$ 49,457,385
Capital assets	65,811,441	67,422,855
Total assets	<u>144,597,332</u>	<u>116,880,240</u>
Long-term liabilities	111,655,551	72,579,149
Other liabilities	3,070,696	3,320,611
Total liabilities	<u>114,726,247</u>	<u>75,899,760</u>
Net position:		
Invested in capital assets, net of related debt	20,930,434	26,066,075
Restricted	6,868,464	7,200,204
Unrestricted	<u>2,072,187</u>	<u>7,714,201</u>
Total net position	<u>\$ 29,871,085</u>	<u>\$ 40,980,480</u>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition; Figure A-2 provides a one-year comparison. The total assets of Rockwall County exceeded liabilities by \$29,871,085 as of September 30, 2013. The County's net position decreased by \$(11,109,395) for the fiscal year ended September 30, 2013. However, a large portion, 70.1% reflects the County's investment in capital assets (e.g. land, buildings, machinery and equipment) less any related debt still outstanding that was issued to acquire those items. Rockwall County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although Rockwall County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.