

ROCKWALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

ASSETS

Cash and investments	\$ 63,920,131
Receivables (net of allowance for uncollectibles)	7,351,033
Prepaid expense	245,073
Interest receivable	281
Deferred charges	1,548,348
Net pension asset	5,721,025
Capital assets:	
Non-depreciable	6,866,997
Depreciable (net)	<u>58,944,444</u>
Total assets	<u>144,597,332</u>

LIABILITIES

Accounts payable	1,469,825
Claims payable	134,735
Accrued liabilities	550,976
Due to others	1,183
Unearned revenue	1,712
Interest payable	912,265
Noncurrent liabilities:	
Due within one year:	
Tax notes	2,818,146
Compensated absences	119,301
Due in more than one year:	
Tax notes	106,567,862
Compensated absences	477,205
Net OPEB obligation	<u>1,673,037</u>
Total liabilities	<u>114,726,247</u>

NET POSITION

Net investment in capital assets	20,930,434
Restricted for:	
Capital acquisition and construction	133,820
Debt service	1,206,467
Records preservation and management	1,331,278
Court security and technology	128,536
Legal	561,045
Public safety	376,321
Judicial	357,823
Culture and recreation	255,526
Roads and bridges	2,415,071
Elections assistance and administration	102,577
Unrestricted	<u>2,072,187</u>
Total net position	<u>\$ 29,871,085</u>

The accompanying notes are an integral part of these financial statements.