

# ROCKWALL COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Functions/Programs	Expenses	Program Revenue			Net (Expense)
		Charges for	Operating	Capital Grants	Revenues and
		Services	Grants and	and	Changes in
			Contributions	Contributions	Net Assets
					Governmental
					Activities
<b>Primary government</b>					
Governmental activities:					
General government	\$ 5,423,438	\$ 1,256,007	\$ 117,002	\$ -	\$( 4,050,429)
Financial administration	1,752,080	486,116	-	-	( 1,265,964)
Roads and bridges	9,061,497	1,318,523	500,000	-	( 7,242,974)
Public safety	11,462,939	1,429,601	51,206	-	( 9,982,132)
Public services	763,569	-	-	-	( 763,569)
Public facilities	706,107	206,898	69,930	-	( 429,279)
Judicial	2,994,833	933,154	36,077	-	( 2,025,602)
Legal	1,776,835	17,770	25,654	-	( 1,733,411)
Culture and recreation	1,520,272	148,095	10,000	29,600	( 1,332,577)
Health and welfare	1,143,843	83,142	48,870	-	( 1,011,831)
Conservation	107,024	-	-	-	( 107,024)
Interest on long-term debt	2,579,739	-	-	-	( 2,579,739)
Total governmental activities	<u>39,292,177</u>	<u>5,879,306</u>	<u>858,739</u>	<u>29,600</u>	<u>( 32,524,532)</u>
Total primary government	<u>\$ 39,292,177</u>	<u>\$ 5,879,306</u>	<u>\$ 858,739</u>	<u>\$ 29,600</u>	<u>( 32,524,532)</u>
<b>General revenues:</b>					
Taxes:					
Property					26,849,646
Beverage					202,896
Other					269,863
Investment earnings					160,606
Miscellaneous					39,748
Gain on sale of assets					<u>194,210</u>
Total general revenues					<u>27,716,969</u>
Change in net assets					( 4,807,563)
Net assets - beginning					53,969,906
Prior period adjustment					<u>( 8,181,863)</u>
Net assets - ending					<u>\$ 40,980,480</u>

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