

**ROCKWALL COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2016**

**ASSETS**

Cash and investments	\$ 39,822,868
Receivables (net of allowance for uncollectibles)	24,472,688
Prepaid expense	476,553
Interest receivable	281
Capital assets:	
Non-depreciable	11,030,551
Depreciable (net)	<u>53,905,578</u>
Total assets	<u>129,708,519</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred loss on refunding	189,111
Deferred outflows related to pensions	<u>6,023,245</u>
Total deferred outflows of resources	<u>6,212,356</u>

**LIABILITIES**

Accounts payable	1,128,766
Claims payable	136,875
Accrued liabilities	290,590
Due to others	252,949
Unearned revenue	181
Interest payable	748,915
Noncurrent liabilities:	
Due within one year:	
Tax notes	5,338,370
Refunding bond	85,000
Compensated absences	159,795
Due in more than one year:	
Tax notes	101,533,754
Refunding bond	7,285,000
Compensated absences	639,180
Net pension liability	825,335
Net OPEB obligation	<u>2,747,808</u>
Total liabilities	<u>121,172,518</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred inflows related to pensions	<u>862,354</u>
Total deferred inflows of resources	<u>862,354</u>

**NET POSITION**

Net investment in capital assets	19,203,116
Restricted for:	
Capital acquisition and construction	220,609
Debt service	321,926
Records preservation and management	1,338,259
Court security and technology	108,381
Legal	591,870
Public safety	3,277,722
Judicial	341,249
Culture and recreation	318,466
Roads and bridges	1,884,222
Elections assistance and administration	88,085
Unrestricted	<u>( 13,807,902)</u>
Total net position	<u>\$ 13,886,003</u>

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