

**ROCKWALL COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total Governmental
<b>REVENUES</b>					
Property taxes	\$ 21,126,392	\$ -	\$ 5,867,720	\$ 8,365	\$ 27,002,477
Beverage taxes	227,299	-	-	-	227,299
Fines and forfeitures	918,875	-	-	220,741	1,139,616
Sales taxes	-	-	-	347,819	347,819
Fees and commissions	3,260,138	-	-	2,234,763	5,494,901
Intergovernmental	180,590	-	-	202,757	383,347
Election	-	-	-	49,400	49,400
Investment earnings	33,442	46,545	4,148	4,168	88,303
Donations	-	-	-	7,320	7,320
Miscellaneous	77,809	-	-	15,175	92,984
Total revenues	<u>25,824,545</u>	<u>46,545</u>	<u>5,871,868</u>	<u>3,090,508</u>	<u>34,833,466</u>
<b>EXPENDITURES</b>					
Current:					
General government	3,213,110	-	-	432,477	3,645,587
Financial administration	1,661,744	-	-	-	1,661,744
Commissioner expenses	383,368	-	-	-	383,368
Roads and bridges	-	18,081,599	-	1,701,584	19,783,183
Public safety	10,332,029	-	-	1,002,269	11,334,298
Public facilities	555,226	-	-	-	555,226
Public services	436,810	-	-	103,780	540,590
Judicial	3,157,719	-	-	71,823	3,229,542
Legal	1,775,685	-	-	42,016	1,817,701
Culture and recreation	963,930	-	-	222,397	1,186,327
Health and welfare	969,274	-	-	200	969,474
Conservation	88,302	-	-	-	88,302
Capital outlay	1,395,272	-	-	169,286	1,564,558
Debt service:					
Principal	-	-	2,555,000	-	2,555,000
Interest and fiscal charges	-	-	3,134,254	-	3,134,254
Bond issuance cost and fees	-	574,710	2,800	-	577,510
Total expenditures	<u>24,932,469</u>	<u>18,656,309</u>	<u>5,692,054</u>	<u>3,745,832</u>	<u>53,026,664</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>892,076</u>	<u>( 18,609,764)</u>	<u>179,814</u>	<u>( 655,324)</u>	<u>( 18,193,198)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of long-term debt	-	39,050,000	-	-	39,050,000
Transfers in	-	-	-	810,853	810,853
Transfers out	( 370,628)	-	-	( 440,225)	( 810,853)
Premium on issuance of bonds	-	2,082,407	-	-	2,082,407
Sale of capital assets	1,565,292	-	-	48,156	1,613,448
Total other financing sources and uses	<u>1,194,664</u>	<u>41,132,407</u>	<u>-</u>	<u>418,784</u>	<u>42,745,855</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>2,086,740</u>	<u>22,522,643</u>	<u>179,814</u>	<u>( 236,540)</u>	<u>24,552,657</u>
<b>FUND BALANCES, BEGINNING</b>	<u>16,422,818</u>	<u>13,612,604</u>	<u>1,717,636</u>	<u>5,679,892</u>	<u>37,432,950</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 18,509,558</u>	<u>\$ 36,135,247</u>	<u>\$ 1,897,450</u>	<u>\$ 5,443,352</u>	<u>\$ 61,985,607</u>

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