

ROCKWALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total
ASSETS					
Cash and investments	\$ 18,709,259	11,041,817	902,524	\$ 8,343,171	\$ 38,996,771
Receivables (net of allowances for uncollectibles):					
Taxes	676,136	-	168,318	56,452	900,906
Accounts	2,463,582	20,792,000	-	273,368	23,528,950
Interest	-	-	-	281	281
Prepaid expenditures	475,901	-	-	652	476,553
Total assets	22,324,878	31,833,817	1,070,842	8,673,924	63,903,461
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	750,538	64,029	1	247,568	1,062,136
Accrued liabilities	270,743	-	-	18,388	289,131
Due to others	116	-	-	252,833	252,949
Unearned revenue	181	-	-	-	181
Total liabilities	1,021,578	64,029	1	518,789	1,604,397
Deferred inflows of resources:					
Unavailable revenue - property taxes	533,558	-	151,077	-	684,635
Unavailable revenue - court fines	2,328,329	-	-	-	2,328,329
Unavailable revenue - grant receivable	2,349	20,792,000	-	-	20,794,349
Unavailable revenue - lien assessments	-	-	-	238,453	238,453
Total deferred inflows of resources	2,864,236	20,792,000	151,077	238,453	24,045,766
Fund balances:					
Nonspendable:					
Prepays	475,901	-	-	652	476,553
Restricted:					
Capital acquisition and construction	-	-	-	220,609	220,609
Debt service	-	-	919,764	-	919,764
Records preservation and management	-	-	-	1,338,259	1,338,259
Court security and technology	-	-	-	108,381	108,381
Legal	-	-	-	591,870	591,870
Public safety	-	-	-	3,277,722	3,277,722
Judicial	-	-	-	341,249	341,249
Culture and recreation	-	-	-	318,466	318,466
Roads and bridges	-	10,977,788	-	1,884,222	12,862,010
Elections assistance and administration	-	-	-	88,085	88,085
Assigned for:					
Utilization of fund balance	3,150,000	-	-	-	3,150,000
Unassigned	14,813,163	-	-	(252,833)	14,560,330
Total fund balances	18,439,064	10,977,788	919,764	7,916,682	38,253,298
Total liabilities, deferred inflows of resources, and fund balances	\$ 22,324,878	\$ 31,833,817	\$ 1,070,842	\$ 8,673,924	\$ 63,903,461

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