

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2014	2013
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	\$ 21,380,000	\$ -	\$ -	\$ 39,050,000
Transfers in	239,262	5,300,000	160,000	810,853
Transfers out	(534,262)	(5,400,000)	(160,000)	(810,853)
Premium on issuance of bonds	1,144,249	-	-	2,082,407
Discount on issuance of bonds	-	-	-	-
Payment to bond refunding escrow agent	(7,297,806)	-	-	-
Sale of capital assets	<u>37,715</u>	<u>58,834</u>	<u>25,778</u>	<u>1,613,448</u>
Total other financing sources (uses)	<u>14,969,158</u>	<u>(41,166)</u>	<u>25,778</u>	<u>42,745,855</u>
NET CHANGE IN FUND BALANCES	<u>\$ 3,507,146</u>	<u>\$ (4,401,753)</u>	<u>\$ (22,837,702)</u>	<u>\$ 24,552,657</u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>15.64%</u>	<u>16.63%</u>	<u>11.92%</u>	<u>11.06%</u>

Source: Rockwall County financial records