

ROCKWALL COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES (Continued)				
Noncurrent:				
Capital outlay:				
Capital equipment	\$ 224,713	\$ 338,186	\$ 247,944	\$ 90,242
Capital improvements	650,000	549,386	249,492	299,894
Total capital outlay	874,713	887,572	497,436	390,136
Total expenditures	25,568,880	25,563,880	23,855,467	1,708,413
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(378,509)	(373,509)	1,807,781	2,181,290
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,405,000)	(5,410,000)	(5,402,211)	7,789
Proceeds from sale of assets	5,000	5,000	230,425	225,425
Total other financing sources (uses)	(5,400,000)	(5,405,000)	(5,171,786)	233,214
NET CHANGE IN FUND BALANCE	(5,778,509)	(5,778,509)	(3,364,005)	2,414,504
FUND BALANCES, BEGINNING	19,786,823	19,786,823	19,786,823	-
FUND BALANCES, ENDING	\$ 14,008,314	\$ 14,008,314	\$ 16,422,818	\$ 2,414,504