

ROCKWALL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Noncurrent:				
Capital outlay:				
Capital equipment	\$ 1,863,586	\$ 2,107,975	\$ 1,173,350	\$ 934,625
Capital improvements	300,000	307,000	221,922	85,078
Total capital outlay	<u>2,163,586</u>	<u>2,414,975</u>	<u>1,395,272</u>	<u>1,019,703</u>
Total expenditures	<u>27,013,126</u>	<u>27,020,903</u>	<u>24,932,469</u>	<u>2,088,434</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,522,749)</u>	<u>(1,542,453)</u>	<u>892,076</u>	<u>2,434,529</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(370,295)	(373,445)	(370,628)	2,817
Proceeds from sale of assets	10,000	10,000	1,565,292	1,555,292
Total other financing sources (uses)	<u>(360,295)</u>	<u>(363,445)</u>	<u>1,194,664</u>	<u>1,558,109</u>
NET CHANGE IN FUND BALANCE	<u>(1,883,044)</u>	<u>(1,905,898)</u>	<u>2,086,740</u>	<u>3,992,638</u>
FUND BALANCES, BEGINNING	<u>16,422,818</u>	<u>16,422,818</u>	<u>16,422,818</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 14,539,774</u>	<u>\$ 14,516,920</u>	<u>\$ 18,509,558</u>	<u>\$ 3,992,638</u>