

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
EXPENSES				
Governmental activities:				
General government	\$ 5,636,027	\$ 5,874,990	\$ 5,867,997	\$ 5,522,225
Judicial	4,012,060	3,561,402	3,743,115	3,257,514
Legal	2,360,870	2,187,226	2,141,138	1,838,282
Financial administration	1,944,700	1,845,403	1,997,162	1,687,204
Public Facilities	1,360,462	1,177,026	3,842,926	585,122
Public safety	12,607,729	12,097,895	12,959,766	11,698,310
Public Services	577,138	554,909	596,288	560,015
Roads and Bridges	14,295,237	8,930,465	25,659,403	20,193,170
Health and welfare	1,278,773	1,274,482	1,334,764	980,619
Culture and Recreation	1,615,482	1,514,662	1,668,304	1,517,513
Conservation	106,645	89,661	111,439	89,046
Interest on long-term debt	3,978,964	3,868,690	4,453,876	3,434,549
Total expenses	<u>49,774,087</u>	<u>42,976,811</u>	<u>64,376,178</u>	<u>51,363,569</u>
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	\$ 1,821,270	\$ 1,632,206	\$ 1,539,098	\$ 1,440,264
Judicial	1,207,763	1,337,455	1,598,415	1,289,890
Legal	9,752	13,846	17,645	18,785
Financial administration	91,284	101,255	92,903	711,550
Public Facilities	180,033	122,494	185,486	80,660
Public Safety	603,326	696,432	1,227,276	1,358,506
Roads and bridges	1,707,620	1,501,565	1,609,111	1,693,886
Culture and recreation	151,789	161,390	163,582	147,533
Health and welfare	145,636	111,244	106,885	99,934
Conservation	500	5,500	-	-
Operating grants and contributions	2,114,793	4,738,006	19,872,015	4,812,739
Capital grants and contributions	<u>50,401</u>	<u>43,746</u>	<u>175,748</u>	<u>7,320</u>
Total governmental activities program revenues	<u>8,084,167</u>	<u>10,465,139</u>	<u>26,588,164</u>	<u>11,661,067</u>
NET (EXPENSE) REVENUES				
Governmental activities	<u>\$(41,689,920)</u>	<u>\$(32,511,672)</u>	<u>\$(37,788,014)</u>	<u>\$(39,702,502)</u>
Total primary government net expense	<u>(41,689,920)</u>	<u>(32,511,672)</u>	<u>(37,788,014)</u>	<u>(39,702,502)</u>