

ROCKWALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2013

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total
ASSETS					
Cash and investments	\$ 19,860,703	\$ 36,202,534	\$ 1,982,550	\$ 5,433,525	\$ 63,479,312
Receivables (net of allowances for uncollectibles):					
Taxes	617,644	-	136,183	70,282	824,109
Accounts	1,673,949	4,418,000	-	264,108	6,356,057
Interest	-	-	-	281	281
Due from other funds	52	-	-	-	52
Prepaid expenditures	245,073	-	-	-	245,073
	<u>245,073</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>245,073</u>
Total assets	\$ 22,397,421	\$ 40,620,534	\$ 2,118,733	\$ 5,768,196	\$ 70,904,884
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,272,906	\$ 67,287	\$ 1	\$ 69,827	\$ 1,410,021
Accrued liabilities	516,368	-	-	34,608	550,976
Accrued interest payable	-	-	96,503	-	96,503
Due to others	1,183	-	-	-	1,183
Deferred revenue	2,097,406	4,418,000	124,779	220,357	6,860,542
Due to other funds	-	-	-	52	52
Total liabilities	<u>3,887,863</u>	<u>4,485,287</u>	<u>221,283</u>	<u>324,844</u>	<u>8,919,277</u>
Fund balances:					
Nonspendable:					
Prepays	245,073	-	-	-	245,073
Assigned:					
Future budget offset	-	-	-	-	-
Restricted:					
Capital acquisition and construction	-	-	-	133,820	133,820
Debt service	-	-	1,897,450	-	1,897,450
Records preservation and management	-	-	-	1,331,278	1,331,278
Court security and technology	-	-	-	128,536	128,536
Legal	-	-	-	561,045	561,045
Public safety	-	-	-	376,321	376,321
Judicial	-	-	-	357,823	357,823
Culture and recreation	-	-	-	255,526	255,526
Roads and bridges	-	36,135,247	-	2,196,426	38,331,673
Elections assistance and administration	-	-	-	102,577	102,577
Unassigned	<u>18,264,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,264,485</u>
Total fund balances	<u>18,509,558</u>	<u>36,135,247</u>	<u>1,897,450</u>	<u>5,443,352</u>	<u>61,985,607</u>
Total liabilities and fund balances	\$ 22,397,421	\$ 40,620,534	\$ 2,118,733	\$ 5,768,196	\$ 70,904,884

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