

ROCKWALL COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

AS OF SEPTEMBER 30, 2012

	General	Courthouse Construction	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total
ASSETS						
Cash and investments	\$ 17,450,066	\$ 234	\$ 14,115,934	\$ 1,746,327	\$ 5,987,260	\$ 39,299,821
Receivables (net of allowances for uncollectibles):						
Taxes	565,195	-	-	136,487	52,408	754,090
Accounts	1,693,527	-	-	-	293,765	1,987,292
Interest	-	-	-	-	281	281
Due from other funds	41,279	-	-	-	-	41,279
Prepaid expenditures	107,119	-	-	-	-	107,119
Total assets	\$ 19,857,186	\$ 234	\$ 14,115,934	\$ 1,882,814	\$ 6,333,714	\$ 42,189,882
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,015,483	\$ 234	\$ 503,330	\$ 1	\$ 350,118	\$ 1,869,166
Accrued liabilities	478,342	-	-	-	33,349	511,691
Accrued interest payable	-	-	-	51,631	-	51,631
Due to others	738	-	-	-	-	738
Deferred revenue	1,939,805	-	-	113,546	229,076	2,282,427
Due to other funds	-	-	-	-	41,279	41,279
Total liabilities	3,434,368	234	503,330	165,178	653,822	4,756,932
Fund balances:						
Nonspendable:						
Prepays	107,119	-	-	-	-	107,119
Assigned:						
Future budget offset	1,500,000	-	-	-	-	1,500,000
Restricted:						
Capital acquisition and construction	-	-	-	-	196,169	196,169
Debt service	-	-	-	1,717,636	-	1,717,636
Records preservation and management	-	-	-	-	1,468,521	1,468,521
Court security and technology	-	-	-	-	118,495	118,495
Legal	-	-	-	-	531,947	531,947
Public safety	-	-	-	-	377,793	377,793
Judicial	-	-	-	-	364,748	364,748
Culture and recreation	-	-	-	-	310,232	310,232
Roads and bridges	-	-	13,612,604	-	2,212,729	15,825,333
Elections assistance and administration	-	-	-	-	99,058	99,058
Unassigned	14,815,699	-	-	-	200	14,815,899
Total fund balances	16,422,818	-	13,612,604	1,717,636	5,679,892	37,432,950
Total liabilities and fund balances	\$ 19,857,186	\$ 234	\$ 14,115,934	\$ 1,882,814	\$ 6,333,714	\$ 42,189,882

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