

ROCKWALL COUNTY, TEXAS
FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
General fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, undesignated				
Designated - Capital Outlay	-	-	-	-
Undesignated	-	-	-	-
Nonspendable				
Prepays	475,901	467,556	461,006	245,073
Assigned for:				
Future budget offset	3,150,000	-	5,000,000	-
Unassigned	<u>14,813,163</u>	<u>16,182,096</u>	<u>13,603,826</u>	<u>18,264,485</u>
Total primary government net assets	<u>\$ 18,439,064</u>	<u>\$ 16,649,652</u>	<u>\$ 19,064,832</u>	<u>\$ 18,509,558</u>
All other governmental funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved				
Designated				
Road and Bridge	-	-	-	-
Library Construction	-	-	-	-
Capital Outlay	-	-	-	-
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Undesignated	-	-	-	-
Nonspendable				
Prepays	652	392	-	-
Restricted for:				
Capital acquisition and construction	220,609	87,214	52,038	133,820
Debt service	919,764	703,049	1,262,908	1,897,450
Records preservation and management	1,338,259	1,218,605	1,286,305	1,331,278
Court security and technology	108,381	146,414	123,537	128,536
Legal	591,870	594,945	583,856	561,045
Public Safety	3,277,722	5,566,609	924,569	376,321
Judicial	341,249	353,513	361,611	357,823
Culture and recreation	318,466	294,016	264,479	255,526
Roads and bridges	12,862,010	9,017,803	15,128,765	38,331,673
Elections assistance and administration	88,085	113,992	95,005	102,577
Assigned for:				
Capital acquisition and construction	-	-	-	-
Utilization of fund balance	-	-	-	-
Future budget offset	-	-	-	-
Unassigned	<u>(252,833)</u>	<u>(52)</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 19,814,234</u>	<u>\$ 18,096,500</u>	<u>\$ 20,083,073</u>	<u>\$ 43,476,049</u>

Source: Rockwall County financial records

* The fund balances reported prior to the GASB 54 implementation are reported with reservations and designations as they were reported in those years.