

ROCKWALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General	Courthouse Construction	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total Governmental
REVENUES						
Property taxes	\$ 21,280,941	\$ -	\$ -	\$ 5,421,963	\$ 290,043	\$ 26,992,947
Beverage taxes	202,896	-	-	-	-	202,896
Fines and forfeitures	888,895	-	-	-	197,912	1,086,807
Other taxes	-	-	-	-	269,863	269,863
Fees and commissions	2,875,236	-	-	-	1,877,434	4,752,670
Intergovernmental	234,165	-	500,000	-	59,570	793,735
Election	-	-	-	-	148,419	148,419
Investment earnings	119,415	1,457	26,887	4,929	6,025	158,713
Donations	-	-	-	-	39,600	39,600
Miscellaneous	61,700	-	-	-	21,758	83,458
Total revenues	<u>25,663,248</u>	<u>1,457</u>	<u>526,887</u>	<u>5,426,892</u>	<u>2,910,624</u>	<u>34,529,108</u>
EXPENDITURES						
Current:						
General government	3,318,286	7,932	-	-	292,093	3,618,311
Financial administration	1,705,512	-	-	-	-	1,705,512
Commissioner expenses	382,036	-	-	-	-	382,036
Roads and bridges	-	-	6,847,748	-	1,762,568	8,610,316
Public safety	10,132,017	-	-	-	1,036,511	11,168,528
Public facilities	541,702	-	-	-	-	541,702
Public services	458,514	-	-	-	194,651	653,165
Judicial	2,890,028	-	-	-	45,323	2,935,351
Legal	1,717,598	-	-	-	23,036	1,740,634
Culture and recreation	988,905	-	-	-	187,117	1,176,022
Health and welfare	1,118,437	-	-	-	100	1,118,537
Conservation	104,996	-	-	-	-	104,996
Capital outlay	497,436	4,985,971	-	-	670,728	6,154,135
Debt service:						
Principal	-	-	-	2,590,000	-	2,590,000
Interest and fiscal charges	-	-	-	2,373,052	-	2,373,052
Bond issuance cost and fees	-	-	257,195	2,400	-	259,595
Total expenditures	<u>23,855,467</u>	<u>4,993,903</u>	<u>7,104,943</u>	<u>4,965,452</u>	<u>4,212,127</u>	<u>45,131,892</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,807,781</u>	<u>(4,992,446)</u>	<u>(6,578,056)</u>	<u>461,440</u>	<u>(1,301,503)</u>	<u>(10,602,784)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of long-term debt	-	-	16,010,000	-	-	16,010,000
Transfers in	-	4,992,211	-	-	410,000	5,402,211
Transfers out	(5,402,211)	-	-	-	-	(5,402,211)
Premium on issuance of bonds	-	-	717,562	-	-	717,562
Sale of capital assets	230,425	-	-	-	16,285	246,710
Total other financing sources and uses	<u>(5,171,786)</u>	<u>4,992,211</u>	<u>16,727,562</u>	<u>-</u>	<u>426,285</u>	<u>16,974,272</u>
NET CHANGE IN FUND BALANCES	<u>(3,364,005)</u>	<u>(235)</u>	<u>10,149,506</u>	<u>461,440</u>	<u>(875,218)</u>	<u>6,371,488</u>
FUND BALANCES, BEGINNING	<u>19,786,823</u>	<u>235</u>	<u>3,463,098</u>	<u>1,256,196</u>	<u>6,555,110</u>	<u>31,061,462</u>
FUND BALANCES, ENDING	<u>\$ 16,422,818</u>	<u>\$ -</u>	<u>\$ 13,612,604</u>	<u>\$ 1,717,636</u>	<u>\$ 5,679,892</u>	<u>\$ 37,432,950</u>

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