

ROCKWALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total
ASSETS					
Cash and investments	\$ 18,709,259	11,041,817	902,524	\$ 8,343,171	\$ 38,996,771
Receivables (net of allowances for uncollectibles):					
Taxes	676,136	-	168,318	56,452	900,906
Accounts	2,463,582	20,792,000	-	273,368	23,528,950
Interest	-	-	-	281	281
Prepaid expenditures	475,901	-	-	652	476,553
Total assets	<u>22,324,878</u>	<u>31,833,817</u>	<u>1,070,842</u>	<u>8,673,924</u>	<u>63,903,461</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	750,538	64,029	1	247,568	1,062,136
Accrued liabilities	270,743	-	-	18,388	289,131
Due to others	116	-	-	252,833	252,949
Unearned revenue	181	-	-	-	181
Total liabilities	<u>1,021,578</u>	<u>64,029</u>	<u>1</u>	<u>518,789</u>	<u>1,604,397</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	533,558	-	151,077	-	684,635
Unavailable revenue - court fines	2,328,329	-	-	-	2,328,329
Unavailable revenue - grant receivable	2,349	20,792,000	-	-	20,794,349
Unavailable revenue - lien assessments	-	-	-	238,453	238,453
Total deferred inflows of resources	<u>2,864,236</u>	<u>20,792,000</u>	<u>151,077</u>	<u>238,453</u>	<u>24,045,766</u>
Fund balances:					
Nonspendable:					
Prepays	475,901	-	-	652	476,553
Restricted:					
Capital acquisition and construction	-	-	-	220,609	220,609
Debt service	-	-	919,764	-	919,764
Records preservation and management	-	-	-	1,338,259	1,338,259
Court security and technology	-	-	-	108,381	108,381
Legal	-	-	-	591,870	591,870
Public safety	-	-	-	3,277,722	3,277,722
Judicial	-	-	-	341,249	341,249
Culture and recreation	-	-	-	318,466	318,466
Roads and bridges	-	10,977,788	-	1,884,222	12,862,010
Elections assistance and administration	-	-	-	88,085	88,085
Assigned for:					
Utilization of fund balance	3,150,000	-	-	-	3,150,000
Unassigned	14,813,163	-	-	(252,833)	14,560,330
Total fund balances	<u>18,439,064</u>	<u>10,977,788</u>	<u>919,764</u>	<u>7,916,682</u>	<u>38,253,298</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 22,324,878</u>	<u>\$ 31,833,817</u>	<u>\$ 1,070,842</u>	<u>\$ 8,673,924</u>	<u>\$ 63,903,461</u>

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