

**Figure A-2**  
**ROCKWALL COUNTY'S NET POSITION**

	Governmental Activities	
	2016	2015
Current and other assets	\$ 64,772,390	\$ 68,833,279
Capital assets	64,936,129	63,613,549
Total assets	129,708,519	132,446,828
Deferred outflow of resources	6,212,356	1,759,364
Total deferred outflow of resources	6,212,356	1,759,364
Long-term liabilities	118,614,242	106,231,890
Other liabilities	2,558,276	5,397,490
Total liabilities	121,172,518	111,629,380
Deferred inflow of resources	862,354	-
Total deferred inflow of resources	862,354	-
Net position:		
Net investment in capital assets	19,203,116	14,976,979
Restricted	8,490,789	10,503,141
Unrestricted	( 13,807,902)	( 2,903,308)
Total net position	\$ 13,886,003	\$ 22,576,812

**Analysis of the County's Operations** – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2016, and comparative data from 2015.