

**ROCKWALL COUNTY, TEXAS**  
**STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2013**

	<u>Governmental Activities Internal Service</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 440,819
Receivables (net of allowances for uncollectibles)	<u>170,867</u>
Total assets	<u>611,686</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	59,804
Claims payable	<u>134,735</u>
Total liabilities	<u>194,539</u>
<b>NET POSITION</b>	
Restricted	<u>417,147</u>
Total net position	<u>\$ 417,147</u>

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