

ROCKWALL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Noncurrent:				
Capital outlay:				
Capital equipment	\$ 1,373,529	\$ 1,465,171	\$ 1,035,300	\$ 429,871
Capital improvements	-	70,403	70,295	108
Total capital outlay	<u>1,373,529</u>	<u>1,535,574</u>	<u>1,105,595</u>	<u>429,979</u>
Total expenditures	<u>29,725,460</u>	<u>29,737,072</u>	<u>27,856,213</u>	<u>1,880,859</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	<u>(404,459)</u>	<u>(375,071)</u>	<u>2,285,959</u>	<u>2,661,030</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(505,000)	(534,262)	(534,262)	-
Proceeds from sale of assets	<u>10,000</u>	<u>10,000</u>	<u>37,715</u>	<u>27,715</u>
Total other financing sources (uses)	<u>(495,000)</u>	<u>(524,262)</u>	<u>(496,547)</u>	<u>27,715</u>
NET CHANGE IN FUND BALANCE	<u>(899,459)</u>	<u>(899,333)</u>	<u>1,789,412</u>	<u>2,688,745</u>
FUND BALANCES, BEGINNING	<u>16,649,652</u>	<u>16,649,652</u>	<u>16,649,652</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 15,750,193</u>	<u>\$ 15,750,319</u>	<u>\$ 18,439,064</u>	<u>\$ 2,688,745</u>