Rockwall County, Texas

Comprehensive Annual Financial Report

For The Fiscal Year Ended
September 30, 2015

Lisa Constant Wylie
County Auditor

ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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INTRODUCTORY SECTION

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LISA CONSTANT WYLIE
County Auditor

March 30, 2016

The Honorable District Judges
Brett Hall, 382nd Judicial District
David Rakow, 439th Judicial District

The Honorable Commissioners Court, Rockwall County, Texas
David Sweet, County Judge
Cliff Sevier, County Commissioner, Precinct 1
Lee Gilbert, County Commissioner, Precinct 2
Dennis Bailey, County Commissioner, Precinct 3
David Magness, County Commissioner, Precinct 4

The Citizens of Rockwall County

Ladies and Gentlemen:

State Law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended September 30, 2015.

This report consists of management's representations concerning the finances of Rockwall County. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Pattillo, Brown & Hill, L.L.P., a firm of licensed certified public accountants, has audited Rockwall County financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30th are free of material misstatements. The independent audit involving examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing principles used and significant estimates made by management; and evaluating the overall financial presentation. Pattillo, Brown & Hill has issued an unqualified ("clean") opinion on the County of Rockwall's financial statements for the year ended September 30, 2015. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of the County of Rockwall was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal and state awards. These reports are available in the last section of this report.

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lconstantwylie@rockwallcountytexas.com

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Rockwall County was organized in 1873 and is located approximately 25 miles east of the City of Dallas, on the eastern shore of Lake Ray Hubbard. The County's population has grown by 82% over the 2000 census to the 2010 census. The 2010 census population for the County is approximately 78,337, while the estimated 2020 population is 118,546. The County has a land area of approximately 149 square miles. The City of Rockwall is the County Seat.

The County of Rockwall operates as specified under the Constitution of the State of Texas and statutes which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one for each of four geographical Commissioners Precincts. The County Judge is elected for a term of four years and the Commissioners for four year staggered terms. Other major County elected officers include the County Clerk and the County Treasurer. The County Auditor is appointed for a term of two years by and serves at the will of the District Judges whose courts are located in the County of Rockwall.

The County of Rockwall provides essential elements that make our communities livable: county roads and bridges, public improvements, juvenile probation and education, law enforcement and corrections, a court system to protect our legal rights, secure storage of our important public records and protection against threats to public health, to include providing health care to the indigent. The County of Rockwall shares, along with its cities, the expense to provide emergency medical services and fire protection services that adds to the safety for local residents.

The County Judge serves as budget officer for the Commissioners Court of the county. The County Judge is responsible for preparing a county budget for each fiscal year. The County Judge assisted by the County Auditor shall prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year. The General Fund, Road Improvements Bond 2008, the Debt Service Fund and 30 non-major special revenue funds have annual budgets. The budget is prepared by fund, function (e.g., public safety) and department (e.g., County Sheriff). In preparing the budget, the County Judge may require any county officer to furnish existing information necessary for the judge to properly prepare the budget. The budget shall be itemized to allow as clear a comparison as practical between expenditures included in the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must show as definitively as possible the purpose of each expenditure and the amount of money to be spent.

In preparing the budget, the county judge and county auditor estimates the revenue to be derived from taxes to be levied and collected in the succeeding fiscal year and shall include that revenue in the estimate of funds available to cover the proposed budget.

When the county judge has completed the preparation of the budget, the judge shall file a copy of the proposed draft budget with the county clerk. The copy shall be available for inspection by any person. The proposed draft budget shall also be available on the county's internet website.
The Commissioners Court will hold a public hearing to allow any taxpayer of the County to attend and participate in the hearing. The Commissioners Court may make any changes in the proposed budget that

it considers warranted by law and required in the best interest of the taxpayers. The Commissioners Court may levy taxes only in accordance with the budget. After final approval of the budget, the County Auditor shall file the budget with the County Clerk and may spend county funds only in strict compliance with the budget, except in an emergency.

The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the Court amends the original budget to meet an emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.

The Commissioners Court, by order, may amend the budget to transfer an amount budgeted for one item to another budgeted item within the same fund without authorized and emergency expenditure.

State law requires counties to adopt a budget before they adopt a tax rate. The Commissioners Court may levy taxes only in accordance with the budget. Chapter 26 of the Property Tax Code requires taxing units to comply with truth in taxation laws in setting the tax rates. This law has two purposes:

- To make the taxpayers more knowledgeable about tax rate proposals;
- And, in certain cases, to allow taxpayers to roll back or limit a tax increase.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Rockwall County operates.

Local Economy. Rockwall County continues to be one of the fastest growing counties in the state. In 2010 the US Census dubbed Rockwall County as the fastest growing county in Texas. In 2011, CNN Money voted the City of Rockwall as best U.S. City for job growth. Our county is family-friendly with a small-town atmosphere. It is the perfect place to grow business, raise your family and enjoy unrivaled quality of life.

Rockwall County's growth has been fueled by its location on I-30 and close proximity to Dallas, Texas, a major urban metroplex. The County's economic base is home to many industries, including manufacturing, healthcare and higher education. The County has seen a decrease in the unemployment rate from 7.1% in 2009 to 4.5% in 2015. In 2015, the County's median income was $86,597 and the County was ranked as the wealthiest county in Texas.

Health care options continue to increase in the county, Rockwall County now has two major hospitals, Texas Health Presbyterian Hospital and Lake Point Medical Center. The County also houses many after hour emergency medical facilities hosted by Baylor and others.

In 2015, the cities of Rockwall and Royse City made a list of that names the safest cities in Texas. Royse City was listed as Texas' ninth safest and Rockwall is ranked 44^{th} by the study.

Long-Term Financial Planning

Rockwall County continues to address safety and mobility improvements necessary to adapt to the County's growth. The Commissioners Court has been an integral part of a countywide consortium of all the cities within the county and the County itself to complete a prioritized list of road projects. . In 2004 ($17,250,000) and in 2008 ($100,000,000) bond programs were overwhelmingly approved by our voters. To date, over $70 million has been issued and projects are in the works to remedy road congestion and mobility.

Relevant Financial Policies

The Rockwall County Commissioners Court ensures financial stability within the county government by adopting conservative and responsible policies that allow the County to meet the necessary needs of the county but to also continue to increase capacity and grow fund balance.

The County's Debt Management Policy was adopted to ensure that debt financing required to provide the capital needed for equipment and infrastructure improvements will be undertaken only after careful consideration of the following:

- the need is a priority,
- the impact of the funding requirements on the debt capacity,
- the requirement for major infrastructure needs have been communicated to the taxpaying public,
- the forecast amortization of the debt does not disrupt the relationship between the maintenance & operation and debt service portions of the overall tax rate,
- the obligations have been timed for issuance and delivery so that proceeds are spent in an efficient manner and,
- the factors are taken into consideration as to arbitrage and,
- that the existence of a climate favorable to the issuance of long term and/or short term debt.

The County's Financial Reserve Policy (General Fund) was adopted as a policy to maintain an appropriate yet conservative level of fund balance. The County's governing body has set this policy to achieve and maintain a reserve balance providing for four to six months of its annual budgeted expenditures. The use of available funds in the reserve shall be determined by deliberative action of the Commissioners Court based upon consideration of the current and economic environment at the time the expenditure is established, the impact of the projected operating and capital expenditures on the cash needs of the County, the acknowledgement of the difference between operating and capital needs, the methods of alternative financing and lastly to manage the tax rate so as to avoid undue financial hardship on the County's taxpayers.

The County's Tax Abatement Policy was established due to the rapid growth of the County which placed current and future operating and capital demands on the County's resources. Since the County is committed to the promotion of high quality development in all parts of the County and the County is committed to the ongoing improvement of the quality of life for its citizens the governing body is careful to consider the pros and cons of each application for tax abatement. The maximum term for any tax abatement agreement granted by the County shall be ten years and any agreement granted shall be subject to review and evaluation over its duration to ensure that the proposed benefits are achieved.

The County's Investment Policy supports that funds of the County will be invested in accordance with federal and state laws. The County will follow investment strategies appropriate to each type of fund. Safety of principal is the primary objective of any investment transaction. The County's investment portfolio must be structured in conformance with an asset/liability management plan that provides for the liquidity necessary to pay obligations as they become due. The County will also diversify its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of investments. The investment officer shall always select investments that provide for stability of income and reasonable liquidity. It will also be an objective of the County to earn the maximum rate of return allowed on its investments within the policy and that the portfolio maturity will be structured to meet the obligations of the County first and then to achieve the highest return of interest.

Acknowledgements

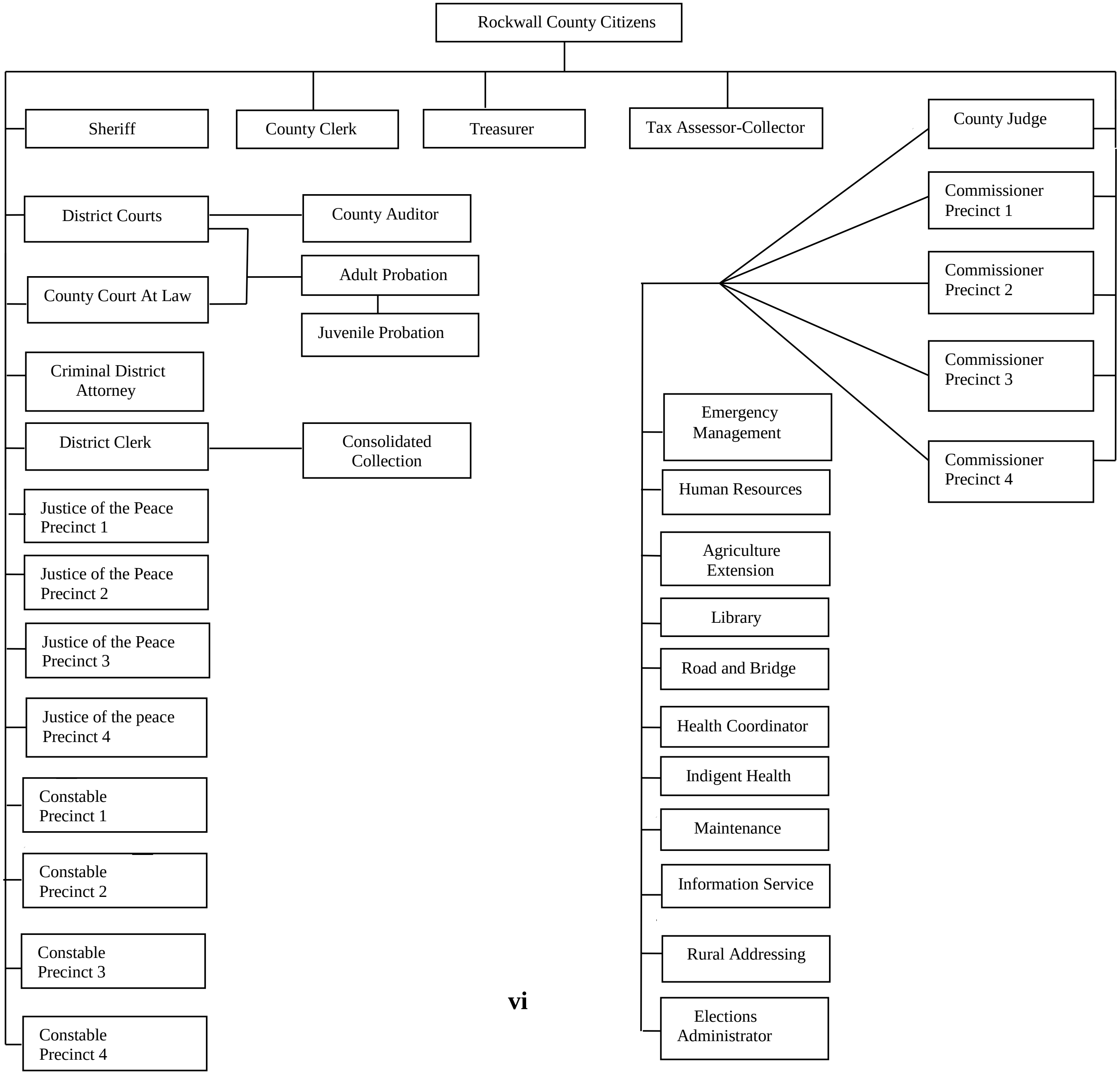
I would like to extend my gratitude to our outside audit firm, Pattillo, Brown & Hill for their efficient and dedicated service to Rockwall County. In addition, I would like to express my appreciation to the Commissioners Court for providing the resources necessary to maintain the integrity of the County's financial affairs. And lastly, to all the elected officials and our County employees for their cooperation and efforts toward another successful year of service to our citizens.

Respectfully submitted,

Lisa Constant Wylie

Lisa Constant Wylie
County Auditor
County of Rockwall

Rockwall County Organizational Chart – 2015



ROCKWALL COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2015

Name	Title
Commissioners' Court:	
David Sweet	County Judge
Cliff Sevier	Commissioner, Precinct 1
Lee Gilbert	Commissioner, Precinct 2
Dennis Bailey	Commissioner, Precinct 3
David Magness	Commissioner, Precinct 4
Board of District Judges:	
Brett Hall	382nd District Court
David Rakow	439th District Court
County Judges:	
Brian Williams	County Court at Law
Jack James	Justice of the Peace, Precinct 1
Nancy Beaty	Justice of the Peace, Precinct 2
Mark Russo	Justice of the Peace, Precinct 3
Liana Whitten	Justice of the Peace, Precinct 4
Law Enforcement:	
Harold Eavenson	Sheriff
Kenda Culpepper	District Attorney
Angie Scalf	Director, Juvenile Probation
Brett Gilbert	Director, Adult Probation
John Benedetto	Constable, Precinct 1
Trey Chaney	Constable, Precinct 2
Tom Egan	Constable, Precinct 3
Randy Parks	Constable, Precinct 4
Administrative Officials:	
Lisa Constant	County Auditor
Kim Sweet	Tax Assessor-Collector
Brian Crenshaw	Information Systems
David Peek	Treasurer
Randy Jennings	Director, Human Resources
Ron Meritt	Environmental Health Coordinator
Donna Mussotter	Director, Indigent Health
Pat NeSmith	Road and Bridge Administrator
Luis Guzman	Maintenance Administrator
Recording Officials:	
Shelli Miller	County Clerk
Kay McDaniel	District Clerk

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Rockwall County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge
and County Commissioners
Rockwall County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rockwall County, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Rockwall County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Rockwall County, Texas, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note I to the financial statements, in 2015 the County adopted new accounting guidance, Governmental Accounting Standards (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27 and* Governmental Accounting Standards (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.* Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information – General Fund, pension information, and the schedule of funding progress for the post-retirement health care benefit plan on pages 4–13 and 50–57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rockwall County, Texas' basic financial statements. The introductory section, combining nonmajor fund financial statements and schedules and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements and schedules as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated March 30, 2016, on our consideration of the Rockwall County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rockwall County Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 30, 2016

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MANAGEMENT'S
DISCUSSION AND ANALYSIS

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The *Management's Discussion and Analysis* of the County of Rockwall, Texas' (the "County") Annual Financial Report presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2015. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements and accompanying notes.

FINANCIAL HIGHLIGHTS

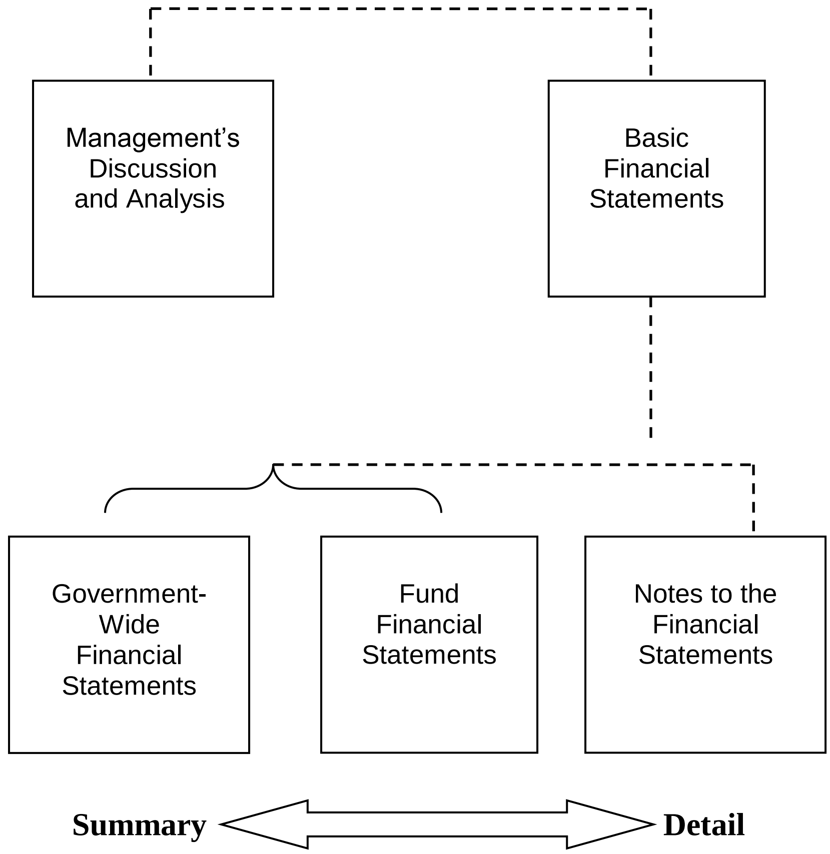
As illustrated in Figure A-1, the government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The assets and liabilities of Rockwall County exceeded its liabilities at the close of the fiscal year by $22,576,812 (net position).
- The County's total net position increased by $1,681,966.
- As of the close of the current fiscal year, Rockwall County's governmental funds reported combined ending fund balances of $34,746,152, a decrease of $(4,401,753), in comparison with the prior year. Of this amount, $16,182,044 is available for spending at the County's discretion (unassigned fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was $16,182,096, or 61% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of Rockwall County.

Figure A-1
Required Components of
Rockwall County's Comprehensive Annual Financial Report



Basic Financial Statements

The first two statements in the basic financial statements are the *government-wide financial statements*. They provide both short and long-term information about the County's financial status.

The next statements are *fund financial statements*. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. After the notes, *supplemental information* is provided to show details about the County's individual funds. Budgetary information required by the general statutes also can be found in this part of the statements.

Government-wide Financial Statements – The government-wide financial statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how they have changed. Net position is the difference between the County's total assets and total liabilities. Measuring net position is one way to gauge the County's financial condition.

The Statement of Net Position represents the difference between assets, deferred outflows (inflows) of resources and liabilities. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both the government-wide financial statements distinguish functions of Rockwall County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business activities). The governmental activities of the County include general government, public safety, judicial, and community services.

Fund Financial Statements – The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Rockwall County, like all other governmental entities in Texas, uses fund accounting to ensure and reflect compliance (or noncompliance) with finance-related legal requirements, such as the general statutes or the County's budget ordinance. All of the funds of the County can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The County of Rockwall, Texas adopts an annual budget for its General Fund, as required by the general statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Commissioners' Court about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary schedule provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document.

Proprietary Funds – Rockwall County, Texas maintain one type of proprietary fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among Rockwall County's various functions. Rockwall County, Texas uses internal service funds to account for the management of its self-insured health insurance plan. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Rockwall County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees, progress in funding its post-retirement health care benefit plan and budget to actual schedule for the General Fund.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

GOVERNMENTAL-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition; Figure A-2 provides a one-year comparison. The total assets of Rockwall County exceeded liabilities by $22,576,812 as of September 30, 2015. The County's net position increased by $1,681,966 for the fiscal year ended September 30, 2015. However, a large portion, (66.3%) reflects the County's investment in capital assets (e.g. land, buildings, machinery and equipment) less any related debt still outstanding that was issued to acquire those items. Rockwall County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although Rockwall County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Figure A-2
ROCKWALL COUNTY'S NET POSITION

	Governmental Activities	
	2015	2014
Current and other assets	$ 68,833,279	$ 69,452,656
Capital assets	63,613,549	64,502,317
Total assets	132,446,828	133,954,973
Deferred outflow of resources	1,759,364	-
Total deferred outlow of resources	1,759,364	-
Long-term liabilities	106,231,890	109,307,129
Other liabilities	5,397,490	3,752,998
Total liabilities	111,629,380	113,060,127
Net position:		
Net investment in capital assets	14,976,979	12,994,274
Restricted	10,503,141	6,586,418
Unrestricted	(2,903,308)	1,314,154
Total net position	$ 22,576,812	$ 20,894,846

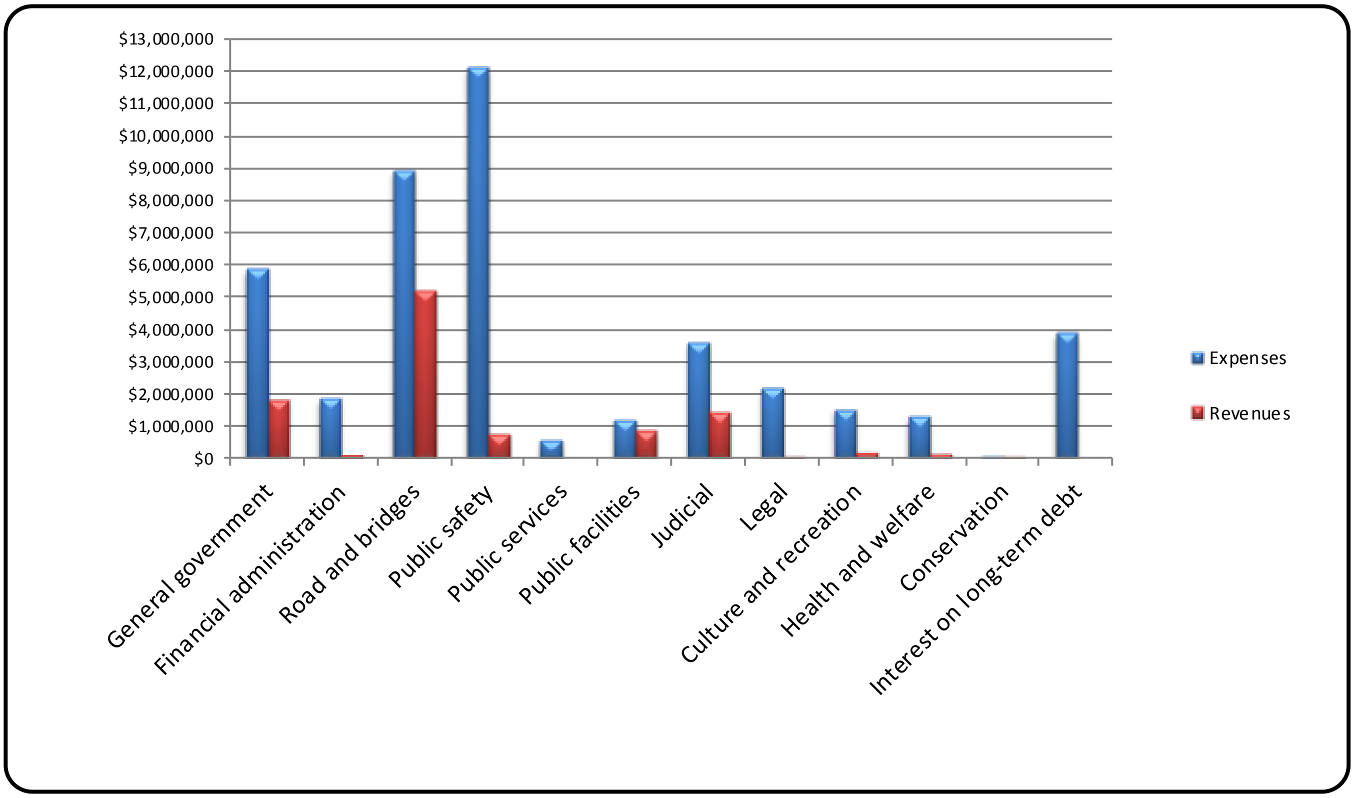
Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2015, and comparative data from 2014.

Figure A-3
ROCKWALL COUNTY'S NET POSITION

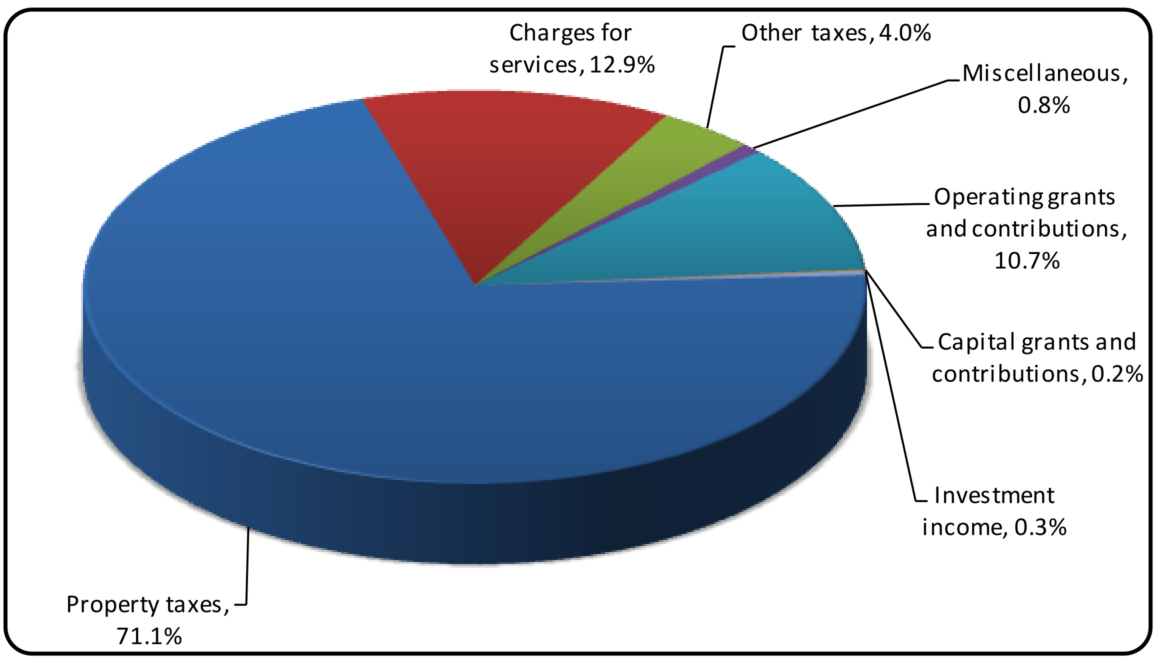
	Governmental Activities	
	2015	2014
REVENUES		
Program revenues:		
Charges for services	$ 5,683,387	$ 6,540,401
Operating grants and contributions	4,738,006	19,872,015
Capital grants and contributions	43,746	175,748
General revenues:		
Property taxes	31,420,182	28,520,463
Mixed drink taxes	310,873	223,064
Sales tax	1,458,919	1,263,427
Investment earnings	152,083	82,843
Gain on sale of assets	51,075	4,894
Miscellaneous	363,904	265,433
Total revenues	44,222,175	56,948,288
EXPENSES		
General government	5,874,990	5,867,998
Financial administration	1,845,403	1,997,162
Roads and bridges	8,930,465	25,659,403
Public safety	12,097,895	12,959,766
Public services	554,909	596,288
Public facilities	1,177,026	3,842,926
Judicial	3,561,402	3,743,115
Legal	2,187,226	2,141,138
Culture and recreation	1,514,662	1,668,304
Health and welfare	1,274,482	1,334,764
Conservation	89,661	111,439
Interest on long-term debt	3,868,690	4,453,876
Total expenditures	42,976,811	64,376,179
INCREASE IN NET POSITION	1,245,364	(7,427,891)
NET POSITION, BEGINNING	20,894,846	29,871,085
PRIOR PERIOD ADJUSTMENT	436,602	(1,548,348)
NET POSITION, ENDING	$ 22,576,812	$ 20,894,846

Governmental-type Activities – Governmental-type activities increased the County's net position $1,681,966 . The County had a lot of expenditures on three road projects in FY 2014. They incurred $22,650,500 of expenditures in IH-30 at FM 331, SH 66 and FM 349. There was a sharp decrease in the expenditures as well as the grant funding that goes along with them. If you remove the effects of the highway projects out of FY 2014, the FY 2015 expenditures are very comparable. The other reason for the increase in changes in net position were due to much higher collections of property, mixed beverage and sales taxes over FY 2014. The County also has a net pension asset as the County's plan fiduciary net position was greater than the County's total pension liability. This caused an increase in net assets of $436,602 due to a prior period adjustment for GASB 68 and an increase of $503,248 for the current portion of changes in the net pension asset. All of these factors went into creating an increase in net position.

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, Rockwall County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the Rockwall County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Rockwall County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $16,182,096. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 61% of total General Fund expenditures.

The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the following major funds:

- General Fund
- Road Improvement Bond 2008 Fund
- Debt Service Fund

Each of these funds is considered to be a major fund. Financial results from the other government funds are combined into a single, aggregated presentation and included in the total. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

A budgetary comparison statement is provided for County governmental funds, where a budget is adopted, to demonstrate compliance with the approved budget. Budgetary comparison statements for major governmental funds are presented as required supplementary information in the basic financial statements.

Although the General Fund has substantial increases in property and sales taxes of $2,933,960 over FY 2014, the total fund balance decreased by $2,416,180. This was mainly due to a transfer of funds to a few nonmajor governmental funds. The largest was a transfer to the Radio Interoperability capital projects fund of $5 million. This will help fund the new radio and communications system for County law enforcement. The budget to actual schedule for the General Fund shows the planned drawdown of the existing General Fund fund balance.

The Road Improvements Bond 2008 Fund had a decrease of fund balance of $5,848,725. This was due to continued expenditures for various road projects that were a part of the 2008 bond issue.

The Debt Service Fund had a planned fund balance drawdown by the County. The County wanted to get the fund balance down to a more appropriate amount during FY 2015. This is evidenced by the budget to actual schedule for the Debt Service Fund that is presented in the RSI to the financial statements.

General Fund Budgetary Highlights – During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: (1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; (2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and (3) increases in appropriations that become necessary to maintain services.

Revenues were less than the budgeted amount in the area of fines and forfeitures. However, expenditures were generally in line with or less than budgeted amounts.

Proprietary Funds – Currently, the County has only one type of proprietary fund – an Internal Service fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The services provided benefit the various government functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses Internal Service funds to account for the following activities:

- Insurance Claims
- Employee Benefits Paid

Proprietary funds provide the same type of information as the government-wide financial statements, but with more detail. Internal Service Funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Fund is provided in the combining and individual fund statements and schedules.

Fiduciary Funds – The County’s fiduciary fund consists of one trust fund and several agency funds. Agency funds are separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines; a portion of the fines belong to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis.

Notes to the Financial Statements – The notes to the financial statements provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes disclose other pertinent information that, when taken in whole with the financial statements, provide a more detailed picture of the state of the finances of the County.

Other Information – In addition to the basic financial statements accompanying notes to those financial statements, also presented in this report are certain required supplementary information schedules with additional information regarding the results of the County's financial activities.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

CAPITAL ASSETS

Rockwall County’s investment in capital assets for its governmental activities as of September 30, 2015, totals $63,613,549 (net of accumulated depreciation). These assets include buildings, roads and bridges, land, machinery and equipment.

Major capital asset transactions during the year include the following events:

- Continued progress on the of integrated judicial system.
- Purchased several new vehicles and pieces of equipment mainly including sheriff vehicles, and a video system for constables and the Sheriff's office.

ROCKWALL COUNTY'S CAPITAL ASSETS AT YEAR-END

	Governmental Activities	
	2015	2014
Land and improvements	$ 6,246,813	$ 6,246,813
Machinery and equipment	8,957,593	8,680,079
Buildings	59,478,955	59,423,328
Infrastructure	5,232,656	5,232,656
Construction in progress	1,648,771	848,675
Less: accumulated depreciation	(17,951,239)	(15,929,234)
Total	$ 63,613,549	$ 64,502,317

Additional information on the County's capital assets can be found in Note C in the notes to the financial statements.

DEBT ADMINISTRATION

Long-term Debt – As of September 30, 2015, Rockwall County had total bonded debt outstanding of $100,450,000.

ROCKWALL COUNTY'S OUTSTANDING BONDS
AS OF SEPTEMBER 30, 2015

	Beginning Balance	Additions	Reductions	Ending Balance
Certificates of obligation and tax notes	$ 103,755,000	$ -	$ 3,305,000	$ 100,450,000

Rockwall County's bonded debt decreased by ($3,305,000), or (3%), during the current fiscal year.

Additional information or the County's long-term debt can the found in Note E in the notes to the financial statements.

GENERAL FUND BUDGET HIGHLIGHTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2016

Governmental Activities – In preparation for the fiscal year 2016 budget, the County kept the ad valorem tax rate of $0.3959 per $100 assessed value. The M&O rate went from .31016 to .29804 and the debt service rate went from .08574 to .09786. Total budgeted revenues for FY 2016 in the General Fund are $29,331,001 which is an increase of $820,032 over FY 2015. The main increase comes from increased ad valorem tax collections. Total budgeted expenditures for FY 2016 are $29,331,001 which is a decrease of $4,179,968 over FY 2015. This decrease in expenditures is related to expenditures for a new judicial software package and a new radio interoperability project budgeted at $5 million in FY 2015.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning the information found in this report or requests for additional information should be directed to the Treasurer, or County Auditor, in Rockwall County, Texas.

BASIC
FINANCIAL STATEMENTS

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ROCKWALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

ASSETS		
Cash and investments	$	38,613,486
Receivables (net of allowance for uncollectibles)		27,161,746
Prepaid expense		467,948
Interest receivable		281
Net pension asset		2,589,818
Capital assets:		
Non-depreciable		7,895,584
Depreciable (net)		55,717,965
Total assets		132,446,828
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions		1,759,364
Total deferred outflows of resources		1,759,364
LIABILITIES		
Accounts payable		3,107,713
Claims payable		351,644
Accrued liabilities		723,745
Due to others		252,995
Unearned revenue		302,015
Interest payable		659,378
Noncurrent liabilities:		
Due within one year:		
Tax notes		4,278,146
Compensated absences		132,332
Due in more than one year:		
Tax notes		98,826,570
Compensated absences		529,330
Net OPEB obligation		2,465,512
Total liabilities		111,629,380
NET POSITION		
Net investment in capital assets		14,976,979
Restricted for:		
Capital acquisition and construction		87,214
Debt service		194,209
Records preservation and management		1,218,605
Court security and technology		146,414
Legal		594,945
Public safety		5,566,609
Judicial		353,513
Culture and recreation		294,016
Roads and bridges		1,933,624
Elections assistance and administration		113,992
Unrestricted		(2,903,308)
Total net position	$	22,576,812

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

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ROCKWALL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Program Revenue			Net (Expense) Revenues and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government					
Governmental activities:					
General government	$ 5,874,990	$ 1,632,206	$ 165,763	$ -	$(4,077,021)
Financial administration	1,845,403	101,255	-	-	(1,744,148)
Roads and bridges	8,930,465	1,501,565	3,647,500	43,746	(3,737,654)
Public safety	12,097,895	696,432	48,388	-	(11,353,075)
Public services	554,909	-	-	-	(554,909)
Public facilities	1,177,026	122,494	715,573	-	(338,959)
Judicial	3,561,402	1,337,455	58,700	-	(2,165,247)
Legal	2,187,226	13,846	58,735	-	(2,114,645)
Culture and recreation	1,514,662	161,390	-	-	(1,353,272)
Health and welfare	1,274,482	111,244	43,347	-	(1,119,891)
Conservation	89,661	5,500	-	-	(84,161)
Interest on long-term debt	3,868,690	-	-	-	(3,868,690)
Total governmental activities	42,976,811	5,683,387	4,738,006	43,746	(32,511,672)
Total primary government	$ 42,976,811	$ 5,683,387	$ 4,738,006	$ 43,746	(32,511,672)
General revenues:					
Taxes:					
Property					31,420,182
Beverage					310,873
Sales					1,458,919
Investment earnings					152,083
Miscellaneous					363,904
Gain on sale of assets					51,075
Total general revenues					33,757,036
Change in net position					1,245,364
Net position - beginning					20,894,846
Prior period adjustment					436,602
Net position - ending					$ 22,576,812

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

ROCKWALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total
ASSETS					
Cash and investments	$ 18,072,503	$ 8,165,963	$ 687,969	$ 11,182,237	$ 38,108,672
Receivables (net of allowances for uncollectibles):					
Taxes	609,087	-	165,618	59,381	834,086
Accounts	2,430,531	23,489,500	-	264,178	26,184,209
Interest	-	-	-	281	281
Due from other funds	494	-	-	-	494
Prepaid expenditures	467,556	-	-	392	467,948
Total assets	21,580,171	31,655,463	853,587	11,506,469	65,595,690
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	1,305,697	1,081,784	-	660,597	3,048,078
Accrued liabilities	678,416	-	-	44,357	722,773
Due to others	162	-	-	252,833	252,995
Due to other funds	-	-	-	494	494
Total liabilities	1,984,456	1,081,784	-	958,281	4,024,521
Deferred inflows of resources:					
Unavailable revenue - property taxes	469,439	-	150,538	-	619,977
Unavailable revenue - court fines	2,174,790	-	-	-	2,174,790
Unavailable revenue - grant receivable	301,834	23,489,500	-	-	23,791,334
Unavailable revenue - lien assessments	-	-	-	238,916	238,916
Total deferred inflows of resources	2,946,063	23,489,500	150,538	238,916	26,825,017
Fund balances:					
Nonspendable:					
Prepaids	467,556	-	-	392	467,948
Assigned:					
Future budget offset		-	-	-	-
Restricted:					
Capital acquisition and construction	-	-	-	87,214	87,214
Debt service	-	-	703,049	-	703,049
Records preservation and management	-	-	-	1,218,605	1,218,605
Court security and technology	-	-	-	146,414	146,414
Legal	-	-	-	594,945	594,945
Public safety	-	-	-	5,566,609	5,566,609
Judicial	-	-	-	353,513	353,513
Culture and recreation	-	-	-	294,016	294,016
Roads and bridges	-	7,084,179	-	1,933,624	9,017,803
Elections assistance and administration	-	-	-	113,992	113,992
Unassigned	16,182,096	-	-	(52)	16,182,044
Total fund balances	16,649,652	7,084,179	703,049	10,309,272	34,746,152
Total liabilities, deferred inflows of resources, and fund balances	$ 21,580,171	$ 31,655,463	$ 853,587	$ 11,506,469	$ 65,595,690

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

ROCKWALL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2015

Total fund balances - governmental funds balance sheet	$ 34,746,152
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	63,613,549
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	26,523,183
Deferred outflows of resources are not reported in the governemenatl funds.	
Pension related liabilities	1,759,364
Long-term liabilities, (such as notes payable, compensated absences and OPEB payable), are not due and payable in the current period and are therefore not reported in the funds.	(106,891,268)
Governmental funds report outlays for pension costs as expenditures. However, in the statement of activities the amount by which these outlays exceed the annual required contributions for the plan are not expenses. Instead these outlays are reported as an asset on the statement of net position.	2,589,818
Internal Service Funds are used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	236,014
Net Position of governmental activities in the Statement of Net Position	$ 22,576,812

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

ROCKWALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total Governmental
REVENUES					
Property taxes	$ 24,571,623	$ -	$ 6,795,414	$ 7,921	$ 31,374,958
Beverage taxes	310,873	-	-	-	310,873
Fines and forfeitures	929,202	-	-	235,061	1,164,263
Sales taxes	1,061,368	-	-	397,551	1,458,919
Fees and commissions	1,941,489	-	-	2,323,742	4,265,231
Intergovernmental	254,085	950,000	-	797,830	2,001,915
Election	-	-	-	78,139	78,139
Investment earnings	135,970	11,084	2,559	2,173	151,786
Miscellaneous	385,250	-	-	1,893	387,143
Total revenues	29,589,860	961,084	6,797,973	3,844,310	41,193,227
EXPENDITURES					
Current:					
General government	3,392,689	-	-	563,699	3,956,388
Financial administration	1,846,901	-	-	-	1,846,901
Commissioner expenses	405,798	-	-	-	405,798
Roads and bridges	-	6,809,809	-	1,735,456	8,545,265
Public safety	10,800,066	-	-	1,069,540	11,869,606
Public facilities	553,557	-	-	-	553,557
Public services	425,687	-	-	970,573	1,396,260
Judicial	3,526,138	-	-	50,358	3,576,496
Legal	2,152,703	-	-	35,301	2,188,004
Culture and recreation	1,067,306	-	-	126,579	1,193,885
Health and welfare	1,267,992	-	-	-	1,267,992
Conservation	88,797	-	-	-	88,797
Capital outlay	1,111,561	-	-	195,472	1,307,033
Debt service:					
Principal	-	-	3,305,000	-	3,305,000
Interest and fiscal charges	-	-	4,052,832	-	4,052,832
Total expenditures	26,639,195	6,809,809	7,357,832	4,746,978	45,553,814
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,950,665	(5,848,725)	(559,859)	(902,668)	(4,360,587)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	5,300,000	5,300,000
Transfers out	(5,400,000)	-	-	-	(5,400,000)
Sale of capital assets	34,155	-	-	24,679	58,834
Total other financing sources and uses	(5,365,845)	-	-	5,324,679	(41,166)
NET CHANGE IN FUND BALANCES	(2,415,180)	(5,848,725)	(559,859)	4,422,011	(4,401,753)
FUND BALANCES, BEGINNING	19,064,832	12,932,904	1,262,908	5,887,261	39,147,905
FUND BALANCES, ENDING	$ 16,649,652	$ 7,084,179	$ 703,049	$ 10,309,272	$ 34,746,152

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

ROCKWALL COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Net change in fund balances - total governmental funds	$(4,401,753)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(888,768)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,977,576
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	3,100,515
Governmental funds report outlays for pension costs as expenditures. However, in the statement of activities the amount by which these outlays exceed the annual required contributions for the plan are not expenses. Instead these outlays are reported as an asset on the statement of net position.	503,248
Internal service funds are used by management to charge the costs of health insurance to individual funds.	(45,454)
Change in net position of governmental activities	$ 1,245,364

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

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ROCKWALL COUNTY, TEXAS
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
SEPTEMBER 30, 2015

	Governmental Activities
	Internal Service
ASSETS	
Cash and cash equivalents	$ 504,814
Receivables (net of allowances for uncollectibles)	143,451
Total assets	648,265
LIABILITIES	
Accounts payable	59,635
Claims payable	351,644
Accrued liabilities	972
Total liabilities	412,251
NET POSITION	
Restricted	236,014
Total net position	$ 236,014

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

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ROCKWALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities
	Internal Service
OPERATING REVENUES	
Charges for services	$ 3,855,608
Total operating revenues	3,855,608
OPERATING EXPENSES	
Insurance claims	3,070,476
Stop-loss insurance premiums	649,312
Administrative and other	281,572
Total operating expenses	4,001,360
OPERATING LOSS	(145,752)
NONOPERATING REVENUES (EXPENSES)	
Investment income	298
Transfers in	100,000
Total nonoperating revenues (expenses)	100,298
NET LOSS	(45,454)
NET POSITION, BEGINNING	281,468
NET POSITION, ENDING	$ 236,014

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

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ROCKWALL COUNTY, TEXAS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities
	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	$ 3,720,369
Cash paid to employees	(281,086)
Cash paid to suppliers	(3,755,428)
Net cash used by operating activities	(316,145)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	298
Net cash provided by investing activities	298
NET DECREASE IN CASH AND CASH EQUIVALENTS	(215,847)
CASH AND CASH EQUIVALENTS, BEGINNING	720,661
CASH AND CASH EQUIVALENTS, ENDING	504,814
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	(145,752)
Change in assets and liabilities:	
Decrease (increase) in receivables	(135,239)
Increase (decrease) in accounts payable	(7,848)
Increase (decrease) in claims payable	(27,792)
Increase (decrease) in accrued liabilities	486
Total adjustments	(170,393)
Net cash used by operating activities	$(316,145)

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

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ROCKWALL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	Indigent Health Care Private-Purpose Trust	Agency Funds
ASSETS		
Cash and investments	$ 45,728	$ 5,908,242
Total assets	46,179	5,908,242
LIABILITIES		
Accounts payable	88	-
Accrued expenses	6,519	-
Due to others	-	2,752,215
Due to other governments	-	3,156,027
Total liabilities	6,607	5,908,242
NET POSITION		
Held in trust	39,575	-
Total net position	$ 39,575	$ -

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

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ROCKWALL COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Indigent Health Care Private-Purpose Trust
ADDITIONS	
County contributions	$ 210,000
Interest earnings	8
Total additions	210,008
DEDUCTIONS	
Administrative expenses	211,000
Total deductions	211,000
CHANGES IN NET POSITION	(992)
NET POSITION, BEGINNING	40,567
NET POSITION, ENDING	$ 39,575

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

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Rockwall County (the "County") was founded in 1873 and operates under the laws of the State of Texas and subsequent court orders providing the following services: public safety (law enforcement and detention facilities, contracts for fire and ambulance service), public welfare (social services, public health), highways and streets, judicial administration and records, library, public improvements, and general administrative services.

The accompanying financial statements present the County and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Currently the County does not have any entities that meet the criteria of blended or discretely presented component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. The primary revenue sources susceptible to accrual are property taxes, which are recognized as deferred revenue until cash is received, and grant income, which is accrued when the legal and contractual requirements of the individual programs are met. Expenditures are recorded when incurred. However, expenditures for principal and interest on general long-term debt, compensated absences, and claims and judgments are recorded when due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities.

The County reports the following major governmental funds:

The ***General Fund*** is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The ***Road Improvements Bond 2008 Fund*** accounts for the planning, engineering and construction of roads within Rockwall County. Bonds will be issued to finance this project.

The ***Debt Service Fund*** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Additionally, the County reports the following fund types:

Special Revenue Funds account for the revenue sources that are designated to finance particular functions or activities or are legally restricted to expenditures for specified purposes.

Capital Projects Funds account for the County's acquisition and construction of major capital facilities.

Internal Service Funds account for the County's self-insurance program and employees benefit fund.

Private-purpose Trust Fund accounts for resources legally held in trust by a not-for-profit organization devoted to providing indigent health care. All resources of the fund may be used for the organization's activities.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

D. Assets, Liabilities and Net Position or Equity

Cash and Cash Equivalents

For purposes of the statement of cash flows for the proprietary fund types, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments

Investments are reported at fair value, and the changes in the fair value of investments are recognized as investment revenue.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." The effect of interfund activity has been eliminated from the government-wide financial statements. All trade and property tax receivables are shown net of an allowance for uncollectable.

Prepaid Items

Certain payments to vendor reflect costs applicable to future accounting period and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. All capital assets are valued at their historical cost or estimated historical cost if actual historical cost is not available. Contributed assets are recorded at estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized. Improvements which extend asset lives are capitalized and depreciated over the useful lives of the related assets, as applicable. Capital assets are capitalized if they have an original cost of $5,000 or more and an expected useful life of over one year. When property or equipment is retired from service or otherwise disposed of, the cost and related accumulated depreciation are removed and any resulting gain or loss is reported in the statement of activities.

Infrastructure capital assets, such as streets, built and/or acquired since fiscal year 1960 are included.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range as follows:

Assets	Years
Infrastructure	10 - 40
Buildings	10 - 40
Improvements	5 - 40
Equipment	5 - 10

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

For governmental fund types, bond premiums and discounts, as well as bond issuance costs, are recognized during the current period in the fund financial statements. Bond proceeds are reported as an “other financing source.” Bond issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures.

Compensated Absences

A liability for unused paid time off and compensatory time for all fulltime employees is calculated and reported in the government-wide financial statements. For financial reporting, the following criteria must be met to be considered as compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

County employees earn annual leave up to a maximum of 20 days per year based on months of service. Fulltime regular employees earn 10 days of sick leave per year. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. Employees who have been employed for six months or more are eligible to be paid for all unused annual leave up to the maximum allowed at their regular rate of pay upon termination of employment. Vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

Property Taxes

Property subject to taxation is real property and certain personal property situated in the County. Certain properties of religious, educational and charitable organizations are exempt from taxation. In addition, other special exemptions are allowed by the Commissioners' Court of the County.

The County's ad valorem taxes are levied and become a legal enforceable claim, on October 1 on 100% of assessed valuation at a rate of $.3959 ($.31016 for the maintenance and operations and $.08574 for interest and sinking fund) per $100 valuation as of the preceding January 1. These taxes are due and payable from October 1 of the year in which levied until January 31 of the following year without interest or penalty. Taxes paid after February 1 of each year are subject to interest and penalty charges.

The County's taxes on real property are a lien (as of the date of levy) against such property until paid. The County may foreclose on real property upon which it has a lien for unpaid taxes. Delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title to the property.

Any liens and subsequent suits against the taxpayer for payment of delinquent personal property taxes are barred unless instituted within four years from the time such taxes became delinquent. Unlike real property, the sale or transfer of most personal property does not require any evidence that taxes thereon are paid.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows our resources. This separate financial statement element, *deferred outflows our resources,* represents a consumption of net position that applied to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The county has the following items that qualify for this category:

- Pension Contributions After Measurement Date – These contributions are deferred and recognized in the following year.

- Difference in Projected and Actual Earnings on Pension Assets – This difference is deferred and amortized over a closed five year period.

- Difference in Expected and Actual Pension Experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applied to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, that qualified for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: property taxes, court fines, grant receivable, and lien assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by the Commissioners' Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Auditor. This action can occur during the budget process or throughout the year in the normal course of business.

- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of recourse related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Prior Period Adjustment

The GASB has issued Statement No. 68, "*Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27,*" which became effective for fiscal year 2015. This statement changes the focus of pension accounting for employers from whether they are responsibly funding their plan over time to a point-in-time liability or asset that is reflected in the employer's financial statements for any actuarially unfunded portion of pension benefits earned to date.

The implementation of Statement No. 68 resulted restatement of beginning net position for the recording of the beginning net pension asset in the amount of $2,720,330, and the beginning deferred outflow for contributions made after the measurement date in the amount of $1,125,604. These items cumulatively resulted in a restatement of governmental activities net position in the amount of $436,602.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The County Judge serves as the budget officer for the Commissioners' Court and submits the annual budget for approval where the legal level of control is the function level. Amendments to the budget and additional appropriations must be approved by Commissioners' Court. Following is a summary of the budget calendar:

- The proposed budget is filed with the County Clerk and made available for public inspection.

- The Commissioners' Court holds a public hearing on the proposed budget and subsequently makes changes and approves the budget including the adoption of a property tax levy which is effective on October 1 preceding the beginning of the fiscal year.

- The approved budget is filed with the County Clerk.

- During the course of the budget year, it may be necessary to amend the budget. The Commissioners' Court may, by order, authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. The Commissioners' Court may issue an order to amend the budget by transferring an amount budgeted for one line item to another budgeted line item without authorizing an emergency expenditure.

III. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains, "Some liabilities, (such as notes payable, capital lease contract payable, long-term compensated absences, and bond payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position." The details of this $(106,891,268) difference are as follows:

Tax notes	$(100,450,000)
Premium on bonds	(2,654,716)
Accrued interest payable	(659,378)
Compensated absences	(661,662)
Net OPEB obligation	(2,465,512)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$(106,891,268)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental fund and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this $(888,768) difference are as follows:

Capital outlay	$ 1,435,322
Capital asset retirements	(7,759)
Depreciation expense	(2,316,331)
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net position of governmental activities*	$(888,768)

Another element of that reconciliation states, "Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds." The details of this $2,977,576 difference are as follows:

Property taxes	$ 45,224
Adjudicated fines	213,652
TxDOT grants	2,697,500
Other	21,200
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net position of governmental activities*	$ 2,977,576

Another element of that reconciliation states, "The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this $3,100,515 difference are as follows:

Principal repayments	$ 3,305,000
Interest payable	25,996
Bond discount/premium	158,146
Compensated absences	(78,573)
OPEB obligation	(310,054)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net* position *of governmental activities*	$ 3,100,515

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (a) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or (b) secured by obligations that are described by (1) – (4); (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with a third party selected or approved the County, and placed through a primary government securities dealer.

Following are the County's investments at September 30, 2015:

	Fair Value	Weighted Average Maturity (Days)
TexPool	$ 4,740,068	40
MBIA Texas Class	3,719,202	61
Money market funds	73,208	1
PFM Funds	2,003,355	50
TexStar	159,751	56
LOGIC	8,162,296	48
Goldman Sachs	200,000	4
Federal Home Loan Banks	1,001,469	457
Federal Home Loan Banks	1,001,678	547
Federal Home Loan Mortgage Company	1,004,348	760
Federal Home Loan Banks	502,801	758
Federal Home Loan Banks	1,000,802	761
Federal Home Loan Banks	1,006,870	1735
Federal Home Loan Banks	502,339	1062
Federal Farm Credit Banks	1,001,216	782
Federal Farm Credit Banks	1,001,530	810
Fannie Mae	1,004,440	1328
Fannie Mae	1,006,485	1701
Total investments	$ 29,091,858	

Investment pools are not categorized as to investment risk since specific securities relating to the government cannot be identified. Investments in 2a7-like pools are valued based upon the value of pool shares. No investments are reported at amortized cost. The County currently invests in three 2a7-like pools, the Texas Local Government Investment Pool (TexPool), Texas Short Term Asset Reserve Program (TexStar), and the Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS).

Under the TexPool Participation Agreement, administrative and investment services to TexPool are provided by Federated Investors, Inc. through an agreement with the State of Texas Comptroller of Public Accounts. The State Comptroller is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company authorized to operate TexPool.

MBIA CLASS was created under the Texas Government Code Ch. 2256. Municipal Investors Service Corporation (MBIA) is the plan administrator. The Custodian and the Board of Trustees shall conduct the trust's activities. The Board of Trustees shall be made up of all the Trustees elected by the participants. The fair value of the County's position in these pools is the same as the value of the pool shares.

J. P. Morgan Fleming Asset Management (USA), Inc. ("JPMFAM") and First Southwest Asset Management, Inc. ("FSAM") serve as co-administrators for TexStar under an agreement with the TexStar board of directors. JPMFAM provides investment service and FSAM provides participant services and marketing. Custodial, transfer agency, fund accounting and depository services are provided by J. P. Morgan Chase Bank and/or its subsidiary, J. P. Morgan Investor Services Co. TexStar bylaws provide for a five-member board of directors consisting of three representatives of participants and one member designated by each of the co-administrators.

Interest Rate Risk. As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that the maximum allowable stated maturity of any individual investment held in the General Fund shall not exceed 60 months nor shall the invested amount in such securities exceed 15% of the General Fund operating reserve. The maximum allowable stated maturity of any individual investment held in all other funds shall not exceed 24 months.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2015, the County's deposit balance was fully collateralized with securities held by the pledging financial institution in the County's name or by FDIC insurance.

Credit Risk. State law and county policy limit investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. The County's investments as of September 30, 2015, were rated as follows:

Investment Type	Rating	Rating Agency
TexPool	AAAm	Standard & Poor's
MBIA Texas Class	AAAm	Standard & Poor's
TexStar	AAAm	Standard & Poor's
LOGIC	AAAm	Standard & Poor's
PFM funds	AAAm	Standard & Poor's
FHLB	AA+	Standard & Poor's
FHLB	AA+	Standard & Poor's
FHLMC	AA+	Standard & Poor's

B. <u>Receivables</u>

Receivables as of year-end for the County's individual major funds and nonmajor funds including the applicable allowances for uncollectible accounts, as follows:

	Governmental Funds				
	General	Debt Service	Road Improvements Bond 2008	Nonmajor Funds	Total
Receivables:					
Taxes	$ 692,080	$ 184,131	$ -	$ 59,419	$ 935,630
Adjudicated fines	21,747,902	-	-	-	21,747,902
Accounts	255,741	-	-	24,067	279,808
Assessments	-	-	-	240,111	240,111
TxDOT funding	-	-	23,489,500	-	23,489,500
Interest	-	-	-	281	281
Gross receivables	22,695,723	184,131	23,489,500	323,878	46,693,232
Less: allowance for uncollectibles	(19,656,105)	(18,513)	-	(38)	(19,674,656)
Net total receivables	$ 3,039,618	$ 165,618	$ 23,489,500	$ 323,840	$ 27,018,576

C. Capital Assets

Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. Infrastructure assets are valued in two ways: either actual historical cost where the amount can be determined from existing records or using current cost deflated to the year of construction. Once the historical cost is determined, regardless of how it is determined, the asset is then depreciated over its useful life.

Capital asset balances and activity for the year ended September 30, 2015, are summarized as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 6,246,813	$ -	$ -	$ 6,246,813
Construction in progress	848,675	800,096	-	1,648,771
Total assets not being depreciated	7,095,488	800,096	-	7,895,584
Capital assets, being depreciated:				
Buildings and improvements	59,423,328	55,627	-	59,478,955
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	8,680,079	579,599	(302,085)	8,957,593
Total capital assets being depreciated	73,336,063	635,226	(302,085)	73,669,204
Less accumulated depreciation:				
Buildings and improvements	(7,354,883)	(1,556,708)	-	(8,911,591)
Infrastructure	(2,697,172)	(129,541)	-	(2,826,713)
Machinery and equipment	(5,877,179)	(630,082)	294,326	(6,212,935)
Total accumulated depreciation	(15,929,234)	(2,316,331)	294,326	(17,951,239)
Total capital assets being depreciated, net	57,406,829	(1,681,105)	(7,759)	55,717,965
Governmental activities capital assets, net	$ 64,502,317	$(881,009)	$(7,759)	$ 63,613,549

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General government	$ 1,352,306
Roads and bridges	350,566
Public safety	233,212
Public services	37,568
Judicial	2,936
Legal	9,329
Culture and recreation	326,081
Health and welfare	4,333
Total depreciation expense - governmental activities	$ 2,316,331

D. Interfund Receivables/Payables and Transfers

The following schedule briefly summarizes the County's transfer activity:

Receivbale Fund	Payable Fund	Amount
General	Nonmajor governmental	$ 5,604
		$ 5,604

Balances resulted from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made; and unsettled overdrafts of pooled cash which will be removed by rebalancing the funds' share of pooled cash and investments.

The following schedule briefly summarizes the County's transfer activity:

Transfers In	Transfers Out	Amount
Nonmajor governmental	General	$ 5,400,000
		$ 5,400,000

Transfers are used to: 1) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorization; and 2) move unrestricted revenues collected in the General Fund to nonmajor governmental funds.

E. Long-term Liabilities

The County issues general obligation bonds and limited tax notes to finance major capital projects. General obligations debt, certificates of obligation and contractual obligations are generally payable from property tax revenues. All other obligations, including capital leases and compensated absences, are payable from revenues of the General Fund.

Tax Notes

	Date of Issue	Interest Rate	Principal Balance	Due Within One Year
$11,500,000 limited tax notes Series 2007	06/18/07	4.0% - 4.037%	$ 8,200,000	$ 540,000
$24,705,000 tax refunding note Series 2009	02/01/09	2.00%-5.00%	20,885,000	735,000
$10,620,000 limited tax note Series 2009	02/01/09	2.75%-5.25%	9,000,000	315,000
$2,460,000 unlimited tax Series 2010	06/08/10	4.15%	2,115,000	80,000
$8,815,000 limited tax refunding Series 2010	06/08/10	3.65%	5,940,000	660,000
$16,010,000 limited tax refunding Series 2012	01/01/12	2.75%-4.5%	15,575,000	675,000
$24,205,000 unlimited tax Series 2012A	12/13/12	2.125%-5.00%	24,105,000	1,115,000
$14,845,000 limited tax refunding Series 2013	06/11/13	3.00%-4.00%	14,630,000	-
			$ 100,450,000	$ 4,120,000

The $11,500,000 Permanent Improvement Limited Tax Notes, Series 2007, were issued for the purpose of designing constructing and equipping of a new 52,000 square foot library. Principal maturities will occur annually beginning in February 2008. Interest payments will occur semi-annually in February and August with a range of 4.0% - 4.375%. The final principal and interest payment is due February 2027.

The $2,000,000 Limited Tax Notes, Series 2008A, were issued for the purpose of paying contractual obligations to be incurred in connection with acquiring, remodeling, improving, and equipping the Rockwall County Services Building located at 915 Whitmore Drive in Rockwall, Texas including the payment of the costs of issuance of the notes. The notes shall mature annually on February 1 beginning in the year 2009 and ending in the year 2016. Interest payments will occur semi-annually on February 1 and August 1 beginning in the year 2009 and ending February 1, 2015, at an annual rate of 4.09%.

The $24,705,000 Limited Tax Refunding Bonds – Series 2009, were issued to liquidate all but $5,000,000 of the $30,000,000 Tax Notes Series 2008 for the purpose of extending the amortization period to 25 years instead of the shorter seven-year period associated with the $30M Tax Notes 2008 bonds. This action had the effect of reducing the annual debt service associated with the liability and did not affect the original purpose of the funds, which is to pay for the construction of a new courthouse for the County.

$10,620,000 Unlimited Tax Road Bonds – Series 2009, were issued for the purpose of funding road improvement projects authorized by the voters in the 2004 $17.250M Road Bond Authorization and the 2008 $100M Road Bond Authorization. The proceeds were split with $8.120M allocated to projects authorized by the 2004 bond issue and $2.500M was allocated to projects authorized by the 2008 bond issue.

The $2,460,000 Unlimited Tax Series 2010, were issued for the purpose of providing funds for (i) permanent public improvements, to-wit: construction, maintenance and operation of macadamized, graveled or paved roads and highways, or in the aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities, and (ii) paying certain costs of issuing bonds. Principal maturities will occur annually beginning in February 2011. Interest payments will occur semi-annually in February and August at 4.146%. The final principal and interest payment is due February 2034.

The $8,815,000 Limited Tax Refunding Series 2010, were issued for the purpose of (i) refunding the refunded obligations and (ii) paying the costs of issuing the bonds. Principal maturities will occur annually beginning in February 2011. Interest payments will occur semi-annually in February and August at 3.653%. The final principal and interest payment is due February 2034.

The $16,010,000 Unlimited Tax Series 2012, were issued for (i) the purpose of providing funds for permanent public improvements, to-wit: construction, maintenance and operation of macadamized, graveled or paved roads and highways, or in the aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities, and (ii) paying certain costs of issuing the bonds. Principal maturities will occur annually beginning in February 2015. Interest payments will occur semi-annually in February and August with a range of 2.75%-4.50%. The final principal and interest payment is due February 2032.

The $24,205,000 Unlimited Tax Road Bonds – Series 2012A, were issued (i) for the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities; and (ii) to pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning in February 2015. Interest payments will occur semi-annually in February and August with a range of 2.125%-5.00%. The final principal and interest payment is due February 2033.

The $14,845,000 Unlimited Tax Road Bonds – Series 2013, were issued (i) for the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities; and (ii) to pay costs of issuance associated with the sale of the bonds. Principal maturities will begin in February 2015 and occur annually beginning in February 2017. Interest payments will occur semi-annually in February and August with a range of 3.00%-4.00%. The final principal and interest payment is due February 2033.

The requirements to amortize all tax notes outstanding, as of September 30, 2015, are summarized as follows:

Fiscal Year Ending September 30,	Tax Notes Principal	Tax Notes Interest	Tax Notes Total
2016	$ 4,120,000	$ 3,902,881	$ 8,022,881
2017	5,120,000	3,711,065	8,831,065
2018	5,635,000	3,482,425	9,117,425
2019	5,175,000	3,252,491	8,427,491
2020	5,790,000	3,021,548	8,811,548
2020-2025	27,615,000	11,929,555	39,544,555
2026-2030	26,765,000	6,809,211	33,574,211
2031-2034	20,230,000	1,573,780	21,803,780
Total	$ 100,450,000	$ 37,682,956	$ 138,132,956

F. Changes in Long-term Debt

The following is a summary of long-term debt transactions of the County for the fiscal year ended September 30, 2015:

Description	Amounts Outstanding October 1, 2014	Issued	Retired	Amounts Outstanding September 30, 2015	Due Within One Year
Tax Notes	$ 103,755,000	$ -	$ 3,305,000	$ 100,450,000	$ 4,120,000
Bond Premiums/discounts	2,812,862	-	158,146	2,654,716	158,146
Compensated absences	583,809	573,113	495,260	661,662	132,332
Net OPEB obligation	2,155,458	464,000	153,946	2,465,512	-
	$ 109,307,129	$ 1,037,113	$ 4,112,352	$ 106,231,890	$ 4,410,478

G. Define Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at *www.tcdrs.org*.
All eligible employees of the County are required to participate in TCDRS.

Benefits Provided. TCDRS provides retirement, disability and death benefits for all of its fulltime employees. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefi	136
Inactive employees entitled to but not yet receiving benefits	109
Active employees	309
	554

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participate over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 9% in calendar years 2014 and 2015. The County's contributions to TCDRS for the year ended September 30, 2015, were $1,363,504, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.5% per year
Investment rate of return	8.1%, net of pension plan investment expense, including inflatio

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

The actuarial assumptions that determined the total pension liability as of December 31, 2014, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2015 information for a 7 to 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Target Allocation [(1)]	Geometric Real Rate of Return (Expected minus Inflation) [(2)]
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index[(3)]	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index[(4)]	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

[(1)] *Target asset allocation adopted at the April 2015 TCDRS Board meeting.*

[(2)] *Geometric real rates of return in addition to assumed inflation of 1.7% per Cliffwater's 2015 capital market assumptions.*

[(3)] *Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.*

[(4)] *Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.*

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statue. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2013	$ 44,071,207	$ 46,791,537	$(2,720,330)
Changes for the year:			
Service cost	1,980,374	-	1,980,374
Interest on total pension liability (1)	3,588,582	-	3,588,582
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	17,591	-	17,591
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(237,286)	(237,286)	-
Benefit payments	(1,269,309)	(1,269,309)	-
Administrative expenses	-	(37,619)	37,619
Member contributions	-	1,035,153	(1,035,153)
Net investment income	-	3,132,080	(3,132,080)
Employer contributions	-	1,330,911	(1,330,911)
Other (2)	-	(4,491)	4,491
Balance at 12/31/2014	$ 48,151,159	$ 50,740,977	$(2,589,818)

(1) *Reflects the change in the liability due to the time value of money. TCDRS does not charge fees*

(2) *Relates to allocation of system-wide items.*

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.1%) or 1-percentage-higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	$ 55,005,488	$ 48,151,159	$ 42,546,079
Fiduciary net position	50,740,977	50,740,977	50,740,977
Net pension liability/(asset)	$ 4,264,511	$(2,589,818)	$(8,194,898)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at *www.tcdrs.org*.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 3015, the County recognized pension expense of $864,861.

At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual economic	$ 14,073
Difference between projected and actual investment	582,489
Contributions subsequent to the measurement date	1,162,802
Total	$ 1,759,364

$182,613 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2015. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended December 31,		
2015	$	149,140
2016		149,140
2017		149,140
2018		149,140
2019		-
Thereafter		-

H. Other Post-retirement Health Care Benefits

The County provides certain health care and life insurance benefits, under county policy, for all active employees upon retirement that meet one of the following requirements: age 60 with 8 or more years of service, at least 30 years of service at any age, or a combined age plus service of at least 75.

A retiree may choose to receive health care coverage through the County's self-insured plan if retiring prior to age 65 or the retiree may choose to obtain coverage through the County Choice Silver plan offered by Texas Association of Counties if retiring at age 65 or older. As noted, it is the retiree's option to choose either based upon age and other qualifying requirements when retirement occurs. The retiree is free to choose an independent plan for coverage. To offset the cost of health care coverage, the County provides a $200 monthly stipend to qualified retirees. Spouses are not eligible for the stipend unless they are also qualified County retirees. The stipend applies to both pre-65 and post-65 retirees. The stipend benefit is subject to approval by the Commissioners' Court on an annual basis. The stipend benefit has been offered to qualified retirees since 2002, although amounts have changed over time.

Expenses for post-retirement health care benefits are recognized on a pay-as-you-go basis. During the year, post-retirement health care benefits paid by the County were $128,585. The County does not produce separately issued financial statements for the benefit plan.

I. Post-retirement Health Care Benefits

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The County's annual OPEB cost for the current year and the related information is listed below:

Annual Required Contribution (ARC)	$ 455,000
Interest on Net OPEB Obligation	86,000
Adjustment to the ARC	(77,000)
Annual OPEB Cost	464,000
Employer Contributions with Interest	(153,942)
Increase (Decrease) in Net OPEB Obligation	310,058
Net OPEB Obligation, beginning of year	2,155,458
Net OPEB Obligation, end of year	$ 2,465,516

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the current year (4.0% discount rate, and level percent of pay amortization).

Fiscal Year Ended	Annual OPEB Cost	Employer Contribution	Percentage Contributed	Net OPEB Obligation
9/30/13	$ 589,000	$ 99,981	17%	$ 1,673,037
9/30/14	611,006	128,585	21%	2,155,458
9/30/15	464,000	153,942	33%	2,465,516

Funding Status and Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/01/14	$ -	$ 4,111,000	$ 4,111,000	- %	$ 13,908,725	29.56%

The projection of future payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the County and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Actuarial Methods and Assumptions

The actuarial methods and significant assumptions used are as follows:

Actuarial Valuation Date	10/01/14
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level percent of payroll
Remaining Amortization Period	30 years; open
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	4%
Payroll Growth Rate	3%
Projected Salary Increases	3.5%
General Inflation Rate	3%
Healthcare cost trend rate	8%
The number of active members is assumed to remain constant in the future	

J. <u>Risk Management</u>

During the year ended September 30, 2015, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed $11,121 per year per employee. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid into the County's Insurance Trust Fund. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement tends including frequency and amount of payouts and other economic and social factors. The liability for claims and judgments is reported in the Internal Service Fund. An excess coverage policy begins once Rockwall County has expended $70,000 per participant annually. Changes in the balances of claims liabilities during the past two years are as follows:

	Years Ended	
	9/30/2015	9/30/2014
Unpaid claims at beginning of ye	$ 379,436	$ 134,735
Incurred claims (including IBN	3,719,788	3,600,180
Claim payments	(3,747,580)	(3,355,479)
Unpaid claims at end of year	$ 351,644	$ 379,436

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the County carries commercial insurance. The County participates in a risk management program through Texas Association of Counties for workers' compensation coverage. The County currently provides health benefits for its employees.

The County has not had any significant reductions in insurance coverage from coverage in the prior year. The amount of settlements has not exceeded insurance coverage in any of the previous three years.

K. <u>Commitments and Contingencies</u>

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying combined financial statements and, accordingly, no provision for losses has been recorded.

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2015, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

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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, 2015

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Property taxes	$ 24,275,254	$ 24,275,254	$ 24,571,623	$ 296,369
Beverage taxes	225,000	225,000	310,873	85,873
Fines and forfeitures	1,025,000	1,025,000	929,202	(95,798)
Other taxes	780,000	780,000	1,061,368	281,368
Fees and commissions	1,883,200	1,883,200	1,941,489	58,289
Intergovernmental	228,477	228,477	254,085	25,608
Investment earnings	50,300	50,300	135,970	85,670
Miscellaneous	(242,498)	(242,498)	385,250	627,748
Total revenues	28,224,733	28,224,733	29,589,860	1,365,127
EXPENDITURES				
Current:				
General government:				
County judge	128,263	128,263	125,064	3,199
County clerk	721,988	721,988	702,513	19,475
Information services	484,947	484,947	451,295	33,652
Nondepartmental	2,160,616	2,160,616	1,730,903	429,713
Human resources	49,792	49,792	48,558	1,234
Centralized collections	184,525	187,460	180,232	7,228
Commissioners' court	81,726	81,726	81,039	687
Veteran Services	73,797	73,797	73,085	712
Total general government	3,885,654	3,888,589	3,392,689	495,900
Financial administration:				
Tax assessor/collector	518,958	518,958	499,621	19,337
County treasurer	386,826	386,826	374,112	12,714
County auditor	568,175	568,175	556,284	11,891
Noncapital equipment	300,620	300,620	300,620	-
Human Resources	119,158	119,158	116,264	2,894
Total financial administration	1,893,737	1,893,737	1,846,901	46,836
Commissioner expenses:				
County commissioner, precinct #1	102,584	102,584	100,645	1,939
County commissioner, precinct #2	104,784	104,784	101,928	2,856
County commissioner, precinct #3	103,287	103,287	101,064	2,223
County commissioner, precinct #4	104,903	104,903	102,161	2,742
Total commissioner expenses	415,558	415,558	405,798	9,760
Public safety:				
Sheriff's department	4,352,810	4,352,810	4,095,825	256,985
County jail	5,901,124	5,901,124	5,816,201	84,923
Other law enforcement	534,482	534,482	533,206	1,276
Constable #1	91,297	91,297	88,466	2,831
Constable #2	88,965	88,965	84,915	4,050
Constable #3	91,297	91,297	87,932	3,365
Constable #4	94,296	94,296	93,521	775
Total public safety	11,154,271	11,154,271	10,800,066	354,205

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, 2015

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Public facilities				
Maintenance and operations	$ 574,425	$ 574,425	$ 553,557	$ 20,868
Total public facilities	574,425	574,425	553,557	20,868
Public services:				
Election administrator	440,748	440,748	388,559	52,189
TCEQ grant	38,000	38,000	37,128	872
Total public services	478,748	478,748	425,687	53,061
Judicial:				
District clerk	850,200	850,200	848,760	1,440
District judge	1,320,598	1,320,598	1,094,035	226,563
Justice of the peace, precinct #1	237,281	237,281	227,181	10,100
Justice of the peace, precinct #2	251,954	251,954	244,861	7,093
Justice of the peace, precinct #3	229,866	229,866	211,177	18,689
Justice of the peace, precinct #4	231,232	231,232	219,252	11,980
Court at law	688,717	688,717	680,872	7,845
Total judicial	3,809,848	3,809,848	3,526,138	283,710
Legal:				
District attorney	2,198,851	2,198,851	2,152,703	46,148
Total legal	2,198,851	2,198,851	2,152,703	46,148
Culture and recreation:				
County library	1,096,605	1,097,189	1,067,306	29,883
Total culture and recreation	1,096,605	1,097,189	1,067,306	29,883
Health and welfare:				
County health coordinator	168,064	168,815	163,133	5,682
Welfare	341,466	341,466	340,574	892
Ambulance	508,110	508,110	494,615	13,495
911 services	67,689	67,689	59,670	8,019
Indigent health care	500,000	500,000	210,000	290,000
Total health and welfare	1,585,329	1,586,080	1,267,992	318,088
Conservation:				
County agent	93,671	93,671	88,797	4,874
Total conservation	93,671	93,671	88,797	4,874
Total current expenditures	27,186,697	27,190,967	25,527,634	1,663,333

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, 2015

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Noncurrent:				
Capital outlay:				
Capital equipment	$ 2,221,770	$ 2,228,995	$ 1,082,993	$ 1,146,002
Capital improvements	153,600	153,600	28,568	125,032
Total capital outlay	2,375,370	2,382,595	1,111,561	1,271,034
Total expenditures	29,562,067	29,573,562	26,639,195	2,934,367
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,337,334)	(1,348,829)	2,950,665	4,299,494
OTHER FINANCING SOURCES (USES)				
Transfers out	(6,300,000)	(6,300,000)	(5,400,000)	900,000
Proceeds from sale of assets	10,000	10,000	34,155	24,155
Total other financing sources (uses)	(6,290,000)	(6,290,000)	(5,365,845)	924,155
NET CHANGE IN FUND BALANCE	(7,627,334)	(7,638,829)	(2,415,180)	5,223,649
FUND BALANCES, BEGINNING	19,064,832	19,064,832	19,064,832	-
FUND BALANCES, ENDING	$ 11,437,498	$ 11,426,003	$ 16,649,652	$ 5,223,649

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A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund. All annual appropriations lapse at the end of the fiscal year.

Elected officials and department heads submit requests for appropriations to the budget officer, the County Judge, so that a budget may be prepared. The proposed budget is presented to the Commissioner's Court for review by the second Monday in July. The Commissioner's Court holds public work sessions and public hearings. A final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by fund, function and department. The County's department heads may make transfers of appropriations within a department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level.

ROCKWALL COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Plan Year Ended December 31	2014
Total Pension Liability	
Service Cost	$ 1,980,374
Interest total pension liability	3,588,582
Effect of plan changes	-
Effect of assumption changes or inputs	-
Effect of economic/demographic (gains) or losses	17,591
Benefit payments/refunds of contributions	(1,506,596)
Net change in total pension liability	4,079,951
Total pension liability - beginning	44,071,207
Total pension liability - ending (a)	$ 48,151,159
Plan Fiduciary Net Position	
Employer contributions	$ 1,330,911
Member contributions	1,035,153
Investment income net of investment expenses	3,132,080
Benefit payments refunds of contributions	(1,506,596)
Administrative expenses	(37,619)
Other	(4,491)
Net change in plan fiduciary net position	3,949,438
Plan fiduciary net position - beginning	46,791,537
Plan fiduciary net position - ending (b)	$ 50,740,975
Net pension liability - ending (a) - (b)	$(2,589,816)
Fiduciary net position as a percentage of total pension liability	105.38%
Pensionable covered payroll	$ 14,787,903
Net pension liability as a percentage of covered payroll	-17.51%

ROCKWALL COUNTY, TEXAS

SCHUEDLE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2014	1,313,003	1,313,003	-	14,622,258	9.0%
2015	1,363,504	1,363,504	-	15,150,043	9.0%

ROCKWALL COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary Increases	Annual salary increase rates assumed for individual memebers vary by length of service and by entry-age group. The annual rates consist of general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approimates 1.4% per year for a career employee.
Investment Rate of Return	8.1%
Cost-of Living Adjustments	Cost-of-Living Adjustments for Rockwall County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for futire cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Experience-based table of rates based on a study of the period 2009-2012.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.
Other Information	There were no benefit changes during the year.

ROCKWALL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
POST-RETIREMENT HEALTH CARE BENEFIT PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of of Covered Payroll (b-a)/(c)
09/30/2010	$ -	$ 3,719,000	0.0%	$ 3,719,000	$ 13,369,310	27.82%
09/30/2012	-	4,250,000	0.0%	4,250,000	13,842,593	30.70%
09/30/2014	-	4,111,000	0.0%	4,111,000	13,908,725	29.56%

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COMBINING FUND
FINANCIAL STATEMENTS

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Special Revenue			
	Emergency Management	Code Enforcement	Court Record Preservation	District Court Records Technology
ASSETS				
Cash and investments	$ 29,145	$ 111,912	$ 80,417	$ 52,679
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	250	-	-	-
Interest	-	-	-	-
Prepaid items	386	-	-	-
Total assets	29,781	111,912	80,417	52,679
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	400	2,566	-	-
Accrued expenses	6,619	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	7,019	2,566	-	-
Deferred inflows of resources:				
Unavailable revenue - notes receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable				
Prepaids	386	-	-	-
Restricted for:				
Records preservation and management	-	-	80,417	-
Court security and technology	-	-	-	52,679
Legal	-	-	-	-
Public safety	22,376	109,346	-	-
Judicial	-	-	-	-
Capital acquisition and construction	-	-	-	-
Culture and recreation	-	-	-	-
Roads and bridges	-	-	-	-
Elections assistance and administration	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	22,762	109,346	80,417	52,679
Total liabilities, deferred inflows of resources, and fund balances	$ 29,781	$ 111,912	$ 80,417	$ 52,679

Special Revenue						
Law Library	County/ Court Technology	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Sheriff's Abandoned Property
$ 202,843	$ 12,577	$ 35,207	$ 12,952	$ 121,385	$ -	$ 11,899
-	-	-	-	-	-	-
1	-	-	6,118	-	15,338	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
202,844	12,577	35,207	19,070	121,385	15,338	11,899
2,952	-	-	12	-	15,238	-
546	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	152	-
3,498	-	-	12	-	15,390	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,577	35,207	-	-	-	-
199,346	-	-	19,058	121,385	-	-
-	-	-	-	-	-	11,899
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(52)	-
199,346	12,577	35,207	19,058	121,385	(52)	11,899
$ 202,844	$ 12,577	$ 35,207	$ 19,070	$ 121,385	$ 15,338	$ 11,899

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Special Revenue				
	Emergency Management Federal Grant	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention	District Clerk Records Management
ASSETS					
Cash and investments	$ -	$ 151,768	$ 426,140	$ -	$ 16,007
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	59,200	-	-
Accounts	505	-	-	-	-
Interest	-	-	-	-	-
Prepaid items	-	-	-	-	6
Total assets	505	151,768	485,340	-	16,013
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	3	-	500	-	6
Accrued expenses	-	-	-	-	327
Unearned revenue	-	-	-	-	-
Due to others	-	-	-	-	-
Due to other funds	342	-	-	-	-
Total liabilities	345	-	500	-	333
Deferred inflows of resources:					
Unavailable revenue - notes receivable	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	6
Restricted for:					
Records preservation and management	-	-	-	-	15,674
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	-
Public safety	160	-	484,840	-	-
Judicial	-	151,768	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	160	151,768	484,840	-	15,680
Total liabilities, deferred inflows of resources, and fund balances	$ 505	$ 151,768	$ 485,340	$ -	$ 16,013

Special Revenue								
Court Reporter Service	Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant	Records Management and Preservation	Courthouse Security
$ 218,907	$ 23,530	$ 185,041	$ 972,718	$ 24,579	$ 446,369	$ 44,697	$ 135,055	$ 61,497
-	-	-	-	-	-	-	-	-
-	-	-	28	900	-	-	-	677
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
218,907	23,530	185,041	972,746	25,479	446,369	44,697	135,055	62,174
1,812	7,605	110	295,070	900	200,000	3,932	159	6,907
-	-	-	1,771	-	-	-	-	9,316
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,812	7,605	110	296,841	900	200,000	3,932	159	16,223
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	675,905	24,579	246,369	40,765	134,896	-
-	-	-	-	-	-	-	-	45,951
217,095	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	15,925	184,931	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
217,095	15,925	184,931	675,905	24,579	246,369	40,765	134,896	45,951
$ 218,907	$ 23,530	$ 185,041	$ 972,746	$ 25,479	$ 446,369	$ 44,697	$ 135,055	$ 62,174

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Special Revenue			
	Election Services	Library Building	Sheriff Forfeiture	Library
ASSETS				
Cash and investments	$ 114,925	$ 24,890	$ 287,947	$ 268,887
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	250	-	-
Interest	-	-	-	-
Prepaid items	-	-	-	-
Total assets	114,925	25,140	287,947	268,887
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	933	11	-	-
Accrued expenses	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	933	11	-	-
Deferred inflows of resources:				
Unavailable revenue - liens receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable				
Prepaids	-	-	-	-
Restricted for:				
Records preservation and management	-	-	-	-
Court security and technology	-	-	-	-
Legal	-	-	-	-
Public safety	-	-	287,947	-
Judicial	-	-	-	-
Capital acquisition and construction	-	-	-	-
Culture and recreation	-	25,129	-	268,887
Roads and bridges	-	-	-	-
Elections assistance and administration	113,992	-	-	-
Unassigned	-	-	-	-
Total fund balances	113,992	25,129	287,947	268,887
Total liabilities, deferred inflows of resources, and fund balances	$ 114,925	$ 25,140	$ 287,947	$ 268,887

Special Revenue								Capital Projects
D. A. Hot Check Fees	Road and Bridge	E.A.S.E. 2.0 Grant	Courthouse Renovation	Sheriff Pending Forfeiture	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability
$ 38,061	$ 2,079,226	$ -	$ 61,800	$ 139,087	$ 25,419	$ 50	$ 889	$ 4,738,318
-	181	-	-	-	-	-	-	-
-	240,111	-	-	-	-	-	-	-
-	281	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38,061	2,319,799	-	61,800	139,087	25,419	50	889	4,738,318
-	121,481	-	-	-	-	-	-	-
-	25,778	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	252,833	-	-	-	-
-	-	-	-	-	-	-	-	-
-	147,259	-	-	252,833	-	-	-	-
-	238,916	-	-	-	-	-	-	-
-	238,916	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38,061	-	-	-	-	-	-	-	-
-	-	-	-	(113,746)	25,419	50	-	4,738,318
-	-	-	-	-	-	-	889	-
-	-	-	61,800	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,933,624	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38,061	1,933,624	-	61,800	(113,746)	25,419	50	889	4,738,318
$ 38,061	$ 2,319,799	$ -	$ 61,800	$ 139,087	$ 25,419	$ 50	$ 889	$ 4,738,318

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ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Capital Projects			
	Library Construction Bond	Library Renovation	Veterans Memorial	Total
ASSETS				
Cash and investments	$ 24,858	$ 548	$ 8	$ 11,182,237
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	59,381
Accounts	-	-	-	264,178
Interest	-	-	-	281
Prepaid items	-	-	-	392
Total assets	24,858	548	8	11,506,469
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	660,597
Accrued expenses	-	-	-	44,357
Unearned revenue	-	-	-	-
Due to others	-	-	-	252,833
Due to other funds	-	-	-	494
Total liabilities	-	-	-	958,281
Deferred inflows of resources:				
Unavailable revenue - notes receivable	-	-	-	238,916
Total deferred inflows of resources	-	-	-	238,916
Fund balances:				
Nonspendable				
Prepaids	-	-	-	392
Restricted for:				
Records preservation and management	-	-	-	1,218,605
Court security and technology	-	-	-	146,414
Legal	-	-	-	594,945
Public safety	-	-	-	5,566,609
Judicial	-	-	-	353,513
Capital acquisition and construction	24,858	548	8	87,214
Culture and recreation	-	-	-	294,016
Roads and bridges	-	-	-	1,933,624
Elections assistance and administration	-	-	-	113,992
Unassigned	-	-	-	(52)
Total fund balances	24,858	548	8	10,309,272
Total liabilities, deferred inflows of resources, and fund balances	$ 24,858	$ 548	$ 8	$ 11,506,469

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Special Revenue			
	Emergency Management	Fire Code Enforcement	Court Record Preservation	District Court Records Technology
REVENUES				
Property taxes	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Sales taxes	-	-	-	-
Fees and commissions	153,775	6,144	15,378	13,415
Intergovernmental	-	-	-	-
Election	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	153,775	6,144	15,378	13,415
EXPENDITURES				
Current:				
General government	-	-	-	-
Roads and bridges	-	-	-	-
Public safety	161,194	2,567	-	-
Public service	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	2,385	-
Total expenditures	161,194	2,567	2,385	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,419)	3,577	12,993	13,415
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total other revenues and financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	(7,419)	3,577	12,993	13,415
FUND BALANCES/EQUITY, BEGINNING	30,181	105,769	67,424	39,264
FUND BALANCES/EQUITY, ENDING	$ 22,762	$ 109,346	$ 80,417	$ 52,679

Special Revenue						
Law Library	County/ District Court Technology	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Sheriff's Abandoned Property
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	11,927	-	-
-	-	-	-	-	-	-
52,640	2,748	-	-	-	-	1,784
-	-	-	22,500	-	46,281	-
-	-	-	-	-	-	-
88	-	16	-	94	-	3
-	-	-	-	-	-	-
52,728	2,748	16	22,500	12,021	46,281	1,787
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	17,575	-
-	-	397	-	-	-	-
-	-	-	21,914	321	-	-
51,352	-	-	-	-	-	-
-	-	-	-	-	28,758	-
51,352	-	397	21,914	321	46,333	-
1,376	2,748	(381)	586	11,700	(52)	1,787
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,376	2,748	(381)	586	11,700	(52)	1,787
197,970	9,829	35,588	18,472	109,685	-	10,112
$ 199,346	$ 12,577	$ 35,207	$ 19,058	$ 121,385	$(52)	$ 11,899

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Special Revenue				
	Emergency Management Federal Grant	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention	District Clerk Records Management
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Sales taxes	-	-	397,551	-	-
Fees and commissions	-	410	-	-	7,486
Intergovernmental	4,500	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	59	8	-	1
Miscellaneous	-	-	-	-	-
Total revenues	4,500	469	397,559	-	7,487
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	2,587	-	313,500	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	7,118
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	1,753	-	-	-	-
Total expenditures	4,340	-	313,500	-	7,118
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	160	469	84,059	-	369
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	100,000	-	-
Proceeds from sale of assets	-	-	-	-	-
Total other revenues and financing sources (uses)	-	-	100,000	-	-
NET CHANGE IN FUND BALANCES	160	469	184,059	-	369
FUND BALANCES/EQUITY, BEGINNING	-	151,299	300,781	-	15,311
FUND BALANCES/EQUITY, ENDING	$ 160	$ 151,768	$ 484,840	$ -	$ 15,680

Special Revenue								
Court Reporter Service	Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant	Records Management and Preservation	Courthouse Security
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
22,560	7,605	12,620	229,550	5,847	226,060	-	24,875	46,418
-	-	-	-	-	-	36,727	-	-
-	-	-	-	-	-	-	-	-
80	6	96	556	1	71	-	33	7
-	-	-	-	-	-	-	-	-
22,640	7,611	12,716	230,106	5,848	226,131	36,727	24,908	46,425
-	-	-	343,297	10,868	202,226	-	7,308	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	28,843	-	238,760
-	-	-	-	-	-	-	-	-
19,402	7,605	15,836	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	6,342	10,029	-	-	-	2,205	570
19,402	7,605	22,178	353,326	10,868	202,226	28,843	9,513	239,330
3,238	6	(9,462)	(123,220)	(5,020)	23,905	7,884	15,395	(192,905)
-	-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	200,000
3,238	6	(9,462)	(123,220)	(5,020)	23,905	7,884	15,395	7,095
213,857	15,919	194,393	799,125	29,599	222,464	32,881	119,501	38,856
$ 217,095	$ 15,925	$ 184,931	$ 675,905	$ 24,579	$ 246,369	$ 40,765	$ 134,896	$ 45,951

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Special Revenue			
	Election Services	Library Building	Sheriff Forfeiture	Library
REVENUES				
Property taxes	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	16,121	89,771
Sales taxes	-	-	-	-
Fees and commissions	-	-	-	18,979
Intergovernmental	-	-	7,162	-
Election	78,139	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	1,093	-
Total revenues	78,139	-	24,376	108,750
EXPENDITURES				
Current:				
General government	-	-	-	-
Roads and bridges	-	-	-	-
Public safety	-	-	203,963	-
Public service	59,152	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Culture and recreation	-	5,070	-	70,157
Capital outlay	-	3,986	-	-
Total expenditures	59,152	9,056	203,963	70,157
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,987	(9,056)	(179,587)	38,593
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Total other revenues and financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	18,987	(9,056)	(179,587)	38,593
FUND BALANCES/EQUITY, BEGINNING	95,005	34,185	467,534	230,294
FUND BALANCES/EQUITY, ENDING	$ 113,992	$ 25,129	$ 287,947	$ 268,887

Special Revenue								Capital Projects
D. A. Hot Check Fees	Road and Bridge	E.A.S.E. 2.0 Grant	Courthouse Renovation	Sheriff Pending Forfeiture	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability
$ -	$ 7,921	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7,255	90,361	-	-	-	19,626	-	-	-
-	-	-	-	-	-	-	-	-
-	1,439,399	-	35,160	-	-	-	889	-
-	48,496	632,164	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,007	-	-	31	-	-	-	-
-	800	-	-	-	-	-	-	-
7,255	1,587,984	632,164	35,160	31	19,626	-	889	-
-	-	-	-	-	-	-	-	-
-	1,735,456	-	-	-	-	-	-	-
-	-	-	-	113,793	4,333	-	-	-
-	-	632,164	-	-	-	-	-	261,682
-	-	-	-	-	-	-	-	-
13,066	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	139,444	-	-	-	-	-	-	-
13,066	1,874,900	632,164	-	113,793	4,333	-	-	261,682
(5,811)	(286,916)	-	35,160	(113,762)	15,293	-	889	(261,682)
-	-	-	-	-	-	-	-	5,000,000
-	24,679	-	-	-	-	-	-	-
-	24,679	-	-	-	-	-	-	5,000,000
(5,811)	(262,237)	-	35,160	(113,762)	15,293	-	889	4,738,318
43,872	2,195,861	-	26,640	16	10,126	50	-	-
$ 38,061	$ 1,933,624	$ -	$ 61,800	$(113,746)	$ 25,419	$ 50	$ 889	$ 4,738,318

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ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS SEPTEMBER 30, 2015

	Capital Projects			
	Library Construction Bond	Library Renovation	Veterans Memorial	Total
REVENUES				
Property taxes	$ -	$ -	$ -	$ 7,921
Fines and forfeitures	-	-	-	235,061
Sales taxes	-	-	-	397,551
Fees and commissions	-	-	-	2,323,742
Intergovernmental	-	-	-	797,830
Election	-	-	-	78,139
Investment earnings	16	-	-	2,173
Miscellaneous	-	-	-	1,893
Total revenues	16	-	-	3,844,310
EXPENDITURES				
Current:				
General government	-	-	-	563,699
Roads and bridges	-	-	-	1,735,456
Public safety	-	-	-	1,069,540
Public service	-	-	-	970,573
Judicial	-	-	-	50,358
Legal	-	-	-	35,301
Culture and recreation	-	-	-	126,579
Capital outlay	-	-	-	195,472
Total expenditures	-	-	-	4,746,978
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	16	-	-	(902,668)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	5,300,000
Proceeds from sale of assets	-	-	-	24,679
Total other revenues and financing sources (uses)	-	-	-	5,324,679
NET CHANGE IN FUND BALANCES	16	-	-	4,422,011
FUND BALANCES/EQUITY, BEGINNING	24,842	548	8	5,887,261
FUND BALANCES/EQUITY, ENDING	$ 24,858	$ 548	$ 8	$ 10,309,272

ROCKWALL COUNTY, TEXAS

ROAD IMPROVEMENTS BOND 2008

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Intergovernmental	$ 950,000	$ 950,000	$ 950,000	$ -
Investment earnings	40,000	40,000	11,084	(28,916)
Total revenues	990,000	990,000	961,084	(28,916)
EXPENDITURES				
Current:				
Roads and bridges	14,466,282	14,466,282	6,809,809	7,656,473
Total expenditures	14,466,282	14,466,282	6,809,809	7,656,473
NET CHANGE IN FUND BALANCE	(13,476,282)	(13,476,282)	(5,848,725)	7,627,557
FUND BALANCES, BEGINNING	12,932,904	12,932,904	12,932,904	-
FUND BALANCES, ENDING	$(543,378)	$(543,378)	$ 7,084,179	$ 7,627,557

ROCKWALL COUNTY, TEXAS

DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Property taxes	$ 6,702,481	$ 6,702,481	$ 6,795,414	$ 92,933
Investment earnings	-	-	2,559	2,559
Total revenues	6,702,481	6,702,481	6,797,973	95,492
EXPENDITURES				
Debt Service:				
Principal	3,505,000	3,505,000	3,305,000	200,000
Interest and fiscal charges	4,063,910	4,063,910	4,052,832	11,078
Total expenditures	7,568,910	7,568,910	7,357,832	211,078
NET CHANGE IN FUND BALANCE	(866,429)	(866,429)	(559,859)	306,570
FUND BALANCES, BEGINNING	1,262,908	1,262,908	1,262,908	-
FUND BALANCES, ENDING	$ 396,479	$ 396,479	$ 703,049	$ 306,570

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

EMERGENCY MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 168,175	$ 153,775	$(14,400)
Total revenues	168,175	153,775	(14,400)
EXPENDITURES			
Current:			
Public safety	168,375	161,194	(7,181)
Total expenditures	168,375	161,194	(7,181)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(200)	(7,419)	(7,219)
NET CHANGE IN FUND BALANCES	(200)	(7,419)	(7,219)
FUND BALANCES, BEGINNING	30,181	30,181	-
FUND BALANCES, ENDING	$ 29,981	$ 22,762	$(7,219)

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FIRE CODE ENFORCEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 10,000	$ 6,144	$(3,856)
Total revenues	10,000	6,144	(3,856)
EXPENDITURES			
Current:			
Public safety	105,000	2,567	(102,433)
Total expenditures	105,000	2,567	(102,433)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(95,000)	3,577	98,577
NET CHANGE IN FUND BALANCES	(95,000)	3,577	98,577
FUND BALANCES, BEGINNING	105,769	105,769	-
FUND BALANCES, ENDING	$ 10,769	$ 109,346	$ 98,577

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURT RECORD PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 18,000	$ 15,378	$(2,622)
Total revenues	18,000	15,378	(2,622)
EXPENDITURES			
Current:			
General government	40,000	-	(40,000)
Capital outlay	20,000	2,385	(17,615)
Debt service:			
Total expenditures	60,000	2,385	(57,615)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(42,000)	12,993	54,993
NET CHANGE IN FUND BALANCES	(42,000)	12,993	54,993
FUND BALANCES, BEGINNING	67,424	67,424	-
FUND BALANCES, ENDING	$ 25,424	$ 80,417	$ 54,993

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT COURT RECORDS TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 15,000	$ 13,415	$(1,585)
Total revenues	15,000	13,415	(1,585)
EXPENDITURES			
Current:			
General government	5,000	-	(5,000)
Capital outlay	10,000	-	(10,000)
Total expenditures	15,000	-	(15,000)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	13,415	13,415
NET CHANGE IN FUND BALANCES	-	13,415	13,415
FUND BALANCES, BEGINNING	39,264	39,264	-
FUND BALANCES, ENDING	$ 39,264	$ 52,679	$ 13,415

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 55,000	$ 52,640	$(2,360)
Investment earnings	100	88	(12)
Total revenues	55,100	52,728	(2,372)
EXPENDITURES			
Current:			
Culture and recreation	146,200	51,352	(94,848)
Capital outlay	15,000	-	(15,000)
Total expenditures	161,200	51,352	(109,848)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(106,100)	1,376	107,476
NET CHANGE IN FUND BALANCES	(106,100)	1,376	107,476
FUND BALANCES, BEGINNING	197,970	197,970	-
FUND BALANCES, ENDING	$ 91,870	$ 199,346	$ 107,476

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY/DISTRICT COURT TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 12,000	$ 2,748	$(9,252)
Total revenues	12,000	2,748	(9,252)
EXPENDITURES			
Current:			
Capital outlay	12,000	-	(12,000)
Total expenditures	12,000	-	(12,000)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	2,748	2,748
NET CHANGE IN FUND BALANCES	-	2,748	2,748
FUND BALANCES, BEGINNING	9,829	9,829	-
FUND BALANCES, ENDING	$ 9,829	$ 12,577	$ 2,748

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURT BUILDING SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Investment earnings	$ 35,000	$ 16	$(34,984)
Total revenues	35,000	16	(34,984)
EXPENDITURES			
Current:			
Judicial	35,000	397	(34,603)
Total expenditures	35,000	397	(34,603)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(381)	(381)
NET CHANGE IN FUND BALANCES	-	(381)	(381)
FUND BALANCES, BEGINNING	35,588	35,588	-
FUND BALANCES, ENDING	$ 35,588	$ 35,207	$(381)

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

D. A. STATE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 22,500	$ 22,500	$ -
Total revenues	22,500	22,500	-
EXPENDITURES			
Current:			
Legal	23,176	21,914	(1,262)
Total expenditures	23,176	21,914	(1,262)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(676)	586	1,262
NET CHANGE IN FUND BALANCES	(676)	586	1,262
FUND BALANCES, BEGINNING	18,472	18,472	-
FUND BALANCES, ENDING	$ 17,796	$ 19,058	$ 1,262

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

D. A. FORFEITURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 10,000	$ 11,927	$ 1,927
Investment earnings	100	94	(6)
Total revenues	10,100	12,021	1,921
EXPENDITURES			
Current:			
Legal	87,617	321	(87,296)
Capital outlay	21,500	-	(21,500)
Total expenditures	109,117	321	(108,796)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(99,017)	11,700	110,717
NET CHANGE IN FUND BALANCES	(99,017)	11,700	110,717
FUND BALANCES, BEGINNING	109,685	109,685	-
FUND BALANCES, ENDING	$ 10,668	$ 121,385	$ 110,717

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CITIES READINESS INITIATIVE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Intergovernmental	$ 38,306	$ 46,281	$ 7,975
Total revenues	38,306	46,281	7,975
EXPENDITURES			
Current:			
Public service	7,806	17,575	9,769
Capital outlay	34,000	28,758	(5,242)
Total expenditures	41,806	46,333	4,527
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,500)	(52)	3,448
NET CHANGE IN FUND BALANCES	(3,500)	(52)	3,448
FUND BALANCES, BEGINNING	-	-	-
FUND BALANCES, ENDING	$(3,500)	$(52)	$ 3,448

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF'S ABANDONED PROPERTY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 1,000	$ 1,784	$ 784
Investment earnings	5	3	(2)
Total revenues	1,005	1,787	782
EXPENDITURES			
Current:			
Public safety	9,000	-	(9,000)
Total expenditures	9,000	-	(9,000)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,995)	1,787	9,782
NET CHANGE IN FUND BALANCES	(7,995)	1,787	9,782
FUND BALANCES, BEGINNING	10,112	10,112	-
FUND BALANCES, ENDING	$ 2,117	$ 11,899	$ 9,782

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TEXAS STATE LIBRARY GRANTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Investment earnings	$ -	$ -	$ -
Total revenues	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	200,000	-	(200,000)
Total other revenues and financing sources (uses)	200,000	-	-
NET CHANGE IN FUND BALANCES	200,000	-	(200,000)
FUND BALANCES, BEGINNING	-	-	-
FUND BALANCES, ENDING	$ 200,000	$ -	$(200,000)

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

EMERGENCY MANAGEMENT FEDERAL GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 64,500	$ 4,500	$(60,000)
Total revenues	64,500	4,500	(60,000)
EXPENDITURES			
Current:			
Public safety	63,800	2,587	(61,213)
Capital outlay	1,700	1,753	53
Total expenditures	65,500	4,340	(61,160)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,000)	160	1,160
NET CHANGE IN FUND BALANCES	(1,000)	160	1,160
FUND BALANCES, BEGINNING	-	-	-
FUND BALANCES, ENDING	$(1,000)	$ 160	$ 1,160

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ERRORS AND OMISSIONS INSURANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with
			Final Budget -
		Actual	Positive
	Final	Amounts	(Negative)
REVENUES			
Fees and commissions	$ -	$ 410	$ 410
Investment earnings	50	59	9
Total revenues	50	469	419
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	50	469	419
NET CHANGE IN FUND BALANCES	50	469	419
FUND BALANCES, BEGINNING	151,299	151,299	-
FUND BALANCES, ENDING	$ 151,349	$ 151,768	$ 419

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PUBLIC SAFETY SALES TAX

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Sales taxes	$ 200,000	$ 397,551	$ 197,551
Investment earnings	50	8	(42)
Total revenues	200,050	397,559	197,509
EXPENDITURES			
Current:			
Public safety	322,000	313,500	(8,500)
Total expenditures	322,000	313,500	(8,500)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(121,950)	84,059	206,009
OTHER FINANCING SOURCES (USES)			
Transfers in	100,000	100,000	-
Total other revenues and financing sources (uses)	100,000	100,000	-
NET CHANGE IN FUND BALANCES	(21,950)	184,059	206,009
FUND BALANCES, BEGINNING	300,781	300,781	-
FUND BALANCES, ENDING	$ 278,831	$ 484,840	$ 206,009

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CHILD ABUSE PREVENTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 100	$ -	$(100)
Total revenues	100	-	(100)
EXPENDITURES			
Current:			
Health and welfare	100	-	(100)
Total expenditures	100	-	(100)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING	-	-	-
FUND BALANCES, ENDING	$ -	$ -	$ -

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK RECORDS MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 9,000	$ 7,486	$(1,514)
Investment earnings	-	1	1
Total revenues	9,000	7,487	(1,513)
EXPENDITURES			
Current:			
Judicial	17,601	7,118	(10,483)
Capital outlay	1,000	-	(1,000)
Total expenditures	18,601	7,118	(11,483)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,601)	369	9,970
NET CHANGE IN FUND BALANCES	(9,601)	369	9,970
FUND BALANCES, BEGINNING	15,311	15,311	-
FUND BALANCES, ENDING	$ 5,710	$ 15,680	$ 9,970

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURT REPORTER SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 25,000	$ 22,560	$(2,440)
Investment earnings	50	80	30
Total revenues	25,050	22,640	(2,410)
EXPENDITURES			
Current:			
Judicial	140,000	19,402	(120,598)
Capital outlay	60,000	-	(60,000)
Total expenditures	200,000	19,402	(180,598)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(174,950)	3,238	178,188
NET CHANGE IN FUND BALANCES	(174,950)	3,238	178,188
FUND BALANCES, BEGINNING	213,857	213,857	-
FUND BALANCES, ENDING	$ 38,907	$ 217,095	$ 178,188

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

APPELLATE JUSTICE SYSTEM FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 9,000	$ 7,605	$(1,395)
Investment earnings	10	6	(4)
Total revenues	9,010	7,611	(1,399)
EXPENDITURES			
Current:			
Judicial	15,000	7,605	(7,395)
Total expenditures	15,000	7,605	(7,395)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,990)	6	5,996
NET CHANGE IN FUND BALANCES	(5,990)	6	5,996
FUND BALANCES, BEGINNING	15,919	15,919	-
FUND BALANCES, ENDING	$ 9,929	$ 15,925	$ 5,996

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURT TECHNOLOGY

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 20,000	$ 12,620	$(7,380)
Investment earnings	100	96	(4)
Total revenues	20,100	12,716	(7,384)
EXPENDITURES			
Current:			
Judicial	70,000	15,836	(54,164)
Capital outlay	100,000	6,342	(93,658)
Total expenditures	170,000	22,178	(147,822)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(149,900)	(9,462)	140,438
NET CHANGE IN FUND BALANCES	(149,900)	(9,462)	140,438
FUND BALANCES, BEGINNING	194,393	194,393	-
FUND BALANCES, ENDING	$ 44,493	$ 184,931	$ 140,438

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 175,000	$ 229,550	$ 54,550
Investment earnings	500	556	56
Total revenues	175,500	230,106	54,606
EXPENDITURES			
Current:			
General government	602,962	343,297	(259,665)
Capital outlay	100,000	10,029	(89,971)
Total expenditures	702,962	353,326	(349,636)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(527,462)	(123,220)	404,242
NET CHANGE IN FUND BALANCES	(527,462)	(123,220)	404,242
FUND BALANCES, BEGINNING	799,125	799,125	-
FUND BALANCES, ENDING	$ 271,663	$ 675,905	$ 404,242

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK VITAL STATISTICS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 6,000	$ 5,847	$(153)
Investment earnings	50	1	(49)
Miscellaneous	26,000	-	(26,000)
Total revenues	32,050	5,848	(26,202)
EXPENDITURES			
Current:			
General government	32,000	10,868	(21,132)
Total expenditures	32,000	10,868	(21,132)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	50	(5,020)	(5,070)
NET CHANGE IN FUND BALANCES	50	(5,020)	(5,070)
FUND BALANCES, BEGINNING	29,599	29,599	-
FUND BALANCES, ENDING	$ 29,649	$ 24,579	$(5,070)

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK ARCHIVAL FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 200,000	$ 226,060	$ 26,060
Investment earnings	28,000	71	(27,929)
Total revenues	228,000	226,131	(1,869)
EXPENDITURES			
Current:			
General government	226,035	202,226	(23,809)
Capital outlay	20,000	-	(20,000)
Total expenditures	246,035	202,226	(43,809)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(18,035)	23,905	41,940
NET CHANGE IN FUND BALANCES	(18,035)	23,905	41,940
FUND BALANCES, BEGINNING	222,464	222,464	-
FUND BALANCES, ENDING	$ 204,429	$ 246,369	$ 41,940

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SCAAP GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with Final Budget - Positive
	Final	Actual Amounts	(Negative)
REVENUES			
Intergovernmental	$ 36,727	$ 36,727	$ -
Miscellaneous	27,912	-	(27,912)
Total revenues	64,639	36,727	(27,912)
EXPENDITURES			
Current:			
Public safety	64,639	28,843	(35,796)
Total expenditures	64,639	28,843	(35,796)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	7,884	7,884
NET CHANGE IN FUND BALANCES	-	7,884	7,884
FUND BALANCES, BEGINNING	32,881	32,881	-
FUND BALANCES, ENDING	$ 32,881	$ 40,765	$ 7,884

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY RECORDS MANAGEMENT & PRESERVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Fees and commissions	$ 30,000	$ 24,875	$(5,125)
Investment earnings	50	33	(17)
Total revenues	30,050	24,908	(5,142)
EXPENDITURES			
Current:			
General government	20,000	7,308	(12,692)
Capital outlay	40,000	2,205	(37,795)
Total expenditures	60,000	9,513	(50,487)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(29,950)	15,395	45,345
NET CHANGE IN FUND BALANCES	(29,950)	15,395	45,345
FUND BALANCES, BEGINNING	119,501	119,501	-
FUND BALANCES, ENDING	$ 89,551	$ 134,896	$ 45,345

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 48,000	$ 46,418	$(1,582)
Investment earnings	-	7	7
Total revenues	48,000	46,425	(1,575)
EXPENDITURES			
Current:			
Public safety	244,523	238,760	(5,763)
Capital outlay	570	570	-
Total expenditures	245,093	239,330	(5,763)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(197,093)	(192,905)	4,188
OTHER FINANCING SOURCES (USES)			
Transfers in	200,000	200,000	-
Total other revenues and financing sources (uses)	200,000	200,000	-
NET CHANGE IN FUND BALANCES	2,907	7,095	4,188
FUND BALANCES, BEGINNING	38,856	38,856	-
FUND BALANCES, ENDING	$ 41,763	$ 45,951	$ 4,188

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes	$ 9,167	$ 7,921	$(1,246)
Fines and forfeitures	115,000	90,361	(24,639)
Fees and commissions	1,535,000	1,439,399	(95,601)
Intergovernmental	224,588	48,496	(176,092)
Investment earnings	1,000	1,007	7
Miscellaneous	1,000	800	(200)
Total revenues	1,885,755	1,587,984	(297,771)
EXPENDITURES			
Current:			
Roads and bridges	2,272,462	1,735,456	(537,006)
Capital outlay	141,135	139,444	(1,691)
Total expenditures	2,413,597	1,874,900	(538,697)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(527,842)	(286,916)	240,926
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	25,000	24,679	(321)
Total other revenues and financing sources (uses)	25,000	24,679	-
NET CHANGE IN FUND BALANCES	(502,842)	(262,237)	240,605
FUND BALANCES, BEGINNING	2,195,861	2,195,861	-
FUND BALANCES, ENDING	$ 1,693,019	$ 1,933,624	$ 240,605

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

E.A.S.E. GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 632,164	$ 632,164	$ -
Total revenues	632,164	632,164	-
EXPENDITURES			
Current:			
Public service	632,164	632,164	-
Total expenditures	632,164	632,164	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING	-	-	-
FUND BALANCES, ENDING	$ -	$ -	$ -

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE RENOVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 24,000	$ 35,160	$ 11,160
Total revenues	24,000	35,160	11,160
EXPENDITURES			
Current:			
Capital outlay	24,000	-	(24,000)
Total expenditures	24,000	-	(24,000)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	35,160	35,160
NET CHANGE IN FUND BALANCES	-	35,160	35,160
FUND BALANCES, BEGINNING	26,640	26,640	-
FUND BALANCES, ENDING	$ 26,640	$ 61,800	$ 35,160

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUVENILE DELINQUENCY PREVENTION

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 50	$ -	$(50)
Total revenues	50	-	(50)
EXPENDITURES			
Current:			
Public safety	50	-	(50)
Total expenditures	50	-	(50)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING	50	50	-
FUND BALANCES, ENDING	$ 50	$ 50	$ -

ROCKWALL COUNTY, TEXAS
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2015

	Tax Assessor/ Collector	County Clerk	District Attorney	District Clerk	Sheriff	Bail Bond Board	Totals
ASSETS							
Cash and investments	$ 3,156,027	$ 424,239	$ 118,615	$ 741,667	$ 176,900	$ 1,290,794	$ 5,908,242
Total assets	$ 3,156,027	$ 424,239	$ 118,615	$ 741,667	$ 176,900	$ 1,290,794	$ 5,908,242
LIABILITIES							
Due to others	$ -	$ 424,239	$ 118,615	$ 741,667	$ 176,900	$ 1,290,794	$ 2,752,215
Due to other governments	3,156,027	-	-	-	-	-	3,156,027
Total liabilities	$ 3,156,027	$ 424,239	$ 118,615	$ 741,667	$ 176,900	$ 1,290,794	$ 5,908,242

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN TRUST AND AGENCY FUNDS ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
TAX ASSESSOR AND COLLECTOR				
Assets:				
Cash	$ 2,845,553	$ 36,763,557	$ 36,453,083	$ 3,156,027
Total assets	$ 2,845,553	$ 36,763,557	$ 36,453,083	$ 3,156,027
Liabilities:				
Due to other governments	$ 2,845,553	$ 36,763,557	$ 36,453,083	$ 3,156,027
Total liabilities	$ 2,845,553	$ 36,763,557	$ 36,453,083	$ 3,156,027
COUNTY CLERK				
Assets:				
Cash	$ 389,717	$ 256,262	$ 221,740	$ 424,239
Total assets	$ 389,717	$ 256,262	$ 221,740	$ 424,239
Liabilities:				
Due to others	$ 389,717	$ 256,262	$ 221,740	$ 424,239
Total liabilities	$ 389,717	$ 256,262	$ 221,740	$ 424,239
DISTRICT ATTORNEY				
Assets:				
Cash	$ 128,683	$ 145,442	$ 155,510	$ 118,615
Total assets	$ 128,683	$ 145,442	$ 155,510	$ 118,615
Liabilities:				
Due to others	$ 128,683	$ 145,442	$ 155,510	$ 118,615
Total liabilities	$ 128,683	$ 145,442	$ 155,510	$ 118,615

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN TRUST AND AGENCY FUNDS ASSETS AND LIABILITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
DISTRICT CLERK				
Assets:				
Cash	$ 785,435	$ 1,689,684	$ 1,733,452	$ 741,667
Total assets	$ 785,435	$ 1,689,684	$ 1,733,452	$ 741,667
Liabilities:				
Due to others	785,435	1,689,684	1,733,452	741,667
Total liabilities	$ 785,435	$ 1,689,684	$ 1,733,452	$ 741,667
SHERRIFF				
Assets:				
Cash	$ 144,573	$ 1,502,494	$ 1,470,167	$ 176,900
Total assets	$ 144,573	$ 1,502,494	$ 1,470,167	$ 176,900
Liabilities:				
Due to others	144,573	1,502,494	1,470,167	176,900
Total liabilities	$ 144,573	$ 1,502,494	$ 1,470,167	$ 176,900
BAIL BOND BOARD				
Assets:				
Cash	$ 1,054,908	$ 258,884	$ 22,998	$ 1,290,794
Total assets	$ 1,054,908	$ 258,884	$ 22,998	$ 1,290,794
Liabilities:				
Due to others	$ 1,054,908	$ 258,884	$ 22,998	$ 1,290,794
Total liabilities	$ 1,054,908	$ 258,884	$ 22,998	$ 1,290,794

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN TRUST AND AGENCY FUNDS ASSETS AND LIABILITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
TOTALS - ALL AGENCY FUNDS				
Assets:				
Cash	$ 5,348,869	$ 40,616,323	$ 40,056,950	$ 5,908,242
Total assets	$ 5,348,869	$ 40,616,323	$ 40,056,950	$ 5,908,242
Liabilities:				
Due to others	$ 2,503,316	$ 3,852,766	$ 3,603,867	$ 2,752,215
Due to other governments	2,845,553	36,763,557	36,453,083	3,156,027
Total liabilities	$ 5,348,869	$ 40,616,323	$ 40,056,950	$ 5,908,242

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STATISTICAL SECTION
(Unaudited)

This part of Rockwall County, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	**Page**
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance has changed over time.	107 – 118
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its electric utility, sales tax and property tax revenues.	119 – 122
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and its ability to issue additional debt in the future.	123 – 127
Economic and Demographic Indicators These schedules contain economic and demographic information to help the reader understand the environment within which the County's financial activities take place.	128 – 129
Operating Information These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	130 – 135

ROCKWALL COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Governmental activities:				
Net investment in capital assets	$ 14,976,979	$ 12,994,274	$ 20,930,434	$ 26,066,075
Restricted	10,503,141	6,586,418	6,868,464	7,200,204
Unrestricted	(2,903,308)	1,314,154	2,072,187	7,714,201
Total governmental activities net position	$ 22,576,812	$ 20,894,846	$ 29,871,085	$ 40,980,480
Primary government:				
Net investment in capital assets	$ 14,976,979	$ 12,994,274	$ 20,930,434	$ 26,066,075
Restricted	10,503,141	6,586,418	6,868,464	7,200,204
Unrestricted	(2,903,308)	1,314,154	2,072,187	7,714,201
Total primary government net position	$ 22,576,812	$ 20,894,846	$ 29,871,085	$ 40,980,480

Source: Rockwall County financial records.

Fiscal Year					
2011	2010	2009	2008	2007	2006
$ 18,127,429	$ 15,496,008	$ 13,714,108	$ 12,633,499	$ 8,842,844	$ 6,685,933
9,784,038	6,781,326	6,712,964	4,658,169	14,596,117	4,272,287
26,058,439	27,695,633	24,676,422	20,010,619	7,139,351	12,901,219
$ 53,969,906	$ 49,972,967	$ 45,103,494	$ 37,302,287	$ 30,578,312	$ 23,859,439
$ 18,127,429	$ 15,496,008	$ 13,714,108	$ 12,633,499	$ 8,842,844	$ 6,685,933
9,784,038	6,781,326	6,712,964	4,658,169	14,596,117	4,272,287
26,058,439	27,695,633	24,676,422	20,010,619	7,139,351	12,901,219
$ 53,969,906	$ 49,972,967	$ 45,103,494	$ 37,302,287	$ 30,578,312	$ 23,859,439

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
EXPENSES				
Governmental activities:				
General government	$ 5,874,990	$ 5,867,997	$ 5,522,225	$ 5,423,438
Judicial	3,561,402	3,743,115	3,257,514	2,994,833
Legal	2,187,226	2,141,138	1,838,282	1,776,835
Financial administration	1,845,403	1,997,162	1,687,204	1,752,081
Public Facilities	1,177,026	3,842,926	585,122	706,107
Public safety	12,097,895	12,959,766	11,698,310	11,462,939
Public Services	554,909	596,288	560,015	763,569
Roads and Bridges	8,930,465	25,659,403	20,193,170	9,061,497
Health and welfare	1,274,482	1,334,764	980,619	1,143,843
Culture and Recreation	1,514,662	1,668,304	1,517,513	1,520,272
Conservation	89,661	111,439	89,046	107,024
Interest on long-term debt	3,868,690	4,453,876	3,434,549	2,579,739
Total expenses	42,976,811	64,376,178	51,363,569	39,292,177
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	$ 1,632,206	$ 1,539,098	$ 1,440,264	$ 1,256,007
Judicial	1,337,455	1,598,415	1,289,890	933,154
Legal	13,846	17,645	18,785	17,770
Financial administration	101,255	92,903	711,550	486,116
Public Facilities	122,494	185,486	80,660	206,898
Public Safety	696,432	1,227,276	1,358,506	1,429,601
Roads and bridges	1,501,565	1,609,111	1,693,886	1,318,523
Culture and recreation	161,390	163,582	147,533	148,095
Health and welfare	111,244	106,885	99,934	83,142
Conservation	5,500	-	-	-
Operating grants and contributions	4,738,006	19,872,015	4,812,739	858,739
Capital grants and contributions	43,746	175,748	7,320	29,600
Total governmental activities program revenues	10,465,139	26,588,164	11,661,067	6,767,645
NET (EXPENSE) REVENUES				
Governmental activities	$(32,511,672)	$(37,788,014)	$(39,702,502)	$(32,524,532)
Total primary government net expense	(32,511,672)	(37,788,014)	(39,702,502)	(32,524,532)

TABLE 2

Fiscal Year					
2011	2010	2009	2008	2007	2006
$ 3,720,438	$ 2,996,862	$ 3,430,482	$ 4,911,158	$ 5,607,410	$ 3,258,914
2,926,106	2,564,139	2,481,227	2,371,285	2,088,514	2,316,420
1,660,659	1,507,743	1,406,330	1,289,152	1,170,020	1,047,173
1,750,938	1,762,344	1,712,324	1,437,998	1,455,287	1,329,449
789,944	832,497	768,406	894,060	917,639	844,255
11,064,731	10,732,615	10,226,058	9,677,827	8,109,613	7,548,286
842,284	994,641	949,547	870,537	804,559	309,945
1,872,573	1,901,293	1,647,367	1,692,275	1,469,238	1,383,151
897,011	1,013,718	1,043,861	934,664	766,869	623,740
1,505,035	1,520,001	1,498,637	1,316,823	703,138	640,766
136,423	133,711	143,294	117,413	125,278	94,101
2,422,078	2,655,252	1,859,758	1,184,575	585,944	1,525,336
29,588,220	28,614,816	27,167,291	26,697,767	23,803,509	20,921,536
$ 1,217,602	$ 1,238,398	$ 1,279,907	$ 1,430,604	$ 3,545,296	$ 3,283,646
996,861	1,121,827	1,127,793	1,409,810	2,660,690	2,437,339
19,890	20,480	21,902	36,192	19,099	39,820
350,557	235,856	290,981	437,003	93,475	262,021
77,420	138,819	89,117	96,755	-	-
1,226,854	1,176,261	1,210,899	742,440	497,840	799,585
1,279,912	1,332,031	1,504,285	1,494,849	945,983	1,046,909
161,448	164,997	154,347	102,736	136,987	50,190
51,400	74,049	89,827	108,468	-	-
-	-	3,000	32,000	-	-
569,213	580,869	592,280	754,289	318,581	379,080
108,580	280,025	174,944	189,753	-	249,624
6,059,737	6,363,612	6,539,282	6,834,899	8,217,951	8,548,214
$(23,528,483)	$(22,251,204)	$(20,628,009)	$(19,862,868)	$(15,585,558)	$(12,373,322)
(23,528,483)	(22,251,204)	(20,628,009)	(19,862,868)	(15,585,558)	(12,373,322)

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes				
Property taxes	$ 31,420,182	$ 28,520,463	$ 27,043,675	$ 26,849,646
Mixed beverage	310,873	223,064	227,299	202,896
Sales Tax	1,458,919	1,263,427	347,819	269,863
Investment earnings	152,083	82,843	89,062	160,606
Miscellaneous	363,904	265,433	41,706	39,748
Intergovernmental Revenue	-	-	-	-
Gain from sale of capital assets	51,075	4,894	843,545	194,210
Total governmental activities	33,757,036	30,360,124	28,593,106	27,716,969
Total primary government	33,757,036	30,360,124	28,593,106	27,716,969
CHANGE IN NET POSITION				
Governmental activities	1,245,364	(7,427,890)	(11,109,396)	(4,807,563)
Total primary government	$ 1,245,364	$(7,427,890)	$(11,109,396)	$(4,807,563)

Source: Rockwall County financial records

TABLE 2

Fiscal Year					
2011	2010	2009	2008	2007	2006
$ 26,765,968	$ 26,080,238	$ 25,376,377	$ 22,540,006	$ 19,529,973	$ 17,229,938
220,068	221,537	207,816	179,886	161,861	-
215,543	246,190	234,794	272,014	270,597	352,865
273,489	257,275	544,417	1,243,200	1,657,302	1,112,183
7,371	56,982	65,812	33,904	64,935	31,764
-	-	-	-	69,786	140,386
42,983	-	-	100,369	14,276	13,200
27,525,422	26,862,222	26,429,216	24,369,379	21,768,730	18,880,336
27,525,422	26,862,222	26,429,216	24,369,379	21,768,730	18,880,336
3,996,939	4,611,018	5,801,207	4,506,511	6,183,172	6,507,014
$ 3,996,939	$ 4,611,018	$ 5,801,207	$ 4,506,511	$ 6,183,172	$ 6,507,014

ROCKWALL COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
General fund				
Reserved	$ -	$ -	$ -	$ -
Unreserved, undesignated				
Designated - Capital Outlay	-	-	-	-
Undesignated	-	-	-	-
Nonspendable				
Prepaids	467,556	461,006	245,073	107,119
Assigned for:				
Future budget offset	-	5,000,000	-	1,500,000
Unassigned	16,182,096	13,603,826	18,264,485	14,815,699
Total primary government net assets	$ 16,649,652	$ 19,064,832	$ 18,509,558	$ 16,422,818
All other governmental funds				
Reserved	$ -	$ -	$ -	$ -
Unreserved				
Designated				
Road and Bridge	-	-	-	-
Library Construction	-	-	-	-
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Undesignated	-	-	-	-
Nonspendable				
Prepaids	392	-	-	-
Restricted for:				
Capital acquisition and construction	87,214	52,038	133,820	196,169
Debt service	703,049	1,262,908	1,897,450	1,717,636
Records preservation and management	1,218,605	1,286,305	1,331,278	1,468,521
Court security and technology	146,414	123,537	128,536	118,495
Legal	594,945	583,856	561,045	531,947
Public Safety	5,566,609	924,569	376,321	377,793
Judicial	353,513	361,611	357,823	364,748
Culture and recreation	294,016	264,479	255,526	310,232
Roads and bridges	9,017,803	15,128,765	38,331,673	15,825,333
Elections assistance and administration	113,992	95,005	102,577	99,058
Assigned for:				
Capital acquisition and construction	-	-	-	-
Utilization of fund balance	-	-	-	-
Future budget offset	-	-	-	-
Unassigned	(52)	-	-	200
Total all other governmental funds	$ 18,096,500	$ 20,083,073	$ 43,476,049	$ 21,010,132

Source: Rockwall County financial records

* The fund balances reported prior to the GASB 54 implementation are reported with reservations and designations as they were reported in those years.

Fiscal Year					
2011	2010*	2009*	2008*	2007*	2006*
$ -	$ -	$ -	$ -	$ -	$ 540,467
-	-	-	-	1,100,335	13,296,447
-	20,867,180	20,994,789	19,826,660	17,413,421	-
66,527	-	-	-	-	-
5,200,000	-	-	-	-	-
14,520,296	-	-	-	-	-
$ 19,786,823	$ 20,867,180	$ 20,994,789	$ 19,826,660	$ 18,513,756	$ 13,836,914
$ -	$ 494,855	$ 1,034,692	$ 947,321	$ 2,964,242	$ 2,179,279
-	-	-	-	768,755	-
-	-	-	-	9,446,580	-
-	30,704,131	34,746,239	30,303,500	-	
-	6,681,159	6,077,690	4,358,551	396,984	-
-	-	-	-	-	1,049,775
-	-	-	-	-	-
3,757,613	-	-	-	-	-
1,256,196	-	-	-	-	-
1,570,014	-	-	-	-	-
100,350	-	-	-	-	-
538,230	-	-	-	-	-
499,641	-	-	-	-	-
369,162	-	-	-	-	-
302,015	-	-	-	-	-
2,710,090	-	-	-	-	-
171,093	-	-	-	-	-
235	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 11,274,639	$ 37,880,145	$ 41,858,621	$ 35,609,372	$ 13,576,561	$ 3,229,054

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
REVENUES				
Property taxes	$ 31,374,958	$ 28,520,463	$ 27,002,477	$ 26,992,947
Beverage Taxes	310,873	278,102	227,299	202,896
Fines and forfeitures	1,164,263	1,708,936	1,139,616	1,086,807
Sales or Other tax	1,458,919	1,263,427	347,819	269,863
Fees and commissions	4,265,231	4,328,673	5,494,901	4,752,670
Intergovernmental	2,001,915	3,618,491	383,347	793,735
Election	78,139	139,010	49,400	148,419
Investment Earnings	151,786	82,546	88,303	158,713
Grants	-	-	-	-
Donations	-	-	7,320	39,600
Note Proceeds	-	-	-	-
Miscellaneous	387,143	316,672	92,984	83,458
Total revenues	41,193,227	40,256,320	34,833,466	34,529,108
EXPENDITURES				
General government	3,956,388	3,658,642	3,645,587	3,618,311
Financial administration	1,846,901	1,781,318	1,661,744	1,705,512
Commissioner expenses	405,798	397,304	383,368	382,036
Roads and highways	8,545,265	25,158,655	19,783,183	8,610,316
Public safety	11,869,606	11,399,513	11,334,298	11,168,528
Public facilities	553,557	546,299	555,226	541,702
Public services	1,396,260	3,766,566	540,590	653,165
Judicial	3,576,496	3,443,020	3,229,542	2,935,351
Legal	2,188,004	1,898,428	1,817,701	1,740,634
Culture and recreation	1,193,885	1,239,951	1,186,327	1,176,022
Health and welfare	1,267,992	1,277,056	969,474	1,118,537
Conservation	88,797	92,771	88,302	104,996
Capital outlay	1,307,033	1,057,147	1,564,558	6,154,135
Other	-	-	-	-
Debt service				
Principal	3,305,000	2,660,000	2,555,000	2,590,000
Interest and fiscal charges	4,052,832	4,739,280	3,134,254	2,373,052
Bond issuance cost and fees	-	3,850	577,510	259,595
Total expenditures	45,553,814	63,119,800	53,026,664	45,131,892
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,360,587)	(22,863,480)	(18,193,198)	(10,602,784)

TABLE 4

Fiscal Year					
2011	2010	2009	2008	2007	2006
$ 26,702,897	$ 26,092,909	$ 25,251,193	$ 22,089,433	$ 19,529,972	$ 17,257,541
220,068	221,537	207,816	179,886	161,861	4,340,442
1,242,999	1,338,198	1,340,876	1,479,461	1,483,391	1,516,822
215,543	246,190	234,794	272,014	270,597	226,676
4,112,614	4,004,164	4,267,808	3,909,446	4,063,909	126,190
498,707	126,111	236,580	261,487	69,786	127,476
44,976	111,632	59,014	85,148	54,556	-
266,552	257,275	544,417	1,243,200	1,666,222	1,110,914
-	457,875	580,489	542,259	318,581	628,704
95,089	5,500	26,180	260,238	-	-
-	-	-	-	-	550,000
88,100	140,211	94,147	67,612	64,935	31,193
33,487,545	33,001,602	32,843,314	30,390,184	27,683,810	25,915,958
2,972,944	3,613,848	2,682,124	4,177,743	2,637,371	2,650,380
1,721,015	1,694,096	1,702,817	1,451,139	1,374,125	1,195,339
384,136	370,898	381,276	377,896	319,893	-
1,542,648	1,567,666	1,390,912	2,054,074	1,620,422	1,466,883
10,665,842	10,148,619	10,065,016	9,742,322	8,126,425	7,542,484
835,783	975,657	945,362	870,644	917,639	844,255
749,804	787,153	735,693	833,562	792,307	305,032
2,891,452	2,500,281	2,418,266	2,371,924	2,081,291	2,302,825
1,649,483	1,468,389	1,416,505	1,311,248	1,170,020	1,047,174
1,465,775	1,473,056	1,507,163	9,595,179	2,865,539	657,014
890,036	998,039	1,041,453	937,942	766,869	623,740
135,380	129,166	145,075	120,691	106,909	94,101
30,321,839	7,991,509	6,180,618	1,745,272	1,233,862	889,491
-	-	-	-	6,449	53,055
2,575,000	3,297,500	3,155,000	1,815,000	1,805,000	1,655,000
2,513,550	2,597,642	1,664,829	1,216,912	505,210	518,772
2,301	252,535	501,844	-	-	-
61,316,988	39,866,054	35,933,953	38,621,548	26,329,331	21,845,545
(27,829,443)	(6,864,452)	(3,090,639)	(8,231,364)	1,354,479	4,070,413

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	$ -	$ -	$ 39,050,000	$ 16,010,000
Transfers in	5,300,000	160,000	810,853	5,402,211
Transfers out	(5,400,000)	(160,000)	(810,853)	(5,402,211)
Premium on issuance of bonds	-	-	2,082,407	717,562
Discount on issuance of bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	58,834	25,778	1,613,448	246,710
Total other financing sources (uses)	(41,166)	25,778	42,745,855	16,974,272
NET CHANGE IN FUND BALANCES	$(4,401,753)	$(22,837,702)	$ 24,552,657	$ 6,371,488
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	16.68%	11.72%	10.73%	11.00%

Source: Rockwall County financial records

TABLE 4

Fiscal Year					
2011	2010	2009	2008	2007	2006
$ -	$ 11,275,000	$ 35,325,000	$ 32,000,000	$ 12,750,000	$ -
2,499,250	590,664	1,168,739	193,124	111,738	913,616
(2,499,250)	(590,664)	(1,704,543)	(193,124)	-	(913,616)
-	392,687	161,737	-	-	-
-	(39,091)	(295,213)	-	-	-
-	(8,990,432)	(24,177,444)	-	-	-
143,580	120,203	29,741	132,833	14,276	13,200
143,580	2,758,367	10,508,017	32,132,833	$12,876,014	13,200
$(27,685,863)	$(4,106,085)	$ 7,417,378	$ 23,901,469	$ 14,230,493	$ 4,083,613
8.30%	14.79%	13.41%	7.85%	8.77%	9.95%

ROCKWALL COUNTY, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(Unaudited)

	Real Property						
Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Productivity Loss and Homestead Cap	Total Taxable Assessed Value [a]	Total Direct Tax Rate
2015	$ 6,218,526,995	$ 2,335,706,532	$ 140,314,580	$ 1,117,676,124	$ 496,290,942	$ 9,315,933,289	0.3959
2014	5,662,722,494	2,294,693,536	138,467,630	1,154,571,338	495,044,251	8,755,410,747	0.3959
2013	5,215,032,786	2,045,855,960	133,240,690	1,020,575,605	471,283,521	7,943,421,520	0.3959
2012	5,127,725,788	1,946,172,605	130,835,820	957,333,157	479,329,255	7,682,738,115	0.3864
2011	5,024,072,405	1,966,430,425	131,470,610	954,586,780	483,857,835	7,592,702,385	0.3864
2010	4,961,747,551	1,991,234,291	134,229,160	955,429,662	485,942,857	7,556,697,807	0.3864
2009	4,906,892,163	2,031,828,080	136,349,990	891,514,315	495,774,465	7,470,810,083	0.3775
2008	4,761,419,453	1,975,327,119	126,440,170	904,622,372	508,583,829	7,259,225,285	0.3750
2007	4,510,684,537	1,719,184,523	133,176,430	783,297,193	453,019,209	6,693,323,474	0.3500
2006	4,053,533,745	1,579,639,961	127,388,458	733,775,915	448,623,885	6,045,714,194	0.3507

Source: Rockwall County Appraisal District

Notes:

a - Property is assessed at actual value; therefore, the assessed values are equal to actual value.

b - Tax rates are per $100 of assessed value.

TABLE 6

ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATE (PER $ 100 ASSESSED VALUE)

LAST TEN FISCAL YEARS

(Unaudited)

	Fiscal Year				Fiscal Year					
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
County direct rates										
General	$ 0.31006	$ 0.3018	$ 0.3023	$ 0.3079	$ 0.2995	$ 0.2969	$ 0.2991	0.2970	0.3046	$ 0.3001
Debt Service	0.0001	0.0001	0.0001	0.0001	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025
Road and bridge	0.08574	0.0940	0.0840	0.0784	0.0844	0.0781	0.0734	0.0505	0.0436	0.0481
Total direct rate	0.3959	0.3959	0.3864	0.3864	0.3864	0.3775	0.3750	0.3500	0.3507	0.3507
Cities										
Dallas	0.7970	0.7970	0.8000	0.8000	0.8000	0.8000	0.7500	0.7500	0.7500	0.7300
Fate	0.3067	0.3067	0.2700	0.2500	0.2500	0.2500	0.2100	0.2100	0.2100	0.2100
Heath	0.4266	0.4266	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
McLendon-Chisholm	0.1842	0.0974	0.0974	0.0975	0.0975	0.0975	no tax rate	no tax rate	no tax rate	no tax rate
Rockwall	0.4853	0.4955	0.5025	0.5025	0.5031	0.5031	0.5000	0.5000	0.4900	0.4300
Rowlett	0.7872	0.7872	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
Royse City	0.6771	0.6771	0.7000	0.0690	0.6700	0.6600	0.6600	0.6600	0.4900	0.4900
Wylie	0.8689	0.8789	0.8800	0.8900	0.9000	0.9000	0.9000	0.9000	0.7300	0.7100
School Districts										
Rockwall ISD	1.4400	1.4400	1.4600	1.4700	1.4700	1.4700	1.4700	1.4700	1.4700	1.7100
Royse City ISD	1.6700	1.6700	1.6700	1.6700	1.6100	1.5600	1.4300	1.4300	1.3500	1.5700
Municipal Utility District		-								
Rockwall County Cons MUD	0.5500	0.6000	0.6500	0.7000	0.7200	0.7200	0.7200	0.7500	0.7500	0.7500
Veranduh MUD	0.8500	0.8500	0.8500	0.8500	0.8500	0.8500	0.8500	0.8500	0.8500	0.8500

Source: Rockwall County Central Appraisal District

Note: Overlapping rates are those of other governments that apply to property owners within Rockwall County. Not all overlapping rates apply to all County property owners. For example, although the total Direct Rate for Rockwall County applies to all County property owners, a specific City's tax rate applies only to those taxpayers whose property is located within the City's geographic boundaries.

McLendon Chisholm had no tax rate until 2010

ROCKWALL COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

	Property Tax Year					
	2015			2007		
Taxpayer	Taxable Assessed Value[a]	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Oncor Electric Delivery Co.	$ 81,742,410	1	0.93%	$ -		- %
Excel Rockwall LLC	55,675,990	2	0.64%	-		- %
BRE MF Rockwall LLC	49,072,130	3	0.56%	-		- %
Bimbo Bakeries	42,984,350	4	0.49%	-		- %
Rockwall Crossing LTD	35,501,240	5	0.41%	21,340,740	9	0.32%
Allen Foods Inc	30,090,580	6	0.34%	-		- %
Rockwall Regional Hospital LLP	29,352,580	7	0.34%	-		- %
Bella Harbor Hotel Venture LLC	28,994,250	8	0.33%	-		- %
Wal-Mart Real Estate	24,836,270	10	- %	22,832,410	7	0.34%
Rockwall Dunhill LLC	24,831,260	11	0.28%	-		- %
Rockwall ISD			- %	88,067,150	1	
TXU Electric Delivery Co	-		- %	75,820,030	2	1.13%
Continental PET Technology	-		- %	45,506,770	3	0.68%
Mariah Bay Development Inc	-		- %	36,187,920	4	0.54%
Lake Point Medical Center	25,066,110	9	0.29%	29,287,820	5	0.44%
SPM/WRI Rockwall LP	-		- %	25,330,780	6	0.38%
Lake Pointe Baptist Church	-		- %	21,640,790	8	0.32%
Southwestern Bell Telephone Co	-		- %	17,377,080	10	0.26%
Total	$ 428,147,170		4.89%	$ 383,391,490		5.73%
Total taxable assessed value	$ 8,755,410,747		- %	$ 6,693,323,474		- %

Source: Rockwall Central Appraisal District

ROCKWALL COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS
(Unaudited)

		Collected within the Fiscal Year of the Levy			Total Collections to Date	
Fiscal Year	Tax Levy as of Fiscal Year End[a]	Amount	Percentage of Levy	Subsequent Collections	Amount	Percentage of Levy
2015	$ 31,101,283	$ 30,861,099	99.23%	$ -	$ 30,861,099	99.23%
2014	28,359,058	28,247,065	99.61%	20,420	28,267,485	99.68%
2013	26,774,627	26,547,274	99.15%	130,078	26,677,352	99.64%
2012	26,420,991	26,316,305	99.60%	40,125	26,356,430	99.76%
2011	26,319,427	25,937,874	98.55%	327,548	26,265,422	99.79%
2010	25,554,054	25,237,634	98.76%	266,510	25,504,144	99.80%
2009	24,859,681	24,500,390	98.55%	319,267	24,819,657	99.84%
2008	21,662,576	21,455,063	99.04%	178,899	21,633,962	99.87%
2007	19,904,879	19,487,578	97.90%	395,162	19,882,740	99.89%
2006	17,197,841	17,162,006	99.79%	17,626	17,179,632	99.89%

Source: Rockwall County financial records

Note: a - Tax levies consider supplemental value changes during the initial fiscal year.

ROCKWALL COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(Unaudited)

	Governmental Activities					
Fiscal Year	Tax Notes	Premiums on Bonds	Certificates of Obligation	Total Long-term Debt	Percentage of Personal Income[b,c]	Per Capita[b]
2015	$ 100,450,000	$ 2,496,570	$ -	$ 102,946,570	N/A	993
2014	103,755,000	2,812,862	-	106,567,862	2.41%	1,112
2013	106,415,000	2,971,008	-	109,386,008	2.40%	1,283
2012	69,920,000	937,147	-	70,857,147	1.61%	853
2011	56,500,000	231,332	-	56,731,332	1.40%	699
2010	59,075,000	242,112		59,317,112	1.58%	751
2009	57,485,000	116,078	2,575,000	60,176,078	1.70%	785
2008	49,240,000	17,398	2,805,000	52,062,398	1.51%	704
2007	18,835,000	-	3,025,000	21,860,000	0.01%	309
2006	7,370,000	310,000	3,235,000	10,915,000	0.01%	165

Source: Rockwall County financial records

Notes: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements.

b - See Table 13 for personal income and population data.

c - Some of the data for these calculations was unavailable

ROCKWALL COUNTY, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING[a]

LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	General Bonded Debt Outstanding: General Obligation Bonds	Premium on Bonds	Certificates of Obligation	Total	Less: Amounts Available for Debt Service	Net General Bonded Debt	Percentage of Actual Taxable Property Value[b]	Per Capita[c]
2015	$ 100,450,000	$ 2,496,570	$ -	$ 102,946,570	$ 703,049	$ 102,243,521	1.10%	$ 986
2014	103,755,000	2,812,862	-	106,567,862	1,262,908	105,304,954	1.20%	$ 1,099
2013	106,415,000	2,971,000	-	109,386,000	268,363	109,117,637	1.37%	$ 1,280
2012	69,920,000	937,147	-	70,857,147	459,389	70,397,758	0.92%	$ 848
2011	56,500,000	231,332	-	56,731,332	893,245	55,838,087	0.74%	$ 688
2010	59,075,000	242,112	-	59,317,112	947,320	58,369,792	0.77%	$ 739
2009	57,485,000	116,078	2,575,000	60,176,078	1,034,692	59,141,386	0.79%	$ 772
2008	49,240,000	17,398	2,805,000	52,062,398	495,162	51,567,236	0.71%	$ 698
2007	18,835,000	-	3,025,000	21,860,000	1,256,197	20,603,803	0.31%	$ 291
2006	7,370,000	310,000	3,235,000	10,915,000	1,717,637	9,197,363	0.15%	$ 139

Source: Rockwall County financial records

Notes: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements.

b - See Table 5 for property value data.

c - See Table 13 for population data.

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ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2015

(Unaudited)

Taxing Jurisdiction	Percentage Overlapping Rockwall County	Total Debt	Subtotals
County-wide			
Rockwall County	100.00%		
Total direct debt		$ 102,946,570	$ 102,946,570
Cities			
Dallas, City of	0.02%	1,700,336,063	340,067
Fate, City of	100.00%	9,695,000	9,695,000
Heath, City of	100.00%	38,505,640	38,505,640
Rockwall, City of	100.00%	142,474,600	142,474,600
Rowlett, City of	14.12%	75,992,440	10,730,133
Royse City, City of	70.58%	20,718,360	14,623,018
Wylie, City of	1.57%	95,260,000	1,495,582
McLendon-Chisholm, City of	100.00%	2,090,000	2,090,000
Total Cities		2,085,072,103	219,954,040
School District (% of assessed value)			
Rockwall ISD	99.31%	326,241,461	323,990,395
Royse City ISD	69.36%	101,381,964	70,318,530
Total School Districts		427,623,425	394,308,925
Other			
Rockwall Co Cons MUD	100.00%	13,385,000	13,385,000
Veranduh MUD	0.81%	6,095,000	49,370
		19,480,000	13,434,370
Total indirect debt		2,532,175,528	627,697,335
Total direct and overlapping debt			$ 730,643,905

Source: Overlapping debt was obtained on the Municipal Advisory Council website (www.mactexas.com)

Note: The Percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the taxing entity's taxable value that is within the County's boundaries and dividing it by the taxing entity's total taxable assessed value.

ROCKWALL COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Assessed value of real property	$ 9,315,933,289	$ 8,755,410,747	$ 7,943,421,520	$ 7,682,738,115
Debt limit rate	25%	25%	25%	25%
Debt limit	2,328,983,322	2,188,852,687	1,985,855,380	1,920,684,529
Debt applicable to limit:				
Total bonded debt	102,946,570	106,567,865	109,386,008	70,857,147
Less: amount set aside for repayment	(703,049)	(1,262,908)	(1,897,450)	(1,256,197)
Total net debt applicable to limit	103,649,619	105,304,957	107,488,558	69,600,950
Legal debt margin	$ 2,225,333,703	$ 2,083,547,730	$ 1,878,366,822	$ 1,851,083,579
Total net debt applicable to the limit as a percentage of debt limit	4.45%	4.81%	5.41%	3.62%

Source: Rockwall County financial records

Under Legislative provision, any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of the state, or any defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include towns, villages, or municipal corporations, upon a vote of two-thirds majority of the resident property taxpayers voting thereon who are qualified electors of such district or territory to be affected thereby, in addition to all other debts, any issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

TABLE 12

Fiscal Year					
2011	2010	2009	2008	2007	2006
$ 7,592,702,385	$ 7,556,697,807	$ 7,470,810,083	$ 7,259,225,285	$ 6,693,323,474	$ 6,045,714,194
25%	25%	25%	25%	25%	25%
1,898,175,596	1,889,174,452	1,867,702,521	1,814,806,321	1,673,330,869	1,511,428,549
56,731,332	59,317,112	60,176,078	52,062,398	21,860,000	10,915,000
(495,162)	(1,034,692)	(947,320)	(893,245)	(459,389)	(268,363)
56,236,170	58,282,420	59,228,758	51,169,153	21,400,611	10,646,637
$ 1,841,939,426	$ 1,830,892,032	$ 1,808,473,763	$ 1,763,637,168	$ 1,651,930,258	$ 1,500,781,912
2.96%	3.09%	3.17%	2.82%	1.28%	0.70%

TABLE 13

ROCKWALL COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS

(Unaudited)

	County					State of Texas	United States
Calendar Year	Estimated Population[a]	Personal Income (thousands of dollars)[a]	Per Capita Personal Income[a]	School Enrollment[b]	Unemployment Rate[c]	Per Capita Personal Income[a]	Per Capita Personal Income[a]
2015	103,716	N/A	N/A	20,062	3.7%	$ 46,475	$ 47,669
2014	95,829	4,430,860	50,460	19,641	4.5%	45,669	46,049
2013	85,245	4,550,265	48,688	19,391	5.8%	43,807	44,438
2012	83,028	4,404,435	48,157	18,983	6.3%	41,471	42,693
2011	81,184	4,063,636	50,055	18,628	7.2%	40,147	41,560
2010	78,987	3,754,932	47,539	18,293	7.4%	38,222	39,791
2009	76,654	3,537,248	46,146	17,820	7.1%	36,595	38,637
2008	73,929	3,456,409	46,753	17,208	4.6%	39,615	40,947
2007	70,851	3,089,832	43,610	16,312	3.9%	37,098	39,506
2006	66,117	2,761,662	41,769	14,834	4.4%	35,287	37,725

Sources:

a - Texas Workforce Commission , U. S Census Bureau, Bureau of Economic Analysis

b - Texas Education Agency

c - Texas Workforce Commission

Certain of above data have been left blank as the information is not available to Rockwall County at this time.

ROCKWALL COUNTY, TEXAS

PRINCIPAL EMPLOYERS

SEPTEMBER 30, 2014

(Unaudited)

Employer	Nature of Business	2015 Employees	2015 Percentage of Total County Employment[a]
Rockwall ISD	school district	1,700	8.13%
Royse City ISD	school district	750	3.59%
Lake Pointe Medical Center	health care industry	600	2.87%
Texas Health Presbyterian Hospital	health care industry	600	2.87%
Wal-Mart Superstore	department store/grocery	450	2.15%
Texas Star Express/Epes Transport	logistics	300	1.44%
County of Rockwall	county government	307	1.47%
City of Rockwall	city government	262	1.25%
Special Products & Manufacturing	precision sheet metal	168	0.80%
Target	department store	121	0.58%
Rockwall Nursing Home	nursing home facility	104	0.50%
Bimbo Bakeries	food processing	134	0.64%
Kohl's Department Store	department store	80	0.38%
Home Depot	building/hardware store	140	0.67%
L-3 Communications	engineering svs/software dev	150	0.72%
Col-Met Spray Booths	automotive spray booths	100	0.48%
Lowe's	building/hardware store	100	0.48%
Kroger	grocery store	100	0.48%
Total		6,166	29.50%

Source: Rockwall Economic Development

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TABLE 15

ROCKWALL COUNTY, TEXAS

FULLTIME EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

(Unaudited)

	Fiscal Year									
Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General government										
Elected/Appointed officials	10	10	10	10	10	10	10	10	10	10
Clerical	30	30	30	32	29	29	29	29	26	26
Building maintenance	4	5	4	4	6	6	6	5	5	5
Environmental	2	2	2	2	2	2	2	2	2	2
Library	10	10	10	10	12	12	12	11	6	5
County Agent	2	2	2	2	2	2	2	2	2	2
IT	6	6	6	6	6	6	6	5	4	4
Elections	3	3	3	3	3	3	3	3	3	2
HR	2	2	2	2	2	2	2			
Judicial										
Judges/justices of the peace	7	7	7	5	5	4	4	4	4	4
Criminal District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant prosecutors	14	12	12	12		8	8	8	7	7
Investigators	3	2	2	2		1	1	1	1	1
Clerical	36	34	34	32		27	27	27	26	26
Bailiffs	3	3	3	3	3	2	2	2	2	2
Court Reporters	3	3	3	3	3	2	2	2	2	2
Public safety										
County sheriff	1	1	1	1	1	1	1	1	1	1
Constables	4	4	4	2	2	2	2	2	2	2
Patrol/CID	36	35	39	38	39	40	42	42	34	28
Jailers	60	61	61	61	56	52	52	52	54	54
Administration	16	14	14	14	13	13	13	13	13	13
Juvenile probation	9	8	8	8	9	9	8	9	10	8
Communications	9	10	9	9	9	8	8	8	8	8
Health and welfare										
Indigent health care	2	2	2	2	2	2	2	2	2	
Road and bridges										
Road employees	9	9	9	9	10	10	11	11	11	11
Total	282	276	278	273	225	254	256	252	236	224

Source: Rockwall County Treasurer

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year 2015	2014	2013	2012
General Government				
Auditor's office				
Accounts payable checks issued	5,236	5,069	5,003	5,264
Juror checks issued	3,898	4,809	3,767	3,505
Treasurer's office				
Payroll hard copy checks issued	577	819	819	882
Cash receipts issued	4,334	3,973	3,099	2,630
County clerk				
Marriage licenses issued including informal marriage	1,566	1,424	1,399	1,367
Birth certificates issued	4,285	2,523	2,317	2,494
Death certificates issued	842	700	723	643
Beer, wine and liquor permits	18	25	18	21
Tax office				
registration transactions	20,007	21,352	20,361	18,628
Elections administration				
Number of registered voters	53,249	51,789	49,239	48,550
Judicial				
District court				
Civil cases filed	1,640	1,734	1,706	1,711
Civil cases disposed	1,691	1,746	1,784	1,765
Criminal cases filed	609	797	839	942
Criminal cases disposed	708	767	865	941
Juvenile cases filed	29	19	33	30
Juvenile cases disposed	24	19	32	46
County court				
Civil cases filed	569	311	484	587
Civil cases disposed	480	521	505	516
Criminal cases filed	1,939	1,594	1,801	2,211
Criminal cases disposed	1,708	1,725	2,094	2,222
Justices of the peace				
Civil cases filed	868	825	868	882
Civil cases disposed	837	803	857	927
Criminal cases filed	5,903	7,996	8,375	6,769
Criminal cases disposed	6,157	7,846	8,557	5,725

Source: Various County Departments

Notes: Miles of roadway are estimated.

TABLE 16

Fiscal Year					
2011	2010	2009	2008	2007	2006
5,499	5,509	5,672	8,141	7,824	not avail
3,162	2,645	2,196	not avail	not avail	not avail
785	940	940	981	914	not avail
2,470	not avail	not avail	not avail	not avail	not avail
1,322	1,264	1,306	1,278	1,440	1,400
2,018	1,845	1,969	1,643	1,017	987
576	578	533	493	485	725
15	16	22	60	10	-
15,648	13,417	12,807	12,187	11,228	10,799
45,940	45,919	44,576	45,540	36,999	40,137
1,759	2012	2003	1744	1748	1562
1,864	2068	1861	1676	1736	1533
785	886	895	783	967	892
886	884	829	896	1050	842
39	38	50	70	68	60
46	38	58	60	66	67
556	289	295	302	259	231
558	149				
2,124	1,257	1,752	1,572	2,594	2,499
1,972	598				
615	896	904	996	857	546
692	664	863	832	622	466
4,251	9,200	10,678	10,694	11,220	15,679
4,695	9,410	10,254	10,006	11,941	14,253

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year 2015	2014	2013	2012
Public Safety				
County jail				
Detention officers	61	61	61	61
Total persons jailed	4,347	5,020	4,691	5,964
Average prisoner days	19	21	23	19
Cost per prisoner day	$ 104	$ 87	$ 86	$ 88
County sheriff				
Administration deputies	3	3	3	3
Patrol deputies and sergeants	20	20	20	20
Detectives	6	4	4	4
Warrant deputies	4	-	-	-
Arrests - RCSO	989	954	831	969
Warrants served- RCSO	2,704	-	not avail	not avail
Communications				
Communications officers	9	-		
911 calls	16,712	14,381	16,484	not avail
Calls for service	7,975	7,103	9,974	9,641
RCSO vehicles				
Vehicles in fleet	42	38	40	40
Miles driven	627,581	-	800,000	800,000
Average miles per vehicle	14,942	20,000	20,000	20,000
Gasoline used (gallons)	46,774	40,684	48,839	51,664
Health and welfare				
Number of pauper burial/cremation	5	6	3	4
Indigent health care				
Applications approved for assistance	10	23	29	58
Texas AgriLife Extension Service				
Number of educational presentations	30	27	30	30
Number of participants in educational presentations	2217	1,656	1,511	2,114
Roads and highways				
Miles of roadways chip sealed	11.986	7	10	3
Miles of roadways reconstructed	2.873	2.5	2.3	2.5
Miles of roadways overlayed	1.581	2,015	8,030	11,054
Number of culverts installed	10	not avail	not avail	not avail

Source: Various County Departments

Notes: Miles of roadway are estimated.

TABLE 16

Fiscal Year					
2011	2010	2009	2008	2007	2006
56	52	52	52	54	54
4,079	4,368	4,439	3,714	4,817	5,596
19	19	21	22	18	17
$ 70	$ 66	$ 71	$ 71	$ 54	$ 48
3	3	not avail	not avail	not avail	not avail
20	20	not avail	not avail	not avail	not avail
4	4	not avail	not avail	not avail	not avail
not avail	not avail	not avail	not avail	not avail	not avail
not avail	not avail	not avail	not avail	not avail	not avail
not avail	not avail	not avail	not avail	not avail	not avail
not avail	not avail	not avail	not avail	not avail	not avail
9,749	not avail	not avail	not avail	not avail	not avail
39	39	not avail	not avail	not avail	not avail
780,000	780,000	not avail	not avail	not avail	not avail
20,000	20,000	not avail	not avail	not avail	not avail
50,001	50,904	not avail	not avail	not avail	not avail
5	5	3	2	2	5
34	52	45	62	52	53
58	29	38	35	29	40
2,102	1,798	1,858	2,332	1,398	2,175
7	15	1.0	10.0	8.0	5.0
2.75	2	0.5	1.0	2.25	2.0
9,405	7,207	9,300	4,670	7,710	2,240
not avail	not avail	not avail	not avail	not avail	not avail

ROCKWALL COUNTY, TEXAS

CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS
BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year									
Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General government										
Courthouse	2	2	2	2	2	1	1	1	1	1
Touchscreen voting machines	67	67	67	67	67	50	50	50	40	33
Security scan systems	2	2	2	2	2	1	1	1	1	1
Public safety										
Justice center	1	1	1	1	1	1	1	1	1	1
Sheriff's vehicles	46	49	46	51	49	44	46	37	34	35
Emergency management										
Mobile command center	1	1	1	1	1	-	-	-	-	-
Emergency operations center	1	1	1	1	1	-	-	-	-	-
Roads and highways										
County maintenance facilities	1	1	1	1	1	1	1	1	1	1
Miles of road	100	97	97	103	107	103	103	102	89	91
Bridges	2	2	2	2	2	2	2	2	2	2

Sources:
County Auditor - Capital Asset Listing
Sheriff's Office
Road and Bridge Department