

Rockwall County, Texas

Comprehensive Annual Financial Report

For The Fiscal Year Ended
September 30, 2017



Lisa Constant Wylie
County Auditor

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ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

Page Number

INTRODUCTORY SECTION

Letter of Transmittal	i – v
Organization Chart.....	vi
Principal Officials	vii
GFOA Certificate of Achievement	viii

FINANCIAL SECTION

Independent Auditors' Report.....	1 – 3
Management's Discussion and Analysis	4 – 14
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds	17
Reconciliation of the Balance Sheet – Governmental Funds to the Government-wide Statement of Net Position	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Government-Wide Statement of Activities.....	20

ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR SEPTEMBER 30, 2017

	<u>Page Number</u>
Statement of Fund Net Position – Proprietary Funds	21
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	22
Statement of Cash Flows – Proprietary Funds.....	23
Statement of Fiduciary Net Position – Fiduciary Funds.....	24
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	25
Notes to the Financial Statements.....	26 – 52
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – General Fund	53 – 55
Notes to Required Supplementary Information	56
Schedule of Changes in Net Pension Liability and Related Ratios	57
Schedule of Employer Contributions.....	58
Notes to Schedule of Employer Contributions	59
Schedule of Funding Progress – Post-Retirement Health Care Benefit Plan	60
Combining Fund Financial Statements	
Combining Balance Sheet – Nonmajor Governmental Funds.....	61 – 67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	68 – 74
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road Improvements Bond 2008.....	75

ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	<u>Page Number</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Fund.....	76
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Emergency Management Fund.....	77
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Fire Code Enforcement Fund.....	78
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Court Record Preservation Fund	79
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Court Technology Fund	80
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Law Library Fund.....	81
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County/District Court Technology Fund	82
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Justice Court Building Security Fund	83
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – D.A. State Fund.....	84
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – D.A. Forfeiture Fund.....	85
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Cities Readiness Initiative Fund.....	86

ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	<u>Page Number</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Sheriff’s Abandoned Property Fund	87
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Emergency Management Federal Grant Fund	88
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Errors And Omissions Insurance	89
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Public Safety Sales Tax	90
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Child Abuse Prevention Fund	91
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Clerk Records Management Fund	92
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Court Reporter Fund.....	93
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Appellate Justice System Fund.....	94
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Justice Court Technology	95
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Records Management and Preservation Fund.....	96

ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	<u>Page Number</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Vital Statistics Fund.....	97
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County Clerk Archival Fee Fund.....	98
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – SCAAP Grant Fund.....	99
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Records Management and Preservation Fund.....	100
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Courthouse Security Fund	101
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road and Bridge Fund.....	102
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – E.A.S.E. Grant Fund.....	103
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Courthouse Renovation	104
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Juvenile Delinquency Prevention Fund.....	105
Combining Balance Sheet – Agency Funds.....	106
Combining Statement of Changes in Assets and Liabilities – Agency Funds	107 – 109

ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	<u>Page Number</u>
STATISTICAL SECTION	
Financial Trends:	
Net Position by Component	110 – 111
Changes in Net Position	112 – 115
Fund Balances – Governmental Funds	116 – 117
Changes in Fund Balances – Governmental Funds	118 – 121
Revenue Capacity:	
Assessed Value and Actual Value of Taxable Property	122
Direct and Overlapping Property Tax Rate	123
Principal Property Taxpayers	124
Property Tax Levies and Collections	125
Debt Capacity:	
Ratios of Outstanding Debt by Type	126
Ratios of Net General Bonded Debt Outstanding	127
Direct and Overlapping Governmental Activities Debt	128
Legal Debt Margin Information	129 – 130

ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

Page Number

Demographic and Economic Information:

Demographic and Economic Statistics 131

Principal Employers..... 132

Operating Information:

Fulltime Employees by Function 133

Operating Indicators by Function/Program 134 – 137

Capital Assets and Infrastructure Statistics..... 138

COMPLIANCE SECTION

Independent Auditor's Report on Internal Control Over
Financials Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards 139 – 140

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INTRODUCTORY SECTION

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LISA CONSTANT WYLIE
County Auditor

March 29, 2018

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:

Local Government Code of the State of Texas require that Rockwall County publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Per that requirement, we hereby issue the comprehensive annual financial report of the Rockwall County for the fiscal year ended September 30, 2017.

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 unmodified ("clean") opinion on Rockwall County's financial statements for the year ended September 30, 2017. 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.

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.

Rockwall County operates as specified under the Constitution of the State of Texas and its 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 Rockwall County.

Rockwall County 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. Rockwall County 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 an annual budget for all funds. 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 annual budget serves as the foundation for the County of Rockwall’s financial planning and control. All County funds, including special revenue funds, are annually appropriated and have their budgets adopted. The budget is prepared by fund, function (e.g., public safety) and department (e.g., County Sheriff). The budget must show as definitively as possible the purpose of each expenditure and the amount of money to be spent. Rockwall County’s budget is adopted on a basis consistent with generally accepted accounting principles. The totals for Personnel Services, Operating Costs, Other Services and Charges, Travel & Training, Capital Outlay and Debt Service are considered budget line items and over-expenditures of these line items will not occur.

In preparing the budget, the County Judge and County Auditor estimate the revenue to be derived from taxes that will 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. Expenditures of county funds will be made only in strict compliance with the budget, unless an emergency is authorized. 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 transfer an amount budgeted for one item to another budgeted item or department. However, the legal level of control is the department level within a fund, meaning that the level at which charges to appropriations may not legally exceed appropriations.

State law requires counties to adopt a budget before they adopt a tax rate. 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, the county includes the cities of Rockwall, Heath, Fate, McLendon-Chisholm, and portions of the cities of Royse City, Rowlett and Wylie. According to the North Texas Council of Governments, the City of Fate took seventh place in the 10 Fastest Growing Cities in Texas for 2018. The City of Fate saw a 70% growth rate increase from its current population compared to the 2010 census. 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.

Rockwall County has two major hospitals, Texas Health Presbyterian Hospital and Baylor Scott & White Medical Center – Lake Pointe. The County houses many after hour emergency medical facilities as well.

Long-Term Financial Planning

Rockwall County continues to address 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 \$85 million has been issued and projects are in the works to remedy road congestion and mobility.

Rockwall County addresses safety for our citizens and our law enforcement officers and is currently purchasing and implementing a new P25 Radio Interoperability Network. The network will provide close to 100% coverage of the entire county and link all police agencies on the same network. The County will fund the purchase of the equipment and the cities will utilize the same network and fund their ongoing maintenance costs.

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 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.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rockwall County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2016. This was the third consecutive year that Rockwall County has received this prestigious award.

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.

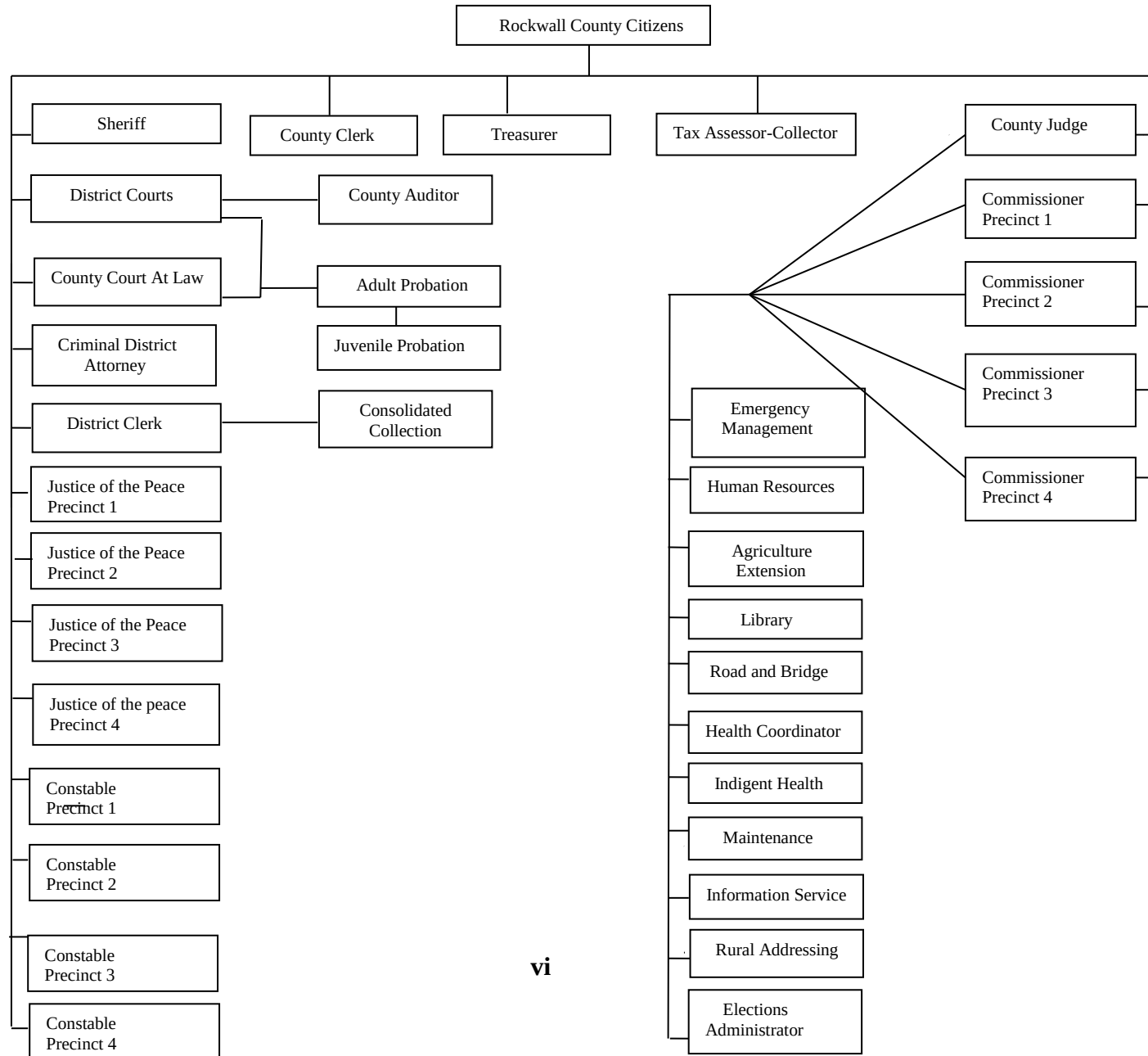
Respectfully submitted,

A handwritten signature in cursive script that reads "Lisa Constant Wylie".

Lisa Constant Wylie
County Auditor
Rockwall County, Texas



Rockwall County Organizational Chart – 2017



ROCKWALL COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2017

Name	Title
<u>Commissioners' Court:</u>	
David Sweet	County Judge
Cliff Sevier	Commissioner, Precinct 1
Lee Gilbert	Commissioner, Precinct 2
Dennis Bailey	Commissioner, Precinct 3
David Magness	Commissioner, Precinct 4
<u>Board of District Judges:</u>	
Brett Hall	382nd District Court
David Rakow	439th District Court
<u>County Judges:</u>	
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
<u>Law Enforcement:</u>	
Harold Eavenson	Sheriff
Kenda Culpepper	District Attorney
Angie Scalf	Director, Juvenile Probation
Steven Thomas	Director, Adult Probation
John Benedetto	Constable, Precinct 1
Trey Chaney	Constable, Precinct 2
Tom Egan	Constable, Precinct 3
Randy Parks	Constable, Precinct 4
<u>Administrative Officials:</u>	
Lisa Constant Wylie	County Auditor
Kim Sweet	Tax Assessor-Collector
Brian Crenshaw	Information Systems
David Peek	Treasurer
Kami Webb	Director, Human Resources
Ron Meritt	Environmental Health Coordinator
Donna Mussotter	Director, Indigent Health
Pat NeSmith	Road and Bridge Administrator
Barry Compton	Maintenance Administrator
<u>Recording Officials:</u>	
Shelli Miller	County Clerk
Lea Carlson	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, 2016

Executive Director/CEO

FINANCIAL SECTION

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P A T T I L L O , B R O W N & H I L L , L L P .
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

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, 2017, 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.

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, 2017, 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.

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 – 14 and 53 – 60 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 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 and individual 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 and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements 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 29, 2018, 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 29, 2018

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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ROCKWALL COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The *Management's Discussion and Analysis* of the County of Rockwall, Texas' (the "County") Comprehensive Annual Financial Report presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2017. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements and accompanying notes.

FINANCIAL HIGHLIGHTS

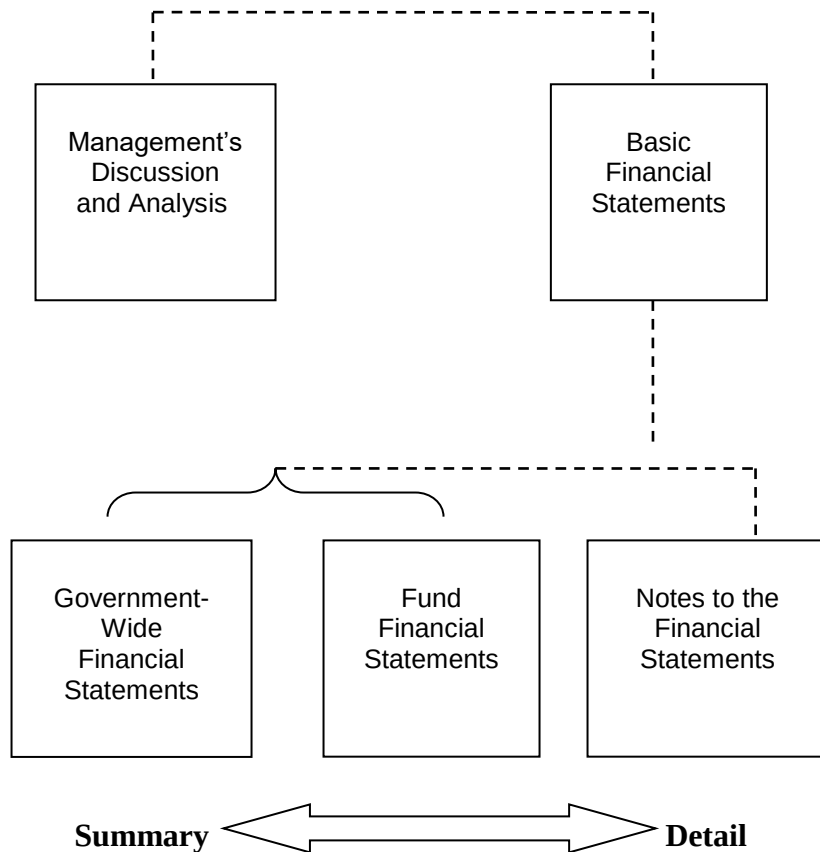
As illustrated in Figure A-1, the government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The assets and deferred outflows of resources of Rockwall County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$18,666,446 (net position).
- The County's total net position increased by \$4,780,443.
- As of the close of the current fiscal year, Rockwall County's governmental funds reported combined ending fund balances of \$34,955,589, a decrease of \$3,297,709 , in comparison with the prior year. Of this amount, \$15,240,473 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 \$15,493,306, or 55% 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 and deferred outflows of Rockwall County exceeded its liabilities and deferred inflows by \$18,666,446 as of September 30, 2017. The County's net position increased by \$4,780,443 for the fiscal year ended September 30, 2017. However, a large portion, (123.3%) 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	
	2017	2016
Current and other assets	\$ 62,367,267	\$ 64,772,390
Capital assets	<u>67,827,077</u>	<u>64,936,129</u>
Total assets	<u>130,194,344</u>	<u>129,708,519</u>
Deferred outflow of resources	<u>5,250,074</u>	<u>6,212,356</u>
Total deferred outflow of resources	<u>5,250,074</u>	<u>6,212,356</u>
Long-term liabilities	113,428,601	118,614,242
Other liabilities	<u>2,672,674</u>	<u>2,558,276</u>
Total liabilities	<u>116,101,275</u>	<u>121,172,518</u>
Deferred inflow of resources	<u>676,697</u>	<u>862,354</u>
Total deferred inflow of resources	<u>676,697</u>	<u>862,354</u>
Net position:		
Net investment in capital assets	23,007,978	19,203,116
Restricted	7,651,207	8,490,789
Unrestricted	<u>(11,992,739)</u>	<u>(13,807,902)</u>
Total net position	<u>\$ 18,666,446</u>	<u>\$ 13,886,003</u>

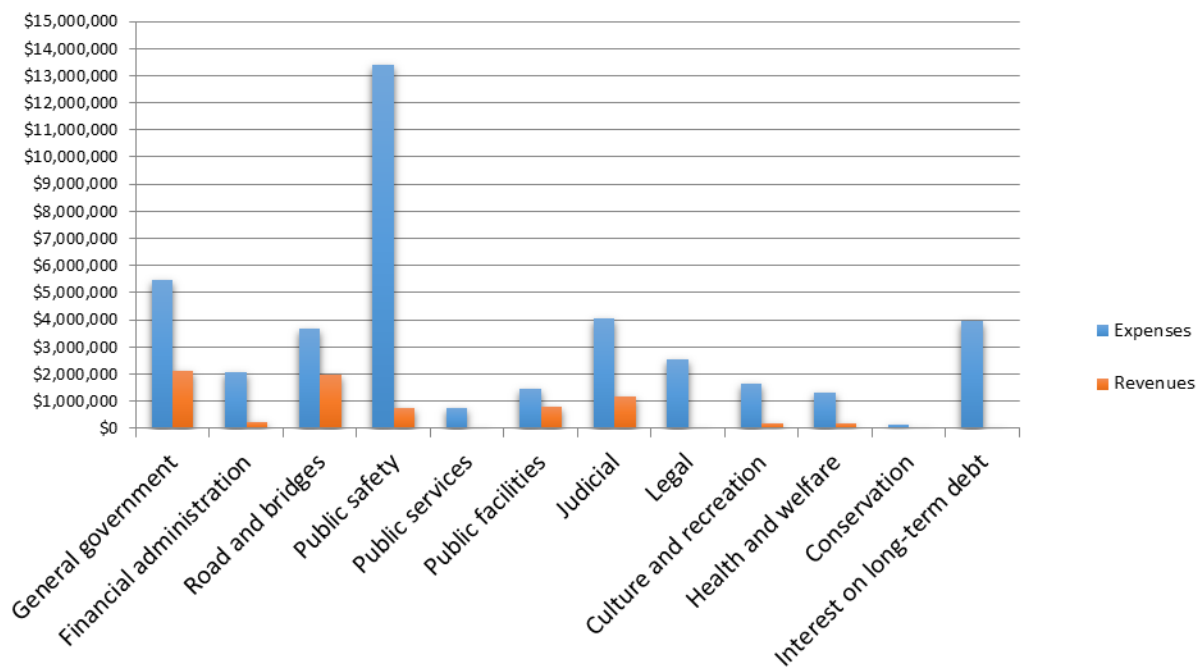
Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2017, and comparative data from 2016.

Figure A-3
ROCKWALL COUNTY'S NET POSITION

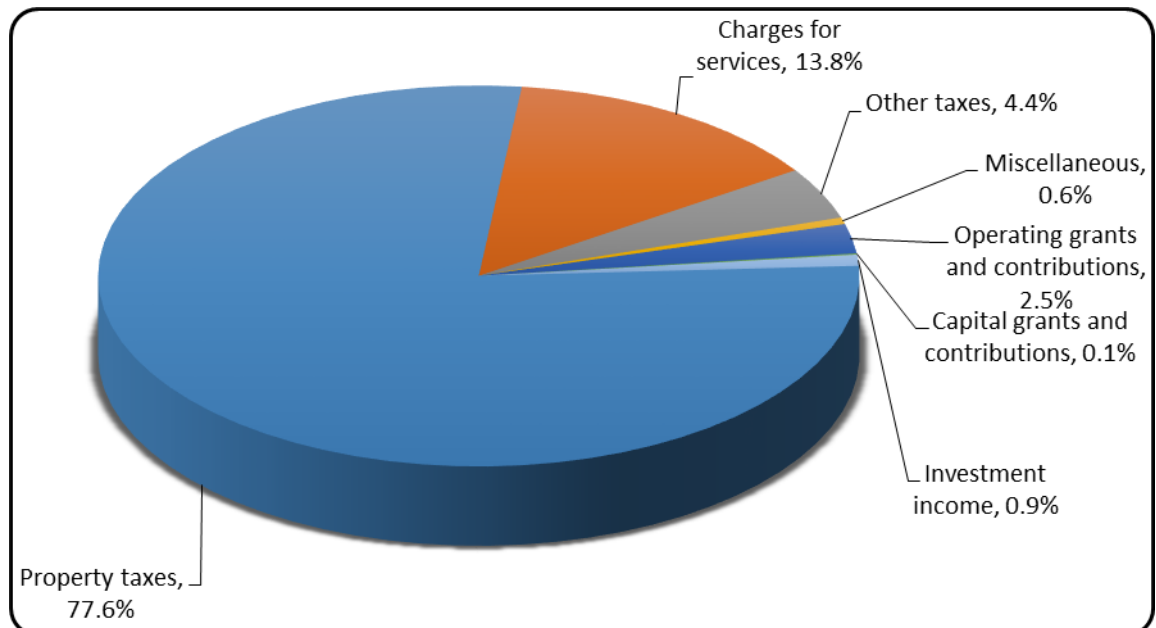
	Governmental Activities	
	2017	2016
REVENUES		
Program revenues:		
Charges for services	\$ 6,248,278	\$ 5,918,973
Operating grants and contributions	1,131,442	2,114,793
Capital grants and contributions	48,701	50,401
General revenues:		
Property taxes	35,050,145	33,387,602
Mixed drink taxes	336,503	332,097
Sales tax	1,646,932	1,510,563
Investment earnings	424,441	299,040
Gain on sale of assets	1,358	37,715
Miscellaneous	258,249	127,245
Total revenues	<u>45,146,049</u>	<u>43,778,429</u>
EXPENSES		
General government	5,486,832	5,636,027
Financial administration	2,056,110	1,944,700
Roads and bridges	3,660,720	14,295,237
Public safety	13,413,995	12,607,729
Public services	743,607	577,138
Public facilities	1,435,505	1,360,462
Judicial	4,044,502	4,012,060
Legal	2,520,203	2,360,870
Culture and recreation	1,652,450	1,615,482
Health and welfare	1,300,656	1,278,773
Conservation	115,418	106,645
Interest on long-term debt	3,935,608	3,978,967
Total expenditures	<u>40,365,606</u>	<u>49,774,090</u>
INCREASE IN NET POSITION	4,780,443	(5,995,661)
NET POSITION, BEGINNING	13,886,003	22,576,815
PRIOR PERIOD ADJUSTMENT	-	(2,695,151)
NET POSITION, ENDING	<u>\$ 18,666,446</u>	<u>\$ 13,886,003</u>

Governmental-type Activities – Governmental-type activities increased the County's net position by \$4,780,443 . The increase in net position of \$4,780,443 was caused by a couple of things. The first was that the County completed work on state and federal highway projects that run through the County. The expenditures for those items decreased over \$10 million from FY 2016. There was also a reduction in the amount of grant revenue that the County earned on the expenditure of those funds. The decrease in grant revenue was due to the County maximizing the amount of these projects that will be reimbursed by the State Department of Transportation. All other revenues and expenditures remained consistent with that of prior year. However, the effects of the highway projects was the main reason for the increase in net position in FY 2017.

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 \$15,493,306. 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 55% 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 increases in property and sales taxes of \$359,850 over FY 2016, the total fund balance decreased by \$988,343. This was mainly due to an increase in transfers compared to the prior year.

The Road Improvements Bond 2008 Fund had a decrease of fund balance of \$1,365,978. This was due to starting to spend the proceeds from the debt issued in FY 2016.

The Debt Service Fund had an increase of fund balance of \$327,247.

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, 2017, totals \$67,827,077 (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 integrated judicial system and radio interoperability project.
- Purchased several new vehicles and pieces of equipment mainly including sheriff vehicles, and some equipment for the library.

ROCKWALL COUNTY'S CAPITAL ASSETS AT YEAR-END

	Governmental Activities	
	2017	2016
Land and improvements	\$ 6,246,813	\$ 6,246,813
Machinery and equipment	9,353,824	9,193,124
Buildings	61,640,372	59,549,250
Infrastructure	5,232,656	5,232,656
Construction in progress	7,474,807	4,783,738
Less: accumulated depreciation	(22,121,395)	(20,069,452)
Total	<u>\$ 67,827,077</u>	<u>\$ 64,936,129</u>

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, 2017, Rockwall County had total bonded debt outstanding of \$105,405,000.

ROCKWALL COUNTY'S OUTSTANDING BONDS AS OF SEPTEMBER 30, 2017

	Beginning Balance	Additions	Reductions	Ending Balance
Tax Notes	\$ 103,240,000	\$ -	\$ 5,120,000	\$ 98,120,000
Refunding Bond	<u>7,370,000</u>	<u>-</u>	<u>85,000</u>	<u>7,285,000</u>
	<u>\$ 110,610,000</u>	<u>\$ -</u>	<u>\$ 5,205,000</u>	<u>\$ 105,405,000</u>

Rockwall County's bonded debt decreased by \$5,205,000, or 4.71%, during the current fiscal year.

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

GENERAL FUND BUDGET HIGHLIGHTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2018

Governmental Activities – In preparation for the fiscal year 2018 budget, the County lowered the ad valorem tax rate to \$0.3498 per \$100 assessed value. The M&O rate went from \$0.27130 to \$0.255870 and the debt service rate went from \$0.10460 to \$0.093930. Total budgeted revenues for FY2018 in the General Fund are \$32,639,147, this includes a one-time draw from fund balance in the amount of \$1,500,000 to further fund the purchase of a new radio interoperability network project. Total budgeted expenditures for FY 2018 are \$32,639,147.

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.

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BASIC FINANCIAL STATEMENTS

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ROCKWALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

ASSETS

Cash and investments	\$ 36,929,577
Receivables (net of allowance for uncollectibles)	24,979,728
Prepaid expense	457,681
Interest receivable	281
Capital assets:	
Non-depreciable	13,721,620
Depreciable (net)	<u>54,105,457</u>
Total assets	<u>130,194,344</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred loss on refunding	179,655
Deferred outflows related to pensions	<u>5,070,419</u>
Total deferred outflows of resources	<u>5,250,074</u>

LIABILITIES

Accounts payable	1,224,584
Claims payable	209,384
Accrued liabilities	324,618
Due to others	252,884
Unearned revenue	181
Interest payable	661,023
Noncurrent liabilities:	
Due within one year:	
Tax notes	5,268,370
Refunding bond	665,000
Compensated absences	163,808
Due in more than one year:	
Tax notes	96,265,384
Refunding bond	6,620,000
Compensated absences	655,234
Net pension liability	865,837
Net OPEB obligation	<u>2,924,968</u>
Total liabilities	<u>116,101,275</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows related to pensions	<u>676,697</u>
Total deferred inflows of resources	<u>676,697</u>

NET POSITION

Net investment in capital assets	23,007,978
Restricted for:	
Capital acquisition and construction	428,327
Debt service	752,593
Records preservation and management	1,568,453
Court security and technology	102,522
Legal	560,728
Public safety	1,763,783
Judicial	339,495
Culture and recreation	364,069
Roads and bridges	1,626,638
Elections assistance and administration	144,599
Unrestricted	<u>(11,992,739)</u>
Total net position	<u>\$ 18,666,446</u>

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, 2017

					Net (Expense)
					Revenues and
					Changes in
					Net Position
		Program Revenue			
			Operating	Capital Grants	
Functions/Programs	Expenses	Charges for	Grants and	and	Governmental
		Services	Contributions	Contributions	Activities
Primary government					
Governmental activities:					
General government	\$ 5,486,832	\$ 1,905,915	\$ 199,023	\$ -	\$(3,381,894)
Financial administration	2,056,110	220,689	-	-	(1,835,421)
Roads and bridges	3,660,720	1,936,259	22,964	-	(1,701,497)
Public safety	13,413,995	624,375	75,434	26,646	(12,687,540)
Public services	743,607	-	-	-	(743,607)
Public facilities	1,435,505	140,733	647,281	-	(647,491)
Judicial	4,044,502	1,087,800	94,823	-	(2,861,879)
Legal	2,520,203	6,121	46,668	-	(2,467,414)
Culture and recreation	1,652,450	179,627	-	22,055	(1,450,768)
Health and welfare	1,300,656	130,759	45,249	-	(1,124,648)
Conservation	115,418	16,000	-	-	(99,418)
Interest on long-term debt	3,935,608	-	-	-	(3,935,608)
Total governmental activities	40,365,606	6,248,278	1,131,442	48,701	(32,937,185)
Total primary government	\$ 40,365,606	\$ 6,248,278	\$ 1,131,442	\$ 48,701	(32,937,185)
General revenues:					
Taxes:					
Property					35,050,145
Beverage					336,503
Sales					1,646,932
Investment earnings					424,441
Miscellaneous					258,249
Gain on sale of assets					1,358
Total general revenues					37,717,628
Change in net position					4,780,443
Net position - beginning					13,886,003
Net position - ending					\$ 18,666,446

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

ROCKWALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total
ASSETS					
Cash and investments	\$ 17,785,594	\$ 9,892,630	\$ 1,221,873	\$ 6,927,459	\$ 35,827,556
Receivables (net of allowances for uncollectibles):					
Taxes	708,500	-	191,743	62,467	962,710
Accounts	2,556,815	20,792,000	-	629,885	23,978,700
Interest	-	-	-	281	281
Due from other funds	10,359	-	-	-	10,359
Prepaid expenditures	457,415	-	-	266	457,681
Total assets	<u>21,518,683</u>	<u>30,684,630</u>	<u>1,413,616</u>	<u>7,620,358</u>	<u>61,237,287</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	759,002	280,820	-	115,362	1,155,184
Accrued liabilities	302,939	-	-	19,148	322,087
Due to others	51	-	-	252,833	252,884
Unearned revenue	181	-	-	-	181
Due to other funds	-	-	-	10,359	10,359
Total liabilities	<u>1,062,173</u>	<u>280,820</u>	<u>-</u>	<u>397,702</u>	<u>1,740,695</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	546,073	-	166,605	-	712,678
Unavailable revenue - court fines	2,455,899	-	-	-	2,455,899
Unavailable revenue - grant receivable	3,817	20,792,000	-	-	20,795,817
Unavailable revenue - lien assessments	-	-	-	576,609	576,609
Total deferred inflows of resources	<u>3,005,789</u>	<u>20,792,000</u>	<u>166,605</u>	<u>576,609</u>	<u>24,541,003</u>
Fund balances:					
Nonspendable:					
Prepays	457,415	-	-	266	457,681
Restricted:					
Capital acquisition and construction	-	-	-	428,327	428,327
Debt service	-	-	1,247,011	-	1,247,011
Records preservation and management	-	-	-	1,568,453	1,568,453
Court security and technology	-	-	-	102,522	102,522
Legal	-	-	-	560,728	560,728
Public safety	-	-	-	1,763,783	1,763,783
Judicial	-	-	-	339,495	339,495
Culture and recreation	-	-	-	364,069	364,069
Roads and bridges	-	9,611,810	-	1,626,638	11,238,448
Elections assistance and administration	-	-	-	144,599	144,599
Assigned for:					
Utilization of fund balance	1,500,000	-	-	-	1,500,000
Unassigned	15,493,306	-	-	(252,833)	15,240,473
Total fund balances	<u>17,450,721</u>	<u>9,611,810</u>	<u>1,247,011</u>	<u>6,646,047</u>	<u>34,955,589</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,518,683</u>	<u>\$ 30,684,630</u>	<u>\$ 1,413,616</u>	<u>\$ 7,620,358</u>	<u>\$ 61,237,287</u>

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, 2017

Total fund balances - governmental funds balance sheet	\$ 34,955,589
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.	67,827,077
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	24,541,003
Deferred outflows of resources are not reported in the governmental funds. Pension related liabilities	5,070,419
Long-term liabilities, (such as notes payable, compensated absences, net pension liability and OPEB payable), are not due and payable in the current period and are therefore not reported in the funds.	(113,044,132)
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.	(1,542,534)
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.	<u>859,024</u>
Net Position of governmental activities in the Statement of Net Position	\$ <u><u>18,666,446</u></u>

ROCKWALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total Governmental
REVENUES					
Property taxes	\$ 25,286,076	\$ -	\$ 9,726,714	9,312	\$ 35,022,102
Beverage taxes	336,503	-	-	-	336,503
Fines and forfeitures	782,038	-	-	189,577	971,615
Sales taxes	1,325,562	-	-	321,370	1,646,932
Fees and commissions	2,023,120	-	-	2,592,125	4,615,245
Intergovernmental	666,906	-	-	424,456	1,091,362
Election	-	-	-	91,449	91,449
Investment earnings	250,108	110,618	23,419	35,439	419,584
Donations	-	-	-	22,055	22,055
Miscellaneous	211,416	21,496	14,528	180,310	427,750
Total revenues	<u>30,881,729</u>	<u>132,114</u>	<u>9,764,661</u>	<u>3,866,093</u>	<u>44,644,597</u>
EXPENDITURES					
Current:					
General government	3,155,024	-	-	334,890	3,489,914
Financial administration	1,976,869	-	-	-	1,976,869
Commissioner expenses	434,457	-	-	-	434,457
Roads and bridges	-	1,498,092	-	1,798,173	3,296,265
Public safety	11,774,271	-	-	961,963	12,736,234
Public facilities	722,943	-	-	-	722,943
Public services	757,190	-	-	659,678	1,416,868
Judicial	3,832,894	-	-	74,994	3,907,888
Legal	2,378,740	-	-	21,598	2,400,338
Culture and recreation	1,088,728	-	-	195,505	1,284,233
Health and welfare	1,280,914	-	-	-	1,280,914
Conservation	112,645	-	-	-	112,645
Capital outlay	530,366	-	-	4,732,927	5,263,293
Debt service:					
Principal	-	-	5,205,000	-	5,205,000
Interest and fiscal charges	-	-	4,232,414	-	4,232,414
Total expenditures	<u>28,045,041</u>	<u>1,498,092</u>	<u>9,437,414</u>	<u>8,779,728</u>	<u>47,760,275</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,836,688</u>	<u>(1,365,978)</u>	<u>327,247</u>	<u>(4,913,635)</u>	<u>(3,115,678)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	3,643,000	3,643,000
Transfers out	(3,843,000)	-	-	-	(3,843,000)
Sale of capital assets	17,969	-	-	-	17,969
Total other financing sources and uses	<u>(3,825,031)</u>	<u>-</u>	<u>-</u>	<u>3,643,000</u>	<u>(182,031)</u>
NET CHANGE IN FUND BALANCES	<u>(988,343)</u>	<u>(1,365,978)</u>	<u>327,247</u>	<u>(1,270,635)</u>	<u>(3,297,709)</u>
FUND BALANCES, BEGINNING	<u>18,439,064</u>	<u>10,977,788</u>	<u>919,764</u>	<u>7,916,682</u>	<u>38,253,298</u>
FUND BALANCES, ENDING	<u>\$ 17,450,721</u>	<u>\$ 9,611,810</u>	<u>\$ 1,247,011</u>	<u>\$ 6,646,047</u>	<u>\$ 34,955,589</u>

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, 2017

Net change in fund balances - total governmental funds	\$(3,297,709)
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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.	2,890,948
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	495,237
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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.	5,304,579
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Certain pension expenditures are not expended in the government-wide financial statements and recorded as deferred resource outflows or inflow. This item relates to contributions made after the measurement date. Additionally, a portion of the County's unrecognized deferred resource outflows related to the pension liability were amortized.	(807,671)
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Internal service funds are used by management to charge the costs of health insurance to individual funds.	<u>195,059</u>
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Change in net position of governmental activities	<u>\$ 4,780,443</u>
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ROCKWALL COUNTY, TEXAS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
SEPTEMBER 30, 2017

	<u>Governmental Activities Internal Service</u>
ASSETS	
Cash and cash equivalents	\$ 1,102,021
Receivables (net of allowances for uncollectibles)	<u>38,318</u>
Total assets	<u>1,140,339</u>
LIABILITIES	
Accounts payable	69,400
Claims payable	209,384
Accrued liabilities	<u>2,531</u>
Total liabilities	<u>281,315</u>
NET POSITION	
Unrestricted	<u>859,024</u>
Total net position	<u>\$ 859,024</u>

ROCKWALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Governmental Activities Internal Service</u>
OPERATING REVENUES	
Charges for services	\$ 3,695,295
Total operating revenues	<u>3,695,295</u>
OPERATING EXPENSES	
Insurance claims	2,901,614
Stop-loss insurance premiums	518,658
Administrative and other	<u>284,821</u>
Total operating expenses	<u>3,705,093</u>
OPERATING LOSS	(9,798)
NONOPERATING REVENUES (EXPENSES)	
Investment income	<u>4,857</u>
Total nonoperating revenues (expenses)	<u>4,857</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(4,941)
Transfers in	<u>200,000</u>
NET LOSS	195,059
NET POSITION, BEGINNING	<u>663,965</u>
NET POSITION, ENDING	<u>\$ 859,024</u>

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

ROCKWALL COUNTY, TEXAS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Governmental Activities Internal Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	\$ 3,699,809
Cash paid to employees	(283,749)
Cash paid to suppliers	(3,344,993)
Net cash used by operating activities	<u>71,067</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers	<u>200,000</u>
Net cash provided by investing activities	<u>200,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>4,857</u>
Net cash provided by investing activities	<u>4,857</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	275,924
CASH AND CASH EQUIVALENTS, BEGINNING	<u>826,097</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>1,102,021</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	(9,798)
Change in assets and liabilities:	
Decrease (increase) in receivables	4,514
Increase (decrease) in accounts payable	2,770
Increase (decrease) in claims payable	72,509
Increase (decrease) in accrued liabilities	<u>1,072</u>
Total adjustments	<u>80,865</u>
Net cash used by operating activities	<u>\$ 71,067</u>

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

ROCKWALL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
SEPTEMBER 30, 2017

	Indigent Health Care Private-Purpose Trust	Agency Funds
	<u>Trust</u>	<u>Agency Funds</u>
ASSETS		
Cash and investments	\$ 20,762	\$ 4,363,370
Total assets	<u>21,062</u>	<u>4,363,370</u>
LIABILITIES		
Accounts payable	48	-
Accrued expenses	2,650	-
Due to others	-	3,248,560
Due to other governments	<u>-</u>	<u>1,114,810</u>
Total liabilities	<u>2,698</u>	<u>4,363,370</u>
NET POSITION		
Held in trust	<u>18,364</u>	<u>-</u>
Total net position	<u>\$ 18,364</u>	<u>\$ -</u>

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

ROCKWALL COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Indigent Health Care Private-Purpose Trust
	<u> </u>
ADDITIONS	
County contributions	\$ 240,000
Interest earnings	<u>28</u>
Total additions	<u>240,028</u>
DEDUCTIONS	
Administrative expenses	<u>247,536</u>
Total deductions	<u>247,536</u>
CHANGES IN NET POSITION	(7,508)
NET POSITION, BEGINNING	<u>25,872</u>
NET POSITION, ENDING	\$ <u><u>18,364</u></u>

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

ROCKWALL COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

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; however interfund services that are provided and used are not eliminated in the process of consolidation. 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 and proprietary 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 account for monies held for other and then it is disbursed to the appropriate group of held in a custodial capacity. These resources include funds for individual in accordance with court decrees by the County or District Clerk, other taxing entities within the County, and the State of Texas. Fiduciary Fund Financial Statements include a Statement of Net Position. The County's Fiduciary fund represent Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency funds are accounted for on the accrual basis of accounting. Accordingly, all assets and liabilities are included on the Statement of Net Position. Because the assets are held in an agent capacity and are not available to support County programs, these funds are not included in the government-wide statements.

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 for the County are reported at fair value, except for the position in investment pools. The County's investment in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

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. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. 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 \$.3759 (\$.2713 for the maintenance and operations and \$.1046 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 of resources. This separate financial statement element, *deferred outflows of 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:

- Deferred charges on refundings – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- 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.
- Changes in Actuarial Assumptions – 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 two types of items classified as deferred inflows of resources. One of which arises only under a modified accrual basis of accounting that qualifies 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.

The other item is only recorded in the full accrual basis of accounting and results from the difference between expected and actual pension expense. This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

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 resources 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 TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 department level within a fund. 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.

B. Deficit Fund Balance

At year-end the Sheriff Pending Forfeiture fund has a deficit fund balance of \$252,833. The General Fund will ultimately cover any deficits that are not made up by the Sheriff Pending forfeiture fund.

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 \$(113,044,132) difference are as follows:

Tax notes	\$(98,120,000)
Refunding Bond	(7,285,000)
Premium on bonds	(3,413,754)
Deferred charge on refunding	179,655
Accrued interest payable	(661,023)
Compensated absences	(819,042)
Net OPEB obligation	<u>(2,924,968)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$(113,044,132)</u></u>

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 \$2,890,948 difference are as follows:

Capital outlay	\$ 5,200,136
Capital asset retirements	(15,580)
Depreciation expense	<u>(2,293,608)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u><u>\$ 2,890,948</u></u>

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 \$495,237 difference are as follows:

Property taxes	\$ 28,043
Adjudicated fines	127,570
Other	<u>339,624</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 495,237</u>

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 \$5,304,579 difference are as follows:

Principal repayments	\$ 5,205,000
Interest payable	87,892
Bond discount/premium	218,370
Deferred charges	(9,456)
Compensated absences	(20,067)
OPEB obligation	<u>(177,160)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 5,304,579</u>

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.

In fiscal year 2017, the County adopted GASB Statement No. 72 ("GASB 72"), Fair Value Measurement and Application. GASB 72 was issued to address accounting and financial reporting issues related to fair value measurements.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of September 30, 2017, the County held the following fair value measurements:

		Fair Value Measurement Using			Percent of Total Portfolio	Weighted Average Maturity (Days)
	9/30/2017	(Level 1)	(Level 2)	(Level 3)		
Primary government						
Cash and cash equivalents						
Cash deposits - County	\$ 4,820,628	\$ -	\$ -	\$ -	11.67%	
Cash deposits - trust and agency	4,363,370	-	-	-	10.56%	
Total cash and cash equivalents	<u>9,183,998</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Investments measured at net asset value per share:						
Investment pools:						
Texas CLASS	\$ 7,400,539	\$ -	\$ -	\$ -	17.91%	53
TexPool	7,304,492	-	-	-	17.68%	37
TexStar	141,303	-	-	-	0.34%	27
LOGIC	10,403,572	-	-	-	25.18%	40
Investments by fair value level:						
Debt securities:						
Fannie Mae	994,165	-	994,165	-	2.41%	206
Federal Farm Credit Bank	2,485,752	-	2,485,752	-	6.02%	216
Federal Home Loan Bank	1,999,943	-	1,999,943	-	4.84%	199
Federal Home Loan Mortgage Corporation	1,000,026	-	1,000,026	-	2.42%	239
Unsecured Bond	399,920	-	399,920	-	0.97%	8
Total investments	<u>32,129,712</u>	<u>-</u>	<u>6,879,806</u>	<u>-</u>		
Total cash and investments of the primary government	<u>\$ 41,313,710</u>	<u>\$ -</u>	<u>\$ 6,879,806</u>	<u>\$ -</u>		

Portfolio weighted average maturity (days)

The County has the following recurring fair value measurements as of September 30, 2017:

Unsecured bonds of \$399,920 are valued using a present value of expected future cash flow model (Level 2 inputs).

U.S. Agency Bonds of \$999,943 are valued using a present value of expected future cash flow model (Level 2 inputs).

U.S. Agency Bonds of \$2,485,752 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

U.S. Agency Bonds of \$2,994,191 are valued using a documented trade history in exact security (Level 2 inputs).

Investment pools are not categorized as to investment risk since specific securities relating to the government cannot be identified. Investments in pools are valued based upon the value of pool shares. No investments are reported at amortized cost. The County currently invests in three 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, 2017, 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, 2017, were rated as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>
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. Receivables

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

	<u>Governmental Funds</u>				
	<u>General</u>	<u>Road Improvements Bond 2008</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:					
Taxes	\$ 813,096	\$ -	\$ 217,684	\$ 62,506	\$ 1,093,286
Adjudicated fines	24,558,995	-	-	-	24,558,995
Accounts	100,916	-	-	59,659	160,575
Assessments	-	-	-	570,226	570,226
TxDOT funding	-	20,792,000	-	-	20,792,000
Interest	-	-	-	281	281
Gross receivables	25,473,007	20,792,000	217,684	692,672	47,175,363
Less: allowance for uncollectibles	(22,207,692)	-	(25,941)	(39)	(22,233,672)
Net total receivables	<u>\$ 3,265,315</u>	<u>\$ 20,792,000</u>	<u>\$ 191,743</u>	<u>\$ 692,633</u>	<u>\$ 24,941,691</u>

C. Capital Assets

Capital assets are recorded at cost or, if donated, at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. 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, 2017, are summarized as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,246,813	\$ -	\$ -	\$ 6,246,813
Construction in progress	<u>4,783,738</u>	<u>4,701,353</u>	<u>(2,010,284)</u>	<u>7,474,807</u>
Total assets not being depreciated	<u>11,030,551</u>	<u>4,701,353</u>	<u>(2,010,284)</u>	<u>13,721,620</u>
Capital assets, being depreciated:				
Buildings and improvements	59,549,250	2,091,122	-	61,640,372
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	<u>9,193,124</u>	<u>417,945</u>	<u>(257,245)</u>	<u>9,353,824</u>
Total capital assets being depreciated	<u>73,975,030</u>	<u>2,509,067</u>	<u>(257,245)</u>	<u>76,226,852</u>
Less accumulated depreciation:				
Buildings and improvements	(10,473,045)	(1,635,773)	(4,600)	(12,113,418)
Infrastructure	(2,954,679)	(127,050)	-	(3,081,729)
Machinery and equipment	<u>(6,641,728)</u>	<u>(530,785)</u>	<u>246,265</u>	<u>(6,926,248)</u>
Total accumulated depreciation	<u>(20,069,452)</u>	<u>(2,293,608)</u>	<u>241,665</u>	<u>(22,121,395)</u>
Total capital assets being depreciated, net	<u>53,905,578</u>	<u>215,459</u>	<u>(15,580)</u>	<u>54,105,457</u>
Governmental activities capital assets, net	<u>\$ 64,936,129</u>	<u>\$ 4,916,812</u>	<u>\$ (2,025,864)</u>	<u>\$ 67,827,077</u>

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

Governmental activities:	
General government	\$ 1,400,250
Roads and bridges	332,017
Public safety	225,644
Public facilities	595
Public services	8,216
Judicial	2,936
Legal	12,567
Culture and recreation	<u>311,383</u>
Total depreciation expense - governmental activities	<u>\$ 2,293,608</u>

D. Interfund Receivables/Payables and Transfers

The following schedule briefly summarizes the County's interfund balances activity:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ <u>10,359</u>
		\$ <u><u>10,359</u></u>

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

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Nonmajor governmental	General	\$ 3,643,000
Internal Service	General	<u>200,000</u>
		\$ <u><u>3,843,000</u></u>

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 and Refunding Bond

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Principal Balance</u>	<u>Due Within One Year</u>
\$24,705,000 tax refunding note Series 2009	02/01/09	2.00%-5.00%	\$ 19,390,000	\$ 790,000
\$10,620,000 limited tax note Series 2009	02/01/09	2.75%-5.25%	8,360,000	340,000
\$2,460,000 unlimited tax Series 2010	06/08/10	4.15%	1,955,000	85,000
\$8,815,000 limited tax refunding Series 2010	06/08/10	3.65%	4,595,000	715,000
\$16,010,000 limited tax refunding Series 2012	01/01/12	2.75%-4.5%	14,195,000	730,000
\$24,205,000 unlimited tax Series 2012A	12/13/12	2.125%-5.00%	21,495,000	1,805,000
\$14,845,000 limited tax refunding Series 2013	06/11/13	3.00%-4.00%	14,120,000	585,000
\$7,370,000 permanent improvement refunding bond Series 2015	12/22/15	3.00%-4.00%	7,285,000	665,000
\$14,010,000 limited tax road bonds Series 2016	03/21/16	3.00%-4.00%	<u>14,010,000</u>	<u>-</u>
			<u>\$ 105,405,000</u>	<u>\$ 5,715,000</u>

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 \$7,370,000 Permanent Improvement Refunding Bond – Series 2015 were issued for the purpose of (i) refunding the Series 2007 Permanent Improvement Limited Tax Notes and (ii) paying the costs of issuing the bonds. Principal maturities will occur annually beginning in February 2017. Interest payments will occur semi-annually in February and August at 2.010%. The final principal and interest payment is due February 2027. As a result, the refunded notes are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The net carrying amount of the old debt exceed the reacquisition price by \$189,111. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is the same as the life of the net debt issued. The refunding was undertaken to reduce future debt service payments. The refunding transaction resulted in a reduction of \$776,065 in the County's aggregate future debt service payments, and an economic gain to the County of \$678,101.

As of September 30, 2017, none of the debt is considered defeased.

The \$14,010,000 Limited Tax Road Bond – Series 2016 were issued for the purpose of (i) for the construction, maintenance and operation 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 2019 and interest payments beginning February 2017. Interest payments will occur semi-annually in February and August with a range of 3.00%-5.00%. The final principal and interest payment is due February 2036.

The requirements to amortize all tax notes and refunding bonds outstanding, as of September 30, 2017, are summarized as follows:

Fiscal Year Ending September 30,	Tax Notes		
	Principal	Interest	Total
2018	\$ 5,715,000	\$ 3,849,401	\$ 9,564,401
2019	6,105,000	3,617,441	9,722,441
2020	6,495,000	3,375,760	9,870,760
2021	5,870,000	3,129,896	8,999,896
2022	6,505,000	2,901,484	9,406,484
2023-2027	32,315,000	11,339,474	43,654,474
2028-2032	29,940,000	5,707,027	35,647,027
2033-2037	<u>12,460,000</u>	<u>597,950</u>	<u>13,057,950</u>
Total	\$ <u>105,405,000</u>	\$ <u>34,518,433</u>	\$ <u>139,923,433</u>

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, 2017:

Description	Amounts Outstanding October 1, 2016	Issued	Retired	Amounts Outstanding September 30, 2017	Due Within One Year
Tax Notes	\$ 103,240,000	\$ -	\$ 5,120,000	\$ 98,120,000	\$ 5,050,000
Refunding Bond	7,370,000	-	85,000	7,285,000	665,000
Bond Premiums/discounts	3,632,124	-	218,370	3,413,754	218,370
Compensated absences	798,975	533,069	513,002	819,042	163,808
Net pension (asset) liability	825,335	1,427,849	1,387,347	865,837	-
Net OPEB obligation	<u>2,747,808</u>	<u>457,189</u>	<u>280,029</u>	<u>2,924,968</u>	<u>-</u>
	<u>\$ 118,614,242</u>	<u>\$ 2,418,107</u>	<u>\$ 7,603,748</u>	<u>\$ 113,428,601</u>	<u>\$ 6,097,178</u>

For governmental activities, the compensated absences, net pension liability, and net other postemployment benefit obligation are, and were in prior years, generally liquidated by the General Fund.

G. Defined 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 full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

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. By law, employee accounts earn 7% interest. 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, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	130
Inactive employees entitled to but not yet receiving benefits	168
Active employees	<u>313</u>
	<u><u>611</u></u>

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 participant 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 2016 and 2017. The County's contributions to TCDRS for the year ended September 30, 2017, were \$1,434,729, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2016, 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, 2016, actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	2.5% per year
Investment rate of return	8%, net of pension plan investment expense, including inflation

The County has no automatic cost-of-living adjustments (“COLA”) and one is not considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the County/District may elect an ad-hoc COLA for its retirees.

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 projected to 2014 with scale AA and the projected with 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

The actuarial assumptions that determined the total pension liability as of December 31, 2016, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except for mortality assumptions. Mortality assumptions were updated for the 2016 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 8.0%. 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 2017 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	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MCSI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MCSI World Ex USA (net)	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LST A Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

⁽¹⁾ Target asset allocation adopted at the April 2017 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 2.0% per Cliffwater's 2017 capital market assumptions.

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

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ 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 statute. 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	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2015	\$ 51,392,719	\$ 50,567,384	\$ 825,335
Changes for the year:			
Service cost	2,249,131	-	2,249,131
Interest on total pension liability ⁽¹⁾	4,177,843	-	4,177,843
Effect of plan changes ⁽²⁾	146,254	-	146,254
Effect of economic/demographic gains or losses	(37,415)	-	(37,415)
Refund of contributions	(194,902)	(194,902)	-
Benefit payments	(1,821,926)	(1,821,926)	-
Administrative expenses	-	(40,741)	40,741
Member contributions	-	1,079,512	(1,079,512)
Net investment income	-	3,748,100	(3,748,100)
Employer contributions	-	1,387,946	(1,387,946)
Other ⁽³⁾	-	320,494	(320,494)
Balance at 12/31/2016	\$ 55,911,704	\$ 55,045,867	\$ 865,837

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

⁽²⁾ Reflects new annuity purchase rates applicable to all TCDRS employers effective January 1, 2018.

⁽³⁾ 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 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 63,870,620	\$ 55,911,704	\$ 49,383,651
Fiduciary net position	55,045,867	55,045,867	55,045,867
Net pension liability/(asset)	\$ 8,824,753	\$ 865,837	\$ (5,662,216)

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, 2016, the County recognized pension expense of \$2,216,412. At September 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 7,036	\$ 676,697
Changes in actuarial assumptions	333,359	-
Difference between projected and actual investment earnings	3,637,286	-
Contributions subsequent to the measurement date	<u>1,092,738</u>	<u>-</u>
Total	<u>\$ 5,070,419</u>	<u>\$ 676,697</u>

\$1,092,738 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, 2017. 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,	
2018	\$ 1,127,412
2019	1,127,412
2020	978,271
2021	67,889
2022	-
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. The County provides this benefit through a single-employer defined benefit healthcare plan.

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 \$280,029. 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)	\$ 454,357
Interest on Net OPEB Obligation	109,912
Adjustment to the ARC	(107,080)
Annual OPEB Cost	457,189
Employer Contributions with Interest	(280,029)
Increase (Decrease) in Net OPEB Obligation	177,160
Net OPEB Obligation, beginning of year	<u>2,747,808</u>
Net OPEB Obligation, end of year	<u>\$ 2,924,968</u>

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
9/30/15	\$ 464,000	\$ 153,942	33%	\$ 2,465,512
9/30/16	476,620	194,324	41%	2,747,808
9/30/17	457,189	280,029	61%	2,924,968

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
10/01/16	\$ -	\$ 5,060,137	\$ 5,060,137	- %	\$ 13,102,839	38.62%

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	10/01/16
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	5.5%
The number of active members is assumed to remain constant in the future	

J. Risk Management

During the year ended September 30, 2017, 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 trends 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	
	9/30/2017	9/30/2016
Unpaid claims at beginning of year	\$ 136,880	\$ 351,644
Incurred claims (including IBNRs)	3,420,272	3,183,149
Claim payments	(3,347,768)	(3,397,913)
Unpaid claims at end of year	\$ <u>209,384</u>	\$ <u>136,880</u>

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. Commitments and Contingencies

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, 2017, 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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**REQUIRED
SUPPLEMENTARY INFORMATION**

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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, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 24,841,038	\$ 24,841,038	\$ 25,286,076	\$ 445,038
Beverage taxes	250,000	250,000	336,503	86,503
Fines and forfeitures	850,000	850,000	782,038	(67,962)
Other taxes	1,025,000	1,025,000	1,325,562	300,562
Fees and commissions	1,806,000	1,806,000	2,023,120	217,120
Intergovernmental	590,789	592,739	666,906	74,167
Investment earnings	140,000	140,000	250,108	110,108
Miscellaneous	44,500	59,500	211,416	151,916
Total revenues	<u>29,547,327</u>	<u>29,564,277</u>	<u>30,881,729</u>	<u>1,317,452</u>
EXPENDITURES				
Current:				
General government:				
County judge	130,275	137,175	135,252	1,923
County clerk	716,708	716,708	680,255	36,453
Information services	480,545	518,124	508,442	9,682
Nondepartmental	1,980,181	1,636,771	1,430,600	206,171
Human resources	52,480	52,480	51,386	1,094
Centralized collections	194,525	194,525	188,979	5,546
Commissioners' court	85,525	85,525	82,157	3,368
Veteran Services	79,605	79,605	77,953	1,652
Total general government	<u>3,719,844</u>	<u>3,420,913</u>	<u>3,155,024</u>	<u>265,889</u>
Financial administration:				
Tax assessor/collector	570,477	571,077	550,132	20,945
County treasurer	395,865	396,465	380,718	15,747
County auditor	592,680	592,680	580,523	12,157
Noncapital equipment	333,222	333,222	342,850	(9,628)
Human Resources	127,056	128,556	122,646	5,910
Total financial administration	<u>2,019,300</u>	<u>2,022,000</u>	<u>1,976,869</u>	<u>45,131</u>
Commissioner expenses:				
County commissioner, precinct #1	108,039	111,039	107,947	3,092
County commissioner, precinct #2	107,714	110,514	107,295	3,219
County commissioner, precinct #3	110,973	110,973	109,314	1,659
County commissioner, precinct #4	110,230	110,230	109,901	329
Total commissioner expenses	<u>436,956</u>	<u>442,756</u>	<u>434,457</u>	<u>8,299</u>
Public safety:				
Sheriff's department	3,537,175	4,368,975	4,276,023	92,952
County jail	4,305,656	6,608,096	6,525,847	82,249
Other law enforcement	604,709	604,709	604,406	303
Constable #1	97,381	97,381	92,863	4,518
Constable #2	93,451	93,451	89,084	4,367
Constable #3	93,451	93,451	91,004	2,447
Constable #4	96,825	96,825	95,044	1,781
Total public safety	<u>8,828,648</u>	<u>11,962,888</u>	<u>11,774,271</u>	<u>188,617</u>

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, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Public facilities				
Maintenance and operations	\$ 761,201	\$ 757,980	\$ 722,943	\$ 35,037
Total public facilities	<u>761,201</u>	<u>757,980</u>	<u>722,943</u>	<u>35,037</u>
Public services:				
Election administrator	419,227	419,227	412,306	6,921
Risk management grant	40,000	43,050	43,050	-
TCEQ grant	<u>301,834</u>	<u>301,834</u>	<u>301,834</u>	<u>-</u>
Total public services	<u>761,061</u>	<u>764,111</u>	<u>757,190</u>	<u>6,921</u>
Judicial:				
District clerk	840,030	840,030	780,254	59,776
District judge	1,471,811	1,432,111	1,278,108	154,003
Justice of the peace, precinct #1	236,093	236,093	228,373	7,720
Justice of the peace, precinct #2	228,662	228,662	225,967	2,695
Justice of the peace, precinct #3	226,706	226,706	220,921	5,785
Justice of the peace, precinct #4	230,450	230,450	224,458	5,992
Court at law	<u>857,154</u>	<u>898,654</u>	<u>874,813</u>	<u>23,841</u>
Total judicial	<u>4,090,906</u>	<u>4,092,706</u>	<u>3,832,894</u>	<u>259,812</u>
Legal:				
District attorney	<u>1,460,333</u>	<u>2,446,533</u>	<u>2,378,740</u>	<u>67,793</u>
Total legal	<u>1,460,333</u>	<u>2,446,533</u>	<u>2,378,740</u>	<u>67,793</u>
Culture and recreation:				
County library	<u>1,117,153</u>	<u>1,117,153</u>	<u>1,088,728</u>	<u>28,425</u>
Total culture and recreation	<u>1,117,153</u>	<u>1,117,153</u>	<u>1,088,728</u>	<u>28,425</u>
Health and welfare:				
County health coordinator	174,475	174,475	172,046	2,429
Welfare	464,078	485,278	485,256	22
Ambulance	337,102	365,102	356,327	8,775
911 services	73,022	35,443	27,285	8,158
Indigent health care	<u>420,000</u>	<u>270,000</u>	<u>240,000</u>	<u>30,000</u>
Total health and welfare	<u>1,468,677</u>	<u>1,330,298</u>	<u>1,280,914</u>	<u>49,384</u>
Conservation:				
County agent	<u>117,258</u>	<u>117,258</u>	<u>112,645</u>	<u>4,613</u>
Total conservation	<u>117,258</u>	<u>117,258</u>	<u>112,645</u>	<u>4,613</u>
Total current expenditures	<u>24,781,337</u>	<u>28,474,596</u>	<u>27,514,675</u>	<u>959,921</u>

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, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Noncurrent:				
Capital outlay:				
Capital equipment	\$ 730,990	\$ 776,460	\$ 519,134	\$ 257,326
Capital improvements	9,000	12,221	11,232	989
Total capital outlay	739,990	788,681	530,366	258,315
Total expenditures	25,521,327	29,263,277	28,045,041	1,218,236
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,026,000</u>	<u>301,000</u>	<u>2,836,688</u>	<u>2,535,688</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(568,000)	(3,843,000)	(3,843,000)	-
Proceeds from sale of assets	25,000	25,000	17,969	(7,031)
Total other financing sources (uses)	<u>(543,000)</u>	<u>(3,818,000)</u>	<u>(3,825,031)</u>	<u>(7,031)</u>
NET CHANGE IN FUND BALANCE	3,483,000	(3,517,000)	(988,343)	2,528,657
FUND BALANCES, BEGINNING	<u>18,439,064</u>	<u>18,439,064</u>	<u>18,439,064</u>	-
FUND BALANCES, ENDING	<u>\$ 21,922,064</u>	<u>\$ 14,922,064</u>	<u>\$ 17,450,721</u>	<u>\$ 2,528,657</u>

ROCKWALL COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2017

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 department level within a fund.

ROCKWALL COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

Plan Year Ended December 31	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Pension Liability			
Service Cost	\$ 1,980,374	\$ 2,030,428	\$ 2,249,131
Interest total pension liability	3,588,582	3,916,257	4,177,843
Effect of plan changes	-	(457,555)	146,254
Effect of assumption changes or inputs	-	555,598	-
Effect of economic/demographic (gains) or losses	17,592	(1,077,942)	(37,415)
Benefit payments/refunds of contributions	(1,506,596)	(1,725,226)	(2,016,828)
Net change in total pension liability	4,079,952	3,241,560	4,518,985
Total pension liability - beginning	<u>44,071,207</u>	<u>48,151,159</u>	<u>51,392,719</u>
Total pension liability - ending (a)	<u><u>\$ 48,151,159</u></u>	<u><u>\$ 51,392,719</u></u>	<u><u>\$ 55,911,704</u></u>
Plan Fiduciary Net Position			
Employer contributions	\$ 1,330,911	\$ 1,379,293	\$ 1,387,946
Member contributions	1,035,153	1,072,787	1,079,512
Investment income net of investment expenses	3,132,080	(898,918)	3,748,100
Benefit payments refunds of contributions	(1,506,596)	(1,725,226)	(2,016,828)
Administrative expenses	(37,619)	(36,512)	(40,741)
Other	<u>(4,489)</u>	<u>34,983</u>	<u>320,494</u>
Net change in plan fiduciary net position	3,949,440	(173,593)	4,478,483
Plan fiduciary net position - beginning	<u>46,791,537</u>	<u>50,740,977</u>	<u>50,567,384</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 50,740,977</u></u>	<u><u>\$ 50,567,384</u></u>	<u><u>\$ 55,045,867</u></u>
Net pension liability (asset)- ending (a) - (b)	<u><u>\$ (2,589,818)</u></u>	<u><u>\$ 825,335</u></u>	<u><u>\$ 865,837</u></u>
Fiduciary net position as a percentage of total pension liability	105.38%	98.39%	98.45%
Pensionable covered payroll	\$ 14,787,903	\$ 15,325,523	\$ 15,421,600
Net pension liability as a percentage of covered payroll	-17.51%	5.39%	5.61%

Note: This schedule is required for 10 years of information, but the information prior to 2014 is not available.

ROCKWALL COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 1,313,003	\$ 1,330,911	\$ -	\$ 14,622,258	9.1%
2015	1,363,504	1,363,504	-	15,150,043	9.0%
2016	1,444,459	1,444,459	-	16,049,549	9.0%
2017	1,434,729	1,434,729	-	15,941,429	9.0%

Note: This schedule is required for 10 years of information, but the information prior to 2014 is not available.

ROCKWALL COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

Valuation Timing Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contributions rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	2.7 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule	No changes in plan provisions are reflected in the Schedule of Employer Contributions.

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)
09/30/2012	\$ -	\$ 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%
09/30/2016	-	5,060,137	0.0%	5,060,137	13,102,839	38.62%

**COMBINING FUND
FINANCIAL STATEMENTS**

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue			
	Emergency Management	Fire Code Enforcement	Court Record Preservation	District Court Records Technology
ASSETS				
Cash and investments	\$ 36,340	\$ 120,352	\$ 38,932	\$ 35,139
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	-	-	-	-
Interest	-	-	-	-
Prepaid items	114	-	-	-
Total assets	<u>36,454</u>	<u>120,352</u>	<u>38,932</u>	<u>35,139</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	517	1,095	-	-
Accrued expenses	2,693	-	-	-
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>3,210</u>	<u>1,095</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue - lien assessments	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable				
Prepays	114	-	-	-
Restricted for:				
Records preservation and management	-	-	38,932	-
Court security and technology	-	-	-	35,139
Legal	-	-	-	-
Public safety	33,130	119,257	-	-
Judicial	-	-	-	-
Capital acquisition and construction	-	-	-	-
Culture and recreation	-	-	-	-
Roads and bridges	-	-	-	-
Elections assistance and administration	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>33,244</u>	<u>119,257</u>	<u>38,932</u>	<u>35,139</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 36,454</u>	<u>\$ 120,352</u>	<u>\$ 38,932</u>	<u>\$ 35,139</u>

Special Revenue						
<u>Law Library</u>	<u>County/ District Court Technology</u>	<u>Justice Court Building Security</u>	<u>D. A. State</u>	<u>D. A. Forfeiture</u>	<u>Cities Readiness Initiative</u>	<u>Sheriff's Abandoned Property</u>
\$ 148,486	\$ 8,883	\$ 33,707	\$ 18,732	\$ 146,085	\$ -	\$ 15,762
-	-	-	-	-	-	-
-	-	-	-	86	3,587	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>148,486</u>	<u>8,883</u>	<u>33,707</u>	<u>18,732</u>	<u>146,171</u>	<u>3,587</u>	<u>15,762</u>
1,753	-	-	3	1,186	40	-
925	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	3,453	-
<u>2,678</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>1,186</u>	<u>3,493</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>145,808</u>	<u>8,883</u>	<u>33,707</u>	<u>18,729</u>	<u>144,985</u>	<u>94</u>	<u>15,762</u>
145,808	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>145,808</u>	<u>8,883</u>	<u>33,707</u>	<u>18,729</u>	<u>144,985</u>	<u>94</u>	<u>15,762</u>
\$ <u>148,486</u>	\$ <u>8,883</u>	\$ <u>33,707</u>	\$ <u>18,732</u>	\$ <u>146,171</u>	\$ <u>3,587</u>	\$ <u>15,762</u>

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	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	\$ -	\$ 153,217	\$ 468,497	\$ 155	\$ 11,719
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	62,238	-	-
Accounts	7,507	-	-	-	-
Interest	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>7,507</u>	<u>153,217</u>	<u>530,735</u>	<u>155</u>	<u>11,719</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	500	155	4
Accrued expenses	-	-	-	-	228
Due to others	-	-	-	-	-
Due to other funds	<u>6,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>6,906</u>	<u>-</u>	<u>500</u>	<u>155</u>	<u>232</u>
Deferred inflows of resources:					
Unavailable revenue - lien assessments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable					
Prepays	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	-	-	11,487
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	-
Public safety	601	-	530,235	-	-
Judicial	-	153,217	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>601</u>	<u>153,217</u>	<u>530,235</u>	<u>-</u>	<u>11,487</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,507</u>	<u>\$ 153,217</u>	<u>\$ 530,735</u>	<u>\$ 155</u>	<u>\$ 11,719</u>

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
\$ 226,087	\$ 28,967	\$ 148,838	\$ 1,024,780	\$ 19,880	\$ 360,901	\$ 7,652	\$ 113,465	\$ 29,474
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	152	-	-	-	-	-	-
<u>226,087</u>	<u>28,967</u>	<u>148,990</u>	<u>1,024,780</u>	<u>19,880</u>	<u>360,901</u>	<u>7,652</u>	<u>113,465</u>	<u>29,474</u>
2,100	12,905	622	2,233	-	6,000	-	188	201
-	-	-	223	-	-	-	-	4,480
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,100</u>	<u>12,905</u>	<u>622</u>	<u>2,456</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>188</u>	<u>4,681</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	152	-	-	-	-	-	-
-	-	-	1,022,324	19,880	354,901	7,652	113,277	-
-	-	-	-	-	-	-	-	24,793
223,987	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	16,062	148,216	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>223,987</u>	<u>16,062</u>	<u>148,368</u>	<u>1,022,324</u>	<u>19,880</u>	<u>354,901</u>	<u>7,652</u>	<u>113,277</u>	<u>24,793</u>
\$ <u>226,087</u>	\$ <u>28,967</u>	\$ <u>148,990</u>	\$ <u>1,024,780</u>	\$ <u>19,880</u>	\$ <u>360,901</u>	\$ <u>7,652</u>	\$ <u>113,465</u>	\$ <u>29,474</u>

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue			
	Election Services	Library Donation	Sheriff Forfeiture	Library
ASSETS				
Cash and investments	\$ 96,120	\$ 38,674	\$ 156,062	\$ 325,406
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	-
Accounts	48,479	-	-	-
Interest	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>144,599</u>	<u>38,674</u>	<u>156,062</u>	<u>325,406</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	11	-	-
Accrued expenses	-	-	-	-
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>11</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Unavailable revenue - lien assessments	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable				
Prepays	-	-	-	-
Restricted for:				
Records preservation and management	-	-	-	-
Court security and technology	-	-	-	-
Legal	-	-	-	-
Public safety	-	-	156,062	-
Judicial	-	-	-	-
Capital acquisition and construction	-	-	-	-
Culture and recreation	-	38,663	-	325,406
Roads and bridges	-	-	-	-
Elections assistance and administration	144,599	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>144,599</u>	<u>38,663</u>	<u>156,062</u>	<u>325,406</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 144,599</u>	<u>\$ 38,674</u>	<u>\$ 156,062</u>	<u>\$ 325,406</u>

Special Revenue							Capital Projects
D. A. Hot Check Fees	Road and Bridge	Courthouse Renovation	Sheriff Pending Forfeiture	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability
\$ 27,219	\$ 1,655,261	\$ 141,830	\$ -	\$ 92,074	\$ 50	\$ 22,225	\$ 889,991
-	229	-	-	-	-	-	-
-	570,226	-	-	-	-	-	-
-	281	-	-	-	-	-	-
-	-	-	-	-	-	-	-
27,219	2,225,997	141,830	-	92,074	50	22,225	889,991
-	12,151	-	-	-	-	225	73,473
-	10,599	-	-	-	-	-	-
-	-	-	252,833	-	-	-	-
-	-	-	-	-	-	-	-
-	22,750	-	252,833	-	-	225	73,473
-	576,609	-	-	-	-	-	-
-	576,609	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
27,219	-	-	-	-	-	-	-
-	-	-	-	92,074	50	-	816,518
-	-	-	-	-	-	22,000	-
-	-	141,830	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,626,638	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(252,833)	-	-	-	-
27,219	1,626,638	141,830	(252,833)	92,074	50	22,000	816,518
\$ 27,219	\$ 2,225,997	\$ 141,830	\$ -	\$ 92,074	\$ 50	\$ 22,225	\$ 889,991

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ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Capital Projects				
	Library Construction Bond	Library Renovation	Veterans Memorial	Facilities Improvement	Total
ASSETS					
Cash and investments	\$ 5,348	\$ 548	\$ 8	\$ 280,593	\$ 6,927,459
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	-	62,467
Accounts	-	-	-	-	629,885
Interest	-	-	-	-	281
Prepaid items	-	-	-	-	266
Total assets	<u>5,348</u>	<u>548</u>	<u>8</u>	<u>280,593</u>	<u>7,620,358</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	115,362
Accrued expenses	-	-	-	-	19,148
Due to others	-	-	-	-	252,833
Due to other funds	-	-	-	-	10,359
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>397,702</u>
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	576,609
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>576,609</u>
Fund balances:					
Nonspendable					
Prepays	-	-	-	-	266
Restricted for:					
Records preservation and management	-	-	-	-	1,568,453
Court security and technology	-	-	-	-	102,522
Legal	-	-	-	-	560,728
Public safety	-	-	-	-	1,763,783
Judicial	-	-	-	-	339,495
Capital acquisition and construction	5,348	548	8	280,593	428,327
Culture and recreation	-	-	-	-	364,069
Roads and bridges	-	-	-	-	1,626,638
Elections assistance and administration	-	-	-	-	144,599
Unassigned	-	-	-	-	(252,833)
Total fund balances	<u>5,348</u>	<u>548</u>	<u>8</u>	<u>280,593</u>	<u>6,646,047</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,348</u>	<u>\$ 548</u>	<u>\$ 8</u>	<u>\$ 280,593</u>	<u>\$ 7,620,358</u>

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	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	178,273	19,109	15,619	16,360
Intergovernmental	-	-	-	-
Election	-	-	-	-
Investment earnings	14	-	-	-
Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>178,287</u>	<u>19,109</u>	<u>15,619</u>	<u>16,360</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Roads and bridges	-	-	-	-
Public safety	172,582	30,303	-	-
Public service	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>172,582</u>	<u>30,303</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,705</u>	<u>(11,194)</u>	<u>15,619</u>	<u>16,360</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	5,705	(11,194)	15,619	16,360
FUND BALANCES/EQUITY, BEGINNING	<u>27,539</u>	<u>130,451</u>	<u>23,313</u>	<u>18,779</u>
FUND BALANCES/EQUITY, ENDING	<u>\$ 33,244</u>	<u>\$ 119,257</u>	<u>\$ 38,932</u>	<u>\$ 35,139</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	13,959	-	-
-	-	-	-	-	-	-
66,973	3,140	-	-	-	-	1,397
-	-	-	-	-	29,364	-
-	-	-	-	-	-	-
1,062	-	214	-	757	-	395
-	-	-	-	-	-	-
-	-	-	369	-	-	-
<u>68,035</u>	<u>3,140</u>	<u>214</u>	<u>369</u>	<u>14,716</u>	<u>29,364</u>	<u>1,792</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	29,270	-
-	-	-	-	-	-	-
-	-	-	636	2,683	-	-
106,397	-	-	-	-	-	-
-	9,864	-	-	1,010	-	-
<u>106,397</u>	<u>9,864</u>	<u>-</u>	<u>636</u>	<u>3,693</u>	<u>29,270</u>	<u>-</u>
(38,362)	(6,724)	214	(267)	11,023	94	1,792
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(38,362)	(6,724)	214	(267)	11,023	94	1,792
184,170	15,607	33,493	18,996	133,962	-	13,970
<u>\$ 145,808</u>	<u>\$ 8,883</u>	<u>\$ 33,707</u>	<u>\$ 18,729</u>	<u>\$ 144,985</u>	<u>\$ 94</u>	<u>\$ 15,762</u>

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue			
	Emergency Management Federal Grant	Errors and Omissions Insurance	Public Safety Sales Tax	District Clerk Records Management
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Sales taxes	-	-	321,370	-
Fees and commissions	-	165	-	8,416
Intergovernmental	10,978	-	-	-
Election	-	-	-	-
Investment earnings	-	798	1,909	-
Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>10,978</u>	<u>963</u>	<u>323,279</u>	<u>8,416</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Roads and bridges	-	-	-	-
Public safety	10,377	-	306,000	-
Public service	-	-	-	-
Judicial	-	-	-	10,358
Legal	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>10,377</u>	<u>-</u>	<u>306,000</u>	<u>10,358</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>601</u>	<u>963</u>	<u>17,279</u>	<u>(1,942)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	601	963	17,279	(1,942)
FUND BALANCES/EQUITY, BEGINNING	<u>-</u>	<u>152,254</u>	<u>512,956</u>	<u>13,429</u>
FUND BALANCES/EQUITY, ENDING	<u>\$ 601</u>	<u>\$ 153,217</u>	<u>\$ 530,235</u>	<u>\$ 11,487</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
27,015	12,900	13,795	272,883	6,697	268,270	-	28,812	53,299
-	-	-	-	-	-	19,833	-	-
-	-	-	-	-	-	-	-	-
1,072	97	1,059	4,991	-	1,394	-	439	62
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>28,087</u>	<u>12,997</u>	<u>14,854</u>	<u>277,874</u>	<u>6,697</u>	<u>269,664</u>	<u>19,833</u>	<u>29,251</u>	<u>53,361</u>
-	-	-	88,953	8,516	231,700	-	4,723	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	31,383	-	285,496
-	-	-	-	-	-	-	-	-
23,636	3,083	37,917	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
986	-	-	8,189	-	-	-	13,353	1,574
<u>24,622</u>	<u>3,083</u>	<u>37,917</u>	<u>97,142</u>	<u>8,516</u>	<u>231,700</u>	<u>31,383</u>	<u>18,076</u>	<u>287,070</u>
<u>3,465</u>	<u>9,914</u>	<u>(23,063)</u>	<u>180,732</u>	<u>(1,819)</u>	<u>37,964</u>	<u>(11,550)</u>	<u>11,175</u>	<u>(233,709)</u>
-	-	-	-	-	-	-	-	218,000
-	-	-	-	-	-	-	-	218,000
3,465	9,914	(23,063)	180,732	(1,819)	37,964	(11,550)	11,175	(15,709)
<u>220,522</u>	<u>6,148</u>	<u>171,431</u>	<u>841,592</u>	<u>21,699</u>	<u>316,937</u>	<u>19,202</u>	<u>102,102</u>	<u>40,502</u>
<u>\$ 223,987</u>	<u>\$ 16,062</u>	<u>\$ 148,368</u>	<u>\$ 1,022,324</u>	<u>\$ 19,880</u>	<u>\$ 354,901</u>	<u>\$ 7,652</u>	<u>\$ 113,277</u>	<u>\$ 24,793</u>

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue			
	Election Services	Library Donation	Sheriff Forfeiture	Library
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	1,185	80,835
Sales taxes	-	-	-	-
Fees and commissions	-	-	-	31,821
Intergovernmental	-	-	6,790	-
Election	91,449	-	-	-
Investment earnings	-	-	-	-
Donations	-	22,055	-	-
Miscellaneous	-	-	2,507	-
Total revenues	<u>91,449</u>	<u>22,055</u>	<u>10,482</u>	<u>112,656</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Roads and bridges	-	-	-	-
Public safety	-	-	83,619	-
Public service	34,935	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Culture and recreation	-	-	-	89,108
Capital outlay	-	-	-	-
Total expenditures	<u>34,935</u>	<u>-</u>	<u>83,619</u>	<u>89,108</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>56,514</u>	<u>22,055</u>	<u>(73,137)</u>	<u>23,548</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	56,514	22,055	(73,137)	23,548
FUND BALANCES/EQUITY, BEGINNING	<u>88,085</u>	<u>16,608</u>	<u>229,199</u>	<u>301,858</u>
FUND BALANCES/EQUITY, ENDING	<u>\$ 144,599</u>	<u>\$ 38,663</u>	<u>\$ 156,062</u>	<u>\$ 325,406</u>

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
\$ -	\$ 9,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,278	77,461	-	-	-	4,859	-	-	-
-	-	-	-	-	-	-	-	-
-	1,513,349	-	42,405	-	-	-	11,427	-
-	41,409	316,082	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	11,138	-	-	-	-	-	-	9,937
-	-	-	-	-	-	-	-	-
-	2,683	-	-	-	-	-	-	122,041
<u>11,278</u>	<u>1,655,352</u>	<u>316,082</u>	<u>42,405</u>	<u>-</u>	<u>4,859</u>	<u>-</u>	<u>11,427</u>	<u>131,978</u>
-	-	-	-	-	-	-	998	-
-	1,798,173	-	-	-	-	-	-	-
-	-	-	-	-	42,203	-	-	-
-	-	316,082	-	-	-	-	-	279,391
-	-	-	-	-	-	-	-	-
18,279	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	114,763	-	-	-	-	-	-	4,420,690
<u>18,279</u>	<u>1,912,936</u>	<u>316,082</u>	<u>-</u>	<u>-</u>	<u>42,203</u>	<u>-</u>	<u>998</u>	<u>4,700,081</u>
(7,001)	(257,584)	-	42,405	-	(37,344)	-	10,429	(4,568,103)
-	-	-	-	-	-	-	-	3,150,000
-	-	-	-	-	-	-	-	3,150,000
(7,001)	(257,584)	-	42,405	-	(37,344)	-	10,429	(1,418,103)
<u>34,220</u>	<u>1,884,222</u>	<u>-</u>	<u>99,425</u>	<u>(252,833)</u>	<u>129,418</u>	<u>50</u>	<u>11,571</u>	<u>2,234,621</u>
<u>\$ 27,219</u>	<u>\$ 1,626,638</u>	<u>\$ -</u>	<u>\$ 141,830</u>	<u>\$(252,833)</u>	<u>\$ 92,074</u>	<u>\$ 50</u>	<u>\$ 22,000</u>	<u>\$ 816,518</u>

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Capital Projects				
	Library Construction Bond	Library Renovation	Veterans Memorial	Facilities Improvement	Total
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,312
Fines and forfeitures	-	-	-	-	189,577
Sales taxes	-	-	-	-	321,370
Fees and commissions	-	-	-	-	2,592,125
Intergovernmental	-	-	-	-	424,456
Election	-	-	-	-	91,449
Investment earnings	101	-	-	-	35,439
Donations	-	-	-	-	22,055
Miscellaneous	-	-	-	52,710	180,310
Total revenues	<u>101</u>	<u>-</u>	<u>-</u>	<u>52,710</u>	<u>3,866,093</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	334,890
Roads and bridges	-	-	-	-	1,798,173
Public safety	-	-	-	-	961,963
Public service	-	-	-	-	659,678
Judicial	-	-	-	-	74,994
Legal	-	-	-	-	21,598
Culture and recreation	-	-	-	-	195,505
Capital outlay	<u>19,686</u>	<u>-</u>	<u>-</u>	<u>142,812</u>	<u>4,732,927</u>
Total expenditures	<u>19,686</u>	<u>-</u>	<u>-</u>	<u>142,812</u>	<u>8,779,728</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(19,585)</u>	<u>-</u>	<u>-</u>	<u>(90,102)</u>	<u>(4,913,635)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,000</u>	<u>3,643,000</u>
Total other revenues and financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,000</u>	<u>3,643,000</u>
NET CHANGE IN FUND BALANCES	<u>(19,585)</u>	<u>-</u>	<u>-</u>	<u>184,898</u>	<u>(1,270,635)</u>
FUND BALANCES/EQUITY, BEGINNING	<u>24,933</u>	<u>548</u>	<u>8</u>	<u>95,695</u>	<u>7,916,682</u>
FUND BALANCES/EQUITY, ENDING	<u>\$ 5,348</u>	<u>\$ 548</u>	<u>\$ 8</u>	<u>\$ 280,593</u>	<u>\$ 6,646,047</u>

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, 2017**

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Property taxes	\$ 9,533,424	\$ 9,533,424	\$ 9,726,714	\$ 193,290
Investment earnings	-	-	23,419	23,419
Miscellaneous	-	-	14,528	14,528
Total revenues	<u>9,533,424</u>	<u>9,533,424</u>	<u>9,764,661</u>	<u>231,237</u>
EXPENDITURES				
Debt Service:				
Principal	4,205,000	5,205,000	5,205,000	-
Interest and fiscal charges	<u>4,238,362</u>	<u>4,238,364</u>	<u>4,232,414</u>	<u>5,950</u>
Total expenditures	<u>8,443,362</u>	<u>9,443,364</u>	<u>9,437,414</u>	<u>5,950</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,090,062</u>	<u>90,060</u>	<u>327,247</u>	<u>237,187</u>
NET CHANGE IN FUND BALANCE	1,090,062	90,060	327,247	237,187
FUND BALANCES, BEGINNING	<u>919,764</u>	<u>919,764</u>	<u>919,764</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,009,826</u>	<u>\$ 1,009,824</u>	<u>\$ 1,247,011</u>	<u>\$ 237,187</u>

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, 2017

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Investment earnings	\$ 10,000	\$ 10,000	\$ 110,618	\$ 100,618
Miscellaneous	-	-	21,496	21,496
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>132,114</u>	<u>122,114</u>
EXPENDITURES				
Current:				
Roads and bridges	<u>2,060,944</u>	<u>11,060,944</u>	<u>1,498,092</u>	<u>9,562,852</u>
Total expenditures	<u>2,060,944</u>	<u>11,060,944</u>	<u>1,498,092</u>	<u>9,562,852</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,060,944)</u>	<u>(11,060,944)</u>	<u>(1,365,978)</u>	<u>9,694,966</u>
NET CHANGE IN FUND BALANCE	<u>(2,050,944)</u>	<u>(11,050,944)</u>	<u>(1,365,978)</u>	<u>9,684,966</u>
FUND BALANCES, BEGINNING	<u>10,977,788</u>	<u>10,977,788</u>	<u>10,977,788</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 8,926,844</u>	<u>\$(73,156)</u>	<u>\$ 9,611,810</u>	<u>\$ 9,684,966</u>

ROCKWALL COUNTY, TEXAS

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

EMERGENCY MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 179,148	\$ 178,273	\$(875)
Investment earnings	-	14	14
Total revenues	<u>179,148</u>	<u>178,287</u>	<u>(861)</u>
EXPENDITURES			
Current:			
Public safety	<u>178,273</u>	<u>172,582</u>	<u>5,691</u>
Total expenditures	<u>178,273</u>	<u>172,582</u>	<u>5,691</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>875</u>	<u>5,705</u>	<u>4,830</u>
NET CHANGE IN FUND BALANCES	875	5,705	4,830
FUND BALANCES, BEGINNING	<u>27,539</u>	<u>27,539</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 28,414</u>	<u>\$ 33,244</u>	<u>\$ 4,830</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 10,000	\$ 19,109	\$ 9,109
Total revenues	<u>10,000</u>	<u>19,109</u>	<u>9,109</u>
EXPENDITURES			
Current:			
Public safety	<u>126,000</u>	<u>30,303</u>	<u>95,697</u>
Total expenditures	<u>126,000</u>	<u>30,303</u>	<u>95,697</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(116,000)</u>	<u>(11,194)</u>	<u>104,806</u>
NET CHANGE IN FUND BALANCES	<u>(116,000)</u>	<u>(11,194)</u>	<u>104,806</u>
FUND BALANCES, BEGINNING	<u>130,451</u>	<u>130,451</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 14,451</u>	<u>\$ 119,257</u>	<u>\$ 104,806</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 16,000	\$ 15,619	\$ (381)
Total revenues	<u>16,000</u>	<u>15,619</u>	<u>(381)</u>
EXPENDITURES			
Current:			
General government	<u>94,000</u>	<u>-</u>	<u>94,000</u>
Total expenditures	<u>94,000</u>	<u>-</u>	<u>94,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(78,000)</u>	<u>15,619</u>	<u>93,619</u>
NET CHANGE IN FUND BALANCES	<u>(78,000)</u>	<u>15,619</u>	<u>93,619</u>
FUND BALANCES, BEGINNING	<u>23,313</u>	<u>23,313</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ (54,687)</u></u>	<u><u>\$ 38,932</u></u>	<u><u>\$ 93,619</u></u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 12,000	\$ 16,360	\$ 4,360
Total revenues	<u>12,000</u>	<u>16,360</u>	<u>4,360</u>
 EXPENDITURES			
Current:			
General government	<u>66,000</u>	<u>-</u>	<u>66,000</u>
Total expenditures	<u>66,000</u>	<u>-</u>	<u>66,000</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 (54,000)	 16,360	 70,360
 NET CHANGE IN FUND BALANCES	 (54,000)	 16,360	 70,360
 FUND BALANCES, BEGINNING	 <u>18,779</u>	 <u>18,779</u>	 <u>-</u>
 FUND BALANCES, ENDING	 <u><u>\$ (35,221)</u></u>	 <u><u>\$ 35,139</u></u>	 <u><u>\$ 70,360</u></u>

ROCKWALL COUNTY, TEXAS

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

LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 50,000	\$ 66,973	\$ 16,973
Investment earnings	100	1,062	962
Total revenues	<u>50,100</u>	<u>68,035</u>	<u>17,935</u>
EXPENDITURES			
Current:			
Culture and recreation	163,200	106,397	56,803
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>168,200</u>	<u>106,397</u>	<u>61,803</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(118,100)</u>	<u>(38,362)</u>	<u>79,738</u>
NET CHANGE IN FUND BALANCES	<u>(118,100)</u>	<u>(38,362)</u>	<u>79,738</u>
FUND BALANCES, BEGINNING	<u>184,170</u>	<u>184,170</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 66,070</u>	<u>\$ 145,808</u>	<u>\$ 79,738</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 3,000	\$ 3,140	\$ 140
Total revenues	<u>3,000</u>	<u>3,140</u>	<u>140</u>
 EXPENDITURES			
Current:			
General government	4,000	-	4,000
Capital outlay	<u>10,000</u>	<u>9,864</u>	<u>136</u>
Total expenditures	<u>14,000</u>	<u>9,864</u>	<u>4,136</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 (11,000)	 (6,724)	 <u>4,276</u>
 NET CHANGE IN FUND BALANCES	 (11,000)	 (6,724)	 4,276
 FUND BALANCES, BEGINNING	 <u>15,607</u>	 <u>15,607</u>	 <u>-</u>
 FUND BALANCES, ENDING	 <u>\$ 4,607</u>	 <u>\$ 8,883</u>	 <u>\$ 4,276</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Investment earnings	\$ 50	\$ 214	\$ 164
Total revenues	<u>50</u>	<u>214</u>	<u>164</u>
EXPENDITURES			
Current:			
Judicial	<u>33,450</u>	<u>-</u>	<u>33,450</u>
Total expenditures	<u>33,450</u>	<u>-</u>	<u>33,450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>33,400</u>)	<u>214</u>	<u>33,614</u>
NET CHANGE IN FUND BALANCES	(<u>33,400</u>)	<u>214</u>	<u>33,614</u>
FUND BALANCES, BEGINNING	<u>33,493</u>	<u>33,493</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 93</u>	<u>\$ 33,707</u>	<u>\$ 33,614</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ 22,500	\$ -	\$(22,500)
Miscellaneous	-	369	369
Total revenues	<u>22,500</u>	<u>369</u>	<u>(22,131)</u>
EXPENDITURES			
Current:			
Legal	<u>22,500</u>	<u>636</u>	<u>21,864</u>
Total expenditures	<u>22,500</u>	<u>636</u>	<u>(21,864)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(267)</u>	<u>(267)</u>
NET CHANGE IN FUND BALANCES	-	(267)	(267)
FUND BALANCES, BEGINNING	<u>18,996</u>	<u>18,996</u>	-
FUND BALANCES, ENDING	<u>\$ 18,996</u>	<u>\$ 18,729</u>	<u>\$(267)</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fines and forfeitures	\$ 10,000	\$ 13,959	\$ 3,959
Investment earnings	250	757	507
Total revenues	<u>10,250</u>	<u>14,716</u>	<u>4,466</u>
EXPENDITURES			
Current:			
Legal	120,000	2,683	117,317
Capital outlay	<u>16,000</u>	<u>1,010</u>	<u>14,990</u>
Total expenditures	<u>136,000</u>	<u>3,693</u>	<u>132,307</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(125,750)</u>	<u>11,023</u>	<u>136,773</u>
NET CHANGE IN FUND BALANCES	<u>(125,750)</u>	<u>11,023</u>	<u>136,773</u>
FUND BALANCES, BEGINNING	<u>133,962</u>	<u>133,962</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 8,212</u>	<u>\$ 144,985</u>	<u>\$ 136,773</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ 38,916	\$ 29,364	\$ (9,552)
Total revenues	<u>38,916</u>	<u>29,364</u>	<u>(9,552)</u>
EXPENDITURES			
Current:			
Public service	<u>38,916</u>	<u>29,270</u>	<u>9,646</u>
Total expenditures	<u>38,916</u>	<u>29,270</u>	<u>9,646</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>94</u>	<u>94</u>
NET CHANGE IN FUND BALANCES	-	94	94
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 94</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 1,000	\$ 1,397	\$ 397
Investment earnings	-	395	395
Total revenues	<u>1,000</u>	<u>1,792</u>	<u>792</u>
EXPENDITURES			
Current:			
Public safety	<u>13,000</u>	<u>-</u>	<u>13,000</u>
Total expenditures	<u>13,000</u>	<u>-</u>	<u>13,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,000)</u>	<u>1,792</u>	<u>13,792</u>
NET CHANGE IN FUND BALANCES	<u>(12,000)</u>	<u>1,792</u>	<u>13,792</u>
FUND BALANCES, BEGINNING	<u>13,970</u>	<u>13,970</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,970</u>	<u>\$ 15,762</u>	<u>\$ 13,792</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ 10,385	\$ 10,978	\$ 593
Total revenues	<u>10,385</u>	<u>10,978</u>	<u>593</u>
EXPENDITURES			
Current:			
Public safety	<u>10,385</u>	<u>10,377</u>	<u>8</u>
Total expenditures	<u>10,385</u>	<u>10,377</u>	<u>8</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>601</u>	<u>601</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>601</u>	<u>601</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 601</u>	<u>\$ 601</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ -	\$ 165	\$ 165
Investment earnings	100	798	698
Total revenues	<u>100</u>	<u>963</u>	<u>863</u>
EXPENDITURES			
Current:			
General government	<u>152,000</u>	<u>-</u>	<u>152,000</u>
Total expenditures	<u>152,000</u>	<u>-</u>	<u>152,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(151,900)</u>	<u>963</u>	<u>152,863</u>
NET CHANGE IN FUND BALANCES	<u>(151,900)</u>	<u>963</u>	<u>152,863</u>
FUND BALANCES, BEGINNING	<u>152,254</u>	<u>152,254</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 354</u>	<u>\$ 153,217</u>	<u>\$ 152,863</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Sales taxes	\$ 275,000	\$ 321,370	\$ 46,370
Investment earnings	25	1,909	1,884
Total revenues	<u>275,025</u>	<u>323,279</u>	<u>48,254</u>
EXPENDITURES			
Current:			
Public safety	<u>310,000</u>	<u>306,000</u>	<u>4,000</u>
Total expenditures	<u>310,000</u>	<u>306,000</u>	<u>4,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(34,975)</u>	<u>17,279</u>	<u>52,254</u>
NET CHANGE IN FUND BALANCES	<u>(34,975)</u>	<u>17,279</u>	<u>52,254</u>
FUND BALANCES, BEGINNING	<u>512,956</u>	<u>512,956</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 477,981</u>	<u>\$ 530,235</u>	<u>\$ 52,254</u>

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, 2017

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

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 7,000	\$ 8,416	\$ 1,416
Total revenues	<u>7,000</u>	<u>8,416</u>	<u>1,416</u>
EXPENDITURES			
Current:			
Judicial	<u>17,574</u>	<u>10,358</u>	<u>7,216</u>
Total expenditures	<u>17,574</u>	<u>10,358</u>	<u>7,216</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,574)</u>	<u>(1,942)</u>	<u>8,632</u>
NET CHANGE IN FUND BALANCES	<u>(10,574)</u>	<u>(1,942)</u>	<u>8,632</u>
FUND BALANCES, BEGINNING	<u>13,429</u>	<u>13,429</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,855</u>	<u>\$ 11,487</u>	<u>\$ 8,632</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 20,000	\$ 27,015	\$ 7,015
Investment earnings	250	1,072	822
Total revenues	<u>20,250</u>	<u>28,087</u>	<u>7,837</u>
EXPENDITURES			
Current:			
Judicial	164,000	23,636	140,364
Capital outlay	<u>21,000</u>	<u>986</u>	<u>20,014</u>
Total expenditures	<u>185,000</u>	<u>24,622</u>	<u>160,378</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(164,750)</u>	<u>3,465</u>	<u>168,215</u>
NET CHANGE IN FUND BALANCES	<u>(164,750)</u>	<u>3,465</u>	<u>168,215</u>
FUND BALANCES, BEGINNING	<u>220,522</u>	<u>220,522</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 55,772</u>	<u>\$ 223,987</u>	<u>\$ 168,215</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 8,200	\$ 12,900	\$ 4,700
Investment earnings	25	97	72
Total revenues	<u>8,225</u>	<u>12,997</u>	<u>4,772</u>
EXPENDITURES			
Current:			
Judicial	<u>21,500</u>	<u>3,083</u>	<u>18,417</u>
Total expenditures	<u>21,500</u>	<u>3,083</u>	<u>18,417</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(13,275)</u>	<u>9,914</u>	<u>23,189</u>
NET CHANGE IN FUND BALANCES	<u>(13,275)</u>	<u>9,914</u>	<u>23,189</u>
FUND BALANCES, BEGINNING	<u>6,148</u>	<u>6,148</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ (7,127)</u></u>	<u><u>\$ 16,062</u></u>	<u><u>\$ 23,189</u></u>

ROCKWALL COUNTY, TEXAS

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

JUSTICE COURT TECHNOLOGY

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 10,000	\$ 13,795	\$ 3,795
Investment earnings	500	1,059	559
Total revenues	<u>10,500</u>	<u>14,854</u>	<u>4,354</u>
EXPENDITURES			
Current:			
Judicial	88,500	37,917	50,583
Capital outlay	<u>83,500</u>	<u>-</u>	<u>83,500</u>
Total expenditures	<u>172,000</u>	<u>37,917</u>	<u>134,083</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(161,500)	(23,063)	138,437
NET CHANGE IN FUND BALANCES	(161,500)	(23,063)	138,437
FUND BALANCES, BEGINNING	<u>171,431</u>	<u>171,431</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 9,931</u>	<u>\$ 148,368</u>	<u>\$ 138,437</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 230,000	\$ 272,883	\$ 42,883
Investment earnings	500	4,991	4,491
Total revenues	<u>230,500</u>	<u>277,874</u>	<u>47,374</u>
EXPENDITURES			
Current:			
General government	680,000	88,953	591,047
Capital outlay	<u>100,000</u>	<u>8,189</u>	<u>91,811</u>
Total expenditures	<u>780,000</u>	<u>97,142</u>	<u>682,858</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(549,500)</u>	<u>180,732</u>	<u>730,232</u>
NET CHANGE IN FUND BALANCES	<u>(549,500)</u>	<u>180,732</u>	<u>730,232</u>
FUND BALANCES, BEGINNING	<u>841,592</u>	<u>841,592</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 292,092</u>	<u>\$ 1,022,324</u>	<u>\$ 730,232</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 6,000	\$ 6,697	\$ 697
Total revenues	<u>6,000</u>	<u>6,697</u>	<u>697</u>
EXPENDITURES			
Current:			
General government	<u>20,000</u>	<u>8,516</u>	<u>11,484</u>
Total expenditures	<u>20,000</u>	<u>8,516</u>	<u>11,484</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(14,000)</u>	<u>(1,819)</u>	<u>(10,787)</u>
NET CHANGE IN FUND BALANCES	<u>(14,000)</u>	<u>(1,819)</u>	<u>12,181</u>
FUND BALANCES, BEGINNING	<u>21,699</u>	<u>21,699</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 7,699</u>	<u>\$ 19,880</u>	<u>\$ 12,181</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 200,000	\$ 268,270	\$ 68,270
Investment earnings	200	1,394	1,194
Total revenues	<u>200,200</u>	<u>269,664</u>	<u>69,464</u>
EXPENDITURES			
Current:			
General government	230,700	231,700	(1,000)
Capital outlay	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>250,700</u>	<u>231,700</u>	<u>19,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,500)</u>	<u>37,964</u>	<u>88,464</u>
NET CHANGE IN FUND BALANCES	<u>(50,500)</u>	<u>37,964</u>	<u>88,464</u>
FUND BALANCES, BEGINNING	<u>316,937</u>	<u>316,937</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 266,437</u>	<u>\$ 354,901</u>	<u>\$ 88,464</u>

ROCKWALL COUNTY, TEXAS

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

SCAAP GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ 30,000	\$ 19,833	\$(10,167)
Total revenues	<u>30,000</u>	<u>19,833</u>	<u>(10,167)</u>
EXPENDITURES			
Current:			
Public safety	<u>50,000</u>	<u>31,383</u>	<u>18,617</u>
Total expenditures	<u>50,000</u>	<u>31,383</u>	<u>18,617</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,000)</u>	<u>(11,550)</u>	<u>8,450</u>
NET CHANGE IN FUND BALANCES	<u>(20,000)</u>	<u>(11,550)</u>	<u>8,450</u>
FUND BALANCES, BEGINNING	<u>19,202</u>	<u>19,202</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$(798)</u></u>	<u><u>\$ 7,652</u></u>	<u><u>\$ 8,450</u></u>

ROCKWALL COUNTY, TEXAS

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

RECORDS MANAGEMENT AND PRESERVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 22,000	\$ 28,812	\$ 6,812
Investment earnings	50	439	389
Total revenues	<u>22,050</u>	<u>29,251</u>	<u>7,201</u>
EXPENDITURES			
Current:			
General government	83,000	4,723	78,277
Capital outlay	<u>50,000</u>	<u>13,353</u>	<u>36,647</u>
Total expenditures	<u>133,000</u>	<u>18,076</u>	<u>114,924</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(110,950)	11,175	122,125
NET CHANGE IN FUND BALANCES	(110,950)	11,175	122,125
FUND BALANCES, BEGINNING	<u>102,102</u>	<u>102,102</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ (8,848)</u></u>	<u><u>\$ 113,277</u></u>	<u><u>\$ 122,125</u></u>

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 42,000	\$ 53,299	\$ 11,299
Investment earnings	-	62	62
Total revenues	<u>42,000</u>	<u>53,361</u>	<u>11,361</u>
EXPENDITURES			
Current:			
Public safety	293,425	285,496	7,929
Capital outlay	<u>1,575</u>	<u>1,574</u>	<u>1</u>
Total expenditures	<u>295,000</u>	<u>287,070</u>	<u>7,930</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(253,000)	(233,709)	19,291
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>218,000</u>	<u>218,000</u>	<u>-</u>
Total other revenues and financing sources (uses)	<u>218,000</u>	<u>218,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(35,000)	(15,709)	19,291
FUND BALANCES, BEGINNING	<u>40,502</u>	<u>40,502</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 5,502</u>	<u>\$ 24,793</u>	<u>\$ 19,291</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Property taxes	\$ 9,279	\$ 9,312	\$ 33
Fines and forfeitures	80,000	77,461	(2,539)
Fees and commissions	1,535,000	1,513,349	(21,651)
Intergovernmental	-	41,409	41,409
Investment earnings	5,000	11,138	6,138
Miscellaneous	2,500	2,683	183
Total revenues	<u>1,631,779</u>	<u>1,655,352</u>	<u>23,573</u>
EXPENDITURES			
Current:			
Roads and bridges	1,946,249	1,798,173	148,076
Capital outlay	<u>133,000</u>	<u>114,763</u>	<u>18,237</u>
Total expenditures	<u>2,079,249</u>	<u>1,912,936</u>	<u>166,313</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(447,470)	(257,584)	189,886
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total other revenues and financing sources (uses)	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
NET CHANGE IN FUND BALANCES	(422,470)	(257,584)	164,886
FUND BALANCES, BEGINNING	<u>1,884,222</u>	<u>1,884,222</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,461,752</u>	<u>\$ 1,626,638</u>	<u>\$ 164,886</u>

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, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ 316,082	\$ 316,082	\$ -
Total revenues	<u>316,082</u>	<u>316,082</u>	<u>-</u>
EXPENDITURES			
Current:			
Public service	<u>316,082</u>	<u>316,082</u>	<u>-</u>
Total expenditures	<u>316,082</u>	<u>316,082</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE RENOVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 33,500	\$ 42,405	\$ 8,905
Total revenues	<u>33,500</u>	<u>42,405</u>	<u>8,905</u>
EXPENDITURES			
Current:			
Capital outlay	<u>86,200</u>	<u>-</u>	<u>86,200</u>
Total expenditures	<u>86,200</u>	<u>-</u>	<u>86,200</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(52,700)</u>	<u>42,405</u>	<u>95,105</u>
NET CHANGE IN FUND BALANCES	<u>(52,700)</u>	<u>42,405</u>	<u>95,105</u>
FUND BALANCES, BEGINNING	<u>99,425</u>	<u>99,425</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 46,725</u>	<u>\$ 141,830</u>	<u>\$ 95,105</u>

ROCKWALL COUNTY, TEXAS

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

JUVENILE DELINQUENCY PREVENTION

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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

ROCKWALL COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2017

	Tax Assessor/ Collector	County Clerk	District Attorney	District Clerk	Sheriff	Bail Bond Board	Totals
ASSETS							
Cash and investments	\$ <u>1,114,810</u>	\$ <u>516,064</u>	\$ <u>151,388</u>	\$ <u>981,223</u>	\$ <u>294,528</u>	\$ <u>1,305,357</u>	\$ <u>4,363,370</u>
Total assets	\$ <u><u>1,114,810</u></u>	\$ <u><u>516,064</u></u>	\$ <u><u>151,388</u></u>	\$ <u><u>981,223</u></u>	\$ <u><u>294,528</u></u>	\$ <u><u>1,305,357</u></u>	\$ <u><u>4,363,370</u></u>
LIABILITIES							
Due to others	\$ -	\$ 516,064	\$ 151,388	\$ 981,223	\$ 294,528	\$ 1,305,357	\$ 3,248,560
Due to other governments	<u>1,114,810</u>	-	-	-	-	-	<u>1,114,810</u>
Total liabilities	\$ <u><u>1,114,810</u></u>	\$ <u><u>516,064</u></u>	\$ <u><u>151,388</u></u>	\$ <u><u>981,223</u></u>	\$ <u><u>294,528</u></u>	\$ <u><u>1,305,357</u></u>	\$ <u><u>4,363,370</u></u>

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
<u>TAX ASSESSOR AND COLLECTOR</u>				
Assets:				
Cash	\$ 1,094,922	\$ 67,009,172	\$ 66,989,284	\$ 1,114,810
Total assets	\$ 1,094,922	\$ 67,009,172	\$ 66,989,284	\$ 1,114,810
Liabilities:				
Due to other governments	\$ 1,094,922	\$ 67,009,172	\$ 66,989,284	\$ 1,114,810
Total liabilities	\$ 1,094,922	\$ 67,009,172	\$ 66,989,284	\$ 1,114,810
<u>COUNTY CLERK</u>				
Assets:				
Cash	\$ 502,384	\$ 259,146	\$ 245,466	\$ 516,064
Total assets	\$ 502,384	\$ 259,146	\$ 245,466	\$ 516,064
Liabilities:				
Due to others	\$ 502,384	\$ 259,146	\$ 245,466	\$ 516,064
Total liabilities	\$ 502,384	\$ 259,146	\$ 245,466	\$ 516,064
<u>DISTRICT ATTORNEY</u>				
Assets:				
Cash	\$ 129,699	\$ 117,052	\$ 95,363	\$ 151,388
Total assets	\$ 129,699	\$ 117,052	\$ 95,363	\$ 151,388
Liabilities:				
Due to others	\$ 129,699	\$ 117,052	\$ 95,363	\$ 151,388
Total liabilities	\$ 129,699	\$ 117,052	\$ 95,363	\$ 151,388

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
<u>DISTRICT CLERK</u>				
Assets:				
Cash	\$ 489,960	\$ 2,302,973	\$ 1,811,710	\$ 981,223
Total assets	\$ 489,960	\$ 2,302,973	\$ 1,811,710	\$ 981,223
Liabilities:				
Due to others	489,960	2,302,973	1,811,710	981,223
Total liabilities	\$ 489,960	\$ 2,302,973	\$ 1,811,710	\$ 981,223
<u>SHERIFF</u>				
Assets:				
Cash	\$ 280,009	\$ 1,587,119	\$ 1,572,600	\$ 294,528
Total assets	\$ 280,009	\$ 1,587,119	\$ 1,572,600	\$ 294,528
Liabilities:				
Due to others	280,009	\$ 1,587,119	\$ 1,572,600	294,528
Total liabilities	\$ 280,009	\$ 1,587,119	\$ 1,572,600	\$ 294,528
<u>BAIL BOND BOARD</u>				
Assets:				
Cash	\$ 1,304,107	\$ 3,892	\$ 2,642	\$ 1,305,357
Total assets	\$ 1,304,107	\$ 3,892	\$ 2,642	\$ 1,305,357
Liabilities:				
Due to others	\$ 1,304,107	\$ 3,892	\$ 2,642	\$ 1,305,357
Total liabilities	\$ 1,304,107	\$ 3,892	\$ 2,642	\$ 1,305,357

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Cash	\$ 3,801,081	\$ 71,279,354	\$ 70,717,065	\$ 4,363,370
Total assets	<u>\$ 3,801,081</u>	<u>\$ 71,279,354</u>	<u>\$ 70,717,065</u>	<u>\$ 4,363,370</u>
Liabilities:				
Due to others	\$ 2,706,159	\$ 4,270,182	\$ 3,727,781	\$ 3,248,560
Due to other governments	<u>1,094,922</u>	<u>67,009,172</u>	<u>66,989,284</u>	<u>1,114,810</u>
Total liabilities	<u>\$ 3,801,081</u>	<u>\$ 71,279,354</u>	<u>\$ 70,717,065</u>	<u>\$ 4,363,370</u>

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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.	110 – 121
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.	122 – 126
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.	127 – 130
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.	131 – 132
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.	133 – 138

ROCKWALL COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year			
	2017	2016	2015	2014
Governmental activities:				
Net investment in capital assets	\$ 23,007,978	\$ 19,203,116	\$ 14,976,979	\$ 12,994,274
Restricted	7,651,207	8,490,789	10,503,141	6,586,418
Unrestricted	(11,992,739)	(13,807,902)	(2,903,308)	1,314,154
Total governmental activities net position	\$ <u>18,666,446</u>	\$ <u>13,886,003</u>	\$ <u>22,576,812</u>	\$ <u>20,894,846</u>
Primary government:				
Net investment in capital assets	\$ 23,007,978	\$ 19,203,116	\$ 14,976,979	\$ 12,994,274
Restricted	7,651,207	8,490,789	10,503,141	6,586,418
Unrestricted	(11,992,739)	(13,807,902)	(2,903,308)	1,314,154
Total primary government net position	\$ <u>18,666,446</u>	\$ <u>13,886,003</u>	\$ <u>22,576,812</u>	\$ <u>20,894,846</u>

Source: Rockwall County financial records.

TABLE 1

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 20,930,434	\$ 26,066,075	\$ 18,127,429	\$ 15,496,008	\$ 13,714,108	\$ 12,633,499
6,868,464	7,200,204	9,784,038	6,781,326	6,712,964	4,658,169
<u>2,072,187</u>	<u>7,714,201</u>	<u>26,058,439</u>	<u>27,695,633</u>	<u>24,676,422</u>	<u>20,010,619</u>
<u>\$ 29,871,085</u>	<u>\$ 40,980,480</u>	<u>\$ 53,969,906</u>	<u>\$ 49,972,967</u>	<u>\$ 45,103,494</u>	<u>\$ 37,302,287</u>
\$ 20,930,434	\$ 26,066,075	\$ 18,127,429	\$ 15,496,008	\$ 13,714,108	\$ 12,633,499
6,868,464	7,200,204	9,784,038	6,781,326	6,712,964	4,658,169
<u>2,072,187</u>	<u>7,714,201</u>	<u>26,058,439</u>	<u>27,695,633</u>	<u>24,676,422</u>	<u>20,010,619</u>
<u>\$ 29,871,085</u>	<u>\$ 40,980,480</u>	<u>\$ 53,969,906</u>	<u>\$ 49,972,967</u>	<u>\$ 45,103,494</u>	<u>\$ 37,302,287</u>

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year			
	2017	2016	2015	2014
EXPENSES				
Governmental activities:				
General government	\$ 5,486,832	\$ 5,636,027	\$ 5,874,990	\$ 5,867,997
Judicial	4,044,502	4,012,060	3,561,402	3,743,115
Legal	2,520,203	2,360,870	2,187,226	2,141,138
Financial administration	2,056,110	1,944,700	1,845,403	1,997,162
Public Facilities	1,435,505	1,360,462	1,177,026	3,842,926
Public safety	13,413,995	12,607,729	12,097,895	12,959,766
Public Services	743,607	577,138	554,909	596,288
Roads and Bridges	3,660,720	14,295,237	8,930,465	25,659,403
Health and welfare	1,300,656	1,278,773	1,274,482	1,334,764
Culture and Recreation	1,652,450	1,615,482	1,514,662	1,668,304
Conservation	115,418	106,645	89,661	111,439
Interest on long-term debt	3,935,608	3,978,964	3,868,690	4,453,876
Total expenses	<u>40,365,606</u>	<u>49,774,087</u>	<u>42,976,811</u>	<u>64,376,178</u>
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	\$ 1,905,915	\$ 1,821,270	\$ 1,632,206	\$ 1,539,098
Judicial	1,087,800	1,207,763	1,337,455	1,598,415
Legal	6,121	9,752	13,846	17,645
Financial administration	220,689	91,284	101,255	92,903
Public Facilities	140,733	180,033	122,494	185,486
Public Safety	624,375	603,326	696,432	1,227,276
Roads and bridges	1,936,259	1,707,620	1,501,565	1,609,111
Culture and recreation	179,627	151,789	161,390	163,582
Health and welfare	130,759	145,636	111,244	106,885
Conservation	16,000	500	5,500	-
Operating grants and contributions	1,131,442	2,114,793	4,738,006	19,872,015
Capital grants and contributions	48,701	50,401	43,746	175,748
Total governmental activities program revenues	<u>7,428,421</u>	<u>8,084,167</u>	<u>10,465,139</u>	<u>26,588,164</u>
NET (EXPENSE) REVENUES				
Governmental activities	<u>\$(32,937,185)</u>	<u>\$(41,689,920)</u>	<u>\$(32,511,672)</u>	<u>\$(37,788,014)</u>
Total primary government net expense	<u>(32,937,185)</u>	<u>(41,689,920)</u>	<u>(32,511,672)</u>	<u>(37,788,014)</u>

TABLE 2

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 5,522,225	\$ 5,423,438	\$ 3,720,438	\$ 2,996,862	\$ 3,430,482	\$ 4,911,158
3,257,514	2,994,833	2,926,106	2,564,139	2,481,227	2,371,285
1,838,282	1,776,835	1,660,659	1,507,743	1,406,330	1,289,152
1,687,204	1,752,081	1,750,938	1,762,344	1,712,324	1,437,998
585,122	706,107	789,944	832,497	768,406	894,060
11,698,310	11,462,939	11,064,731	10,732,615	10,226,058	9,677,827
560,015	763,569	842,284	994,641	949,547	870,537
20,193,170	9,061,497	1,872,573	1,901,293	1,647,367	1,692,275
980,619	1,143,843	897,011	1,013,718	1,043,861	934,664
1,517,513	1,520,272	1,505,035	1,520,001	1,498,637	1,316,823
89,046	107,024	136,423	133,711	143,294	117,413
3,434,549	2,579,739	2,422,078	2,655,252	1,859,758	1,184,575
<u>51,363,569</u>	<u>39,292,177</u>	<u>29,588,220</u>	<u>28,614,816</u>	<u>27,167,291</u>	<u>26,697,767</u>
\$ 1,440,264	\$ 1,256,007	\$ 1,217,602	\$ 1,238,398	\$ 1,279,907	\$ 1,430,604
1,289,890	933,154	996,861	1,121,827	1,127,793	1,409,810
18,785	17,770	19,890	20,480	21,902	36,192
711,550	486,116	350,557	235,856	290,981	437,003
80,660	206,898	77,420	138,819	89,117	96,755
1,358,506	1,429,601	1,226,854	1,176,261	1,210,899	742,440
1,693,886	1,318,523	1,279,912	1,332,031	1,504,285	1,494,849
147,533	148,095	161,448	164,997	154,347	102,736
99,934	83,142	51,400	74,049	89,827	108,468
-	-	-	-	3,000	32,000
4,812,739	858,739	569,213	580,869	592,280	754,289
7,320	29,600	108,580	280,025	174,944	189,753
<u>11,661,067</u>	<u>6,767,645</u>	<u>6,059,737</u>	<u>6,363,612</u>	<u>6,539,282</u>	<u>6,834,899</u>
\$(39,702,502)	\$(32,524,532)	\$(23,528,483)	\$(22,251,204)	\$(20,628,009)	\$(19,862,868)
<u>(39,702,502)</u>	<u>(32,524,532)</u>	<u>(23,528,483)</u>	<u>(22,251,204)</u>	<u>(20,628,009)</u>	<u>(19,862,868)</u>

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year			
	2017	2016	2015	2014
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities:				
Taxes				
Property taxes	\$ 35,050,145	\$ 33,387,602	\$ 31,420,182	\$ 28,520,463
Mixed beverage	336,503	332,097	310,873	223,064
Sales Tax	1,646,932	1,510,563	1,458,919	1,263,427
Investment earnings	424,441	299,040	152,083	82,843
Miscellaneous	258,249	127,245	363,904	265,433
Intergovernmental Revenue	-	-	-	-
Gain from sale of capital assets	<u>1,358</u>	<u>37,715</u>	<u>51,075</u>	<u>4,894</u>
Total governmental activities	<u>37,717,628</u>	<u>35,694,262</u>	<u>33,757,036</u>	<u>30,360,124</u>
Total primary government	<u>37,717,628</u>	<u>35,694,262</u>	<u>33,757,036</u>	<u>30,360,124</u>
CHANGE IN NET POSITION				
Governmental activities	<u>4,780,443</u>	<u>(5,995,658)</u>	<u>1,245,364</u>	<u>(7,427,890)</u>
Total primary government	<u>\$ 4,780,443</u>	<u>\$ (5,995,658)</u>	<u>\$ 1,245,364</u>	<u>\$ (7,427,890)</u>

Source: Rockwall County financial records

TABLE 2

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 27,043,675	\$ 26,849,646	\$ 26,765,968	\$ 26,080,238	\$ 25,376,377	\$ 22,540,006
227,299	202,896	220,068	221,537	207,816	179,886
347,819	269,863	215,543	246,190	234,794	272,014
89,062	160,606	273,489	257,275	544,417	1,243,200
41,706	39,748	7,371	56,982	65,812	33,904
-	-	-	-	-	-
<u>843,545</u>	<u>194,210</u>	<u>42,983</u>	<u>-</u>	<u>-</u>	<u>100,369</u>
<u>28,593,106</u>	<u>27,716,969</u>	<u>27,525,422</u>	<u>26,862,222</u>	<u>26,429,216</u>	<u>24,369,379</u>
<u>28,593,106</u>	<u>27,716,969</u>	<u>27,525,422</u>	<u>26,862,222</u>	<u>26,429,216</u>	<u>24,369,379</u>
(11,109,396)	(4,807,563)	3,996,939	4,611,018	5,801,207	4,506,511
<u>\$(11,109,396)</u>	<u>\$(4,807,563)</u>	<u>\$ 3,996,939</u>	<u>\$ 4,611,018</u>	<u>\$ 5,801,207</u>	<u>\$ 4,506,511</u>

ROCKWALL COUNTY, TEXAS
FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2017	2016	2015	2014
General fund				
Unreserved, undesignated				
Undesignated	\$ -	\$ -	\$ -	\$ -
Nonspendable				
Prepays	457,415	475,901	467,556	461,006
Assigned for:				
Future budget offset	1,500,000	3,150,000	-	5,000,000
Unassigned	<u>15,493,306</u>	<u>14,813,163</u>	<u>16,182,096</u>	<u>13,603,826</u>
Total primary government net assets	<u>\$ 17,450,721</u>	<u>\$ 18,439,064</u>	<u>\$ 16,649,652</u>	<u>\$ 19,064,832</u>
All other governmental funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved				
Designated				
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Nonspendable				
Prepays	266	652	392	-
Restricted for:				
Capital acquisition and construction	428,327	220,609	87,214	52,038
Debt service	1,247,011	919,764	703,049	1,262,908
Records preservation and management	1,568,453	1,338,274	1,218,605	1,286,305
Court security and technology	102,522	108,381	146,414	123,537
Legal	560,728	591,870	594,945	583,856
Public Safety	1,763,783	3,278,204	5,566,609	924,569
Judicial	339,495	341,404	353,513	361,611
Culture and recreation	364,069	318,466	294,016	264,479
Roads and bridges	11,238,448	12,862,010	9,017,803	15,128,765
Elections assistance and administration	144,599	88,085	113,992	95,005
Assigned for:				
Capital acquisition and construction	-	-	-	-
Unassigned	<u>(252,833)</u>	<u>(252,833)</u>	<u>(52)</u>	<u>-</u>
Total all other governmental funds	<u>\$ 17,504,868</u>	<u>\$ 19,814,234</u>	<u>\$ 18,096,500</u>	<u>\$ 20,083,073</u>

Source: Rockwall County financial records

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

TABLE 3

Fiscal Year					
2013	2012	2011	2010*	2009*	2008*
\$ -	\$ -	\$ -	\$ 20,867,180	\$ 20,994,789	\$ 19,826,660
245,073	107,119	66,527	-	-	-
-	1,500,000	5,200,000	-	-	-
18,264,485	14,815,699	14,520,296	-	-	-
<u>\$ 18,509,558</u>	<u>\$ 16,422,818</u>	<u>\$ 19,786,823</u>	<u>\$ 20,867,180</u>	<u>\$ 20,994,789</u>	<u>\$ 19,826,660</u>
\$ -	\$ -	\$ -	\$ 494,855	\$ 1,034,692	\$ 947,321
-	-	-	30,704,131	34,746,239	30,303,500
-	-	-	6,681,159	6,077,690	4,358,551
-	-	-	-	-	-
133,820	196,169	3,757,613	-	-	-
1,897,450	1,717,636	1,256,196	-	-	-
1,331,278	1,468,521	1,570,014	-	-	-
128,536	118,495	100,350	-	-	-
561,045	531,947	538,230	-	-	-
376,321	377,793	499,641	-	-	-
357,823	364,748	369,162	-	-	-
255,526	310,232	302,015	-	-	-
38,331,673	15,825,333	2,710,090	-	-	-
102,577	99,058	171,093	-	-	-
-	-	235	-	-	-
-	200	-	-	-	-
<u>\$ 43,476,049</u>	<u>\$ 21,010,132</u>	<u>\$ 11,274,639</u>	<u>\$ 37,880,145</u>	<u>\$ 41,858,621</u>	<u>\$ 35,609,372</u>

are reported in

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2017	2016	2015	2014
REVENUES				
Property taxes	\$ 35,022,102	\$ 33,322,944	\$ 31,374,958	\$ 28,520,463
Beverage Taxes	336,503	332,097	310,873	278,102
Fines and forfeitures	971,615	1,135,449	1,164,263	1,708,936
Sales or Other tax	1,646,932	1,510,563	1,458,919	1,263,427
Fees and commissions	4,615,245	4,472,546	4,265,231	4,328,673
Intergovernmental	1,091,362	2,175,693	2,001,915	3,618,491
Election	91,449	130,766	78,139	139,010
Investment Earnings	419,584	297,189	151,786	82,546
Grants	-	-	-	-
Donations	22,055	-	-	-
Miscellaneous	427,750	143,882	387,143	316,672
Total revenues	<u>44,644,597</u>	<u>43,521,129</u>	<u>41,193,227</u>	<u>40,256,320</u>
EXPENDITURES				
General government	3,489,914	3,825,763	3,956,388	3,658,642
Financial administration	1,976,869	1,919,603	1,846,901	1,781,318
Commissioner expenses	434,457	437,242	405,798	397,304
Roads and highways	3,296,265	13,961,039	8,545,265	25,158,655
Public safety	12,736,234	12,163,245	11,869,606	11,399,513
Public facilities	722,943	573,034	553,557	546,299
Public services	1,416,868	1,333,408	1,396,260	3,766,566
Judicial	3,907,888	3,977,154	3,576,496	3,443,020
Legal	2,400,338	2,318,268	2,188,004	1,898,428
Culture and recreation	1,284,233	1,277,968	1,193,885	1,239,951
Health and welfare	1,280,914	1,273,064	1,267,992	1,277,056
Conservation	112,645	101,404	88,797	92,771
Capital outlay	5,263,293	3,654,376	1,307,033	1,057,147
Debt service				
Principal	5,205,000	4,120,000	3,305,000	2,660,000
Interest and fiscal charges	4,232,414	3,905,829	4,052,832	4,739,280
Bond issuance cost and fees	-	141,744	-	3,850
Total expenditures	<u>47,760,275</u>	<u>54,983,141</u>	<u>45,553,814</u>	<u>63,119,800</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,115,678)</u>	<u>(11,462,012)</u>	<u>(4,360,587)</u>	<u>(22,863,480)</u>

TABLE 4

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 27,002,477	\$ 26,992,947	\$ 26,702,897	\$ 26,092,909	\$ 25,251,193	\$ 22,089,433
227,299	202,896	220,068	221,537	207,816	179,886
1,139,616	1,086,807	1,242,999	1,338,198	1,340,876	1,479,461
347,819	269,863	215,543	246,190	234,794	272,014
5,494,901	4,752,670	4,112,614	4,004,164	4,267,808	3,909,446
383,347	793,735	498,707	126,111	236,580	261,487
49,400	148,419	44,976	111,632	59,014	85,148
88,303	158,713	266,552	257,275	544,417	1,243,200
-	-	-	457,875	580,489	542,259
7,320	39,600	95,089	5,500	26,180	260,238
92,984	83,458	88,100	140,211	94,147	67,612
<u>34,833,466</u>	<u>34,529,108</u>	<u>33,487,545</u>	<u>33,001,602</u>	<u>32,843,314</u>	<u>30,390,184</u>
3,645,587	3,618,311	2,972,944	3,613,848	2,682,124	4,177,743
1,661,744	1,705,512	1,721,015	1,694,096	1,702,817	1,451,139
383,368	382,036	384,136	370,898	381,276	377,896
19,783,183	8,610,316	1,542,648	1,567,666	1,390,912	2,054,074
11,334,298	11,168,528	10,665,842	10,148,619	10,065,016	9,742,322
555,226	541,702	835,783	975,657	945,362	870,644
540,590	653,165	749,804	787,153	735,693	833,562
3,229,542	2,935,351	2,891,452	2,500,281	2,418,266	2,371,924
1,817,701	1,740,634	1,649,483	1,468,389	1,416,505	1,311,248
1,186,327	1,176,022	1,465,775	1,473,056	1,507,163	9,595,179
969,474	1,118,537	890,036	998,039	1,041,453	937,942
88,302	104,996	135,380	129,166	145,075	120,691
1,564,558	6,154,135	30,321,839	7,991,509	6,180,618	1,745,272
2,555,000	2,590,000	2,575,000	3,297,500	3,155,000	1,815,000
3,134,254	2,373,052	2,513,550	2,597,642	1,664,829	1,216,912
577,510	259,595	2,301	252,535	501,844	-
<u>53,026,664</u>	<u>45,131,892</u>	<u>61,316,988</u>	<u>39,866,054</u>	<u>35,933,953</u>	<u>38,621,548</u>
(18,193,198)	(10,602,784)	(27,829,443)	(6,864,452)	(3,090,639)	(8,231,364)

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2017	2016	2015	2014
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	\$ -	\$ 21,380,000	\$ -	\$ -
Transfers in	3,643,000	239,262	5,300,000	160,000
Transfers out	(3,843,000)	(534,262)	(5,400,000)	(160,000)
Premium on issuance of bonds	-	1,144,249	-	-
Discount on issuance of bonds	-	-	-	-
Payment to bond refunding escrow agent	-	(7,297,806)	-	-
Sale of capital assets	<u>17,969</u>	<u>37,715</u>	<u>58,834</u>	<u>25,778</u>
Total other financing sources (uses)	<u>(182,031)</u>	<u>14,969,158</u>	<u>(41,166)</u>	<u>25,778</u>
NET CHANGE IN FUND BALANCES	<u><u>\$ (3,297,709)</u></u>	<u><u>\$ 3,507,146</u></u>	<u><u>\$ (4,401,753)</u></u>	<u><u>\$ (22,837,702)</u></u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>22.21%</u>	<u>15.64%</u>	<u>16.63%</u>	<u>11.92%</u>

Source: Rockwall County financial records

TABLE 4

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 39,050,000	\$ 16,010,000	\$ -	\$ 11,275,000	\$ 35,325,000	\$ 32,000,000
810,853	5,402,211	2,499,250	590,664	1,168,739	193,124
(810,853)	(5,402,211)	(2,499,250)	(590,664)	(1,704,543)	(193,124)
2,082,407	717,562	-	392,687	161,737	-
-	-	-	(39,091)	(295,213)	-
-	-	-	(8,990,432)	(24,177,444)	-
<u>1,613,448</u>	<u>246,710</u>	<u>143,580</u>	<u>120,203</u>	<u>29,741</u>	<u>132,833</u>
<u>42,745,855</u>	<u>16,974,272</u>	<u>143,580</u>	<u>2,758,367</u>	<u>10,508,017</u>	<u>32,132,833</u>
\$ <u>24,552,657</u>	\$ <u>6,371,488</u>	\$ <u>(27,685,863)</u>	\$ <u>(4,106,085)</u>	\$ <u>7,417,378</u>	\$ <u>23,901,469</u>
<u>11.06%</u>	<u>12.73%</u>	<u>16.42%</u>	<u>18.49%</u>	<u>16.20%</u>	<u>8.22%</u>

TABLE 5

ROCKWALL COUNTY, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(Unaudited)

Year	Real Property			Personal Property	Less: Productivity Loss and Homestead Cap	Total Taxable Assessed Value ^a	Total Direct Tax Rate
	Residential Property	Commercial Property	Other Property				
2017	\$ 7,037,890,084	\$ 2,480,714,771	\$ 137,037,148	\$ 1,198,024,785	\$ 639,011,234	\$ 10,214,655,554	0.3759
2016	6,288,547,655	2,383,922,893	139,225,415	1,016,232,398	508,143,372	9,319,784,989	0.3959
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

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					
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County direct rates										
General	\$ 0.27120	\$ 0.29794	\$ 0.31006	\$ 0.3018	\$ 0.3023	\$ 0.3079	\$ 0.2995	\$ 0.2969	\$ 0.2991	\$ 0.2970
Debt Service	0.1046	0.0979	0.0857	0.0940	0.0840	0.0784	0.0844	0.0781	0.0734	0.0505
Road and bridge	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0025	0.0025	0.0025	0.0025
Total direct rate	0.3759	0.3959	0.3959	0.3959	0.3864	0.3864	0.3864	0.3775	0.3750	0.3500
Cities										
Dallas	0.7825	0.7970	0.7970	0.7970	0.8000	0.8000	0.8000	0.8000	0.7500	0.7500
Fate	0.2911	0.3067	0.3067	0.3067	0.2700	0.2500	0.2500	0.2500	0.2100	0.2100
Heath	0.4173	0.4266	0.4266	0.4266	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
McLendon-Chisholm	0.1520	0.1520	0.1842	0.0974	0.0974	0.0975	0.0975	0.0975	no tax rate	no tax rate
Rockwall	0.4543	0.4853	0.4853	0.4955	0.5025	0.5025	0.5031	0.5031	0.5000	0.5000
Rowlett	0.7872	0.7872	0.7872	0.7872	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
Royse City	0.6771	0.6771	0.6771	0.6771	0.7000	0.6900	0.6700	0.6600	0.6600	0.6600
Wylie	0.8489	0.8689	0.8689	0.8789	0.8800	0.8900	0.9000	0.9000	0.9000	0.9000
School Districts										
Rockwall ISD	1.4650	1.4400	1.4400	1.4400	1.4600	1.4700	1.4700	1.4700	1.4700	1.4700
Royse City ISD	1.6700	1.6700	1.6700	1.6700	1.6700	1.6700	1.6100	1.5600	1.4300	1.4300
Municipal Utility District										
Rockwall County Cons MUD	0.5000	0.5500	0.5500	0.6000	0.6500	0.7000	0.7200	0.7200	0.7200	0.7500
Veranduh MUD	0.7500	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

TABLE 7

ROCKWALL COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Taxpayer	Property Tax Year					
	2017			2009		
	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.	\$ 87,441,000	1	0.86%	\$ 79,905,030	1	1.07%
Excel Rockwall LLC	57,756,030	2	0.57%			
Star Hubbard LLC	46,410,000	3	0.45%			
Whitmore Manufacturing	41,363,934	4	0.40%			
Rockwall Crossing LTD	40,569,590	5	0.40%	23,019,565	10	0.31%
Bimbo Bakeries	30,000,000	6	0.29%			
Bella Harbor Hotel Venture LLC	29,187,500	7	0.29%			
Allen Foods Inc	29,186,930	8	0.29%			
Rockwall Regional Hospital LLP	28,852,380	9	0.28%	36,925,810	5	0.49%
Rockwall Dunhill LLC	27,863,400	10	0.27%			
Rockwall HH LLC				25,000,000	8	0.33%
Wal-Mart Real Estate				23,474,360	9	0.31%
CNLRs Rockwall LP				50,948,210	2	0.68%
				32,000,000	7	0.43%
Continental PET Technology				39,840,870	3	0.53%
Mariah Bay Development Inc				37,611,500	4	0.50%
Lake Point Medical Center				32,350,750	6	0.43%
Total	\$ 418,630,764		4.10%	\$ 381,076,095		5.10%
Total taxable assessed value	\$ 10,214,655,554			\$ 7,470,810,083		

Source: Rockwall Central Appraisal District

TABLE 8

ROCKWALL COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Tax Levy as of Fiscal Year End ^a	Collected within the Fiscal Year of the Levy		Subsequent Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy ^b
2017	\$ 34,401,093	\$ 34,521,056	100.35%	\$ -	\$ 34,521,056	100.35%
2016	33,013,789	32,969,913	99.87%	377,121	33,347,034	101.01%
2015	31,010,415	30,986,353	99.92%	128,640	31,114,993	100.34%
2014	28,364,361	28,247,065	99.59%	75,767	28,322,832	99.85%
2013	26,831,508	26,547,274	98.94%	166,243	26,713,517	99.56%
2012	26,555,718	26,316,305	99.10%	71,475	26,387,780	99.37%
2011	26,339,375	25,937,874	98.48%	337,469	26,275,343	99.76%
2010	25,606,811	25,237,634	98.56%	271,421	25,509,055	99.62%
2009	24,918,257	24,500,390	98.32%	321,631	24,822,021	99.61%
2008	21,715,484	21,933,804	101.01%	179,519	22,113,323	101.83%

Source: Rockwall County financial records

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

b- Collections over 100% are due to supplemental adjustments to the levy.

TABLE 9

ROCKWALL COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(Unaudited)

Governmental Activities							
Fiscal Year	Tax Notes	Refunding Bond	Premiums on Bonds	Certificates of Obligation	Total Long-term Debt	Percentage of Personal Income ^b	Per Capita ^b
2017	\$ 98,120,000	\$ 7,285,000	\$ 3,413,754	\$ -	\$ 108,818,754	2.13%	\$ 1,051
2016	103,240,000	7,370,000	3,632,124	-	114,242,124	2.36%	1,147
2015	100,450,000	-	2,654,716	-	103,104,716	2.29%	994
2014	103,755,000	-	2,812,862	-	106,567,862	2.40%	1,112
2013	106,415,000	-	2,971,008	-	109,386,008	1.61%	1,283
2012	69,920,000	-	937,147	-	70,857,147	1.40%	853
2011	56,500,000	-	231,332	-	56,731,332	1.58%	699
2010	59,075,000	-	242,112		59,317,112	1.70%	751
2009	57,485,000	-	116,078	2,575,000	60,176,078	1.51%	785
2008	49,240,000	-	17,398	2,805,000	52,062,398	0.01%	704

Source: Rockwall County financial records

Notes: a: Details regarding the County's outstanding debt can be found in the notes to the financial statements on page 40.

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

TABLE 10

ROCKWALL COUNTY, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING^a

LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year	General Bonded Debt Outstanding					Less: Amounts Available for Debt Service	Net General Bonded Debt	Percentage of Actual Taxable Property Value ^b	Per Capita ^c
	Tax Notes	Refunding Bond	Premium on Bonds	Certificates of Obligation	Total				
2017	\$ 98,120,000	\$ 7,285,000	\$ 3,413,754	\$ -	\$ 108,818,754	\$ 752,593	\$ 108,066,161	1.06%	\$ 1,046
2016	103,240,000	7,370,000	3,632,124	-	114,242,124	919,764	113,322,360	1.22%	1,137
2015	100,450,000	-	2,654,716	-	103,104,716	703,049	102,401,667	1.10%	987
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

Source: Rockwall County financial records

Notes: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements on page 40.

b - See Table 5 for property value data.

c - See Table 13 for population data.

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TABLE 11

ROCKWALL COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2017
(Unaudited)

Taxing Jurisdiction	Percentage Overlapping Rockwall County	Total Debt	Subtotals
County-wide			
Rockwall County	100.00%		
Total direct debt		\$ 108,818,754	\$ 108,818,754
Cities			
Dallas, City of	0.01%	1,632,595,997	163,260
Fate, City of	100.00%	10,655,000	10,655,000
Heath, City of	100.00%	51,960,000	51,960,000
Rockwall, City of	100.00%	135,140,000	135,140,000
Rowlett, City of	14.34%	78,525,000	11,260,485
Royse City, City of	73.68%	24,515,000	18,062,652
Wylie, City of	1.80%	87,375,000	1,572,750
McLendon-Chisholm, City of	100.00%	1,955,000	1,955,000
Total Cities		<u>2,022,720,997</u>	<u>230,769,147</u>
School District (% of assessed value)			
Rockwall ISD	99.30%	490,357,932	486,925,426
Royse City ISD	71.64%	95,540,502	68,445,216
Total School Districts		<u>585,898,434</u>	<u>555,370,642</u>
Other			
Rockwall Co MUD #6	100.00%	2,360,000	2,360,000
Rockwall Co Cons MUD	100.00%	13,400,000	13,400,000
Veranduh MUD	6.53%	7,550,000	493,015
		<u>23,310,000</u>	<u>16,253,015</u>
Total indirect debt		<u>2,631,929,431</u>	<u>802,392,804</u>
Total direct and overlapping debt			<u>\$ 911,211,558</u>

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			
	2017	2016	2015	2014
Assessed value of real property	\$ 9,566,412,319	\$ 9,319,784,989	\$ 9,315,933,289	\$ 8,755,410,747
Debt limit rate	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Debt limit	<u>2,391,603,080</u>	<u>2,329,946,247</u>	<u>2,328,983,322</u>	<u>2,188,852,687</u>
Debt applicable to limit:				
Total bonded debt	108,818,754	114,242,124	102,946,570	106,567,865
Less: amount set aside for repayment	<u>(1,239,115)</u>	<u>(919,764)</u>	<u>(703,050)</u>	<u>(1,262,908)</u>
Total net debt applicable to limit	<u>110,057,869</u>	<u>115,161,888</u>	<u>103,649,620</u>	<u>105,304,957</u>
Legal debt margin	<u>\$ 2,281,545,211</u>	<u>\$ 2,214,784,359</u>	<u>\$ 2,225,333,702</u>	<u>\$ 2,083,547,730</u>
Total net debt applicable to the limit as a percentage of debt limit	4.60%	4.94%	4.45%	4.81%

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					
2013	2012	2011	2010	2009	2008
\$ 7,943,421,520	\$ 7,682,738,115	\$ 7,592,702,385	\$ 7,556,697,807	\$ 7,470,810,083	\$ 7,259,225,289
<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
1,985,855,380	1,920,684,529	1,898,175,596	1,889,174,452	1,867,702,521	1,814,806,322
109,386,008	70,857,147	56,731,332	59,317,112	60,176,078	52,062,398
(1,897,450)	(1,256,197)	(495,162)	(1,034,692)	(947,320)	(893,245)
<u>107,488,558</u>	<u>69,600,950</u>	<u>56,236,170</u>	<u>58,282,420</u>	<u>59,228,758</u>	<u>51,169,153</u>
<u>\$ 1,878,366,822</u>	<u>\$ 1,851,083,579</u>	<u>\$ 1,841,939,426</u>	<u>\$ 1,830,892,032</u>	<u>\$ 1,808,473,763</u>	<u>\$ 1,763,637,169</u>
5.41%	3.62%	2.96%	3.09%	3.17%	2.82%

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TABLE 13

ROCKWALL COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS

(Unaudited)

Calendar Year	Estimated Population	County				State of Texas	United States
		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
2017	103,544	\$ 5,112,959	54,406	21,286	3.5%	46,274	49,246
2016	99,630	4,841,492	53,285	20,630	3.7%	46,947	48,112
2015	95,829	4,495,885	51,302	20,062	3.7%	46,745	47,669
2014	92,121	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

Sources:

- a - Bureau of Economic Analysis
- b - Texas Education Agency
- c - Texas Association of Counties

TABLE 14

ROCKWALL COUNTY, TEXAS

PRINCIPAL EMPLOYERS

SEPTEMBER 30, 2017

(Unaudited)

Employer	Nature of Business	2017	
		Employees	Percentage of Total County Employment ^a
Rockwall ISD	school district	1,885	9.02%
Royse City ISD	school district	750	3.59%
Lake Pointe Medical Center	health care industry	700	3.35%
Texas Health Presbyterian Hospital	health care industry	700	3.35%
Texas Star Express/Epes Transport	logistics	450	2.15%
Wal-Mart Superstore	department store/grocery	450	2.15%
County of Rockwall	county government	323	1.55%
City of Rockwall	city government	340	1.63%
Hilton Hotel at theHarbor	hotel	170	0.81%
Special Products & Manufacturing	precision sheet metal	142	0.68%
Rockwall Nursing Home	nursing home facility	160	0.77%
Bimbo Bakeries	food processing	134	0.64%
Total		6,204	29.68%

Note: Only the current year data was selected to be presented. The principal employer information from nine years ago is not available.

TABLE 15

ROCKWALL COUNTY, TEXAS
FULLTIME EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government										
Elected/Appointed officials	10	10	10	10	10	10	10	10	10	10
Clerical	31	29	30	30	30	32	29	29	29	29
Building maintenance	6	6	4	5	4	4	6	6	6	5
Environmental	2	2	2	2	2	2	2	2	2	2
Library	10	10	10	10	10	10	12	12	12	11
County Agent	3	2	2	2	2	2	2	2	2	2
IT	6	6	6	6	6	6	6	6	6	5
Elections	3	3	3	3	3	3	3	3	3	3
HR	2	2	2	2	2	2	2	2	2	
Judicial										
Judges/justices of the peace	7	7	7	7	7	5	5	4	4	4
Criminal District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant prosecutors	15	14	14	12	12	12	-	8	8	8
Investigators	3	3	3	2	2	2	-	1	1	1
Clerical	38	37	36	34	34	32		27	27	27
Bailiffs	3	3	3	3	3	3	3	2	2	2
	3	3	3	3	3	3	3	2	2	2
Public safety										
County sheriff	1	1	1	1	1	1	1	1	1	1
Constables	4	4	4	4	4	2	2	2	2	2
Patrol/CID	30	31	36	35	39	38	39	40	42	42
Jailers	66	65	60	61	61	61	56	52	52	52
Administration	19	16	16	14	14	14	13	13	13	13
Juvenile probation	9	9	9	8	8	8	9	9	8	9
Communications	9	9	9	10	9	9	9	8	8	8
Health and welfare										
Indigent health care	2	2	2	2	2	2	2	2	2	2
Road and bridges										
Road employees	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>10</u>	<u>11</u>	<u>11</u>
Total	<u>292</u>	<u>284</u>	<u>282</u>	<u>276</u>	<u>278</u>	<u>273</u>	<u>225</u>	<u>254</u>	<u>256</u>	<u>252</u>

Source: Rockwall County Annual Budget

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year			
	2017	2016	2015	2014
General Government				
Auditor's office				
Accounts payable checks issued	5,426	5,307	5,236	5,069
Juror checks issued	2,677	3,974	3,898	4,809
Treasurer's office				
Payroll hard copy checks issued	411	811	577	819
Cash receipts issued	4,334	4,354	4,334	3,973
County clerk				
Marriage licenses issued including informal marriage	1,721	1,262	1,566	1,424
Birth certificates issued	5,090	4,695	4,285	2,523
Death certificates issued	1,052	1,033	842	700
Beer, wine and liquor permits	14	23	18	25
Tax office				
registration transactions	49,192	27,980	20,007	21,352
Elections administration				
Number of registered voters	60,000	57,567	53,249	51,789
Judicial				
Civil cases filed	1,864	1,805	1,640	1,734
Civil cases disposed	1,590	1,036	1,691	1,746
Criminal cases filed	897	768	609	797
Criminal cases disposed	1,003	828	708	767
Juvenile cases filed	25	28	29	19
Juvenile cases disposed	27	34	24	19
County court				
Civil cases filed	458	581	569	311
Civil cases disposed	403	590	480	521
Criminal cases filed	2,035	2,009	1,939	1,594
Criminal cases disposed	2,048	1,117	1,708	1,725
Justices of the peace				
Civil cases filed	1,316	882	868	825
Civil cases disposed	876	905	837	803
Criminal cases filed	5,801	4,791	5,903	7,996
Criminal cases disposed	5,514	6,519	6,157	7,846

Source: Various County Departments

Notes: Miles of roadway are estimated.

TABLE 16

Fiscal Year					
2013	2012	2011	2010	2009	2008
5,003	5,264	5,499	5,509	5,672	8,141
3,767	3,505	3,162	2,645	2,196	unknown
819	882	785	940	940	981
3,099	2,630	2,470	not avail	not avail	not avail
1,399	1,367	1,322	1,264	1,306	1,278
2,317	2,494	2,018	1,845	1,969	1,643
723	643	576	578	533	493
18	21	15	16	22	60
20,361	18,628	15,648	13,417	12,807	12,187
49,239	48,550	45,940	45,919	44,576	45,540
1,706	1,711	1,759	2012	2003	1744
1,784	1,765	1,864	2068	1861	1676
839	942	785	886	895	783
865	941	886	884	829	896
33	30	39	38	50	70
32	46	46	38	58	60
484	587	556	289	295	302
505	516	558	149	-	-
1,801	2,211	2,124	1,257	1,752	1,572
2,094	2,222	1,972	598	-	-
868	882	615	896	904	996
857	927	692	664	863	832
8,375	6,769	4,251	9,200	10,678	10,694
8,557	5,725	4,695	9,410	10,254	10,006

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function/Program	Fiscal Year			
	2017	2016	2015	2014
Public Safety				
County jail				
Detention officers	61	61	61	61
Total persons jailed	4,079	4,159	4,347	5,020
Average prisoner days	24.1	19	19	21
Cost per prisoner day	\$ 92	\$ 95	\$ 104	\$ 87
County sheriff				
Administration deputies	3	2	3	3
Patrol deputies and sergeants	19	19	20	20
Detectives	7	7	6	4
Warrant deputies/Other than patrol	4	4	4	-
Arrests - RCSO	827	859	989	954
Warrants served- RCSO	2,967	3,000	2,704	-
Communications				
Communications officers	10	10	9	-
911 calls	15,478	14,598	16,712	14,381
Calls for service	8,033	6,159	7,975	7,103
RCSO vehicles				
Vehicles in fleet	43	40	42	38
Miles driven	555,141	535,595	627,581	-
Average miles per vehicle	12,911	13,390	14,942	20,000
Gasoline used (gallons)	43,838	45,297	46,774	40,684
Health and welfare				
Number of pauper burial/cremation	5	1	5	6
Indigent health care				
Applications approved for assistance	27	17	10	23
Texas AgriLife Extension Service				
Number of educational presentations	932	1090	30	27
Number of participants in educational presentations	11,619	43,382	2,217	1,656
Roads and highways				
Miles of roadways chip sealed	13.13	16.608	11.986	7
Miles of roadways reconstructed	1.724	2.786	2.873	2.5
Miles of roadways overlaid	9.513	5.941	1.581	2,015
Number of culverts installed	3	6	10	not avail

Source: Various County Departments

Notes: Miles of roadway are estimated.

TABLE 16

Fiscal Year					
2013	2012	2011	2010	2009	2008
61	61	56	52	52	52
4,691	5,964	4,079	4,368	4,439	3,714
23	19	19	19	21	22
\$ 86	\$ 88	\$ 70	\$ 66	\$ 71	\$ 71
3	3	3	3	not avail	not avail
20	20	20	20	not avail	not avail
4	4	4	4	not avail	not avail
-	-	not avail	not avail	not avail	not avail
831	969	not avail	not avail	not avail	not avail
not avail	not avail	not avail	not avail	not avail	not avail
-	-	-	-	-	-
16,484	not avail	not avail	not avail	not avail	not avail
9,974	9,641	9,749	not avail	not avail	not avail
40	40	39	39	not avail	not avail
800,000	800,000	780,000	780,000	not avail	not avail
20,000	20,000	20,000	20,000	not avail	not avail
48,839	51,664	50,001	50,904	not avail	not avail
3	4	5	5	3	2
29	58	34	52	45	62
30	30	58	29	38	35
1,511	2,114	2,102	1,798	1,858	2,332
10	3	7	15	1.0	10.0
2.3	2.5	2.75	2	0.5	1.0
8,030	11,054	9,405	7,207	9,300	4,670
not avail	not avail	not avail	not avail	not avail	not avail

TABLE 17

ROCKWALL COUNTY, TEXAS

CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS *(Unaudited)*

Function/Program	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government										
Courthouse	2	2	2	2	2	2	2	1	1	1
Touchscreen voting machines	110	67	67	67	67	67	67	50	50	50
Security scan systems	2	2	2	2	2	2	2	1	1	1
Public safety										
Justice center	1	1	1	1	1	1	1	1	1	1
Sheriff's vehicles	45	43	46	49	46	51	49	44	46	37
Emergency management										
Mobile command center	1	1	1	1	1	1	1	-	-	-
Emergency operations center	1	1	1	1	1	1	1	-	-	-
Roads and highways										
County maintenance facilities	1	1	1	1	1	1	1	1	1	1
Miles of road	101	100	100	97	97	103	107	103	103	102
Bridges	2	2	2	2	2	2	2	2	2	2

Sources:

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



P A T T I L L O , B R O W N & H I L L , L . L . P .
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the 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, the 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, 2017, and the related notes to the financial statements, which collectively comprise Rockwall County, Texas' basic financial statements, and have issued our report thereon dated March 29, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rockwall County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rockwall County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Rockwall County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rockwall County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Waco, Texas
March 29, 2018