Rockwall County, Texas

Comprehensive Annual Financial Report

For The Fiscal Year Ended
September 30, 2019

Lisa Constant Wylie
County Auditor

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ROCKWALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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LISA CONSTANT WYLIE
County Auditor

March 26, 2020

The Honorable District Judges
Brett Hall, 382^{nd} Judicial District
David Rakow, 439^{th} 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 requires 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, 2019.

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 30^{th} are free of material misstatements. The independent audit involves 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, 2019. The independent auditor's report is located at the front of the financial 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.

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 rapid growth. Rockwall 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 and continues to draw new business to the area.

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. In early 2019, Presbyterian Hospital announced plans to grow, including adding new neonatal intensive care units, a cardiac Cath lab, an interventional radiology suite, additional surgery suites and an expanded emergency room department. The expansion will take an estimated 3 years and is scheduled to begin in early 2020.

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. The County plans to issue an additional $20 million in FY2020

Rockwall County addressed safety for our citizens and our law enforcement officers and has implemented a P25 Radio Interoperability Network. The network provides near to 100% coverage of the entire county and links all police agencies on the same network. Each participating city will utilize the network and fund their ongoing maintenance costs.

Rockwall County has faced an overwhelming increase in inmate population in the past several fiscal years. The current facility was not able to meet the County's ongoing needs. The County Commissioners Court hired a firm to conduct a thorough needs assessment study to facilitate the best course of action for the needs of the county jail. In November of 2018, the voters were given the opportunity to decide on the future plans for the County Jail and Law Enforcement Center expansion and remodeling project. The vote passed 55-45% to authorize the Commissioners Court to go forward with the expansion. The County has contracted with a Design Build firm to begin the jail expansion project design phase.

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 all debt financing required to provide the capital that is 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,
- the existence of a climate favorable to the issuance of long term and/or short term debt is present.

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 directs 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, 2018. This was the fifth consecutive year that Rockwall County has received this prestigious award.

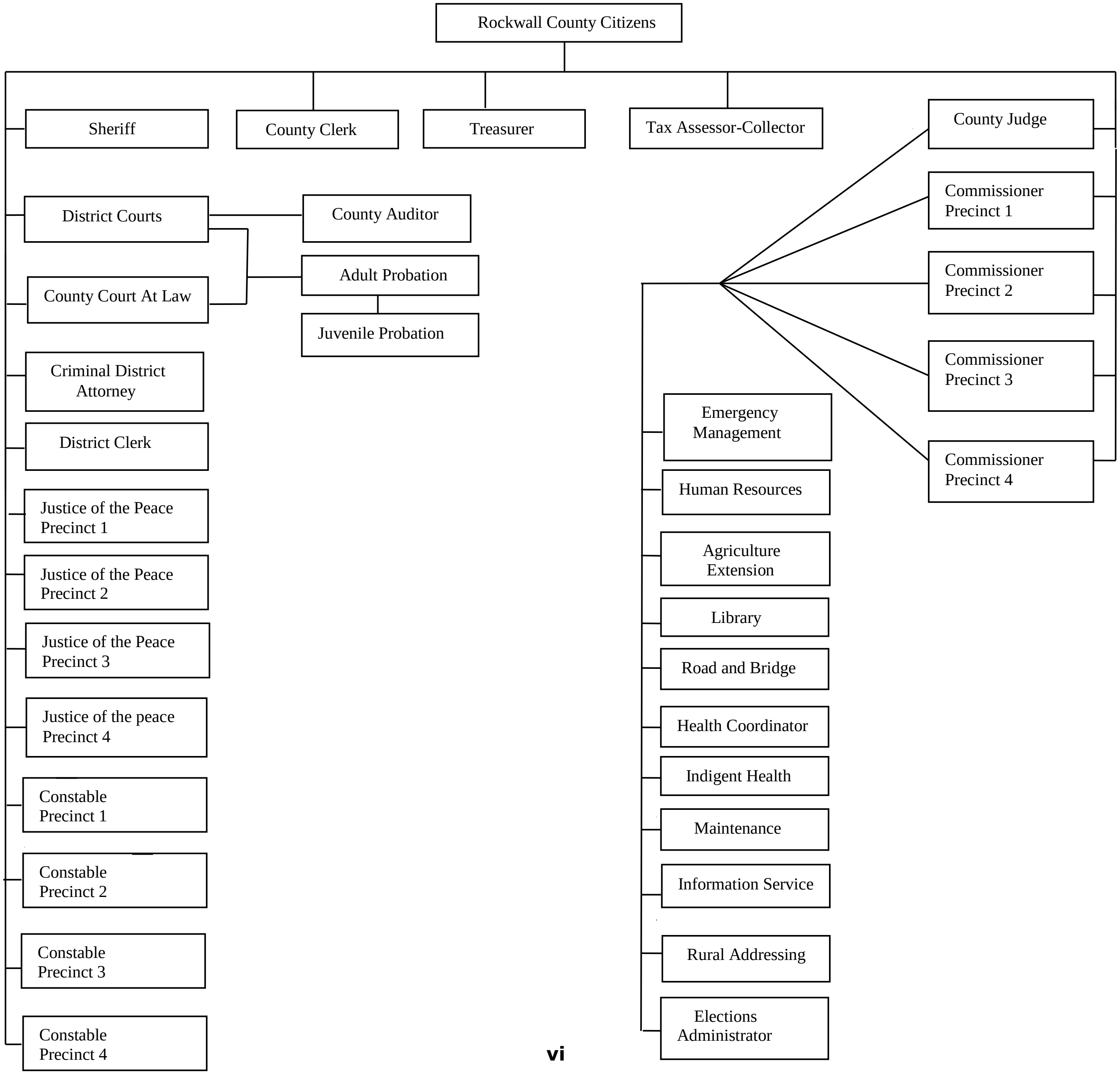
I would like to extend my gratitude to our outside audit firm, Pattillo, Brown & Hill for their efficient and dedicated service to Rockwall County. In addition, I would like to express my appreciation to the Commissioners Court for providing the resources necessary to maintain the integrity of the County's 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,

Lisa Constant Wylie

Lisa Constant Wylie
County Auditor
Rockwall County, Texas

Rockwall County Organizational Chart – 2019



ROCKWALL COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2019

Name	Title
Commissioners' Court:	
David Sweet	County Judge
Cliff Sevier	Commissioner, Precinct 1
Lee Gilbert	Commissioner, Precinct 2
Dennis Bailey	Commissioner, Precinct 3
David Magness	Commissioner, Precinct 4
Board of District Judges:	
Brett Hall	382nd District Court
David Rakow	439th District Court
County Judges:	
Brian Williams	County Court at Law
Jack James	Justice of the Peace, Precinct 1
Cathy Penn	Justice of the Peace, Precinct 2
Mark Russo	Justice of the Peace, Precinct 3
Liana Whitten	Justice of the Peace, Precinct 4
Law Enforcement:	
Harold Eavenson	Sheriff
Kenda Culpepper	District Attorney
Angie Scalf	Director, Juvenile Probation
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
Administrative Officials:	
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
Recording Officials:	
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, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

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, 2019, 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

Rockwall County, Texas' 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.

Auditor's 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, 2019, 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, and pension and OPEB information 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 and individual 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 26, 2020, 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 solely 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 the effectiveness of 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 26, 2020

MANAGEMENT'S
DISCUSSION AND ANALYSIS

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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, 2019. 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 $22,987,795 (net position).

- The County's total net position increased by $4,412,326.

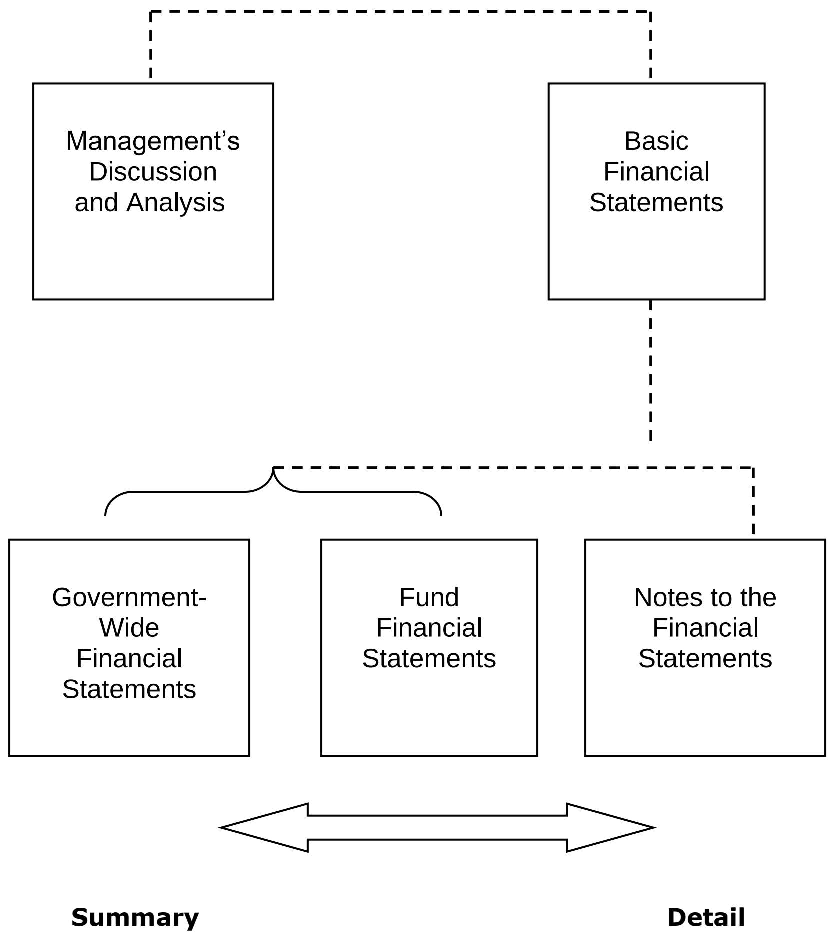
- As of the close of the current fiscal year, Rockwall County's governmental funds reported combined ending fund balances of $34,951,210, an decrease of $9,512, in comparison with the prior year. Of this amount, $19,291,238 is available for spending at the County's discretion (unassigned fund balance).

- At the end of the current fiscal year, the unassigned fund balance for the General Fund was $20,486,435, or 66% 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 $22,987,795 as of September 30, 2019. The County's net position increased by $4,412,326 for the fiscal year ended September 30, 2019. However, a large portion, (125.3%) 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	
	2019	2018
Current and other assets	$ 61,705,235	$ 65,598,909
Capital assets	68,696,299	68,187,120
Total assets	130,401,534	133,786,029
Deferred outflow of resources	8,570,205	2,044,032
Total deferred outflow of resources	8,570,205	2,044,032
Long-term liabilities	112,961,434	113,004,573
Other liabilities	2,522,725	2,980,577
Total liabilities	115,484,159	115,985,150
Deferred inflow of resources	499,785	1,269,442
Total deferred inflow of resources	499,785	1,269,442
Net position:		
Net investment in capital assets	28,810,600	25,995,894
Restricted	8,335,035	8,267,388
Unrestricted	(14,157,840)	(15,687,813)
Total net position	$ 22,987,795	$ 18,575,469

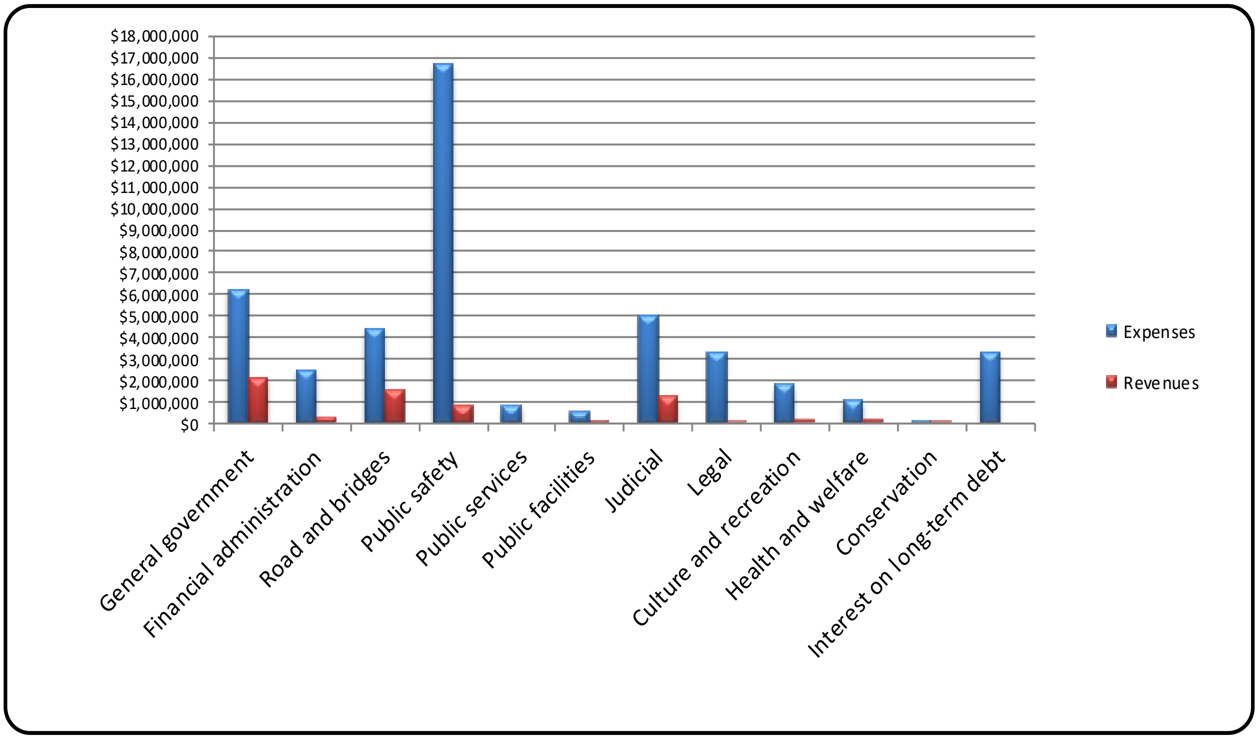
Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2019, and comparative data from 2018.

Figure A-3
ROCKWALL COUNTY'S NET POSITION

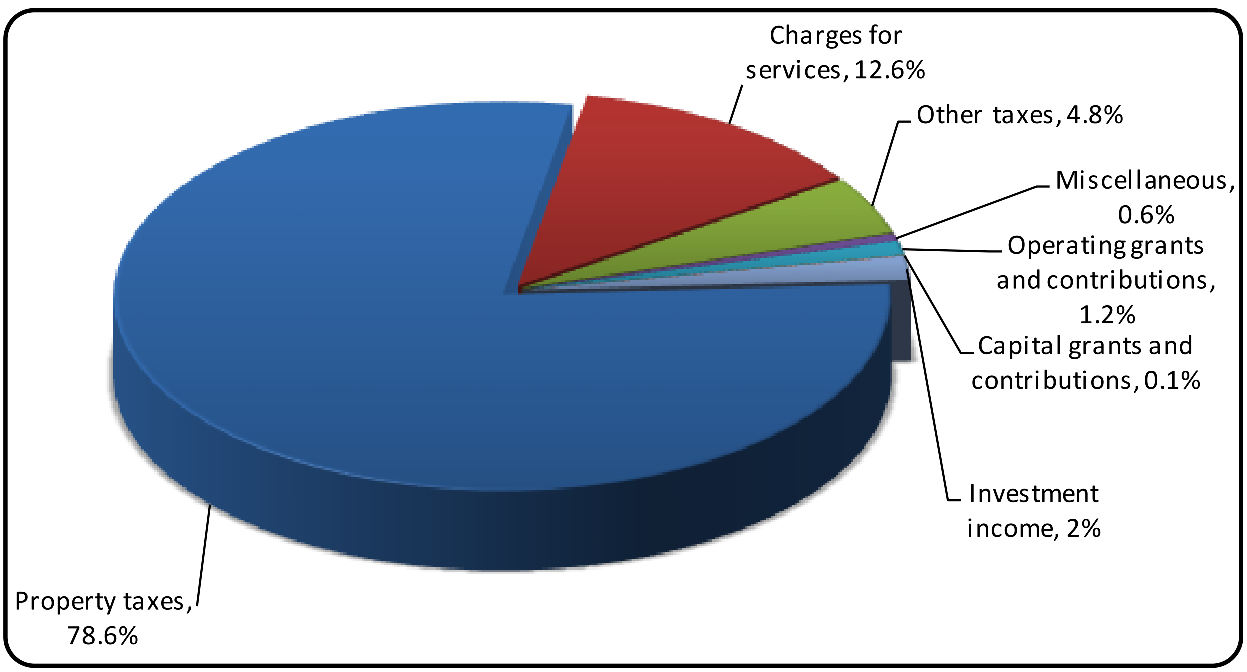
	Governmental Activities	
	2019	2018
REVENUES		
Program revenues:		
Charges for services	$ 6,084,615	$ 6,226,956
Operating grants and contributions	565,634	774,482
Capital grants and contributions	12,000	24,541
General revenues:		
Property taxes	37,924,882	36,513,148
Mixed drink taxes	387,765	357,099
Sales tax	1,946,160	1,767,996
Investment earnings	961,661	650,927
Gain on sale of assets	71,670	-
Miscellaneous	296,884	266,540
Total revenues	48,251,271	46,581,689
EXPENSES		
General government	6,067,421	6,071,664
Financial administration	2,361,724	2,080,089
Roads and bridges	4,386,166	3,493,923
Public safety	15,772,281	14,018,186
Public services	834,029	790,417
Public facilities	568,253	1,037,047
Judicial	4,754,993	4,220,591
Legal	3,104,532	2,674,909
Culture and recreation	1,735,006	1,833,884
Health and welfare	1,048,781	1,097,099
Conservation	123,461	112,282
Interest on long-term debt	3,335,131	3,674,108
Total expenditures	44,091,778	41,104,199
INCREASE IN NET POSITION	4,159,493	5,477,490
NET POSITION, BEGINNING	18,575,469	18,666,446
PRIOR PERIOD ADJUSTMENT	252,833	(5,568,467)
NET POSITION, ENDING	$ 22,987,795	$ 18,575,469

Governmental-type Activities – Governmental-type activities increased the County's net position by $4,412,326. The increase in net position of $4,412,326 was mostly caused by the increase of property taxes.

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 $20,486,435. 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 66% 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 Improvements 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 $1,422,450 over FY 2018, the total fund balance increased by $2,810,298. This was mainly due to an increase of tax collections.

The Road Improvements Bond 2008 Fund had a decrease of fund balance of $2,295,520. This was due to spending the proceeds from the debt issued in FY 2016.

The Debt Service Fund had an increase of fund balance of $591,610.

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 intergovernmental. 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, 2019, totals $68,696,299 (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	
	2019	2018
Land and improvements	$ 6,246,813	$ 6,246,813
Machinery and equipment	20,916,868	10,942,849
Buildings	60,132,798	59,937,477
Infrastructure	5,232,656	5,232,656
Construction in progress	1,187,987	8,962,402
Less: accumulated depreciation	(25,020,823)	(23,135,077)
Total	$ 68,696,299	$ 68,187,120

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, 2019, Rockwall County had total bonded debt outstanding of $92,120,000.

ROCKWALL COUNTY'S OUTSTANDING BONDS
AS OF SEPTEMBER 30, 2019

	Beginning Balance	Additions	Reductions	Ending Balance
Tax Notes	$ 85,400,000	$ -	$ 23,210,000	$ 62,190,000
Refunding Bond	14,120,000	16,710,000	900,000	29,930,000
	$ 99,520,000	$ 16,710,000	$ 24,110,000	$ 92,120,000

Rockwall County's bonded debt decreased by $7,400,000, or 7.44%, during the current fiscal year.

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

GENERAL FUND BUDGET HIGHLIGHTS FOR FISCAL YEAR ENDING SEPTEMBER 30, 2020

Governmental Activities – In preparation for the fiscal year 2020 budget, the County lowered the ad valorem tax rate to $0.3250 per $100 assessed value. The M&O rate went from $0.24270 to $0.24590 and the debt service rate went from $0.8570 to $0.7910. Total budgeted revenues for FY2020 in the General Fund are $38,910,373. Total budgeted expenditures for fiscal year 2020 are $38,910,373.

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, 2019

ASSETS		
Cash and investments	$	35,776,351
Receivables (net of allowance for uncollectibles)		25,245,902
Prepaid items		682,701
Interest receivable		281
Capital assets:		
Non-depreciable		7,434,800
Depreciable (net)		61,261,499
Total assets		130,401,534
DEFERRED OUTFLOWS OF RESOURCES		
Deferred loss on refunding		466,821
Deferred outflows related to OPEB		2,242,306
Deferred outflows related to pensions		5,861,078
Total deferred outflows of resources		8,570,205
LIABILITIES		
Accounts payable		1,238,902
Claims payable		302,231
Accrued liabilities		425,616
Due to others		2,015
Unearned revenue		181
Interest payable		553,780
Noncurrent liabilities:		
Due within one year:		
Tax notes		4,912,062
Refunding bond		1,830,000
Compensated absences		136,600
Due in more than one year:		
Tax notes		62,420,458
Refunding bond		28,100,000
Compensated absences		546,399
Net pension liability		2,890,570
Net OPEB obligation		12,125,345
Total liabilities		115,484,159
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions		499,785
Total deferred inflows of resources		499,785
NET POSITION		
Net investment in capital assets		28,810,600
Restricted for:		
Capital acquisition and construction		504,678
Debt service		1,737,673
Records preservation and management		2,208,820
Court security and technology		201,664
Legal		575,547
Public safety		1,224,201
Judicial		256,697
Culture and recreation		145,143
Roads and bridges		1,392,452
Elections assistance and administration		88,160
Unrestricted		(14,157,840)
Total net position	$	22,987,795

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, 2019

		Program Revenue	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	$ 6,067,421	$ 1,871,938	$ 261,143
Financial administration	2,361,724	293,454	-
Roads and bridges	4,386,166	1,568,690	-
Public safety	15,772,281	744,010	104,319
Public services	834,029	-	-
Public facilities	568,253	99,437	26,483
Judicial	4,754,993	1,206,004	73,263
Legal	3,104,532	6,243	49,438
Culture and recreation	1,735,006	154,715	-
Health and welfare	1,048,781	139,624	50,988
Conservation	123,461	500	-
Interest on long-term debt	3,335,131	-	-
Total governmental activities	44,091,778	6,084,615	565,634
Total primary government	$ 44,091,778	$ 6,084,615	$ 565,634

General revenues:
Taxes:
Property
Beverage
Sales
Investment earnings
Miscellaneous
Gain on sale of assets
Total general revenues

Change in net position

Net position - beginning

Prior period adjustment

Net position - ending

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

Program Revenue	Net (Expense) Revenues and Changes in Net Position
Capital Grants and Contributions	Governmental Activities
$ -	$(3,934,340)
-	(2,068,270)
-	(2,817,476)
-	(14,923,952)
-	(834,029)
-	(442,333)
-	(3,475,726)
-	(3,048,851)
12,000	(1,568,291)
-	(858,169)
-	(122,961)
-	(3,335,131)
12,000	(37,429,529)
$ 12,000	(37,429,529)
	37,924,882
	387,765
	1,946,160
	961,661
	296,884
	71,670
	41,589,022
	4,159,493
	18,575,469
	252,833
	$ 22,987,795

ROCKWALL COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2019

	General	Road Improvements Bond 2008	Debt Service
ASSETS			
Cash and investments	$ 20,412,214	$ 6,229,783	$ 2,174,170
Receivables (net of allowances for uncollectibles):			
Taxes	528,035	-	132,812
Accounts	2,907,299	20,792,000	-
Interest	-	-	-
Due from other funds	1,057,595	-	-
Prepaid items	335,828	-	-
Total assets	25,240,971	27,021,783	2,306,982
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	866,309	45,793	1
Accrued liabilities	405,233	-	-
Due to others	2,015	-	-
Unearned revenue	181	-	-
Due to other funds	-	-	-
Total liabilities	1,273,738	45,793	1
Deferred inflows of resources:			
Unavailable revenue - property taxes	364,699	-	111,062
Unavailable revenue - court fines	2,776,288	-	-
Unavailable revenue - grant receivable	3,983	20,792,000	-
Unavailable revenue - lien assessments	-	-	-
Total deferred inflows of resources	3,144,970	20,792,000	111,062
Fund balances:			
Nonspendable:			
Prepaids	335,828	-	-
Restricted:			
Capital acquisition and construction	-	-	-
Debt service	-	-	2,195,919
Records preservation and management	-	-	-
Court security and technology	-	-	-
Legal	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Culture and recreation	-	-	-
Roads and bridges	-	6,183,990	-
Elections assistance and administration	-	-	-
Unassigned	20,486,435	-	-
Total fund balances	20,822,263	6,183,990	2,195,919
Total liabilities, deferred inflows of resources, and fund balances	$ 25,240,971	$ 27,021,783	$ 2,306,982

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

Other Governmental Funds	Total
$ 6,536,091	$ 35,352,258
77,282	738,129
373,968	24,073,267
281	281
-	1,057,595
346,873	682,701
7,334,495	61,904,231
193,013	1,105,116
18,749	423,982
-	2,015
-	181
1,057,595	1,057,595
1,269,357	2,588,889
-	475,761
-	2,776,288
-	20,795,983
316,100	316,100
316,100	24,364,132
346,873	682,701
504,678	504,678
-	2,195,919
2,208,820	2,208,820
201,664	201,664
575,547	575,547
1,224,201	1,224,201
256,697	256,697
145,143	145,143
1,392,452	7,576,442
88,160	88,160
(1,195,197)	19,291,238
5,749,038	34,951,210
$ 7,334,495	$ 61,904,231

ROCKWALL COUNTY, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GEVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Total fund balances - governmental funds balance sheet		$ 34,951,210
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.		68,696,299
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		24,364,132
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. Balances at year-end are:		
Deferred outflows of pension	5,861,078	
Deferred outflows of OPEB	2,242,306	
Deferred inflows of pension	(499,785)	
Net pension liablity	(2,890,570)	
Net OPEB obligation	(12,125,345)	
Tax Notes	(67,332,520)	
Refunding bond	(29,930,000)	
Compensated absences	(682,999)	
Deferred loss on refunding	466,821	
Interest payable	(553,780)	
		(105,444,794)
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.		420,948
Net Position of governmental activities in the Statement of Net Position		$ 22,987,795

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

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ROCKWALL COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2019

	General	Road Improvements Bond 2008	Debt Service
REVENUES			
Property taxes	$ 28,153,243	$ -	$ 9,942,225
Beverage taxes	387,765	-	-
Fines and forfeitures	793,440	-	-
Sales taxes	1,527,791	-	-
Fees and commissions	2,364,613	-	-
Intergovernmental	352,406	-	-
Election	-	-	-
Investment earnings	632,181	204,426	63,675
Donations	-	-	-
Miscellaneous	125,797	-	64,074
Total revenues	34,337,236	204,426	10,069,974
EXPENDITURES			
Current:			
General government	3,271,530	-	-
Financial administration	2,168,492	-	-
Commissioner expenses	456,327	-	-
Roads and bridges	-	2,499,946	-
Public safety	13,280,378	-	-
Public facilities	764,239	-	-
Public services	436,928	-	-
Judicial	4,333,630	-	-
Legal	2,778,187	-	-
Culture and recreation	1,119,424		-
Health and welfare	1,006,564	-	-
Conservation	114,891	-	-
Capital outlay	1,432,971	-	-
Debt service:			
Principal	-	-	24,110,000
Interest and fiscal charges	-	-	3,148,364
Bond issuance cost and fees	-	-	571,973
Total expenditures	31,163,561	2,499,946	27,830,337
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,173,675	(2,295,520)	(17,760,363)
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	-	16,710,000
Transfers in	68,390	-	-
Transfers out	(500,000)	-	-
Premium on issuance of bonds	-	-	1,641,973
Sale of capital assets	68,233	-	-
Total other financing sources and uses	(363,377)	-	18,351,973
NET CHANGE IN FUND BALANCES	2,810,298	(2,295,520)	591,610
FUND BALANCES, BEGINNING	18,011,965	8,479,510	1,604,309
PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCES, ENDING	$ 20,822,263	$ 6,183,990	$ 2,195,919

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

Other Governmental Funds	Total Governmental
$ 11,545	$ 38,107,013
-	387,765
191,414	984,854
418,369	1,946,160
2,685,433	5,050,046
127,707	480,113
41,621	41,621
60,255	960,537
12,000	12,000
124,111	313,982
3,672,455	48,284,091
296,264	3,567,794
-	2,168,492
-	456,327
1,544,671	4,044,617
606,069	13,886,447
-	764,239
82,296	519,224
98,987	4,432,617
16,861	2,795,048
190,496	1,309,920
-	1,006,564
-	114,891
2,211,482	3,644,453
-	24,110,000
-	3,148,364
-	571,973
5,047,126	66,540,970
(1,374,671)	(18,256,879)
-	16,710,000
-	68,390
(68,390)	(568,390)
-	1,641,973
74,328	142,561
5,938	17,994,534
(1,368,733)	(262,345)
6,864,938	34,960,722
252,833	252,833
$ 5,749,038	$ 34,951,210

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, 2019

Net change in fund balances - total governmental funds	$(262,345)
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.	509,179
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(105,614)
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.	6,093,844
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.	(1,006,354)
Certain OPEB expenditures related to employee compensation and benefits are reported in the statement of activities but do not require the use of financial resources and, therefore, are not reported as expenditures in the governmental funds.	(899,985)
Internal service funds are used by management to charge the costs of health insurance to individual funds.	(169,232)
Change in net position of governmental activities	$ 4,159,493

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

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ROCKWALL COUNTY, TEXAS

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

SEPTEMBER 30, 2019

	Governmental Activities Internal Service
ASSETS	
Current assets:	
Cash and cash equivalents	$ 424,093
Receivables (net of allowances for uncollectibles)	434,506
Total assets	858,599
LIABILITIES	
Current liabilities:	
Accounts payable	133,786
Claims payable	302,231
Accrued liabilities	1,634
Total liabilities	437,651
NET POSITION	
Unrestricted	420,948
Total net position	$ 420,948

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

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ROCKWALL COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Governmental Activities
	Internal Service
OPERATING REVENUES	
Charges for services	$ 3,895,699
Total operating revenues	3,895,699
OPERATING EXPENSES	
Insurance claims	3,331,201
Stop-loss insurance premiums	978,673
Administrative and other	256,181
Total operating expenses	4,566,055
OPERATING LOSS	(670,356)
NONOPERATING REVENUES (EXPENSES)	
Investment income	1,124
Total nonoperating revenues (expenses)	1,124
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(669,232)
Transfers in	500,000
CHANGE IN NET POSITION	(169,232)
NET POSITION, BEGINNING	590,180
NET POSITION, ENDING	$ 420,948

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

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ROCKWALL COUNTY, TEXAS

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Governmental Activities
	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	$ 3,813,947
Cash paid to employees	(256,392)
Cash paid to suppliers	(4,301,610)
Net cash used by operating activities	(744,055)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers	500,000
Net cash provided by investing activities	500,000
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	1,124
Net cash provided by investing activities	1,124
NET DECREASE IN CASH AND CASH EQUIVALENTS	(242,931)
CASH AND CASH EQUIVALENTS, BEGINNING	667,024
CASH AND CASH EQUIVALENTS, ENDING	424,093
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	(670,356)
Change in assets and liabilities:	
Decrease (increase) in receivables	(81,752)
Increase (decrease) in accounts payable	37,997
Increase (decrease) in claims payable	(29,733)
Increase (decrease) in accrued liabilities	(211)
Total adjustments	(73,699)
Net cash used by operating activities	$(744,055)

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

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ROCKWALL COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2019

	Indigent Health Care Private-Purpose Trust	Agency Funds
ASSETS		
Cash and investments	$ 51,833	$ 4,185,434
Prepaid items	310	-
Total assets	52,143	4,185,434
LIABILITIES		
Accounts payable	260	-
Accrued expenses	3,374	-
Due to others	-	3,077,709
Due to other governments	-	1,107,725
Total liabilities	3,634	4,185,434
NET POSITION		
Held in trust	48,509	-
Total net position	$ 48,509	$ -

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, 2019

	Indigent Health Care Private-Purpose Trust
ADDITIONS	
County contributions	$ 250,000
Interest earnings	53
Total additions	250,053
DEDUCTIONS	
Administrative expenses	259,688
Total deductions	259,688
CHANGES IN NET POSITION	(9,635)
NET POSITION, BEGINNING	58,144
NET POSITION, ENDING	$ 48,509

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

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 $.3284 ($.2427 for the maintenance and operations and $.0857 for interest and sinking fund) per $100 valuation as of the preceding January 1. These taxes are due and payable from October 1 of the year in which levied until January 31 of the following year without interest or penalty. Taxes paid after February 1 of each year are subject to interest and penalty charges.

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows our resources. This separate financial statement element, *deferred outflows 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.

- 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.

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

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

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 three types of items that qualify for reporting in this category.

- 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.

- 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.

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 TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with 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. The County adopts an annual appropriated budget for its General Fund and other funds within the County. 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 Cities Readiness Initiative, Radio Interoperability, and Jail Expansion fund has a deficit fund balance of $777, $6,433, and $1,187,987. The General Fund will ultimately cover any deficits that are not made up by the Cities Readiness Initiative and Jail Expansion 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 $(107,360,233) difference are as follows:

Deferred outflows of pension	$ 5,861,078
Deferred outflows of OPEB	2,242,306
Deferred inflows of pension	(499,785)
Net pension liablity	(2,890,570)
Net OPEB obligation	(12,125,345)
Tax Notes	(67,332,520)
Refunding bond	(29,930,000)
Compensated absences	(682,999)
Deferred loss on refunding	466,821
Interest payable	(553,780)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$(105,444,794)

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 $509,179 difference are as follows:

Capital outlay	$ 3,157,251
Capital asset retirements	(70,891)
Depreciation expense	(2,577,181)
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net position of governmental activities*	$ 509,179

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 $(105,614) difference are as follows:

Property taxes	$(182,131)
Adjudicated fines	114,954
Other	(38,437)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net position of governmental activities*	$(105,614)

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 $6,093,844 difference are as follows:

Principal repayments	$ 24,110,000
Debt issuance	(16,710,000)
Interest payable	47,705
Bond discount/premium	(736,513)
Deferred charges	(29,861)
Compensated absences	(49,389)
OPEB obligation	(538,098)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net* position *of governmental activities*	$ 6,093,844

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.

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, 2019, the County held the following fair value measurements:

		Fair Value Measurement Using				Weighted
	9/30/2019	(Level 1)	(Level 2)	(Level 3)	Percent of Total Portfolio	Average Maturity (Days)
Primary government						
Cash and cash equivalents						
Cash deposits - County	$ 6,159,447	$ -	$ -	$ -	15.39%	
Cash deposits - trust and agency	4,237,267	-	-	-	10.59%	
Total cash and cash equivalents	10,396,714	-	-	-		
Investments measured at net asset value per share:						
Investment pools:						
Texas CLASS	$ 7,492,025	$ -	$ -	$ -	18.72%	41
TexPool	4,675,870	-	-	-	11.69%	34
TexStar	2,717,346	-	-	-	6.79%	20
LOGIC	6,264,236	-	-	-	15.66%	49
Investments by fair value level:						
Debt securities:						
Bank of America NA	199,999	-	199,999	-	0.50%	8
Federal Farm Credit Bank	3,005,445	-	3,005,445	-	7.51%	108
Freddie Mac	2,003,859	-	2,003,859	-	5.01%	251
Federal Home Loan Bank	3,057,732	532,933	2,524,799	-	7.64%	277
Safra National Bank	200,392	-	200,392	-	0.50%	2
Total investments	29,616,904	532,933	7,934,494	-		
Total cash and investments of the primary government	$ 40,013,618	$ 532,933	$ 7,934,494	$ -		

The County has the following recurring fair value measurements as of September 30, 2019:

Bank of America NA of $199,999 are valued using a present value of expected future cash flow model (Level 2 inputs).

Federal Farm Credit Bank of $499,519 are valued using a present value of expected future cash flow model (Level 2 inputs).

Federal Farm Credit Bank of $509,253 are valued using a documented trade history in exact security (Level 2 inputs).

Federal Farm Credit Bank of $1,996,673 are valued using an adjusted discounted cash flow model (Level 2 inputs).

Freddie Mac of $2,003,859 are valued using an adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of $532,933 are valued using a documented trade history in exact security (Level 1 inputs).

Federal Home Loan Bank of $1,520,890 are valued using a documented trade history in exact security (Level 2 inputs).

Federal Home Loan Bank of $1,003,909 are valued using an adjusted discounted cash flow model (Level 2 inputs).

Safra National Bank of $200,392 are valued using a present value of expected future cash flow model (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, 2019, 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, 2019, were rated as follows:

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

	Governmental Funds				
	General	Road Improvements Bond 2008	Debt Service	Nonmajor Funds	Total
Receivables:					
Taxes	$ 719,411	$ -	$ 192,348	$ 77,356	$ 989,115
Adjudicated fines	27,762,880	-	-	-	27,762,880
Accounts	131,011	-	-	58,508	189,519
Assessments	-	-	-	315,460	315,460
TxDOT funding	-	20,792,000	-	-	20,792,000
Interest	-	-	-	281	281
Gross receivables	28,613,302	20,792,000	192,348	451,605	50,049,255
Less: allowance for uncollectibles	(25,177,968)	-	(59,536)	(74)	(25,237,578)
Net total receivables	$ 3,435,334	$ 20,792,000	$ 132,812	$ 451,531	$ 24,811,677

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, 2019, 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	8,962,402	1,187,987	(8,962,402)	1,187,987
Total assets not being depreciated	15,209,215	1,187,987	(8,962,402)	7,434,800
Capital assets, being depreciated:				
Buildings and improvements	59,937,477	195,321	-	60,132,798
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	10,942,849	10,728,677	(754,658)	20,916,868
Total capital assets being depreciated	76,112,982	10,923,998	(754,658)	86,282,322
Less accumulated depreciation:				
Buildings and improvements	(13,605,579)	(1,604,436)	-	(15,210,015)
Infrastructure	(3,208,779)	(127,049)	-	(3,335,828)
Machinery and equipment	(6,320,719)	(845,696)	691,435	(6,474,980)
Total accumulated depreciation	(23,135,077)	(2,577,181)	691,435	(25,020,823)
Total capital assets being depreciated, net	52,977,905	8,346,817	(63,223)	61,261,499
Governmental activities capital assets, net	$ 68,187,120	$ 9,534,804	$(9,025,625)	$ 68,696,299

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

Governmental activities:	
General government	$ 1,501,576
Roads and bridges	265,718
Public safety	451,828
Public facilities	4,104
Public services	24,280
Legal	11,275
Culture and recreation	316,928
Health and welfare	1,472
Total depreciation expense - governmental activities	$ 2,577,181

D. Interfund Receivables/Payables and Transfers

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	$ 1,057,595
		$ 1,057,595

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

Transfers In	Transfers Out	Amount
General	Nonmajor governmental	$ 68,390
Internal service	General	500,000
		$ 568,390

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 Bonds

	Date of Issue	Interest Rate	Principal Balance	Due Within One Year
$2,460,000 unlimited tax Series 2010	06/08/10	4.15%	1,785,000	90,000
$8,815,000 limited tax refunding Series 2010	06/08/10	3.65%	3,495,000	400,000
$16,010,000 limited tax refunding Series 2012	01/01/12	2.75%-4.5%	12,705,000	780,000
$24,205,000 unlimited tax Series 2012A	12/13/12	2.125%-5.00%	18,215,000	1,950,000
$14,845,000 limited tax refunding Series 2013	06/11/13	3.00%-4.00%	12,840,000	720,000
$7,370,000 permanent improvement refunding bond Series 2015 - Private Placement	12/22/15	3.00%-4.00%	5,945,000	690,000
$14,010,000 limited tax road bonds Series 2016	03/21/16	3.00%-4.00%	13,150,000	645,000
$7,620,000 unlimited tax refunding Series 2017	12/28/17	3.00%-4.00%	7,490,000	375,000
$16,710,000 limited tax refunding Series 2018	11/27/18	3.50%-5.00%	16,495,000	765,000
			$ 92,120,000	$ 6,415,000

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 activates column of the statement of net assets.

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 $7,620,000 Unlimited Tax Refunding Series 2017 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 2019. Interest payments will occur semi-annually in February and August with a range of 4.00%-4.875%. The final principal and interest payment is due February 2034.

The $16,710,000 Limited Tax Refunding Bonds Series 2018 were issued to refund obligations and payment of the costs of issuing the bonds. The net carrying amount of the old debt exceeded the reacquisition price by $571,673. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. The refunding was undertaken to reduce future debt service payments. The refunding transaction resulted in a reduction of $2,572,448 in the County's aggregate future debt service payments, and an economic gain to the County of $2,025,980. The call date on all the refunded bonds was February 1, 2019. Therefore, all the $17,780,000 in refunded bonds are considered defeased as of September 30, 2019.

The requirements to amortize all tax notes and refunding bonds outstanding, as of September 30, 2019, are summarized as follows:

Fiscal Year Ending September 30,	Tax Notes Principal	Interest	Total
2020	$ 4,585,000	$ 2,091,087	$ 6,676,087
2021	3,895,000	1,909,043	5,804,043
2022	4,455,000	1,747,731	6,202,731
2023	3,855,000	1,607,806	5,462,806
2024	3,800,000	1,483,312	5,283,312
2025-2029	20,560,000	5,370,824	25,930,824
2030-2034	19,065,000	1,864,771	20,929,771
2035-2039	1,975,000	69,738	2,044,738
Total	$ 62,190,000	$ 16,144,312	$ 78,334,312

Fiscal Year Ending September 30,	Refunding Bonds Principal	Interest	Total
2020	$ 1,140,000	$ 1,004,825	$ 2,144,825
2021	1,195,000	950,275	2,145,275
2022	1,255,000	893,025	2,148,025
2023	1,315,000	832,950	2,147,950
2024	1,375,000	770,050	2,145,050
2025-2029	7,900,000	2,799,575	10,699,575
2030-2034	9,805,000	906,825	10,711,825
Total	$ 23,985,000	$ 8,157,525	$ 32,142,525

Fiscal Year Ending September 30,	Refunding Bonds - Private Placement Principal	Interest	Total
2020	$ 690,000	$ 112,560	$ 802,560
2021	705,000	98,540	803,540
2022	725,000	84,169	809,169
2023	735,000	69,496	804,496
2024	750,000	54,572	804,572
2025-2027	2,340,000	71,154	2,411,154
Total	$ 5,945,000	$ 490,491	$ 6,435,491

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, 2019:

Description	Amounts Outstanding October 1, 2018	Issued	Retired	Amounts Outstanding September 30, 2019	Due Within One Year
Tax Notes	$ 85,400,000	$ -	$ 23,210,000	$ 62,190,000	$ 4,585,000
Refunding Bonds	7,500,000	16,710,000	225,000	23,985,000	1,140,000
Refunding Bonds - Private Placement	6,620,000	-	675,000	5,945,000	690,000
Bond Premiums/discounts	3,867,909	1,641,673	367,062	5,142,520	367,062
Compensated absences	633,610	582,019	532,630	682,999	136,600
	$ 104,021,519	$ 18,933,692	$ 25,009,692	$ 97,945,519	$ 6,918,662

For governmental activities, the compensated absences are generally liquidated by the General Fund.

Should the County default on the tax notes or refunding bonds, any owner of the registered owner of the obligations is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring the County to make payment.

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, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	145
Inactive employees entitled to but not yet receiving benefits	208
Active employees	325
	678

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 9% in calendar years 2018 and 2019. The County's contributions to TCDRS for the year ended September 30, 2019, were $1,578,590, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2018, 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, 2018, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Real rate of return	5.25% 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	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2018. All other actuarial assumptions that determined the total pension liability as of December 31, 2018, were based on the results of an actuarial experience study for the period January 1, 2013, through December 31, 2016.

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

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2019 information for a 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 2017. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return Expected minu Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Develo	MCSI World Ex USA (net)	10.00%	5.40%
International Equities - Emergi	MCSI World Ex USA (net)	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.36%
Direct Lending	S&P/LST A Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (M	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnership	Cambridge Associates Real Estate Index (5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation of 1.70% per Cliffwater's 2019 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 statue. Based on that assumption, the pension plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balance at 12/31/2017	$ 60,047,482	$ 63,246,650	$(3,199,168)
Changes for the year:			
Service cost	2,209,579	-	2,209,579
Interest on total pension liability [(1)]	4,947,544	-	4,947,544
Effect of economic/demographic gains or losses	441,748	-	441,748
Refund of contributions	(121,833)	(121,833)	-
Benefit payments	(2,277,425)	(2,277,425)	-
Administrative expenses	-	(50,085)	50,085
Member contributions	-	1,189,159	(1,189,159)
Net investment income	-	(1,174,712)	1,174,712
Employer contributions	-	1,528,919	(1,528,919)
Other [(2)]	-	15,852	(15,852)
Balance at 12/31/2018	$ 65,247,095	$ 62,356,525	$ 2,890,570

[(1)] Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or
[(2)] Relates to allocation of system-wide items.

Sensitivity Analysis

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

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	$ 74,421,678	$ 65,247,095	$ 57,628,870
Fiduciary net position	62,356,525	62,356,525	62,356,525
Net pension liability/(asset)	$ 12,065,153	$ 2,890,570	$(4,727,655)

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, 3019, the County recognized pension expense of $2,584,944. At September 30, 2019, 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	$ 353,398	$ 499,785
Changes in actuarial assumptions	242,464	-
Difference between projected and actual investment earnings	4,069,077	-
Contributions subsequent to the measurement date	1,196,139	-
Total	$ 5,861,078	$ 499,785

$1,196,139 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,		
2020	$	1,567,886
2021		657,505
2022		589,615
2023		1,350,148

H. Post-Employment Benefits Other Than Pension Benefits

Plan Participants

Eligible plan participants are retirees retiring within 8 years of service with Rockwall at the date of retirement and receiving benefits from the TCDRS are eligible for a $300 monthly stipend that may be used to continue medical coverage. TCDRS retirement is available to employees meeting one of three criteria: (a) age 60 with 8 year of service (b) age plus year of service equal to 75 or (c) 30 years of service. Must have at least 8 years of service with Rockwall.

At the September 30, 2019 measurement date, the following employees were covered by the benefit terms:

Inactive employees or benficiaries currently receiving benefits	69
Active members	252
Surviving spouse	2
Total	323

The County's contributions to the Retiree Health plan for the year ended September 30, 2019 were $269,400.

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial cost method	Individual Entry Age
Inflation rate	3.00%
Salary increases	3.50%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	RP-2014 Healthy Annuitant Mortality Table for males and females, both projected with the MP-2019.
Health care cost trend rates	Level 5.0%
Participation rates	It was assumed that 100% of retirees who are eligible for the County subsidy and 50% of those who are not eligible for the County subsidy would choose to receive health care benefits through the County.
Discount rate	2.66% as of September 30, 2019.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

A Single Discount Rate of 2.66% was used to measure the total OPEB liability. This Single discount Rate was based on the municipal bond rates as of the measurement date. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of September 30, 2019.

Changes in Total OPEB Liability

The County's total OPEB liability of $12,125,345 was measured as of September 30, 2019 and was determined by an actuarial valuation as of September 30, 2018.

	Total OPEB Liability
Balance at 10/1/2018	$ 8,983,054
Changes for the year:	
Service Cost	495,766
Interest on the total liability	378,722
Assumption changes	2,569,173
Benefit payments	(301,370)
Net changes	3,142,291
Balance at 9/30/2019	$ 12,125,345

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.06%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (1.66%)	Discount Rate (2.66%)	1% Increase in Discount Rate (3.66%
Total OPEB liability	$ 14,706,868	$ 12,125,345	$ 10,145,374

Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability	$ 10,108,008	$ 12,125,345	$ 14,929,015

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 3019, the County recognized pension expense of $1,201,355. At September 30, 2019, the County reported deferred outflows of resources to OPEB from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual economic experience	$ -
Changes in actuarial assumptions	2,242,308
Difference between projected and actual investment earnings	-
Total	$ 2,242,308

Other amounts reported as deferred outflows related to OPEBs will be recognized in OPEB expenses as follows:

Year Ended September 30,		
2020	$	326,867
2021		326,867
2022		326,867
2023		326,867
Thereafter		934,840

Net Pension Liability and Total Other Post Employment Benefit (OPEB) Obligation

When these liabilities are liquidated for governmental activities, the General Fund will be primarily responsible.

I. Risk Management

During the year ended September 30, 2019, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed $11,121 per year per employee. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid into the County's Insurance Trust Fund. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

	Years Ended	
	9/30/2019	9/30/2018
Unpaid claims at beginning of year	$ 331,960	$ 351,644
Incurred claims (including IBNRs)	4,309,874	3,702,154
Claim payments	(4,339,603)	(3,721,838)
Unpaid claims at end of year	$ 302,231	$ 331,960

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.

J. 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, 2019, 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.

K. Prior Period Adjustment

During fiscal year 2016, the County made two payments totaling $252,833, this amount was left on the books as a liability despite being paid during FY16. As such, beginning fund balance was restated by $252,833 for the Sheriff Forfeiture fund.

L. New Accounting Principles

Significant new accounting standard not yet implemented by the County includes the following.

Statement No. 84, *Fiduciary Activities* – This statement establishes criteria for identifying fiduciary activities of governments and for identifying fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement will become effective for the County in fiscal year 2020.

Statement No. 87, *Leases* – This statement changes the recognition requirements for certain lease assets and liabilities for leases that are currently classified as operating leases. This statement will become effective for the County in fiscal year 2021.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* – The objectives of this statement are to (1) enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement will become effective for the County in fiscal year 2021.

Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61* – The objective of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement is effective for the County in fiscal year 2020.

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, 2019

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Property taxes	$ 27,769,918	$ 27,769,918	$ 28,153,243	$ 383,325
Beverage taxes	300,000	300,000	387,765	87,765
Fines and forfeitures	780,000	780,000	793,440	13,440
Other taxes	1,215,000	1,215,000	1,527,791	312,791
Fees and commissions	2,167,500	2,167,500	2,364,613	197,113
Intergovernmental	355,831	355,831	352,406	(3,425)
Investment earnings	250,000	250,000	632,181	382,181
Miscellaneous	70,000	70,000	125,797	55,797
Total revenues	32,908,249	32,908,249	34,337,236	1,428,987
EXPENDITURES				
Current:				
General government:				
County judge	142,808	144,258	138,382	5,876
County clerk	807,356	807,356	785,650	21,706
Information services	636,246	630,221	623,881	6,340
Nondepartmental	2,474,155	1,704,960	1,498,143	206,817
Human resources	58,649	58,649	56,536	2,113
Commissioners' court	88,429	88,429	85,963	2,466
Veteran Services	84,179	84,179	82,975	1,204
Total general government	4,291,822	3,518,052	3,271,530	246,522
Financial administration:				
Tax assessor/collector	588,478	591,483	572,553	18,930
County treasurer	404,725	404,725	401,224	3,501
County auditor	740,658	740,658	724,342	16,316
Noncapital equipment	357,596	357,596	340,366	17,230
Human Resources	134,579	134,579	130,007	4,572
Total financial administration	2,226,036	2,229,041	2,168,492	60,549
Commissioner expenses:				
County commissioner, precinct #1	117,019	117,149	117,157	(8)
County commissioner, precinct #2	112,441	112,441	112,165	276
County commissioner, precinct #3	118,481	118,481	114,685	3,796
County commissioner, precinct #4	116,003	116,003	112,320	3,683
Total commissioner expenses	463,944	464,074	456,327	7,747
Public safety:				
Sheriff's department	5,154,243	5,154,243	4,902,707	251,536
County jail	7,672,740	7,675,215	7,425,899	249,316
Other law enforcement	567,396	567,396	567,370	26
Constable #1	98,230	98,230	95,411	2,819
Constable #2	96,620	96,620	92,651	3,969
Constable #3	98,613	98,613	94,433	4,180
Constable #4	102,117	102,342	101,907	435
Total public safety	13,789,959	13,792,659	13,280,378	512,281

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, 2019

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Public facilities				
Maintenance and operations	$ 818,681	$ 818,681	$ 764,239	$ 54,442
Total public facilities	818,681	818,681	764,239	54,442
Public services:				
Election administrator	452,340	452,340	436,928	15,412
VINE program	16,996	16,996	-	16,996
Total public services	469,336	469,336	436,928	32,408
Judicial:				
District clerk	916,664	916,664	897,614	19,050
District judge	1,492,660	1,538,260	1,519,247	19,013
Justice of the peace, precinct #1	250,093	250,093	243,600	6,493
Justice of the peace, precinct #2	122,206	209,933	203,929	6,004
Justice of the peace, precinct #3	353,336	265,609	262,996	2,613
Justice of the peace, precinct #4	243,012	243,012	239,195	3,817
Court at law	947,211	947,211	967,049	(19,838)
Total judicial	4,325,182	4,370,782	4,333,630	37,152
Legal:				
District attorney	2,863,085	2,865,230	2,778,187	87,043
Total legal	2,863,085	2,865,230	2,778,187	87,043
Culture and recreation:				
County library	1,139,840	1,139,840	1,119,424	20,416
Total culture and recreation	1,139,840	1,139,840	1,119,424	20,416
Health and welfare:				
County health coordinator	193,521	194,631	189,320	5,311
Welfare	503,199	463,199	430,117	33,082
Ambulance	147,485	147,485	137,127	10,358
Indigent health care	420,000	290,500	250,000	40,500
Total health and welfare	1,264,205	1,095,815	1,006,564	89,251
Conservation:				
County agent	123,579	123,579	114,891	8,688
Total conservation	123,579	123,579	114,891	8,688
Total current expenditures	31,775,669	30,887,089	29,730,590	1,156,499

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, 2019

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Noncurrent:				
Capital outlay:				
Capital equipment	$ 1,138,310	$ 1,266,890	$ 1,237,649	$ 29,241
Capital improvements	196,200	196,200	195,322	878
Total capital outlay	1,334,510	1,463,090	1,432,971	30,119
Total expenditures	33,110,179	32,350,179	31,163,561	1,186,618
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(201,930)	558,070	3,173,675	2,615,605
OTHER FINANCING SOURCES (USES)				
Transfers in	71,000	71,000	68,390	(2,610)
Transfers out	-	(750,000)	(500,000)	250,000
Proceeds from sale of assets	25,000	25,000	68,233	43,233
Total other financing sources (uses)	96,000	(654,000)	(363,377)	290,623
NET CHANGE IN FUND BALANCE	(105,930)	(95,930)	2,810,298	2,906,228
FUND BALANCES, BEGINNING	18,011,965	18,011,965	18,011,965	-
FUND BALANCES, ENDING	$ 17,906,035	$ 17,916,035	$ 20,822,263	$ 2,906,228

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds except the Veterans Memorial, Facilities Improvement and Jail Expansion, Elections Services, Library Donations, Sheriff Forfeiture, Library, D.A. Hot Check Fees, Sheriff Pending Forfeiture, Sheriff Law Enforcement, Veterans Court, Radio Interoperability, 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, 2019

Plan Year Ended December 31	**2014**	**2015**	**2016**
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	44,071,207	48,151,159	51,392,719
Total pension liability - ending (a)	$ 48,151,159	$ 51,392,719	$ 55,911,704
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	(4,489)	34,983	320,494
Net change in plan fiduciary net position	3,949,440	(173,593)	4,478,483
Plan fiduciary net position - beginning	46,791,537	50,740,977	50,567,384
Plan fiduciary net position - ending (b)	$ 50,740,977	$ 50,567,384	$ 55,045,867
Net pension liability (asset)- ending (a) - (b)	$(2,589,818)	$ 825,335	$ 865,837
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.

2017	2018
$ 2,158,628	$ 2,209,579
4,608,335	4,947,544
-	-
218,907	-
(448,718)	441,748
(2,401,374)	(2,399,258)
4,135,778	5,199,613
55,911,704	60,047,482
$ 60,047,482	$ 65,247,095
$ 1,464,399	$ 1,528,918
1,138,978	1,189,159
8,038,032	(1,174,712)
(2,401,374)	(2,399,258)
(42,061)	(50,085)
2,810	15,852
8,200,784	(890,126)
55,045,867	63,246,651
$ 63,246,651	$ 62,356,525
$(3,199,169)	$ 2,890,570
105.33%	95.57%
$ 16,271,113	$ 16,987,981
-19.66%	17.02%

ROCKWALL COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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	$ 1,313,003	$ -	$ 14,622,258	9.0%
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%
2018	1,518,239	1,518,239	-	16,869,324	9.0%
2019	1,578,590	1,578,590		17,539,888	9.0%

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

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	4.5 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of administration and 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: Employer contributions reflect that a 1% flat COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule.

ROCKWALL COUNTY, TEXAS

RETIREE HEALTH INSURANCE PLAN

SCHEDULE OF CHANGES IN OPEB LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Plan Year Ended September 30	**2018**	**2019**
Total OPEB Liability:		
Service cost	$ 476,423	$ 495,766
Interest	356,229	378,722
Assumption Changes	-	2,569,173
Benefit payments	(294,572)	(301,370)
Net change in total pension liability	538,080	3,142,291
Total OPEB liability - beginning	8,444,974	8,983,054
Total OPEB liability - ending (a)	$ 8,983,054	$ 12,125,345
Covered - employee payroll	$ 13,397,113	$ 13,397,113
Total OPEB liability as a percentage of covered - employee payroll	67.05%	90.51%

Note: This schedule is intended to show ten years of information. Additional years' information will be displayed as it becomes available.

Note: Included in the changes in assumptions was a decrease in the discount rate from 4.06% to 2.66%

Valuation date	September 30, 2019
Measurement date	September 30, 2019
Methods and assumptions:	
Actuarial Method	Individual Entry Age Normal Cost Method - Level
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Discount Rate	4.06% (1.06% real rate of return plus 3.00% inflation)
Health Care Cost Trend	Level 5.00%
Effect of ACA	The excess coverage excise tax penalty of the Affordable Care Act has been postponed until the plan year beginning in 2022 and is not included in the projection of benefits in this valuation. This plan has current medical costs well under the limits in current law. Current legislative discussions include both repeal of the excise tax and postponed beyond 2022.
Mortality	RPH-2014 Total Table with Projection MP-2018
Turnover	Rates varying based on gender, age and select and ultimate at 15 year. Rates based on the TCDRS actuarial assumptions form the 2017 retirement plan valuation report.
Disability	None assumed
Retiree Contributions	Retirees pays the remaining contribution rate above the monthly stipend of $300 paid by the County to the retiree. The retiree also pays the full cost of dental coverage.
Salary Scale	3.50%
Data Assumptions	100% of all retirees who currently have healthcare coverage will continue with the same coverage including continuation when eligible for Medicare.
Coverage	50% of all actives who currently have healthcare coverage will continue with employee only coverage to age 65 upon retirement and 100% will elect the stipend.

COMBINING FUND
FINANCIAL STATEMENTS

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ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue				
	Emergency Management	Fire Code Enforcement	Court Record Preservation	District Court Records Technology	Law Library
ASSETS					
Cash and investments	$ 59,346	$ 88,696	$ 77,657	$ 70,305	$ 142,715
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interest	-	-	-	-	-
Prepaid items	114	-	-	-	-
Total assets	59,460	88,696	77,657	70,305	142,715
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	1,453	-	-	-	853
Accrued expenses	3,142	-	-	-	339
Due to other funds	-	-	-	-	-
Total liabilities	4,595	-	-	-	1,192
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	114	-	-	-	-
Restricted for:					
Records preservation and management	-	-	77,657	-	-
Court security and technology	-	-	-	70,305	-
Legal	-	-	-	-	141,523
Public safety	54,751	88,696	-	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	54,865	88,696	77,657	70,305	141,523
Total liabilities, deferred inflows of resources, and fund balances	$ 59,460	$ 88,696	$ 77,657	$ 70,305	$ 142,715

Special Revenue						
County/ District Court Technology	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Sheriff's Abandoned Property	Emergency Management Federal Grant
$ 9,902	$ 26,098	$ 3,378	$ 159,498	$ -	$ 20,070	$ 296
-	-	-	-	-	-	-
-	-	14,914	86	1,014	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,902	26,098	18,292	159,584	1,014	20,070	296
-	-	3	-	48	-	-
-	-	-	-	-	-	-
-	-	-	-	1,743	-	-
-	-	3	-	1,791	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,902	26,098	-	-	-	-	-
-	-	18,289	159,584	-	-	-
-	-	-	-	-	20,070	296
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	(777)	-	-
9,902	26,098	18,289	159,584	(777)	20,070	296
$ 9,902	$ 26,098	$ 18,292	$ 159,584	$ 1,014	$ 20,070	$ 296

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue				
	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention	District Clerk Records Management	Court Reporter Service
ASSETS					
Cash and investments	$ 71,099	$ 666,207	$ 240	$ 11,407	$ 235,975
Receivables (net of allowance for uncollectibles)					
Taxes	-	77,129	-	-	-
Accounts	-	-	-	-	45
Interest	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	71,099	743,336	240	11,407	236,020
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	1,500	240	-	2,189
Accrued expenses	-	-	-	277	189
Due to other funds	-	-	-	-	-
Total liabilities	-	1,500	240	277	2,378
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	-	11,130	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	233,642
Public safety	-	741,836	-	-	-
Judicial	71,099	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	71,099	741,836	-	11,130	233,642
Total liabilities, deferred inflows of resources, and fund balances	$ 71,099	$ 743,336	$ 240	$ 11,407	$ 236,020

Special Revenue							
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
$ 32,030	$ 133,685	$ 1,326,109	$ 13,629	$ 605,451	$ 21,084	$ 124,184	$ 96,753
-	-	-	-	-	-	-	-
-	75	-	-	-	42,374	-	-
-	-	-	-	-	-	-	-
-	152	-	-	-	-	-	695
32,030	133,912	1,326,109	13,629	605,451	63,458	124,184	97,448
15,570	572	11,585	-	-	5	-	1,394
-	-	852	-	-	356	-	-
-	-	-	-	-	-	-	-
15,570	572	12,437	-	-	361	-	1,394
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	152	-	-	-	-	-	695
-	-	1,313,672	13,629	605,451	63,097	124,184	-
-	-	-	-	-	-	-	95,359
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,460	133,188	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16,460	133,340	1,313,672	13,629	605,451	63,097	124,184	96,054
$ 32,030	$ 133,912	$ 1,326,109	$ 13,629	$ 605,451	$ 63,458	$ 124,184	$ 97,448

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue				
	Election Services	Library Donation	Sheriff Forfeiture	Library	D. A. Hot Check Fees
ASSETS					
Cash and investments	$ 88,247	$ 60,644	$ 223,529	$ 84,510	$ 22,509
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interest	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	88,247	60,644	223,529	84,510	22,509
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	23	11	-	-	-
Accrued expenses	64	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	87	11	-	-	-
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	-	-	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	22,509
Public safety	-	-	223,529	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	60,633	-	84,510	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	88,160	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	88,160	60,633	223,529	84,510	22,509
Total liabilities, deferred inflows of resources, and fund balances	$ 88,247	$ 60,644	$ 223,529	$ 84,510	$ 22,509

Special Revenue						Capital Projects
Road and Bridge	Courthouse Renovation	Sheriff Pending Forfeiture	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability
$ 1,425,187	$ 243,834	$ -	$ 94,973	$ 50	$ 35,950	$ -
153	-	-	-	-	-	-
315,460	-	-	-	-	-	-
281	-	-	-	-	-	-
38	-	-	-	-	-	345,874
1,741,119	243,834	-	94,973	50	35,950	345,874
18,999	-	-	-	-	-	-
13,530	-	-	-	-	-	-
-	-	-	-	-	-	6,433
32,529	-	-	-	-	-	6,433
316,100	-	-	-	-	-	-
316,100	-	-	-	-	-	-
38	-	-	-	-	-	345,874
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	94,973	50	-	
-	-	-	-	-	35,950	-
-	243,834	-	-	-	-	-
-	-	-	-	-	-	-
1,392,452	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(6,433)
1,392,490	243,834	-	94,973	50	35,950	339,441
$ 1,741,119	$ 243,834	$ -	$ 94,973	$ 50	$ 35,950	$ 345,874

ROCKWALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Capital Projects			
	Veterans Memorial	Facilities Improvement	Jail Expansion	Total
ASSETS				
Cash and investments	$ -	$ 260,844	$ -	$ 6,536,091
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	-	77,282
Accounts	-	-	-	373,968
Interest	-	-	-	281
Prepaid items	-	-	-	346,873
Total assets	-	260,844	-	7,334,495
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	138,568	193,013
Accrued expenses	-	-	-	18,749
Due to other funds	-	-	1,049,419	1,057,595
Total liabilities	-	-	1,187,987	1,269,357
Deferred inflows of resources:				
Unavailable revenue - lien assessments	-	-	-	316,100
Total deferred inflows of resources	-	-	-	316,100
Fund balances:				
Nonspendable				
Prepaids	-	-	-	346,873
Restricted for:				
Records preservation and management	-	-	-	2,208,820
Court security and technology	-	-	-	201,664
Legal	-	-	-	575,547
Public safety	-	-	-	1,224,201
Judicial	-	-	-	256,697
Capital acquisition and construction	-	260,844		504,678
Culture and recreation	-	-	-	145,143
Roads and bridges	-	-	-	1,392,452
Elections assistance and administration	-	-	-	88,160
Unassigned	-	-	(1,187,987)	(1,195,197)
Total fund balances	-	260,844	(1,187,987)	5,749,038
Total liabilities, deferred inflows of resources, and fund balances	$ -	$ 260,844	$ -	$ 7,334,495

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ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue				
	Emergency Management	Fire Code Enforcement	Court Record Preservation	District Court Records Technology	Law Library
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Sales taxes	-	-	-	-	-
Fees and commissions	196,144	23,524	19,941	18,371	85,488
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	17	-	-	-	1,394
Donations	-	-	-	-	-
Miscellaneous	800	-	-	-	-
Total revenues	196,961	23,524	19,941	18,371	86,882
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	142,337	3,000	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	60,201
Capital outlay	39,445	-	-	-	-
Total expenditures	181,782	3,000	-	-	60,201
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,179	20,524	19,941	18,371	26,681
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(25,000)	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Total other revenues and financing sources (uses)	-	(25,000)	-	-	-
NET CHANGE IN FUND BALANCES	15,179	(4,476)	19,941	18,371	26,681
FUND BALANCES, BEGINNING	39,686	93,172	57,716	51,934	114,842
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES, ENDING	$ 54,865	$ 88,696	$ 77,657	$ 70,305	$ 141,523

Special Revenue						
County/ District Court Technology	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Sheriff's Abandoned Property	Emergency Management Federal Grant
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	14,024	-	-	-
-	-	-	-	-	-	-
3,641	-	-	-	-	1,513	-
-	-	-	-	26,483	-	1,838
-	-	-	-	-	-	-
-	360	-	1,034	-	48	-
-	-	-	-	-	-	-
-	-	-	358	-	-	-
3,641	360	-	15,416	26,483	1,561	1,838
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,143
-	-	-	-	26,696	-	-
-	6,300	-	-	-	-	-
-	-	103	5,144	-	-	-
-	-	-	-	-	-	-
3,349	-	-	-	-	-	-
3,349	6,300	103	5,144	26,696	-	2,143
292	(5,940)	(103)	10,272	(213)	1,561	(305)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
292	(5,940)	(103)	10,272	(213)	1,561	(305)
9,610	32,038	18,392	149,312	(564)	18,509	601
-	-	-	-	-	-	-
$ 9,902	$ 26,098	$ 18,289	$ 159,584	$(777)	$ 20,070	$ 296

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue				
	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention	District Clerk Records Management	Court Reporter Service
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Sales taxes	-	418,369	-	-	-
Fees and commissions	25	-	-	9,794	33,479
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	1,425	3,550	-	-	1,987
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	1,450	421,919	-	9,794	35,466
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	307,000	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	15,626	37,684
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	307,000	-	15,626	37,684
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,450	114,919	-	(5,832)	(2,218)
OTHER FINANCING SOURCES (USES)					
Transfers out	(43,390)	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Total other revenues and financing sources (uses)	(43,390)	-	-	-	-
NET CHANGE IN FUND BALANCES	(41,940)	114,919	-	(5,832)	(2,218)
FUND BALANCES, BEGINNING	113,039	626,917	-	16,962	235,860
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES, ENDING	$ 71,099	$ 741,836	$ -	$ 11,130	$ 233,642

Special Revenue							
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
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,570	17,011	258,260	7,300	252,155	-	33,805	56,822
-	-	-	-	-	92,532	-	-
-	-	-	-	-	-	-	-
180	1,668	13,866	-	2,591	-	816	114
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,750	18,679	272,126	7,300	254,746	92,532	34,621	56,936
-	-	95,615	10,326	180,724	-	3,857	-
-	-	-	-	-	-	-	-
-	-	-	-	-	29,506	-	11,739
-	-	-	-	-	-	-	-
15,570	23,807	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	14,249	-	-	-	4,486	5,147
15,570	23,807	109,864	10,326	180,724	29,506	8,343	16,886
180	(5,128)	162,262	(3,026)	74,022	63,026	26,278	40,050
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
180	(5,128)	162,262	(3,026)	74,022	63,026	26,278	40,050
16,280	138,468	1,151,410	16,655	531,429	71	97,906	56,004
-	-	-	-	-	-	-	-
$ 16,460	$ 133,340	$ 1,313,672	$ 13,629	$ 605,451	$ 63,097	$ 124,184	$ 96,054

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue				
	Election Services	Library Donation	Sheriff Forfeiture	Library	D. A. Hot Check Fees
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	53,224	7,305
Sales taxes	-	-	-	-	-
Fees and commissions	-	-	-	16,003	-
Intergovernmental	-	-	6,854	-	-
Election	41,621	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	12,000	-	-	-
Miscellaneous	-	-	2,443	-	-
Total revenues	41,621	12,000	9,297	69,227	7,305
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	-	83,597	-	-
Public service	39,859	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	11,614
Culture and recreation	-	3,325	-	126,962	-
Capital outlay	-	-	-	-	-
Total expenditures	39,859	3,325	83,597	126,962	11,614
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,762	8,675	(74,300)	(57,735)	(4,309)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Total other revenues and financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1,762	8,675	(74,300)	(57,735)	(4,309)
FUND BALANCES, BEGINNING	86,398	51,958	297,829	142,245	26,818
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES, ENDING	$ 88,160	$ 60,633	$ 223,529	$ 84,510	$ 22,509

Special Revenue						Capital Projects
Road and Bridge	Courthouse Renovation	Sheriff Pending Forfeiture	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability
$ 11,545	$ -	$ -	$ -	$ -	$ -	$ -
87,035	-	-	29,826	-	-	-
-	-	-	-	-	-	-
1,570,221	53,627	-	-	-	12,739	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,632	-	-	-	-	-	573
-	-	-	-	-	-	-
1,361	-	-	-	-	-	119,149
1,700,794	53,627	-	29,826	-	12,739	119,722
-	-	-	-	-	5,742	-
1,544,671	-	-	-	-	-	-
-	-	-	26,747	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
295,626	-	-	-	-	-	632,333
1,840,297	-	-	26,747	-	5,742	632,333
(139,503)	53,627	-	3,079	-	6,997	(512,611)
-	-	-	-	-	-	-
74,328	-	-	-	-	-	-
74,328	-	-	-	-	-	-
(65,175)	53,627	-	3,079	-	6,997	(512,611)
1,457,665	190,207	(252,833)	91,894	50	28,953	852,052
-	-	252,833	-	-	-	-
$ 1,392,490	$ 243,834	$ -	$ 94,973	$ 50	$ 35,950	$ 339,441

ROCKWALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Capital Projects			
	Veterans Memorial	Facilities Improvement	Jail Expansion	Total
REVENUES				
Property taxes	$ -	$ -	$ -	$ 11,545
Fines and forfeitures	-	-	-	191,414
Sales taxes	-	-	-	418,369
Fees and commissions	-	-	-	2,685,433
Intergovernmental	-	-	-	127,707
Election	-	-	-	41,621
Investment earnings	-	-	-	60,255
Donations	-	-	-	12,000
Miscellaneous	-	-	-	124,111
Total revenues	-	-	-	3,672,455
EXPENDITURES				
Current:				
General government	-	-	-	296,264
Roads and bridges	-	-	-	1,544,671
Public safety	-	-	-	606,069
Public service	-	15,741	-	82,296
Judicial	-	-	-	98,987
Legal	-	-	-	16,861
Culture and recreation	8	-	-	190,496
Capital outlay	-	28,860	1,187,987	2,211,482
Total expenditures	8	44,601	1,187,987	5,047,126
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(8)	(44,601)	(1,187,987)	(1,374,671)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(68,390)
Proceeds from sale of assets	-	-	-	74,328
Total other revenues and financing sources (uses)	-	-	-	5,938
NET CHANGE IN FUND BALANCES	(8)	(44,601)	(1,187,987)	(1,368,733)
FUND BALANCES, BEGINNING	8	305,445	-	6,864,938
PRIOR PERIOD ADJUSTMENT	-	-	-	252,833
FUND BALANCES, ENDING	$ -	$ 260,844	$(1,187,987)	$ 5,749,038

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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, 2019

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Investment earnings	$ 15,000	$ 15,000	$ 204,426	$ 189,426
Total revenues	15,000	15,000	204,426	189,426
EXPENDITURES				
Current:				
Roads and bridges	8,415,100	8,415,100	2,499,946	5,915,154
Total expenditures	8,415,100	8,415,100	2,499,946	5,915,154
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(8,400,100)	(8,400,100)	(2,295,520)	6,104,580
NET CHANGE IN FUND BALANCE	(8,400,100)	(8,400,100)	(2,295,520)	6,104,580
FUND BALANCES, BEGINNING	8,479,510	8,479,510	8,479,510	-
FUND BALANCES, ENDING	$ 79,410	$ 79,410	$ 6,183,990	$ 6,104,580

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, 2019

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Property taxes	$ 9,782,859	$ 9,782,859	$ 9,942,225	$ 159,366
Investment earnings	20,000	20,000	63,675	43,675
Miscellaneous	-	-	64,074	64,074
Total revenues	9,802,859	9,802,859	10,069,974	267,115
EXPENDITURES				
Debt Service:				
Principal	6,115,000	6,450,000	24,110,000	(17,660,000)
Interest and fiscal charges	3,530,360	3,195,360	3,148,364	46,996
Bond issuance cost and fees	1,000	1,000	571,973	(570,973)
Total expenditures	9,646,360	9,646,360	27,830,337	(18,183,977)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	156,499	156,499	(17,760,363)	(17,916,862)
OTHER REVENUES AND FINANCING SOURCES (USES)				
Issuance of long-term debt	-	-	16,710,000	(16,710,000)
Premium on issuance of bonds	-	-	1,641,973	(1,641,973)
Total other financing sources	-	-	18,351,973	18,351,973
NET CHANGE IN FUND BALANCE	156,499	156,499	591,610	435,111
FUND BALANCES, BEGINNING	1,604,309	1,604,309	1,604,309	-
FUND BALANCES, ENDING	$ 1,760,808	$ 1,760,808	$ 2,195,919	$ 435,111

ROCKWALL COUNTY, TEXAS

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

EMERGENCY MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 196,944	$ 196,144	$(800)
Investment earnings	-	17	17
Miscellaneous	33,244	800	(32,444)
Total revenues	230,188	196,961	(33,227)
EXPENDITURES			
Current:			
Public safety	190,543	142,337	48,206
Capital outlay	39,645	39,445	200
Total expenditures	230,188	181,782	48,406
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	15,179	15,179
NET CHANGE IN FUND BALANCES	-	15,179	15,179
FUND BALANCES, BEGINNING	39,686	39,686	-
FUND BALANCES, ENDING	$ 39,686	$ 54,865	$ 15,179

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, 2019

	Budgeted Amounts		Variance with Final Budget - Positive
	Final	Actual Amounts	(Negative)
REVENUES			
Fees and commissions	$ 15,000	$ 23,524	$ 8,524
Total revenues	15,000	23,524	8,524
EXPENDITURES			
Current:			
Public safety	80,000	3,000	77,000
Total expenditures	80,000	3,000	77,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(65,000)	20,524	85,524
OTHER FINANCING SOURCES (USES)			
Transfers out	(25,000)	(25,000)	-
Total other revenues and financing sources (uses)	(25,000)	(25,000)	-
NET CHANGE IN FUND BALANCES	(90,000)	(4,476)	85,524
FUND BALANCES, BEGINNING	93,172	93,172	-
FUND BALANCES, ENDING	$ 3,172	$ 88,696	$ 85,524

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, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 14,000	$ 19,941	$ 5,941
Total revenues	14,000	19,941	5,941
EXPENDITURES			
Current:			
General government	59,000	-	59,000
Total expenditures	59,000	-	59,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(45,000)	19,941	64,941
NET CHANGE IN FUND BALANCES	(45,000)	19,941	64,941
FUND BALANCES, BEGINNING	57,716	57,716	-
FUND BALANCES, ENDING	$ 12,716	$ 77,657	$ 64,941

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, 2019

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Fees and commissions	$ 15,000	$ 18,371	$ 3,371
Total revenues	15,000	18,371	3,371
EXPENDITURES			
Current:			
General government	55,000	-	55,000
Total expenditures	55,000	-	55,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,000)	18,371	58,371
NET CHANGE IN FUND BALANCES	(40,000)	18,371	58,371
FUND BALANCES, BEGINNING	51,934	51,934	-
FUND BALANCES, ENDING	$ 11,934	$ 70,305	$ 58,371

ROCKWALL COUNTY, TEXAS

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

LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 70,000	$ 85,488	$ 15,488
Investment earnings	1,500	1,394	(106)
Total revenues	71,500	86,882	15,382
EXPENDITURES			
Current:			
Culture and recreation	93,500	60,201	33,299
Capital outlay	3,000	-	3,000
Total expenditures	96,500	60,201	36,299
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,000)	26,681	51,681
NET CHANGE IN FUND BALANCES	(25,000)	26,681	51,681
FUND BALANCES, BEGINNING	114,842	114,842	-
FUND BALANCES, ENDING	$ 89,842	$ 141,523	$ 51,681

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, 2019

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Fees and commissions	$ 4,000	$ 3,641	$(359)
Total revenues	4,000	3,641	(359)
EXPENDITURES			
Current:			
General government	4,000	-	4,000
Capital outlay	5,000	3,349	1,651
Total expenditures	9,000	3,349	5,651
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,000)	292	5,292
NET CHANGE IN FUND BALANCES	(5,000)	292	5,292
FUND BALANCES, BEGINNING	9,610	9,610	-
FUND BALANCES, ENDING	$ 4,610	$ 9,902	$ 5,292

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, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Investment earnings	$ 150	$ 360	$ 210
Total revenues	150	360	210
EXPENDITURES			
Current:			
Judicial	28,150	6,300	21,850
Total expenditures	28,150	6,300	21,850
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(28,000)	(5,940)	22,060
NET CHANGE IN FUND BALANCES	(28,000)	(5,940)	22,060
FUND BALANCES, BEGINNING	32,038	32,038	-
FUND BALANCES, ENDING	$ 4,038	$ 26,098	$ 22,060

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, 2019

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 22,500	$ -	$(22,500)
Total revenues	22,500	-	(22,500)
EXPENDITURES			
Current:			
Legal	22,500	103	22,397
Total expenditures	22,500	103	22,397
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(103)	(103)
NET CHANGE IN FUND BALANCES	-	(103)	(103)
FUND BALANCES, BEGINNING	18,392	18,392	-
FUND BALANCES, ENDING	$ 18,392	$ 18,289	$(103)

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, 2019

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 10,000	$ 14,024	$ 4,024
Investment earnings	750	1,034	284
Miscellaneous	-	358	358
Total revenues	10,750	15,416	4,666
EXPENDITURES			
Current:			
Legal	109,750	5,144	104,606
Capital outlay	16,000	-	16,000
Total expenditures	125,750	5,144	120,606
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(115,000)	10,272	125,272
NET CHANGE IN FUND BALANCES	(115,000)	10,272	125,272
FUND BALANCES, BEGINNING	149,312	149,312	-
FUND BALANCES, ENDING	$ 34,312	$ 159,584	$ 125,272

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, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Intergovernmental	$ 38,916	$ 26,483	$(12,433)
Total revenues	38,916	26,483	(12,433)
EXPENDITURES			
Current:			
Public service	38,916	26,696	12,220
Total expenditures	38,916	26,696	12,220
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(213)	(213)
NET CHANGE IN FUND BALANCES	-	(213)	(213)
FUND BALANCES, BEGINNING	(564)	(564)	-
FUND BALANCES, ENDING	$(564)	$(777)	$(213)

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, 2019

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 1,000	$ 1,513	$ 513
Investment earnings	-	48	48
Miscellaneous	1,000	-	(1,000)
Total revenues	2,000	1,561	(439)
EXPENDITURES			
Current:			
Public safety	1,000	-	1,000
Capital outlay	16,000	-	16,000
Total expenditures	17,000	-	17,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,000)	1,561	16,561
NET CHANGE IN FUND BALANCES	(15,000)	1,561	16,561
FUND BALANCES, BEGINNING	18,509	18,509	-
FUND BALANCES, ENDING	$ 3,509	$ 20,070	$ 16,561

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, 2019

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 4,130	$ 1,838	$(2,292)
Total revenues	4,130	1,838	(2,292)
EXPENDITURES			
Current:			
Public safety	1,724	2,143	(419)
Capital outlay	2,406	-	2,406
Total expenditures	4,130	2,143	1,987
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(305)	(305)
NET CHANGE IN FUND BALANCES	-	(305)	(305)
FUND BALANCES, BEGINNING	601	601	-
FUND BALANCES, ENDING	$ 601	$ 296	$(305)

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, 2019

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ -	$ 25	$ 25
Investment earnings	750	1,425	675
Total revenues	750	1,450	700
EXPENDITURES			
Current:			
General government	64,750	-	64,750
Total expenditures	64,750	-	64,750
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(64,000)	1,450	65,450
OTHER FINANCING SOURCES (USES)			
Transfers out	(46,000)	(43,390)	2,610
Total other revenues and financing sources (uses)	(46,000)	(43,390)	-
NET CHANGE IN FUND BALANCES	(110,000)	(41,940)	68,060
FUND BALANCES, BEGINNING	113,039	113,039	-
FUND BALANCES, ENDING	$ 3,039	$ 71,099	$ 68,060

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, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Sales taxes	$ 325,000	$ 418,369	$ 93,369
Investment earnings	3,000	3,550	550
Total revenues	328,000	421,919	93,919
EXPENDITURES			
Current:			
Public safety	328,000	307,000	21,000
Total expenditures	328,000	307,000	21,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	114,919	114,919
NET CHANGE IN FUND BALANCES	-	114,919	114,919
FUND BALANCES, BEGINNING	626,917	626,917	-
FUND BALANCES, ENDING	$ 626,917	$ 741,836	$ 114,919

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, 2019

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

ROCKWALL COUNTY, TEXAS

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

DISTRICT CLERK RECORDS MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 7,500	$ 9,794	$ 2,294
Total revenues	7,500	9,794	2,294
EXPENDITURES			
Current:			
Judicial	16,454	15,626	828
Total expenditures	16,454	15,626	828
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(8,954)	(5,832)	3,122
NET CHANGE IN FUND BALANCES	(8,954)	(5,832)	3,122
FUND BALANCES, BEGINNING	16,962	16,962	-
FUND BALANCES, ENDING	$ 8,008	$ 11,130	$ 3,122

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, 2019

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 20,000	$ 33,479	$ 13,479
Investment earnings	1,500	1,987	487
Total revenues	21,500	35,466	13,966
EXPENDITURES			
Current:			
Judicial	172,753	37,684	135,069
Capital outlay	48,747	-	48,747
Total expenditures	221,500	37,684	183,816
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(200,000)	(2,218)	197,782
NET CHANGE IN FUND BALANCES	(200,000)	(2,218)	197,782
FUND BALANCES, BEGINNING	235,860	235,860	-
FUND BALANCES, ENDING	$ 35,860	$ 233,642	$ 197,782

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, 2019

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 13,000	$ 15,570	$ 2,570
Investment earnings	100	180	80
Total revenues	13,100	15,750	2,650
EXPENDITURES			
Current:			
Judicial	33,100	15,570	17,530
Total expenditures	33,100	15,570	17,530
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,000)	180	20,180
NET CHANGE IN FUND BALANCES	(20,000)	180	20,180
FUND BALANCES, BEGINNING	16,280	16,280	-
FUND BALANCES, ENDING	$(3,720)	$ 16,460	$ 20,180

ROCKWALL COUNTY, TEXAS

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

JUSTICE COURT TECHNOLOGY

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 15,000	$ 17,011	$ 2,011
Investment earnings	1,000	1,668	668
Total revenues	16,000	18,679	2,679
EXPENDITURES			
Current:			
Judicial	81,000	23,807	57,193
Capital outlay	35,000	-	35,000
Total expenditures	116,000	23,807	92,193
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(100,000)	(5,128)	94,872
NET CHANGE IN FUND BALANCES	(100,000)	(5,128)	94,872
FUND BALANCES, BEGINNING	138,468	138,468	-
FUND BALANCES, ENDING	$ 38,468	$ 133,340	$ 94,872

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, 2019

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 285,000	$ 258,260	$(26,740)
Investment earnings	5,000	13,866	8,866
Total revenues	290,000	272,126	(17,874)
EXPENDITURES			
Current:			
General government	648,395	95,615	552,780
Capital outlay	125,000	14,249	110,751
Total expenditures	773,395	109,864	663,531
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(483,395)	162,262	645,657
NET CHANGE IN FUND BALANCES	(483,395)	162,262	645,657
FUND BALANCES, BEGINNING	1,151,410	1,151,410	-
FUND BALANCES, ENDING	$ 668,015	$ 1,313,672	$ 645,657

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, 2019

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 6,000	$ 7,300	$ 1,300
Total revenues	6,000	7,300	1,300
EXPENDITURES			
Current:			
General government	13,000	10,326	2,674
Total expenditures	13,000	10,326	2,674
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,000)	(3,026)	3,974
NET CHANGE IN FUND BALANCES	(7,000)	(3,026)	3,974
FUND BALANCES, BEGINNING	16,655	16,655	-
FUND BALANCES, ENDING	$ 9,655	$ 13,629	$ 3,974

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, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 250,000	$ 252,155	$ 2,155
Investment earnings	1,000	2,591	1,591
Total revenues	251,000	254,746	3,746
EXPENDITURES			
Current:			
General government	331,000	180,724	150,276
Capital outlay	20,000	-	20,000
Total expenditures	351,000	180,724	170,276
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(100,000)	74,022	174,022
NET CHANGE IN FUND BALANCES	(100,000)	74,022	174,022
FUND BALANCES, BEGINNING	531,429	531,429	-
FUND BALANCES, ENDING	$ 431,429	$ 605,451	$ 174,022

ROCKWALL COUNTY, TEXAS

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

SCAAP GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Intergovernmental	$ 50,158	$ 92,532	$ 42,374
Total revenues	50,158	92,532	42,374
EXPENDITURES			
Current:			
Public safety	50,158	29,506	20,652
Total expenditures	50,158	29,506	20,652
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	63,026	63,026
NET CHANGE IN FUND BALANCES	-	63,026	63,026
FUND BALANCES, BEGINNING	71	71	-
FUND BALANCES, ENDING	$ 71	$ 63,097	$ 63,026

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, 2019

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 25,000	$ 33,805	$ 8,805
Investment earnings	500	816	316
Total revenues	25,500	34,621	9,121
EXPENDITURES			
Current:			
General government	62,000	3,857	58,143
Capital outlay	24,500	4,486	20,014
Total expenditures	86,500	8,343	78,157
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(61,000)	26,278	87,278
NET CHANGE IN FUND BALANCES	(61,000)	26,278	87,278
FUND BALANCES, BEGINNING	97,906	97,906	-
FUND BALANCES, ENDING	$ 36,906	$ 124,184	$ 87,278

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 50,000	$ 56,822	$ 6,822
Investment earnings	100	114	14
Total revenues	50,100	56,936	6,836
EXPENDITURES			
Current:			
Public safety	62,150	11,739	50,411
Capital outlay	5,150	5,147	3
Total expenditures	67,300	16,886	50,414
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,200)	40,050	57,250
OTHER FINANCING SOURCES (USES)			
Transfers in	17,200	-	(17,200)
Total other revenues and financing sources (uses)	17,200	-	-
NET CHANGE IN FUND BALANCES	-	40,050	40,050
FUND BALANCES, BEGINNING	56,004	56,004	-
FUND BALANCES, ENDING	$ 56,004	$ 96,054	$ 40,050

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, 2019

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Property taxes	$ 11,561	$ 11,545	$(16)
Fines and forfeitures	70,000	87,035	17,035
Fees and commissions	1,555,000	1,570,221	15,221
Investment earnings	15,000	30,632	15,632
Miscellaneous	3,500	1,361	(2,139)
Total revenues	1,655,061	1,700,794	45,733
EXPENDITURES			
Current:			
Roads and bridges	1,934,081	1,544,671	389,410
Capital outlay	301,304	295,626	5,678
Total expenditures	2,235,385	1,840,297	395,088
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(580,324)	(139,503)	440,821
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	10,000	74,328	64,328
Total other revenues and financing sources (uses)	10,000	74,328	64,328
NET CHANGE IN FUND BALANCES	(570,324)	(65,175)	505,149
FUND BALANCES, BEGINNING	1,457,665	1,457,665	-
FUND BALANCES, ENDING	$ 887,341	$ 1,392,490	$ 505,149

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE RENOVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 42,000	$ 53,627	$ 11,627
Total revenues	42,000	53,627	11,627
EXPENDITURES			
Current:			
Capital outlay	215,000	-	215,000
Total expenditures	215,000	-	215,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(173,000)	53,627	226,627
NET CHANGE IN FUND BALANCES	(173,000)	53,627	226,627
FUND BALANCES, BEGINNING	190,207	190,207	-
FUND BALANCES, ENDING	$ 17,207	$ 243,834	$ 226,627

ROCKWALL COUNTY, TEXAS

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

JUVENILE DELINQUENCY PREVENTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

ROCKWALL COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2019

	Tax Assessor/ Collector	County Clerk	District Attorney	District Clerk
ASSETS				
Cash and investments	$ 1,107,725	$ 559,261	$ 182,383	$ 996,881
Total assets	$ 1,107,725	$ 559,261	$ 182,383	$ 996,881
LIABILITIES				
Due to others	$ -	$ 559,261	$ 182,383	$ 996,881
Due to other governments	1,107,725	-	-	-
Total liabilities	$ 1,107,725	$ 559,261	$ 182,383	$ 996,881

Sheriff	Bail Bond Board	Totals
$ 250,994	$ 1,088,190	$ 4,185,434
$ 250,994	$ 1,088,190	$ 4,185,434
$ 250,994	$ 1,088,190	$ 3,077,709
-	-	1,107,725
$ 250,994	$ 1,088,190	$ 4,185,434

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
TAX ASSESSOR AND COLLECTOR				
Assets:				
Cash	1,295,282	70,713,204	70,900,761	1,107,725
Total assets	1,295,282	70,713,204	70,900,761	1,107,725
Liabilities:				
Due to other governments	1,295,282	70,713,204	70,900,761	1,107,725
Total liabilities	1,295,282	70,713,204	70,900,761	1,107,725
COUNTY CLERK				
Assets:				
Cash	587,343	827,107	855,189	559,261
Total assets	587,343	827,107	855,189	559,261
Liabilities:				
Due to others	587,343	827,107	855,189	559,261
Total liabilities	587,343	827,107	855,189	559,261
DISTRICT ATTORNEY				
Assets:				
Cash	189,609	209,041	216,267	182,383
Total assets	189,609	209,041	216,267	182,383
Liabilities:				
Due to others	189,609	209,041	216,267	182,383
Total liabilities	189,609	209,041	216,267	182,383

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
DISTRICT CLERK				
Assets:				
Cash	2,219,960	1,020,075	2,243,154	996,881
Total assets	2,219,960	1,020,075	2,243,154	996,881
Liabilities:				
Due to others	2,219,960	1,020,075	2,243,154	996,881
Total liabilities	2,219,960	1,020,075	2,243,154	996,881
SHERRIFF				
Assets:				
Cash	228,762	1,724,911	1,702,679	250,994
Total assets	228,762	1,724,911	1,702,679	250,994
Liabilities:				
Due to others	228,762	1,724,911	1,702,679	250,994
Total liabilities	228,762	1,724,911	1,702,679	250,994
BAIL BOND BOARD				
Assets:				
Cash	1,204,861	2,728	119,399	1,088,190
Total assets	1,204,861	2,728	119,399	1,088,190
Liabilities:				
Due to others	1,204,861	2,728	119,399	1,088,190
Total liabilities	1,204,861	2,728	119,399	1,088,190

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
TOTALS - ALL AGENCY FUNDS				
Assets:				
Cash	5,725,817	74,497,066	76,037,449	4,185,434
Total assets	5,725,817	74,497,066	76,037,449	4,185,434
Liabilities:				
Due to others	4,430,535	3,783,862	5,136,688	3,077,709
Due to other governments	1,295,282	70,713,204	70,900,761	1,107,725
Total liabilities	5,725,817	74,497,066	76,037,449	4,185,434

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STATISTICAL SECTION

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**

ROCKWALL COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2019	2018	2017	2016
Governmental activities:				
Net investment in capital assets	$ 28,810,600	$ 25,995,894	$ 23,007,978	$ 19,203,116
Restricted	8,335,035	8,267,388	7,651,207	8,490,789
Unrestricted	(14,157,840)	(15,687,813)	(11,992,739)	(13,807,902)
Total governmental activities net position	$ 22,987,795	$ 18,575,469	$ 18,666,446	$ 13,886,003
Primary government:				
Net investment in capital assets	$ 28,810,600	$ 25,995,894	$ 23,007,978	$ 19,203,116
Restricted	8,335,035	8,267,388	7,651,207	8,490,789
Unrestricted	(14,157,840)	(15,687,813)	(11,992,739)	(13,807,902)
Total primary government net position	$ 22,987,795	$ 18,575,469	$ 18,666,446	$ 13,886,003

Source: Rockwall County financial records.

TABLE 1

Fiscal Year					
2015	2014	2013	2012	2011	2010
$ 14,976,979	$ 12,994,274	$ 20,930,434	$ 26,066,075	$ 18,127,429	$ 15,496,008
10,503,141	6,586,418	6,868,464	7,200,204	9,784,038	6,781,326
(2,903,308)	1,314,154	2,072,187	7,714,201	26,058,439	27,695,633
$ 22,576,812	$ 20,894,846	$ 29,871,085	$ 40,980,480	$ 53,969,906	$ 49,972,967
$ 14,976,979	$ 12,994,274	$ 20,930,434	$ 26,066,075	$ 18,127,429	$ 15,496,008
10,503,141	6,586,418	6,868,464	7,200,204	9,784,038	6,781,326
(2,903,308)	1,314,154	2,072,187	7,714,201	26,058,439	27,695,633
$ 22,576,812	$ 20,894,846	$ 29,871,085	$ 40,980,480	$ 53,969,906	$ 49,972,967

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year			
	2019	2018	2017	2016
EXPENSES				
Governmental activities:				
General government	$ 6,067,421	$ 6,071,664	$ 5,486,832	$ 5,636,027
Judicial	4,754,993	4,220,591	4,044,502	4,012,060
Legal	3,104,532	2,674,909	2,520,203	2,360,870
Financial administration	2,361,724	2,080,089	2,056,110	1,944,700
Public Facilities	568,253	1,037,047	1,435,505	1,360,462
Public safety	15,772,281	14,018,186	13,413,995	12,607,729
Public Services	834,029	790,417	743,607	577,138
Roads and Bridges	4,386,166	3,493,923	3,660,720	14,295,237
Health and welfare	1,048,781	1,097,099	1,300,656	1,278,773
Culture and Recreation	1,735,006	1,833,884	1,652,450	1,615,482
Conservation	123,461	112,282	115,418	106,645
Interest on long-term debt	3,335,131	3,674,108	3,935,608	3,978,964
Total expenses	44,091,778	41,104,199	40,365,606	49,774,087
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	$ 1,871,938	$ 1,859,658	$ 1,905,915	$ 1,821,270
Judicial	1,206,004	1,133,233	1,087,800	1,207,763
Legal	6,243	6,356	6,121	9,752
Financial administration	293,454	272,824	220,689	91,284
Public Facilities	99,437	139,039	140,733	180,033
Public Safety	744,010	976,919	624,375	603,326
Roads and bridges	1,568,690	1,523,478	1,936,259	1,707,620
Culture and recreation	154,715	160,088	179,627	151,789
Health and welfare	139,624	145,361	130,759	145,636
Conservation	500	10,000	16,000	500
Operating grants and contributions	565,634	774,482	1,131,442	2,114,793
Capital grants and contributions	12,000	24,541	48,701	50,401
Total governmental activities program revenues	6,662,249	7,025,979	7,428,421	8,084,167
NET (EXPENSE) REVENUES				
Governmental activities	$(37,429,529)	$(34,078,220)	$(32,937,185)	$(41,689,920)
Total primary government net expense	(37,429,529)	(34,078,220)	(32,937,185)	(41,689,920)

TABLE 2

Fiscal Year					
2015	2014	2013	2012	2011	2010
$ 5,874,990	$ 5,867,997	$ 5,522,225	$ 5,423,438	$ 3,720,438	$ 2,996,862
3,561,402	3,743,115	3,257,514	2,994,833	2,926,106	2,564,139
2,187,226	2,141,138	1,838,282	1,776,835	1,660,659	1,507,743
1,845,403	1,997,162	1,687,204	1,752,081	1,750,938	1,762,344
1,177,026	3,842,926	585,122	706,107	789,944	832,497
12,097,895	12,959,766	11,698,310	11,462,939	11,064,731	10,732,615
554,909	596,288	560,015	763,569	842,284	994,641
8,930,465	25,659,403	20,193,170	9,061,497	1,872,573	1,901,293
1,274,482	1,334,764	980,619	1,143,843	897,011	1,013,718
1,514,662	1,668,304	1,517,513	1,520,272	1,505,035	1,520,001
89,661	111,439	89,046	107,024	136,423	133,711
3,868,690	4,453,876	3,434,549	2,579,739	2,422,078	2,655,252
42,976,811	64,376,178	51,363,569	39,292,177	29,588,220	28,614,816
$ 1,632,206	$ 1,539,098	$ 1,440,264	$ 1,256,007	$ 1,217,602	$ 1,238,398
1,337,455	1,598,415	1,289,890	933,154	996,861	1,121,827
13,846	17,645	18,785	17,770	19,890	20,480
101,255	92,903	711,550	486,116	350,557	235,856
122,494	185,486	80,660	206,898	77,420	138,819
696,432	1,227,276	1,358,506	1,429,601	1,226,854	1,176,261
1,501,565	1,609,111	1,693,886	1,318,523	1,279,912	1,332,031
161,390	163,582	147,533	148,095	161,448	164,997
111,244	106,885	99,934	83,142	51,400	74,049
5,500	-	-	-	-	-
4,738,006	19,872,015	4,812,739	858,739	569,213	580,869
43,746	175,748	7,320	29,600	108,580	280,025
10,465,139	26,588,164	11,661,067	6,767,645	6,059,737	6,363,612
$(32,511,672)	$(37,788,014)	$(39,702,502)	$(32,524,532)	$(23,528,483)	$(22,251,204)
(32,511,672)	(37,788,014)	(39,702,502)	(32,524,532)	(23,528,483)	(22,251,204)

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Fiscal Year			
	2019	2018	2017	2016
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes				
Property taxes	$ 37,924,882	$ 36,513,148	$ 35,050,145	$ 33,387,602
Mixed beverage	387,765	357,099	336,503	332,097
Sales Tax	1,946,160	1,767,996	1,646,932	1,510,563
Investment earnings	961,661	650,927	424,441	299,040
Miscellaneous	296,884	266,540	258,249	127,245
Gain from sale of capital assets	71,670	-	1,358	37,715
Total governmental activities	41,589,022	39,555,710	37,717,628	35,694,262
Total primary government	41,589,022	39,555,710	37,717,628	35,694,262
CHANGE IN NET POSITION				
Governmental activities	4,159,493	5,477,490	4,780,443	(5,995,658)
Total primary government	$ 4,159,493	$ 5,477,490	$ 4,780,443	$(5,995,658)

TABLE 2

Fiscal Year					
2015	2014	2013	2012	2011	2010
$ 31,420,182	$ 28,520,463	$ 27,043,675	$ 26,849,646	$ 26,765,968	$ 26,080,238
310,873	223,064	227,299	202,896	220,068	221,537
1,458,919	1,263,427	347,819	269,863	215,543	246,190
152,083	82,843	89,062	160,606	273,489	257,275
363,904	265,433	41,706	39,748	7,371	56,982
51,075	4,894	843,545	194,210	42,983	-
33,757,036	30,360,124	28,593,106	27,716,969	27,525,422	26,862,222
33,757,036	30,360,124	28,593,106	27,716,969	27,525,422	26,862,222
1,245,364	(7,427,890)	(11,109,396)	(4,807,563)	3,996,939	4,611,018
$ 1,245,364	$(7,427,890)	$(11,109,396)	$(4,807,563)	$ 3,996,939	$ 4,611,018

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

	Fiscal Year			
	2019	2018	2017	2016
General fund				
Unreserved, undesignated				
Undesignated	$ -	$ -	$ -	$ -
Nonspendable				
Prepaids	335,828	371,189	457,415	475,901
Assigned for:				
Future budget offset	-	-	15,000,000	3,150,000
Unassigned	20,486,435	17,640,776	15,493,306	14,813,163
Total primary government net assets	$ 20,822,263	$ 18,011,965	$ 30,950,721	$ 18,439,064
All other governmental funds				
Reserved	$ -	$ -	$ -	$ -
Unreserved				
Designated				
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Nonspendable				
Prepaids	346,873	3,386	266	652
Restricted for:				
Capital acquisition and construction	504,678	495,660	428,327	220,609
Debt service	2,195,919	1,604,309	1,247,011	919,764
Records preservation and management	2,208,820	1,872,099	1,568,453	1,338,274
Court security and technology	201,664	149,586	102,522	108,381
Legal	575,547	545,218	560,728	591,870
Public Safety	1,224,201	2,020,608	1,763,783	3,278,204
Judicial	256,697	296,740	339,495	341,404
Culture and recreation	145,143	194,028	364,069	318,466
Roads and bridges	7,576,442	9,934,122	11,238,448	12,862,010
Elections assistance and administration	88,160	86,398	144,599	88,085
Assigned for:				
Capital acquisition and construction	-	-	-	-
Unassigned	(1,195,197)	(253,397)	(252,833)	(252,833)
Total all other governmental funds	$ 14,128,947	$ 16,948,757	$ 17,504,868	$ 19,814,886

Source: Rockwall County financial records

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

TABLE 3

Fiscal Year					
2015	2014	2013	2012	2011	2010
$ -	$ -	$ -	$ -	$ -	$ 20,867,180
467,556	461,006	245,073	107,119	66,527	-
-	5,000,000	-	1,500,000	5,200,000	-
16,182,096	13,603,826	18,264,485	14,815,699	14,520,296	-
$ 16,649,652	$ 19,064,832	$ 18,509,558	$ 16,422,818	$ 19,786,823	$ 20,867,180
$ -	$ -	$ -	$ -	$ -	$ 494,855
-	-	-	-	-	30,704,131
-	-	-	-	-	6,681,159
392	-	-	-	-	-
87,214	52,038	133,820	196,169	3,757,613	-
703,049	1,262,908	1,897,450	1,717,636	1,256,196	-
1,218,605	1,286,305	1,331,278	1,468,521	1,570,014	-
146,414	123,537	128,536	118,495	100,350	-
594,945	583,856	561,045	531,947	538,230	-
5,566,609	924,569	376,321	377,793	499,641	-
353,513	361,611	357,823	364,748	369,162	-
294,016	264,479	255,526	310,232	302,015	-
9,017,803	15,128,765	38,331,673	15,825,333	2,710,090	-
113,992	95,005	102,577	99,058	171,093	-
-	-	-	-	235	-
(52)	-	-	200	-	-
$ 18,096,500	$ 20,083,073	$ 43,476,049	$ 21,010,132	$ 11,274,639	$ 37,880,145

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2019	2018	2017	2016
REVENUES				
Property taxes	$ 38,107,013	$ 36,567,934	$ 35,022,102	$ 33,322,944
Beverage Taxes	387,765	357,099	336,503	332,097
Fines and forfeitures	984,854	1,163,390	971,615	1,135,449
Sales or Other tax	1,946,160	1,767,996	1,646,932	1,510,563
Fees and commissions	5,050,046	4,883,875	4,615,245	4,472,546
Intergovernmental	480,113	870,043	1,091,362	2,175,693
Election	41,621	82,234	91,449	130,766
Investment Earnings	960,537	645,745	419,584	297,189
Grants	-	-	-	-
Donations	12,000	24,541	22,055	-
Miscellaneous	313,982	284,907	427,750	143,882
Total revenues	48,284,091	46,647,764	44,644,597	43,521,129
EXPENDITURES				
General government	3,567,794	3,710,827	3,489,914	3,825,763
Financial administration	2,168,492	2,030,955	1,976,869	1,919,603
Commissioner expenses	456,327	433,676	434,457	437,242
Roads and highways	4,044,617	3,129,811	3,296,265	13,961,039
Public safety	13,886,447	13,429,663	12,736,234	12,163,245
Public facilities	764,239	776,627	722,943	573,034
Public services	519,224	1,016,057	1,416,868	1,333,408
Judicial	4,432,617	4,130,184	3,907,888	3,977,154
Legal	2,795,048	2,584,101	2,400,338	2,318,268
Culture and recreation	1,309,920	1,485,666	1,284,233	1,277,968
Health and welfare	1,006,564	1,085,747	1,280,914	1,273,064
Conservation	114,891	114,028	112,645	101,404
Capital outlay	3,644,453	3,190,888	5,263,293	3,654,376
Debt service				
Principal	24,110,000	5,835,000	5,205,000	4,120,000
Interest and fiscal charges	3,148,364	3,646,518	4,232,414	3,905,829
Bond issuance cost and fees	571,973	163,841	-	141,744
Total expenditures	66,540,970	46,763,589	47,760,275	54,983,141
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(18,256,879)	(115,825)	(3,115,678)	(11,462,012)

TABLE 4

		Fiscal Year			
2015	2014	2013	2012	2011	2010
$ 31,374,958	$ 28,520,463	$ 27,002,477	$ 26,992,947	$ 26,702,897	$ 26,092,909
310,873	278,102	227,299	202,896	220,068	221,537
1,164,263	1,708,936	1,139,616	1,086,807	1,242,999	1,338,198
1,458,919	1,263,427	347,819	269,863	215,543	246,190
4,265,231	4,328,673	5,494,901	4,752,670	4,112,614	4,004,164
2,001,915	3,618,491	383,347	793,735	498,707	126,111
78,139	139,010	49,400	148,419	44,976	111,632
151,786	82,546	88,303	158,713	266,552	257,275
-	-	-	-	-	457,875
-	-	7,320	39,600	95,089	5,500
387,143	316,672	92,984	83,458	88,100	140,211
41,193,227	40,256,320	34,833,466	34,529,108	33,487,545	33,001,602
3,956,388	3,658,642	3,645,587	3,618,311	2,972,944	3,613,848
1,846,901	1,781,318	1,661,744	1,705,512	1,721,015	1,694,096
405,798	397,304	383,368	382,036	384,136	370,898
8,545,265	25,158,655	19,783,183	8,610,316	1,542,648	1,567,666
11,869,606	11,399,513	11,334,298	11,168,528	10,665,842	10,148,619
553,557	546,299	555,226	541,702	835,783	975,657
1,396,260	3,766,566	540,590	653,165	749,804	787,153
3,576,496	3,443,020	3,229,542	2,935,351	2,891,452	2,500,281
2,188,004	1,898,428	1,817,701	1,740,634	1,649,483	1,468,389
1,193,885	1,239,951	1,186,327	1,176,022	1,465,775	1,473,056
1,267,992	1,277,056	969,474	1,118,537	890,036	998,039
88,797	92,771	88,302	104,996	135,380	129,166
1,307,033	1,057,147	1,564,558	6,154,135	30,321,839	7,991,509
3,305,000	2,660,000	2,555,000	2,590,000	2,575,000	3,297,500
4,052,832	4,739,280	3,134,254	2,373,052	2,513,550	2,597,642
-	3,850	577,510	259,595	2,301	252,535
45,553,814	63,119,800	53,026,664	45,131,892	61,316,988	39,866,054
(4,360,587)	(22,863,480)	(18,193,198)	(10,602,784)	(27,829,443)	(6,864,452)

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2019	2018	2017	2016
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	$ 16,710,000	$ 7,620,000	$ -	$ 21,380,000
Transfers in	68,390	1,863,254	3,643,000	239,262
Transfers out	(568,390)	(1,863,254)	(3,843,000)	(534,262)
Premium on issuance of bonds	1,641,973	623,751	-	1,144,249
Discount on issuance of bonds	-	-	-	-
Payment to bond refunding escrow ag	-	(8,079,910)	-	(7,297,806)
Sale of capital assets	142,561	5,596	17,969	37,715
Total other financing sources (uses)	17,994,534	169,437	(182,031)	14,969,158
NET CHANGE IN FUND BALANCES	$(262,345)	$ 53,612	$(3,297,709)	$ 3,507,146
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	43.01%	21.57%	22.17%	15.64%

Source: Rockwall County financial records

Fiscal Year					
2015	2014	2013	2012	2011	2010
$ -	$ -	$ 39,050,000	$ 16,010,000	$ -	$ 11,275,000
5,300,000	160,000	810,853	5,402,211	2,499,250	590,664
(5,400,000)	(160,000)	(810,853)	(5,402,211)	(2,499,250)	(590,664)
-	-	2,082,407	717,562	-	392,687
-	-	-	-	-	(39,091)
-	-	-	-	-	(8,990,432)
58,834	25,778	1,613,448	246,710	143,580	120,203
(41,166)	25,778	42,745,855	16,974,272	143,580	2,758,367
$(4,401,753)	$(22,837,702)	$ 24,552,657	$ 6,371,488	$(27,685,863)	$(4,106,085)
16.63%	11.92%	11.06%	12.73%	16.42%	18.49%

ROCKWALL COUNTY, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(Unaudited)

	Real Property			
Year	Residential Property	Commercial Property	Other Property	Personal Property
2019	$ 8,980,425,099	$ 2,900,181,077	$ 144,265,924	$ 1,380,118,877
2018	7,993,623,592	2,760,088,485	149,919,182	1,355,015,181
2017	7,037,890,084	2,480,714,771	137,037,148	1,198,024,785
2016	6,288,547,655	2,383,922,893	139,225,415	1,016,232,398
2015	6,218,526,995	2,335,706,532	140,314,580	1,117,676,124
2014	5,662,722,494	2,294,693,536	138,467,630	1,154,571,338
2013	5,215,032,786	2,045,855,960	133,240,690	1,020,575,605
2012	5,127,725,788	1,946,172,605	130,835,820	957,333,157
2011	5,024,072,405	1,966,430,425	131,470,610	954,586,780
2010	4,961,747,551	1,991,234,291	134,229,160	955,429,662

Source: Rockwall County Appraisal District

Notes:

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

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

Less: Productivity Loss and Homestead Cap	Total Taxable Assessed Value [a]	Total Direct Tax Rate
$ 756,863,736	$ 12,648,127,241	0.3284
802,692,594	11,455,953,846	0.3498
639,011,234	10,214,655,554	0.3759
508,143,372	9,319,784,989	0.3959
496,290,942	9,315,933,289	0.3959
495,044,251	8,755,410,747	0.3959
471,283,521	7,943,421,520	0.3959
479,329,255	7,682,738,115	0.3864
483,857,835	7,592,702,385	0.3864
485,942,857	7,556,697,807	0.3864

ROCKWALL COUNTY, TEXAS

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

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year			
	2019	2018	2017	2016
County direct rates				
General	$ 0.24260	$ 0.25577	$ 0.27120	$ 0.29794
Debt Service	0.0857	0.0939	0.1046	0.0979
Road and bridge	0.0001	0.0001	0.0001	0.0001
Total direct rate	0.3284	0.3498	0.3759	0.3959
Cities				
Dallas	0.7767	0.7804	0.7825	0.7970
Fate	0.2911	0.2911	0.2911	0.3067
Heath	0.3891	0.4173	0.4173	0.4266
McLendon-Chisholm	0.1500	0.1500	0.1520	0.1520
Rockwall	0.4021	0.4236	0.4543	0.4853
Rowlett	0.7572	0.7771	0.7872	0.7872
Royse City	0.6215	0.6215	0.6771	0.6771
Wylie	0.7258	0.7810	0.8489	0.8689
School Districts				
Rockwall ISD	1.4300	1.4400	1.4650	1.4400
Royse City ISD	1.6700	1.6700	1.6700	1.6700
Municipal Utility District				
Rockwall County Cons MUD	0.3900	0.4500	0.5000	0.5500
Veranduh MUD	0.7500	0.7500	0.7500	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

Fiscal Year					
2015	2014	2013	2012	2011	2010
$ 0.31006	$ 0.3018	$ 0.3023	$ 0.3079	$ 0.2995	$ 0.2969
0.0857	0.0940	0.0840	0.0784	0.0844	0.0781
0.0001	0.0001	0.0001	0.0001	0.0025	0.0025
0.3959	0.3959	0.3864	0.3864	0.3864	0.3775
0.7970	0.7970	0.8000	0.8000	0.8000	0.8000
0.3067	0.3067	0.2700	0.2500	0.2500	0.2500
0.4266	0.4266	0.3400	0.3400	0.3400	0.3400
0.1842	0.0974	0.0974	0.0975	0.0975	0.0975
0.4853	0.4955	0.5025	0.5025	0.5031	0.5031
0.7872	0.7872	0.7500	0.7500	0.7500	0.7500
0.6771	0.6771	0.7000	0.6900	0.6700	0.6600
0.8689	0.8789	0.8800	0.8900	0.9000	0.9000
1.4400	1.4400	1.4600	1.4700	1.4700	1.4700
1.6700	1.6700	1.6700	1.6700	1.6100	1.5600
0.5500	0.6000	0.6500	0.7000	0.7200	0.7200
0.8500	0.8500	0.8500	0.8500	0.8500	0.8500

ROCKWALL COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

	Property Tax Year					
	2019			2011		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Oncor Electric Delivery Co.	$ 93,113,670	1	0.74%	$ 74,540,900	1	0.98%
Excel Rockwall LLC	60,891,330	2	0.48%	40,193,730	2	0.53%
Whitmore Manufacturing Co	36,297,410	7	0.29%	-		
Star Hubbard LLC	38,411,587	6	0.30%	-		
Terra Lago Apartments LLC	44,987,529	3	0.36%	-		
Rockwall Crossing LTD	34,786,390	8	0.28%	21,841,596	9	0.29%
2055 Summer Lee Rockwall Owner LL(	29,010,580	10	0.23%	-		
Rockwall Regional Hospital LLP	-		- %	33,609,770	3	0.44%
Rockwall Dunhill LLC	31,009,650	9	0.25%	-		
T Rockwall Commons LLC	-		- %	18,878,292	10	
Wal-Mart Real Estate	-		- %	22,662,870	8	0.30%
Rockwall Hotel and Conf Group Inc.	-		- %	29,160,780	6	0.38%
Continental PET Technology	-		- %	31,778,330	4	0.42%
Western Rim Investors 2008 2 LP	-		- %	31,218,380	5	0.41%
Seaway Crude Pipeline LP	40,716,140	5	- %	-		- %
Lake Point Medical Center	41,471,760	4	- %	27,043,350	7	0.36%
Total	$ 450,696,046		3.56%	$ 330,927,998		4.36%
Total taxable assessed value	$ 12,648,127,241			$ 7,592,702,385		

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]
2019	$ 37,599,338	$ 36,854,612	98.02%	$ -	$ 36,854,612	98.02%
2018	36,137,014	36,054,652	99.77%	135,987	36,190,639	100.15%
2017	34,401,093	34,521,056	100.35%	66,694	34,587,750	100.54%
2016	33,013,789	32,969,913	99.87%	64,200	33,034,113	100.06%
2015	31,010,415	30,986,353	99.92%	40,641	31,026,994	100.05%
2014	28,364,361	28,247,065	99.59%	34,775	28,281,840	99.71%
2013	26,831,508	26,547,274	98.94%	4,765	26,552,039	98.96%
2012	26,555,718	26,316,305	99.10%	5,407	26,321,712	99.12%
2011	26,339,375	25,937,874	98.48%	3,171	25,941,045	98.49%
2010	25,606,811	25,237,634	98.56%	5,777	25,243,411	98.58%

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.

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]
2019	$ 62,190,000	$ 29,930,000	$ 5,142,520	$ -	$ 97,262,520	6.31%	$ 928
2018	85,400,000	14,120,000	3,867,909	-	103,387,909	5.50%	998
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

Source: Rockwall County financial records

Note: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements on page 37.

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

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ROCKWALL COUNTY, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING[a]

LAST TEN FISCAL YEARS
(Unaudited)

	General Bonded Debt Outstanding				
Fiscal Year	Tax Notes	Refunding Bond	Premium on Bonds	Certificates of Obligation	Total
2019	$ 62,190,000	$ 29,930,000	$ 5,142,520	$ -	$ 97,262,520
2018	85,400,000	14,120,000	3,867,909	-	103,387,909
2017	98,120,000	7,285,000	3,413,754	-	108,818,754
2016	103,240,000	7,370,000	3,632,124	-	114,242,124
2015	100,450,000	-	2,654,716	-	103,104,716
2014	103,755,000	-	2,812,862	-	106,567,862
2013	106,415,000	-	2,971,000	-	109,386,000
2012	69,920,000	-	937,147	-	70,857,147
2011	56,500,000	-	231,332	-	56,731,332
2010	59,075,000	-	242,112	-	59,317,112

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 37.

b - See Table 5 for property value data.

c - See Table 13 for population data.

Less: Amounts Available for Debt Service	Net General Bonded Debt	Percentage of Actual Taxable Property Value[b]	Per Capita[c]
$ 1,737,673	$ 95,524,847	0.76%	1,566
1,152,439	102,235,470	0.89%	1,741
752,593	108,066,161	1.06%	1,046
919,764	113,322,360	1.22%	1,137
703,049	102,401,667	1.10%	987
1,262,908	105,304,954	1.20%	1,099
268,363	109,117,637	1.37%	1,280
459,389	70,397,758	0.92%	848
893,245	55,838,087	0.74%	688
947,320	58,369,792	0.77%	739

TABLE 11

ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2019
(Unaudited)

Taxing Jurisdiction	Percentage Overlapping Rockwall County	Total Debt	Subtotals
County-wide			
Rockwall County	100.00%	$ 97,262,520	$ 97,262,520
Total direct debt		97,262,520	97,262,520
Cities			
Dallas, City of	0.01%	2,060,812,115	206,081
Fate, City of	100.00%	9,445,000	9,445,000
Heath, City of	100.00%	47,850,000	47,850,000
Rockwall, City of	100.00%	115,135,000	115,135,000
Rowlett, City of	14.50%	100,555,000	14,580,475
Royse City, City of	70.41%	28,880,000	20,334,408
Wylie, City of	1.59%	83,575,000	1,328,843
McLendon-Chisholm, City of	100.00%	1,550,000	1,550,000
Total Cities		2,447,802,115	210,429,807
School District (% of assessed value)			
Rockwall ISD	90.93%	515,570,826	468,808,552
Royse City ISD	70.97%	147,226,705	104,486,793
Total School Districts		662,797,531	573,295,345
Other			
Rockwall Co MUD #6	100.00%	14,955,000	14,955,000
Rockwall Co MUD #9	100.00%	3,605,000	3,605,000
Rockwall Co Cons MUD	100.00%	14,480,000	14,480,000
Veranduh MUD	6.53%	13,300,000	868,490
		46,340,000	33,908,490
Total indirect debt		3,156,939,646	817,633,641
Total direct and overlapping debt			$ 914,896,161

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.

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ROCKWALL COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

(Unaudited)

	Fiscal Year			
	2019	2018	2017	2016
Assessed value of real property	$ 11,685,730,396	$ 10,562,783,885	$ 9,566,412,319	$ 9,319,784,989
Debt limit rate	25%	25%	25%	25%
Debt limit	2,921,432,599	2,640,695,971	2,391,603,080	2,329,946,247
Debt applicable to limit:				
Total bonded debt	97,262,520	103,387,909	108,818,754	114,242,124
Less: amount set aside for repayment	1,737,673	1,152,439	(1,239,115)	(919,764)
Total net debt applicable to limit	95,524,847	102,235,470	110,057,869	115,161,888
Legal debt margin	$ 2,825,907,752	$ 2,538,460,501	$ 2,281,545,211	$ 2,214,784,359
Total net debt applicable to the limit as a percentage of debt limit	3.27%	3.87%	4.60%	4.94%

Source: Rockwall County financial records

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

TABLE 12

Fiscal Year					
2015	2014	2013	2012	2011	2010
$ 9,315,933,289	$ 8,755,410,747	$ 7,943,421,520	$ 7,682,738,115	$ 7,592,702,385	$ 7,556,697,807
25%	25%	25%	25%	25%	25%
2,328,983,322	2,188,852,687	1,985,855,380	1,920,684,529	1,898,175,596	1,889,174,452
102,946,570	106,567,865	109,386,008	70,857,147	56,731,332	59,317,112
(703,050)	(1,262,908)	(1,897,450)	(1,256,197)	(495,162)	(1,034,692)
103,649,620	105,304,957	107,488,558	69,600,950	56,236,170	58,282,420
$ 2,225,333,702	$ 2,083,547,730	$ 1,878,366,822	$ 1,851,083,579	$ 1,841,939,426	$ 1,830,892,032
4.45%	4.81%	5.41%	3.62%	2.96%	3.09%

ROCKWALL COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS
(Unaudited)

	County					State of Texas	United States
Calendar Year	Estimated Population	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]
2019	111,704	$ 6,140,356	61,003	22,756	2.8%	50,355	54,446
2018	100,657	5,683,109	58,717	22,034	3.3%	47,362	51,640
2017	96,877	5,112,959	54,406	21,286	3.5%	46,274	49,246
2016	93,432	4,841,492	53,285	20,630	3.7%	46,947	48,112
2015	90,169	4,495,885	51,302	20,062	3.7%	46,745	47,669
2014	87,073	4,430,860	50,460	19,641	4.5%	45,669	46,049
2013	84,671	4,550,265	48,688	19,391	5.8%	43,807	44,438
2012	82,705	4,404,435	48,157	18,983	6.3%	41,471	42,693
2011	81,028	4,063,636	50,055	18,628	7.2%	40,147	41,560
2010	78,337	3,754,932	47,539	18,293	7.4%	38,222	39,791

Sources:

a - Bureau of Economic Analysis

b - Texas Education Agency

c - Texas Association of Counties

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TABLE 14

ROCKWALL COUNTY, TEXAS

PRINCIPAL EMPLOYERS

SEPTEMBER 30, 2019

(Unaudited)

		2019	
Employer	Nature of Business	Employees	Percentage of Total County Employment[a]
Rockwall ISD	school district	1,900	9.09%
Royse City ISD	school district	800	3.83%
Lake Pointe Medical Center	health care industry	700	3.35%
Texas Health Presbyterian Hospital	health care industry	700	3.35%
L3Harris Technologies	technology	700	3.35%
Peagaus Foods	manufacturing	700	3.35%
Texas Star Express/ Epes Transport	logistics	275	1.32%
Wal-Mart Superstore	department store/ grocery	450	2.15%
County of Rockwall	county government	325	1.55%
City of Rockwall	city government	340	1.63%
Channell Commercial	manufacturing	380	1.82%
Bimbo Bakeries	food processing	200	0.96%
Total		7,470	35.73%

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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government										
Elected/Appointed official	10	10	10	10	10	10	10	10	10	10
Clerical	32	31	31	29	30	30	30	32	29	29
Building maintenance	9	8	6	6	4	5	4	4	6	6
Environmental	2	2	2	2	2	2	2	2	2	2
Library	10	10	10	10	10	10	10	10	12	12
County Agent	3	3	3	2	2	2	2	2	2	2
IT	6	6	6	6	6	6	6	6	6	6
Elections	3	3	3	3	3	3	3	3	3	3
HR	2	2	2	2	2	2	2	2	2	2
Judicial										
Judges/justices of the pe	7	7	7	7	7	7	7	5	5	4
Criminal District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant prosecutors	16	15	15	14	14	12	12	12	-	8
Investigators	4	3	3	3	3	2	2	2	-	1
Clerical	36	35	38	37	36	34	34	32		27
Bailiffs	3	3	3	3	3	3	3	3	3	2
Court Reporters	3	3	3	3	3	3	3	3	3	2
Public safety										
County sheriff	1	1	1	1	1	1	1	1	1	1
Constables	4	4	4	4	4	4	4	2	2	2
Patrol/CID	34	33	30	31	36	35	39	38	39	40
Jailers	72	66	66	65	60	61	61	61	56	52
Administration	19	19	19	16	16	14	14	14	13	13
Juvenile probation	9	9	9	9	9	8	8	8	9	9
Communications	10	9	9	9	9	10	9	9	9	8
Health and welfare										
Indigent health care	2	2	2	2	2	2	2	2	2	2
Road and bridges										
Road employees	9	9	9	9	9	9	9	9	10	10
Total	307	294	292	292	284	282	276	278	273	225

Source: Rockwall County Annual Budget

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year 2019	2018	2017	2016
General Government				
Auditor's office				
Accounts payable checks issued	5,226	5,260	5,426	5,307
Juror checks issued	4,161	3,021	2,677	3,974
Treasurer's office				
Payroll hard copy checks issued	654	534	411	811
Cash receipts issued	3,942	4,088	4,334	4,354
County clerk				
Marriage licenses issued including informal marriage	1,613	1,723	1,721	1,262
Birth certificates issued	5,448	5,048	5,090	4,695
Death certificates issued	1,183	1,018	1,052	1,033
Beer, wine and liquor permits	12	28	14	23
Tax office				
registration transactions	73,783	55,000	49,192	27,980
Elections administration				
Number of registered voters	65,000	62,208	60,000	57,567
Judicial				
District court				
Civil cases filed	2,343	1,828	1,864	1,805
Civil cases disposed	1,569	1,978	1,590	1,036
Criminal cases filed	1,199	1,054	897	768
Criminal cases disposed	1,495	1,288	1,003	828
Juvenile cases filed	31	24	25	28
Juvenile cases disposed	24	24	27	34
County court				
Civil cases filed	812	837	458	581
Civil cases disposed	506	434	403	590
Criminal cases filed	2,330	2,602	2,035	2,009
Criminal cases disposed	2,712	2,410	2,048	1,117
Justices of the peace				
Civil cases filed	1,293	1,089	1,316	882
Civil cases disposed	1,191	897	876	905
Criminal cases filed	7,789	7,239	5,801	4,791
Criminal cases disposed	6,576	5,200	5,514	6,519

Source: Various County Departments

Notes: Miles of roadway are estimated.

Fiscal Year					
2015	2014	2013	2012	2011	2010
5,236	5,069	5,003	5,264	5,499	5,509
3,898	4,809	3,767	3,505	3,162	2,645
577	819	819	882	785	940
4,334	3,973	3,099	2,630	2,470	not avail
1,566	1,424	1,399	1,367	1,322	1,264
4,285	2,523	2,317	2,494	2,018	1,845
842	700	723	643	576	578
18	25	18	21	15	16
20,007	21,352	20,361	18,628	15,648	13,417
53,249	51,789	49,239	48,550	45,940	45,919
1,640	1,734	1,706	1,711	1,759	2012
1,691	1,746	1,784	1,765	1,864	2068
609	797	839	942	785	886
708	767	865	941	886	884
29	19	33	30	39	38
24	19	32	46	46	38
569	311	484	587	556	289
480	521	505	516	558	149
1,939	1,594	1,801	2,211	2,124	1,257
1,708	1,725	2,094	2,222	1,972	598
868	825	868	882	615	896
837	803	857	927	692	664
5,903	7,996	8,375	6,769	4,251	9,200
6,157	7,846	8,557	5,725	4,695	9,410

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	2018	Fiscal Year 2018	2017	2016
Public Safety				
County jail				
Detention officers	67	61	61	61
Total persons jailed	4,134	4,247	4,079	4,159
Average prisoner days	26	27	24.1	19
Cost per prisoner day	$ 88	$ 88	$ 92	$ 95
County sheriff				
Administration deputies	2	2	3	2
Patrol deputies and sergeants	23	23	19	19
Detectives	8	8	7	7
Warrant deputies/Other than patrol	4	4	4	4
Arrests - RCSO	966	820	827	859
Warrants served- RCSO	2,981	2,836	2,967	3,000
Communications				
Communications officers	10	10	10	10
911 calls	17,029	16,669	15,478	14,598
Calls for service	8,069	8,570	8,033	6,159
RCSO vehicles				
Vehicles in fleet	48	45	43	40
Miles driven	517,210	619,698	555,141	535,595
Average miles per vehicle	10,775	13,771	12,911	13,390
Gasoline used (gallons)	53,969	49,934	43,838	45,297
Health and welfare				
Number of pauper burial/cremation	7	8	5	1
Indigent health care				
Applications approved for assistance	10	16	27	17
Texas AgriLife Extension Service				
Number of educational presentations	not avail	not avail	932	1090
Number of participants in educational presentations	not avail	not avail	11,619	43,382
Roads and highways				
Miles of roadways chip sealed	10.69	11.60	13.13	16.608
Miles of roadways reconstructed	1.165	1.000	1.724	2.786
Miles of roadways overlayed	7.968	5.600	9.513	5.941
Number of culverts installed	17	8	3	6

Source: Various County Departments

Notes: Miles of roadway are estimated.

	Fiscal Year				
2015	2014	2013	2012	2011	2010
61	61	61	61	56	52
4,347	5,020	4,691	5,964	4,079	4,368
19	21	23	19	19	19
$ 104	$ 87	$ 86	$ 88	$ 70	$ 66
3	3	3	3	3	3
20	20	20	20	20	20
6	4	4	4	4	4
4	-	-	-	not avail	not avail
989	954	831	969	not avail	not avail
2,704	-	not avail	not avail	not avail	not avail
9	-	-	-	-	-
16,712	14,381	16,484	not avail	not avail	not avail
7,975	7,103	9,974	9,641	9,749	not avail
42	38	40	40	39	39
627,581	-	800,000	800,000	780,000	780,000
14,942	20,000	20,000	20,000	20,000	20,000
46,774	40,684	48,839	51,664	50,001	50,904
5	6	3	4	5	5
10	23	29	58	34	52
327	27	30	30	58	29
5,620	1,656	1,511	2,114	2,102	1,798
11.986	7	10	3	7	15
2.873	2.5	2.3	2.5	2.75	2
1.581	2,015	8,030	11,054	9,405	7,207
10	not avail	not avail	not avail	not avail	not avail

ROCKWALL COUNTY, TEXAS

CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS
BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year									
Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government										
Courthouse	2	2	2	2	2	2	2	2	2	1
Touchscreen voting machine	110	110	110	67	67	67	67	67	67	50
Security scan systems	2	2	2	2	2	2	2	2	2	1
Public safety										
Justice center	1	1	1	1	1	1	1	1	1	1
Sheriff's vehicles	48	45	45	43	46	49	46	51	49	44
Emergency management										
Mobile command center	1	1	1	1	1	1	1	1	1	-
Emergency operations cen	1	1	1	1	1	1	1	1	1	-
Roads and highways										
County maintenance facilitie	1	1	1	1	1	1	1	1	1	1
Miles of road	101	101	101	100	100	97	97	103	107	103
Bridges	2	2	2	2	2	2	2	2	2	2

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

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COMPLIANCE SECTION

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PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

INDEPENDENT AUDITOR'S 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*

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, 2019, 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 26, 2020.

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

OFFICE LOCATIONS
TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 26, 2020