Rockwall County, Texas

Annual Comprehensive Financial Report

For The Fiscal Year Ended
September 30, 2021

Lisa Constant Wylie
County Auditor

ROCKWALL COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

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LISA CONSTANT WYLIE
County Auditor

March 30, 2022

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

The Honorable Commissioners Court, Rockwall County, Texas
David Sweet, County Judge
Cliff Sevier, County Commissioner, Precinct 1
Lee Gilbert, County Commissioner, Precinct 2
Dennis Bailey, County Commissioner, Precinct 3
Janet Nichol, 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 annual comprehensive financial report of the Rockwall County for the fiscal year ended September 30, 2021.

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

Pattillo, Brown & Hill, L.L.P., a firm of licensed certified public accountants, has audited Rockwall County financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30th are free of material misstatements. The independent audit 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, 2021. 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.

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lconstantwylie@rockwallcountytexas.com

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 38% over the 2010 census to the 2020 census. The 2010 census population for the County is approximately 78,337, while the 2020 census population is 107,819. 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 files a copy of the proposed draft budget with the County Clerk. The copy is 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 includes the cities of Rockwall, Heath, Fate, McLendon-Chisholm, and portions of the cities of Royse City, Rowlett and Wylie.

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. Several large stores have been opened in the County, including a Big Lots store in Rockwall and a Brookshires Fresh supermarket in Fate.

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. In November 2021 the voters again approved another $150,000,000 for additional road improvements in the County.

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. July 30th, 2020 marked the groundbreaking ceremony of the Rockwall County Jail expansion and renovation project. With this renovation, the Rockwall County detention center will have a maximum capacity of 444 beds.

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.

<u>Awards and Acknowledgements</u>

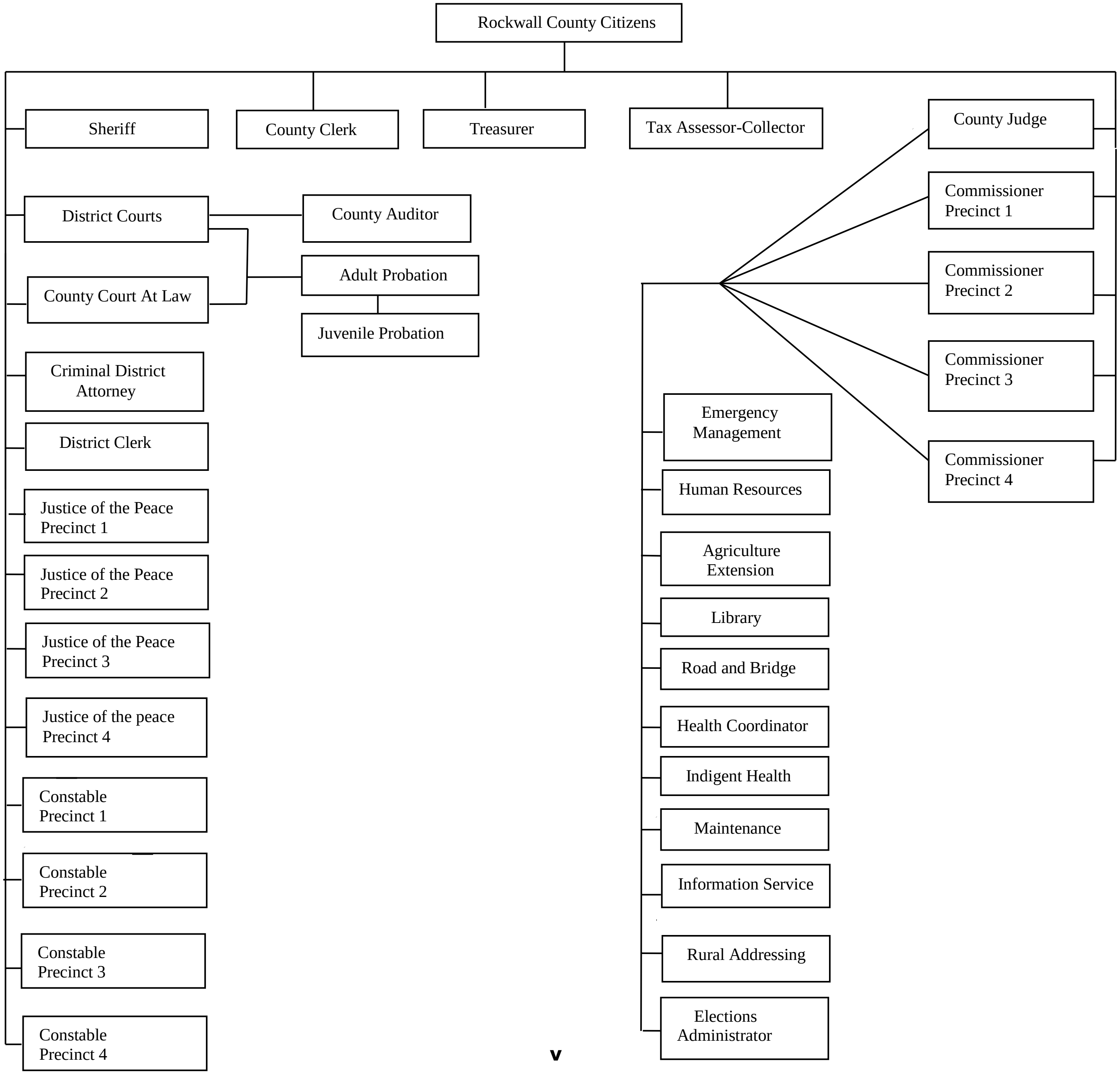
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rockwall County for its annual comprehensive financial report for the fiscal year ended September 30, 2020. This was the seventh consecutive year that Rockwall County has received 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
County Auditor
Rockwall County, Texas

Rockwall County Organizational Chart – 2021



ROCKWALL COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2021

Name	Title
Commissioners' Court:	
David Sweet	County Judge
Cliff Sevier	Commissioner, Precinct 1
Lee Gilbert	Commissioner, Precinct 2
Dennis Bailey	Commissioner, Precinct 3
Janet Nichol	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 #1
Stephani Woodward	County Court at Law #2
Jack James	Justice of the Peace, Precinct 1
Cathy Penn	Justice of the Peace, Precinct 2
Mark Russo	Justice of the Peace, Precinct 3
Lianna Whitten	Justice of the Peace, Precinct 4
Law Enforcement:	
Terry Garrett	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
Dan Otto	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 Merritt	Health Coordinator
Dayna Foreman	Director, Indigent Health
Pat Nesmith	Road & Bridge Administrator
Barry Compton	Maintenance Administrator
Recording Officials:	
Jennifer Fogg	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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morrill

Executive Director/CEO

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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, 2021, 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, 2021, 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.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2021 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information – General Fund, 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 30, 2022, 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 30, 2022

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") Annual Comprehensive Financial Report presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2021. 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 $29,067,008 (net position).

- The County's total net position increased by $6,074,508.

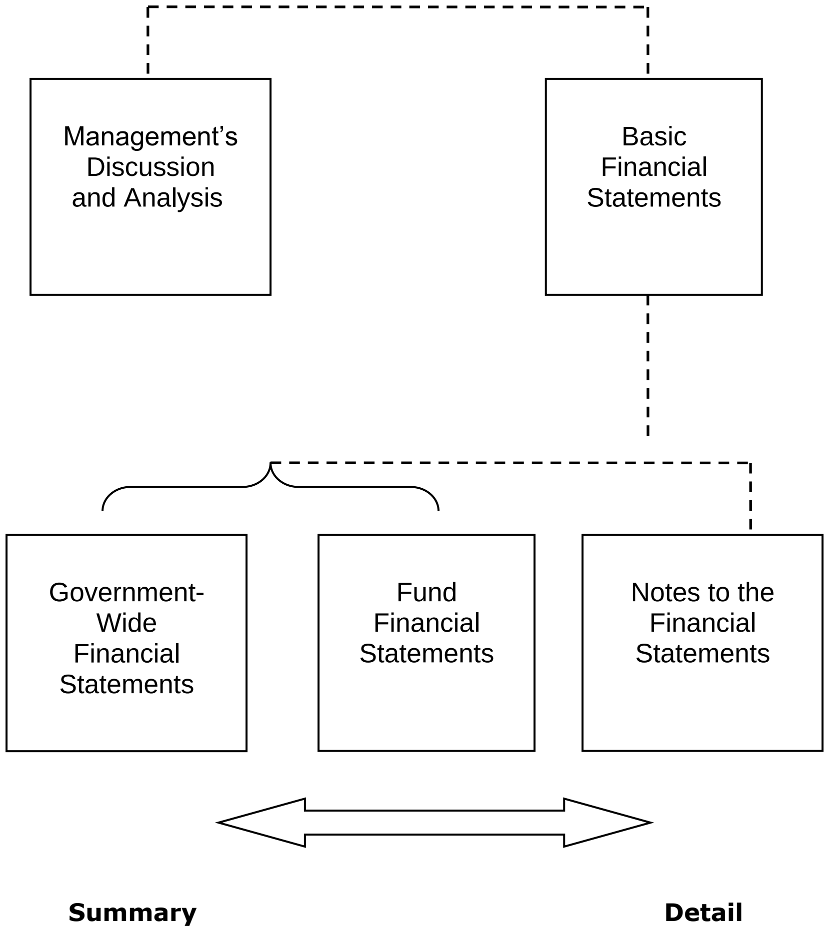
- As of the close of the current fiscal year, Rockwall County's governmental funds reported combined ending fund balances of $71,265,076, a decrease of $25,481,880, in comparison with the prior year. Of this amount, $25,113,140 is available for spending at the County's discretion (unassigned fund balance).

- At the end of the current fiscal year, the unassigned fund balance for the General Fund was $25,235,302, or 73% 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 Annual Comprehensive 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.

Rockwall County, 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.

Trust and Custodial 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 $29,067,008 as of September 30, 2021. The County's net position increased by $6,074,508 for the fiscal year ended September 30, 2021. However, a large portion, (9.0%) 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	
	2021	2020
Current and other assets	$ 108,001,322	$ 127,415,265
Capital assets	100,984,087	72,467,505
Total assets	208,985,409	199,882,770
Deferred outflow of resources	8,938,961	5,209,967
Total deferred outflow of resources	8,938,961	5,209,967
Long-term liabilities	171,135,364	175,230,577
Other liabilities	14,824,881	4,969,463
Total liabilities	185,960,245	180,200,040
Deferred inflow of resources	2,897,117	1,900,197
Total deferred inflow of resources	2,897,117	1,900,197
Net position:		
Net investment in capital assets	2,612,678	13,434,555
Restricted	30,501,445	28,531,093
Unrestricted	(4,047,115)	(18,973,148)
Total net position	$ 29,067,008	$ 22,992,500

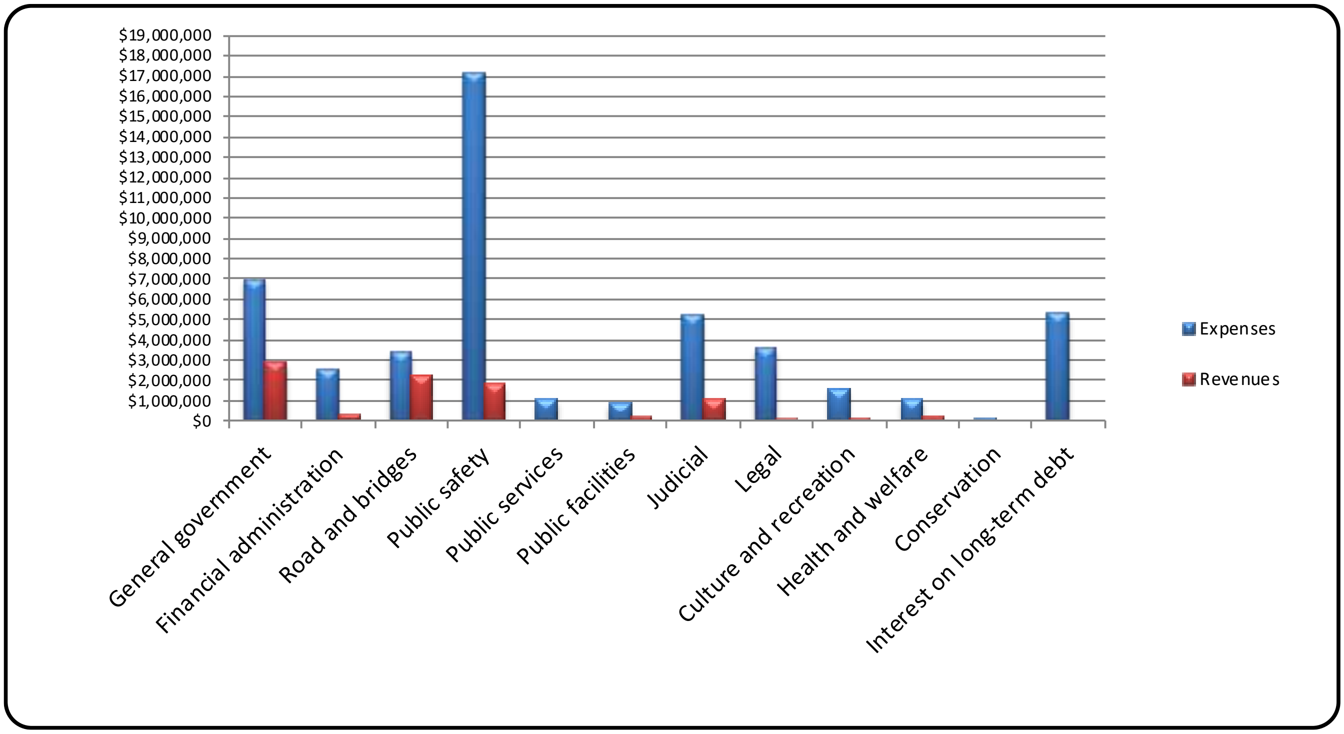
Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2021, and comparative data from 2020.

Figure A-3
ROCKWALL COUNTY'S NET POSITION

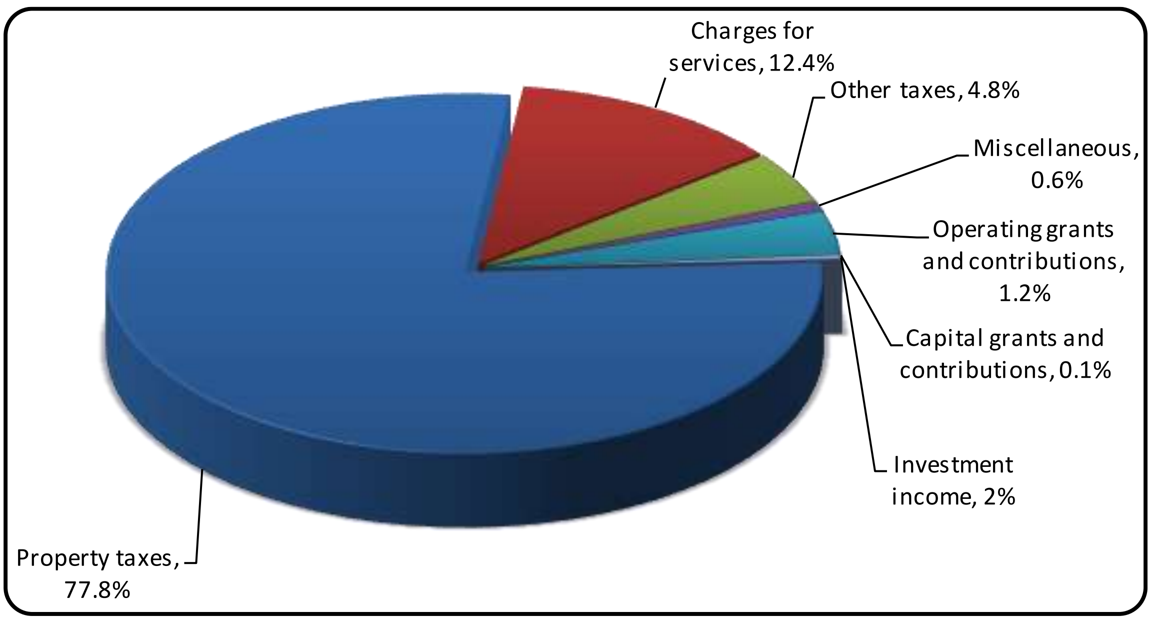
	Governmental Activities 2021	Governmental Activities 2020
REVENUES		
Program revenues:		
Charges for services	$ 6,792,628	$ 6,457,701
Operating grants and contributions	2,135,580	1,035,240
Capital grants and contributions	8,275	15,550
General revenues:		
Property taxes	42,697,008	40,450,001
Mixed drink taxes	528,111	363,055
Sales tax	2,031,406	2,045,800
Investment earnings	181,557	553,471
Gain on sale of assets	77,245	15,083
Miscellaneous	457,755	87,445
Total revenues	54,909,565	51,023,346
EXPENSES		
General government	6,961,521	6,924,403
Financial administration	2,506,609	2,491,567
Roads and bridges	3,346,207	7,834,052
Public safety	17,196,757	17,345,515
Public services	1,062,039	930,201
Public facilities	880,944	698,371
Judicial	5,232,709	4,687,352
Legal	3,582,701	3,483,057
Culture and recreation	1,588,365	1,742,016
Health and welfare	1,065,040	1,171,787
Conservation	123,067	130,427
Interest on long-term debt	5,289,098	3,579,893
Total expenditures	48,835,057	51,018,641
INCREASE IN NET POSITION	6,074,508	4,705
NET POSITION, BEGINNING	22,992,500	22,987,795
NET POSITION, ENDING	$ 29,067,008	$ 22,992,500

Governmental-type Activities – Governmental-type activities increased the County's net position by $6,074,508. The increase in net position of $6,074,508 was mostly caused by the increased collection of property taxes, and an increase in operating grants as a result of the Corona Virus Relief Fund.

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 $25,235,302. 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 73% 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
- Jail Expansion Capital Projects Fund
- American Rescue Plan

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 $1,020,681 over FY 2020, the total fund balance increased by $2,972,927. This was mainly due to an increase of tax collections and intergovernmental revenue. Property taxes increased due to increases in appraised values and new construction. Sales taxes increased because of a continued strong economy and commercial growth.

The Road Improvements Bond 2008 Fund had an increase of fund balance of $1,140,105. This was due to an increase in intergovernmental revenue from TxDot.

The Debt Service Fund had a decrease of fund balance of $453,067 due to scheduled debt payments and refunding debt issued during the year.

This Jail Expansion Fund, a capital projects fund, has been classified as a major fund. The County issued $50 million in bonds in FY 20 to fund the expansion of the Rockwall County jail. The County continued its work during the fiscal year.

The American Rescue Plan Fund, is the accumulation of all federal funding related to Covid related expenditures.

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 several trust funds and custodial funds. The custodial 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, 2021, totals $100,984,087 (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 software and jail expansion.
- Purchased several new vehicles and pieces of equipment mainly including sheriff vehicles, and jail expansion.
- Early phases of County jail expansion and remodel.

ROCKWALL COUNTY'S CAPITAL ASSETS AT YEAR-END

	Governmental Activities	
	2021	2020
Land and improvements	$ 6,246,813	$ 6,246,813
Machinery and equipment	22,914,639	22,180,405
Buildings	60,473,268	60,315,275
Infrastructure	5,232,656	5,232,656
Construction in progress	36,651,597	6,250,530
Less: accumulated depreciation	(30,534,886)	(27,758,174)
Total	$ 100,984,087	$ 72,467,505

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, 2021, Rockwall County had total bonded debt outstanding of $137,950,000.

**ROCKWALL COUNTY'S OUTSTANDING BONDS
AS OF SEPTEMBER 30, 2021**

	Beginning Balance	Additions	Reductions	Ending Balance
Tax Notes	$ 36,550,000	$ -	$ 13,235,000	$ 23,315,000
Refunding Bond	108,265,000	9,575,000	3,205,000	114,635,000
	$ 144,815,000	$ 9,575,000	$ 16,440,000	$ 137,950,000

Rockwall County's bonded debt decreased by $6,865,000, or 4.74%, 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.

NEXT YEAR'S BUDGETS AND RATES

Governmental Activities – In preparation for the fiscal year 2022 budget, the County kept the ad valorem tax rate at $0.3131 per $100 assessed value. The M&O rate went from $0.2338 to $0.2369 and the debt service rate went from $0.7920 to $0.7610. Total budgeted revenues for FY2022 in the General Fund are $41,878,336. This included a budgeted use of existing fund balance of $1.65 million. Total budgeted expenditures for fiscal year 2021 are $41,878,336.

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, 2021

ASSETS	
Cash and investments	$ 84,597,803
Receivables (net of allowance for uncollectibles)	22,827,112
Prepaid items	576,407
Capital assets:	
Non-depreciable	42,898,410
Depreciable (net)	58,085,677
Total assets	208,985,409
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding	407,099
Deferred outflows related to OPEB	2,283,242
Deferred outflows related to pensions	6,248,620
Total deferred outflows of resources	8,938,961
LIABILITIES	
Accounts payable	2,619,364
Claims payable	140,243
Accrued liabilities	744,560
Due to others	3,007
Unearned revenue	10,189,255
Interest payable	1,128,452
Noncurrent liabilities:	
Due within one year:	
Tax notes	2,276,942
Refunding bond	4,570,000
Compensated absences	171,329
Due in more than one year:	
Tax notes	37,699,105
Refunding bond	110,065,000
Compensated absences	685,315
Net pension liability	1,240,228
Net OPEB liability	14,427,445
Total liabilities	185,960,245
DEFERRED INFLOWS OF RESOURCES	
Deferred gain on refunding	221,372
Deferred inflows related to pensions	2,675,745
Total deferred inflows of resources	2,897,117
NET POSITION	
Net investment in capital assets	2,612,678
Restricted for:	
Capital acquisition and construction	1,168,460
Debt service	993,282
Records preservation and management	3,171,049
Court security and technology	233,360
Legal	569,302
Public safety	939,402
Judicial	182,570
Culture and recreation	82,513
Roads and bridges	23,077,454
Elections assistance and administration	84,053
Unrestricted	(4,047,115)
Total net position	$ 29,067,008

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	$ 6,961,521	$ 2,518,775	$ 363,670
Financial administration	2,506,609	287,070	-
Roads and bridges	3,346,207	1,585,121	680,108
Public safety	17,196,757	954,899	854,325
Public services	1,062,039	-	-
Public facilities	880,944	146,344	71,393
Judicial	5,232,709	969,917	73,747
Legal	3,582,701	918	61,567
Culture and recreation	1,588,365	128,168	-
Health and welfare	1,065,040	201,416	30,770
Conservation	123,067	-	-
Interest on long-term debt	5,289,098	-	-
Total governmental activities	48,835,057	6,792,628	2,135,580
Total primary government	$ 48,835,057	$ 6,792,628	$ 2,135,580

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

Change in net position

Net position - beginning

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
$ -	$(4,079,076)
-	(2,219,539)
-	(1,080,978)
-	(15,387,533)
-	(1,062,039)
-	(663,207)
-	(4,189,045)
-	(3,520,216)
8,275	(1,451,922)
-	(832,854)
-	(123,067)
-	(5,289,098)
8,275	(39,898,574)
$ 8,275	(39,898,574)
	42,697,008
	528,111
	2,031,406
	181,557
	457,755
	77,245
	45,973,082
	6,074,508
	22,992,500
	$ 29,067,008

ROCKWALL COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	General	Road Improvements Bond 2008	Debt Service
ASSETS			
Cash and investments	$ 26,287,658	$ 21,825,105	$ 1,990,241
Receivables (net of allowances for uncollectibles):			
Taxes	439,782	-	147,021
Accounts	2,970,553	18,712,800	-
Due from other funds	422,392	-	-
Prepaid items	346,820	-	-
Total assets	30,467,205	40,537,905	2,137,262
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	1,010,798	22,600	-
Accrued liabilities	711,562	-	-
Due to others	3,007	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Total liabilities	1,725,367	22,600	-
Deferred inflows of resources:			
Unavailable revenue - property taxes	305,227	-	96,007
Unavailable revenue - court fines	2,850,506	-	-
Unavailable revenue - grant receivable	3,983	18,712,800	-
Unavailable revenue - lien assessments	-	-	-
Total deferred inflows of resources	3,159,716	18,712,800	96,007
Fund balances:			
Nonspendable:			
Prepaids	346,820	-	-
Restricted:			
Capital acquisition and construction	-	-	-
Debt service	-	-	2,041,255
Records preservation and management	-	-	-
Court security and technology	-	-	-
Legal	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Culture and recreation	-	-	-
Roads and bridges	-	21,802,505	-
Elections assistance and administration	-	-	-
Unassigned	25,235,302	-	-
Total fund balances	25,582,122	21,802,505	2,041,255
Total liabilities, deferred inflows of resources, and fund balances	$ 30,467,205	$ 40,537,905	$ 2,137,262

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

Jail Expansion	American Rescue Plan	Other Governmental Funds	Total
$ 15,426,925	$ 10,188,996	$ 7,920,048	$ 83,638,973
-	-	-	586,803
-	-	556,956	22,240,309
-	-	-	422,392
-	-	229,587	576,407
15,426,925	10,188,996	8,706,591	107,464,884
1,400,814	-	177,195	2,611,407
-	-	29,543	741,105
-	-	-	3,007
-	10,189,255	-	10,189,255
-	-	422,392	422,392
1,400,814	10,189,255	629,130	13,967,166
-	-	-	401,234
-	-	-	2,850,506
-	-	-	18,716,783
-	-	264,119	264,119
-	-	264,119	22,232,642
-	-	229,587	576,407
14,026,111	-	1,168,460	15,194,571
-	-	-	2,041,255
-	-	3,171,049	3,171,049
-	-	233,360	233,360
-	-	569,302	569,302
-	-	939,402	939,402
-	-	182,570	182,570
-	-	82,513	82,513
-	-	1,274,949	23,077,454
-	-	84,053	84,053
-	(259)	(121,903)	25,113,140
14,026,111	(259)	7,813,342	71,265,076
$ 15,426,925	$ 10,188,996	$ 8,706,591	$ 107,464,884

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ROCKWALL COUNTY, TEXAS

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

SEPTEMBER 30, 2021

Total fund balances - governmental funds balance sheet		$ 71,265,076
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.		100,984,087
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		22,232,642
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	6,248,620	
Deferred outflows of OPEB	2,283,242	
Deferred inflows of pension	(2,675,745)	
Net pension liability	(1,240,228)	
Net OPEB obligation	(14,427,445)	
Tax notes	(39,976,047)	
Refunding bond	(114,635,000)	
Compensated absences	(856,644)	
Deferred loss on refunding	407,099	
Deferred gain on refunding	(221,372)	
Interest payable	(1,128,452)	
		(166,221,972)
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.		807,175
Net Position of governmental activities in the Statement of Net Position		$ 29,067,008

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

ROCKWALL COUNTY, TEXAS

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

SEPTEMBER 30, 2021

	General	Road Improvements Bond 2008	Debt Service
REVENUES			
Property taxes	$ 31,753,491	$ -	$ 10,819,493
Beverage taxes	528,111	-	-
Fines and forfeitures	833,993	-	-
Sales taxes	1,526,788	-	-
Fees and commissions	2,789,600	-	-
Intergovernmental	1,252,901	2,759,308	-
Election	-	-	-
Investment earnings	120,454	20,347	2,884
Donations	-	-	-
Miscellaneous	98,141	-	14,250
Total revenues	38,903,479	2,779,655	10,836,627
EXPENDITURES			
Current:			
General government	3,886,219	-	-
Financial administration	2,395,553	-	-
Commissioner expenses	507,894	-	-
Roads and bridges	-	1,639,550	-
Public safety	14,964,709	-	-
Public facilities	994,931	-	-
Public services	557,007	-	-
Judicial	4,998,177	-	-
Legal	3,351,491	-	-
Culture and recreation	1,060,192		-
Health and welfare	1,040,058	-	-
Conservation	119,392	-	-
Capital outlay	761,404	-	-
Debt service:			
Principal	-	-	5,325,000
Interest and fiscal charges	-	-	5,964,694
Bond issuance cost and fees	-	-	174,966
Total expenditures	34,637,027	1,639,550	11,464,660
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,266,452	1,140,105	(628,033)
OTHER FINANCING SOURCES (USES)			
Issuance of refunding bonds	-	-	9,575,000
Transfers in	50,179	-	-
Transfers out	(1,398,263)	-	-
Payment to escrow agent	-	-	(11,309,062)
Premium on issuance of bonds	-	-	1,909,028
Sale of capital assets	54,559	-	-
Total other financing sources and uses	(1,293,525)	-	174,966
NET CHANGE IN FUND BALANCES	2,972,927	1,140,105	(453,067)
FUND BALANCES, BEGINNING	22,609,195	20,662,400	2,494,322
FUND BALANCES, ENDING	$ 25,582,122	$ 21,802,505	$ 2,041,255

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

Jail Expansion	American Rescue Plan	Other Governmental Funds	Total Governmental
$ -	$ -	$ 13,619	$ 42,586,603
-	-	-	528,111
-	-	207,144	1,041,137
-	-	504,618	2,031,406
-	-	2,967,218	5,756,818
-	-	86,372	4,098,581
	-	92,572	92,572
36,176	-	1,445	181,306
-	-	8,275	8,275
317,500	-	2,459	432,350
353,676	-	3,883,722	56,757,159
-	-	255,495	4,141,714
-	-	-	2,395,553
-	-	-	507,894
-	-	1,382,129	3,021,679
-	-	805,346	15,770,055
-	-	-	994,931
-	259	228,948	786,214
-	-	41,124	5,039,301
-	-	33,396	3,384,887
-	-	165,647	1,225,839
-	-	-	1,040,058
-	-	-	119,392
30,401,067	-	937,966	32,100,437
-	-		
-	-	-	5,325,000
-	-	-	5,964,694
-	-	-	174,966
30,401,067	259	3,850,051	81,992,614
(30,047,391)	(259)	33,671	(25,235,455)
-	-	-	9,575,000
-	-	898,263	948,442
-	-	(50,179)	(1,448,442)
-	-	-	(11,309,062)
-	-	-	1,909,028
-	-	24,050	78,609
-	-	872,134	(246,425)
(30,047,391)	(259)	905,805	(25,481,880)
44,073,502	-	6,907,537	96,746,956
$ 14,026,111	$(259)	$ 7,813,342	$ 71,265,076

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, 2021

Net change in fund balances - total governmental funds	$(25,481,880)
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.	28,516,582
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,925,090)
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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	5,941,669
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.	58,305
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.	(1,332,718)
Internal service funds are used by management to charge the costs of health insurance to individual funds.	297,640
Change in net position of governmental activities	$ 6,074,508

ROCKWALL COUNTY, TEXAS

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

SEPTEMBER 30, 2021

		Governmental Activities
		Internal Service
ASSETS		
Current assets:		
Cash and cash equivalents	$	958,830
Total assets		958,830
LIABILITIES		
Current liabilities:		
Accounts payable		7,957
Claims payable		140,243
Accrued liabilities		3,455
Total liabilities		151,655
NET POSITION		
Unrestricted		807,175
Total net position	$	807,175

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

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities
	Internal Service
OPERATING REVENUES	
Charges for services	$ 4,384,879
Total operating revenues	4,384,879
OPERATING EXPENSES	
Insurance claims	3,223,290
Stop-loss insurance premiums	769,475
Administrative and other	594,725
Total operating expenses	4,587,490
OPERATING LOSS	(202,611)
NONOPERATING REVENUES (EXPENSES)	
Investment income	251
Total nonoperating revenues (expenses)	251
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(202,360)
Transfers in	500,000
CHANGE IN NET POSITION	297,640
NET POSITION, BEGINNING	509,535
NET POSITION, ENDING	$ 807,175

ROCKWALL COUNTY, TEXAS

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities
	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	$ 4,479,337
Cash paid to employees	(594,125)
Cash paid to suppliers	(4,199,226)
Net cash used by operating activities	(314,014)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers	500,000
Net cash provided by investing activities	500,000
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	251
Net cash provided by investing activities	251
NET DECREASE IN CASH AND CASH EQUIVALENTS	186,237
CASH AND CASH EQUIVALENTS, BEGINNING	772,593
CASH AND CASH EQUIVALENTS, ENDING	958,830
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	(202,611)
Change in assets and liabilities:	
Decrease (increase) in receivables	94,458
Increase (decrease) in accounts payable	(89,289)
Increase (decrease) in claims payable	(117,172)
Increase (decrease) in accrued liabilities	600
Total adjustments	(111,403)
Net cash used by operating activities	$(314,014)

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2021

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ASSETS			
Cash and investments	$ 57,773	$ 3,882,978	$ 3,265,631
Due from other governments	-	-	-
Total assets	57,773	3,882,978	3,265,631
LIABILITIES			
Accounts payable	403	-	-
Accrued expenses	4,465	-	-
Due to others	-	-	-
Due to other governments	-	-	988,197
Total liabilities	4,868	-	988,197
NET POSITION			
Held in trust	52,905	3,882,978	-
Restricted for individuals, organizations and other governments	-	-	2,277,434
Total net position	$ 52,905	$ 3,882,978	$ 2,277,434

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, 2021

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ADDITIONS			
County contributions	$ 150,000	$ -	$ -
Contributions from other governments	-	-	86,768,941
Bonds received	-	2,611,339	1,306,448
Interest earnings	-	2,778	-
Taxes sales	-	-	461,437
Civil registry	-	29,795	-
Trust	-	-	857,251
Miscellaneous	-	52,072	-
Total additions	150,000	2,695,984	89,394,077
DEDUCTIONS			
Taxes and fees	-	-	37,703,591
Disbursements on behalf of contracting entities	-	-	48,841,275
Bonds returned	-	1,352,900	883,138
Refund	-	-	849,133
Restitution	-	-	438,708
Administrative expenses	176,198	-	-
Tax sales returned	-	8	-
Miscellaneous	-	104,796	110
Total deductions	176,198	1,457,704	88,715,955
CHANGES IN NET POSITION	(26,198)	1,238,280	678,122
NET POSITION, BEGINNING	79,103	-	-
PRIOR PERIOD ADJUSTMENT - CHANGE IN ACCOUNTING PRINCIPLE	-	2,644,698	1,599,312
NET POSITION, BEGINNIN AS RESTATED	-	2,644,698	1,599,312
NET POSITION, ENDING	$ 52,905	$ 3,882,978	$ 2,277,434

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

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

The 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.

The ***Jail Expansion Fund*** accounts for the resources accumulated and payments made to design, equip and construct a new jail expansion and remodel project for the County Jail facility.

The ***American Rescue Plan*** accounts for the resources accumulated and payments made to expend federal funding designated for Covid related expenditures.

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.

Investment Trust Fund accounts for resources legally held in trust by the County Clerk and District Clerk.

Custodial 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 other taxing entities within the County, and the State of Texas. Fiduciary Fund Financial Statements include a Statement of Net Position. The Custodial 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 $.3131 ($.2339 for the maintenance and operations and $.07920 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 and OPEB 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.

- 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.

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

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.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

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. Budgetary Information

At year-end the American Rescue Plan, Cities Readiness Initiative and Help America Vote fund have a deficit fund balance of $259, $1,593 and $8,230. The General Fund will ultimately cover any deficits that are not made up by the funds.

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 $(166,221,972) difference are as follows:

Deferred outflows of pension	$ 6,248,620
Deferred outflows of OPEB	2,283,242
Deferred inflows of pension	(2,675,745)
Net pension liability	(1,240,228)
Net OPEB obligation	(14,427,445)
Tax Notes	(39,976,047)
Refunding bond	(114,635,000)
Compensated absences	(856,644)
Deferred loss on refunding	407,099
Deferred gain on refunding	(221,372)
Interest payable	(1,128,452)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$(166,221,972)

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 $28,516,582 difference are as follows:

Capital outlay	$ 31,461,677
Capital asset retirements	(1,364)
Depreciation expense	(2,943,731)
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net position of governmental activities*	$ 28,516,582

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 $(1,925,090) difference are as follows:

Property taxes	$ 110,405
Other	(30,513)
Court fines	74,218
TxDot	(2,079,200)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net position of governmental activities*	$(1,925,090)

Another element of that reconciliation states, "The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this $5,941,669 difference are as follows:

Principal repayments	$ 5,325,000
Debt issuance	(9,575,000)
Refunding	11,309,062
Interest payable	(26,519)
Bond discount/premium	(1,002,086)
Deferred charges	(29,861)
Compensated absences	(58,927)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net* position *of governmental activities*	$ 5,941,669

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, 2021, the County held the following fair value measurements:

	9/30/2021	Fair Value Measurement Using (Level 1)	(Level 2)	(Level 3)	Percent of Total Portfolio	Weighted Average Maturity (Days)
Primary government						
Cash and cash equivalents						
Cash deposits - County	$ 16,465,218	$ -	$ -	$ -	18.07%	
Cash deposits - trust and custodial	6,526,689	-	-	-	7.16%	
Total cash and cash equivalents	22,991,907	-	-	-		
Investments measured at net asset value per share:						
Investment pools:						
Texas CLASS	$ 26,558,166	$ -	$ -	$ -	29.14%	90
TexPool	7,879,255	-	-	-	8.65%	37
TexPool Prime	3,519,276	-	-	-	3.86%	48
TexStar	1,751,334	-	-	-	1.92%	39
LOGIC	20,407,231	-	-	-	22.39%	59
Investments by fair value level:						
Debt securities:						
Federal Farm Credit Bank	996,535	-	996,535	-	1.09%	128
Federal Home Loan Bank	7,020,788	514,220	6,506,568	-	7.70%	1185
Total investments	68,132,585	514,220	7,503,103	-		
Total cash and investments of the primary government	$ 91,124,492	$ 514,220	$ 7,503,103	$ -		

The County has the following recurring fair value measurements as of September 30, 2021:

Federal Farm Credit Bank of $996,535 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of $514,220 are valued using a documented trade history in exact security (Level 1 inputs).

Federal Home Loan Bank of $530,139 are valued using a documented trade history in exact security (Level 2 inputs).

Federal Home Loan Bank of $999,425 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of $1,001,891 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of $990,951 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of $990,619 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of $997,424 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of $996,119 are valued using an option-adjusted discounted 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, 2021, 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, 2021, were rated as follows:

Investment Type	Rating	Rating Agency	WAM
TexPool	AAAm	Standard & Poor's	37 days
MBIA Texas Class	AAAm	Standard & Poor's	53 days
TexStar	AAAm	Standard & Poor's	39 days
LOGIC	AAAm	Standard & Poor's	59 days
PFM funds	AAAm	Standard & Poor's	55 days
FHLB	AA+	Standard & Poor's	1,185 days
FHLMC	AA+	Standard & Poor's	128 days

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	$ 635,449	$ -	$ 201,959	$ -	$ 837,408
Adjudicated fines	28,505,057	-	-	-	28,505,057
Accounts	120,047	-	-	311,867	431,914
Assessments	-	-	-	245,089	245,089
TxDOT funding	-	18,712,800	-	-	18,712,800
Gross receivables	29,260,553	18,712,800	201,959	556,956	48,732,268
Less: allowance for uncollectibles	(25,850,218)	-	(54,938)	-	(25,905,156)
Net total receivables	$ 3,410,335	$ 18,712,800	$ 147,021	$ 556,956	$ 22,827,112

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, 2021, 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	6,250,530	30,401,067	-	36,651,597
Total assets not being depreciated	12,497,343	30,401,067	-	42,898,410
Capital assets, being depreciated:				
Buildings and improvements	60,315,275	157,993	-	60,473,268
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	22,180,405	902,617	(168,383)	22,914,639
Total capital assets being depreciated	87,728,336	1,060,610	(168,383)	88,620,563
Less accumulated depreciation:				
Buildings and improvements	(16,811,211)	(1,606,429)	-	(18,417,640)
Infrastructure	(3,456,134)	(120,306)	-	(3,576,440)
Machinery and equipment	(7,490,829)	(1,216,996)	167,019	(8,540,806)
Total accumulated depreciation	(27,758,174)	(2,943,731)	167,019	(30,534,886)
Total capital assets being depreciated, net	59,970,162	(1,883,121)	(1,364)	58,085,677
Governmental activities capital assets, net	$ 72,467,505	$ 28,517,946	$(1,364)	$ 100,984,087

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

Governmental activities:	
General government	$ 1,530,415
Roads and bridges	282,090
Public safety	703,544
Public facilities	30,132
Public services	80,086
Legal	8,694
Culture and recreation	305,826
Health and welfare	2,944
Total depreciation expense - governmental activities	$ 2,943,731

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	$ 422,392
		$ 422,392

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

Transfers In	Transfers Out	Amount
General	Nonmajor governmental	$ 50,179
Nonmajor governmental	General	898,263
Internal service	General	500,000
		$ 1,448,442

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
$14,845,000 limited tax refunding Series 2013	06/11/13	3.00%-4.00%	11,370,000	780,000
$7,370,000 permanent improvement refunding bond Series 2015 - Private Placement	12/22/15	3.00%-4.00%	4,550,000	725,000
$14,010,000 limited tax road bonds Series 2016	03/21/16	3.00%-4.00%	11,945,000	590,000
$7,620,000 unlimited tax refunding Series 2017	12/28/17	3.00%-4.00%	6,725,000	410,000
$16,710,000 limited tax refunding Series 2018	11/27/18	3.50%-5.00%	14,925,000	845,000
$17,675,000 limited tax refunding Series 2020	05/14/20	3.00%-5.00%	17,675,000	1,910,000
$62,490,000 permanent improvement refunding bond, Series 2020	05/14/20	3.00%-5.00%	61,185,000	-
$9,575,000 limited tax refunding bond Series 2020	10/26/20	3.00%-5.00%	9,575,000	680,000
			$ 137,950,000	$ 5,940,000

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 position.

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, 2021.

The $17,675,000 Unlimited Tax Road Bonds Series 2020 were issued in order to finance the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County.

The $62,490,000 Permanent Improvement and Refunding Bonds, Series 2020 were issued for the purpose of (i) refunding a portion of the County's outstanding debt as described in Schedule I (the "Refunded Obligations") for debt service savings; (ii) designing, expanding, constructing, improving and equipping Rockwall County law enforcement and detention center facilities; and (iii) paying costs of issuance associated with the sale of the Bonds. The net carrying amount of the old debt by $550,131. The refunding transaction resulted in a reduction of $1,821,487 in the County's aggregate future debt service payments, and an economic gain to the County of $1,536,595. The call date on these bonds was July 14, 2020. Therefore, all of the $21,055,000 in refunded bonds are considered defeased as of September 30, 2021.

The $9,575,000 Limited Tax Refunding Bonds, Series 2020 were issued for the purpose of (i) refunding a portion of the County's outstanding debt as described in Schedule I (the "Refunded Obligations") for debt service savings and (ii) paying certain costs of issuing the bonds. Principal maturities will occur annually beginning in February 2022. 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 2032. The net carrying amount of the old debt by $46,405. The refunding transaction resulted in a reduction of $1,346,349 in the County's aggregate future debt service payments, and an economic gain to the County of $1,233,030. The call date on these bonds was February 1, 2021. Therefore, all of the $11,115,000 in refunded bonds are considered defeased as of September 30, 2021.

The requirements to amortize all tax notes and refunding bonds outstanding, as of September 30, 2021, are summarized as follows:

Fiscal Year Ending September 30,	Tax Notes Principal	Interest	Total
2022	$ 1,370,000	$ 822,256	$ 2,192,256
2023	1,430,000	764,256	2,194,256
2024	1,490,000	707,706	2,197,706
2025	1,545,000	648,780	2,193,780
2026	1,610,000	589,893	2,199,893
2027-2031	8,925,000	2,050,127	10,975,127
2032-2036	6,945,000	508,363	7,453,363
Total	$ 23,315,000	$ 6,091,381	$ 29,406,381

Fiscal Year Ending September 30,	Refunding Bonds Principal	Interest	Total
2022	$ 3,845,000	$ 4,496,875	$ 8,341,875
2023	4,130,000	4,308,475	8,438,475
2024	4,390,000	4,099,825	8,489,825
2025	4,810,000	3,874,325	8,684,325
2026	5,265,000	3,627,125	8,892,125
2027-2031	30,665,000	13,901,500	44,566,500
2032-2036	27,585,000	7,080,125	34,665,125
2037-2041	17,575,000	3,755,625	21,330,625
2042-2046	11,820,000	969,200	12,789,200
Total	$ 110,085,000	$ 46,113,075	$ 156,198,075

Fiscal Year Ending September 30,	Refunding Bonds - Private Placement Principal	Interest	Total
2022	$ 725,000	$ 84,169	$ 809,169
2023	735,000	69,496	804,496
2024	750,000	54,572	804,572
2025	765,000	39,346	804,346
2026	780,000	23,819	803,819
2027-2031	795,000	7,990	802,990
Total	$ 4,550,000	$ 279,392	$ 4,829,392

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, 2021:

Description	Amounts Outstanding October 1, 2020	Issued	Retired	Amounts Outstanding September 30, 2021	Due Within One Year
Tax Notes	$ 36,550,000	$ -	$ 13,235,000	$ 23,315,000	$ 1,370,000
Refunding Bonds	103,010,000	9,575,000	2,500,000	110,085,000	3,845,000
Refunding Bonds - Private Placement	5,255,000	-	705,000	4,550,000	725,000
Bond Premiums/discounts	16,074,395	1,909,028	1,322,376	16,661,047	906,942
Compensated absences	797,717	613,777	554,850	856,644	171,329
	$ 161,687,112	$ 12,097,805	$ 18,317,226	$ 155,467,691	$ 7,018,271

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 annual comprehensive financial report (ACFR) 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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	167
Inactive employees entitled to but not yet receiving benefits	245
Active employees	347
	759

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 2020 and 2021. The County's contributions to TCDRS for the year ended September 30, 2021, were $1,814,481, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2020, 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, 2020, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Real rate of return	5.00% per year
Investment rate of return	7.50%, 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

All actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.60%. 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 assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10-year time horizon.

Note that the valuation assumption for the long-term expected return is re-assessed in detail at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment. See Milliman's TCDRS Investigation of Experience report for more details:

Asset Class	Benchmark	Target Allocation [1]	Geometric Real Rate of Return (Expected minus Inflation) [2]
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities - Developed	MCSI World Ex USA (net)	5.00%	4.25%
International Equities - Emerging	MCSI World Ex USA (net)	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LST A Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index [3]	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.45%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index [4]	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index [5]	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

(1) *Target asset allocation adopted at the March 2021 TCDRS Board meeting.*

(2) *Geometric real rates of return equal the expected return for the asset class minus the assumed inflation of 2%, per Cliffwater's 2021 capital market assumptions.*

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

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

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

Discount Rate

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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 12/31/2019	$ 70,664,335	$ 72,797,846	$(2,133,512)
Changes for the year:			
Service cost	2,377,468	-	2,377,468
Interest on total pension liability [1]	5,805,327	-	5,805,327
Effect of economic/demographic gains or losses	847,256	-	847,256
Effect of assumptions changes or inputs	5,085,844	-	5,085,844
Refund of contributions	(51,593)	(51,593)	-
Benefit payments	(2,745,057)	(2,745,057)	-
Administrative expenses	-	(59,081)	59,081
Member contributions	-	1,425,767	(1,425,767)
Net investment income	-	7,521,451	(7,521,451)
Employer contributions	-	1,833,126	(1,833,126)
Other [2]	-	20,892	(20,892)
Balance at 12/31/2020	$ 81,983,579	$ 80,743,351	$ 1,240,228

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

Sensitivity Analysis

The following presents the net pension liability of the employer, calculated using the discount rate of 7.6%, as well as what the Rockwall County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	$ 93,841,022	$ 81,983,579	$ 72,181,555
Fiduciary net position	80,743,351	80,743,351	80,743,351
Net pension liability/(asset)	$ 13,097,671	$ 1,240,228	$(8,561,796)

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, 2021, the County recognized pension expense of $1,756,174. At year-end, 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	$ 1,086,505	$ 89,745
Changes in actuarial assumptions	3,858,165	-
Difference between projected and actual investment earnings	-	2,586,000
Contributions subsequent to the measurement date	1,303,950	-
Total	$ 6,248,620	$ 2,675,745

$1,303,950 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, 2022. 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,		
2022	$	806,539
2023		1,567,068
2024		216,919
2025	(	321,601)

H. Other Post-Employment Benefit Plan - Retiree Health Care Plan

Plan Participants

Plan Description. The County offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under County policy. This plan is administered by the County and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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, 2021 measurement date, the following employees were covered by the benefit terms:

Inactive employees or benficiaries currently receiving benefits	77
Active members	276
Surviving spouse	1
Total	354

The County's contributions to the Retiree Health plan for the year ended September 30, 2021 were $298,800.

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial cost method	Individual Entry Age
Inflation rate	2.50%
Salary increases	3.50%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	RP-2014 Total Table with Projection MP-2019
Health care cost trend rates	Level 4.5%
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	2.25% as of September 30, 2021.

The discount rate was selected by reviewing the recent published Bond Buyer GO-20 bond index. This is one of the indices acceptable under GASB 75. This index is published weekly and is trending down in recent months. We selected 2.25% as the discount rate for this valuation.

Changes in Total OPEB Liability

The County's total OPEB liability of $14,427,445 was measured as of September 30, 2021 and was determined by an actuarial valuation as of September 30, 2020.

	Total OPEB Liability
Balance at 10/1/2020	$ 13,543,465
Changes for the year:	
Service Cost	909,848
Interest on the total liability	321,294
Benefit payments	(347,162)
Net changes	883,980
Balance at 9/30/2021	$ 14,427,445

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 (2.25%) in measuring the total OPEB liability.

1% Decrease in Discount Rate (1.25%)	Discount Rate (2.25%)	1% Increase in Discount Rate (3.25%)
$ 17,576,490	$ 14,427,445	$ 12,023,317

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
$ 11,981,310	$ 14,427,445	$ 17,848,750

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 3021, the County recognized OPEB expense of $1,679,880. At September 30, 2021, the County reported deferred outflows of resources to OPEB from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual economic experience	$ 152,438
Changes in actuarial assumptions	2,130,804
Total	$ 2,283,242

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

Year Ended September 30,	
2022	$ 448,738
2023	448,738
2024	448,738
2025	448,738
2026	402,982
Thereafter	85,308

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, 2021, 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	
	9/30/2021	9/30/2020
Unpaid claims at beginning of year	$ 257,420	$ 302,230
Incurred claims (including IBNRs)	3,992,765	6,176,155
Claim payments	(4,109,942)	(6,220,965)
Unpaid claims at end of year	$ 140,243	$ 257,420

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, 2021, 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. New Accounting Principles

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

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 2022.

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 2022.

L. Prior Period Adjustment – Change in Accounting Principle

In the implementation of GASB Statement No. 84 relating to the presentation of fiduciary activities, the County adjusted the beginning net position of the investment trust and custodial funds. The beginning balance of the investment trust and custodial fund was established to be $2,644,698 and $1,599,312, being presented as a prior period adjustment in the Statement of Changes in Fiduciary Net Position.

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REQUIRED
SUPPLEMENTARY INFORMATION

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, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Property taxes	$ 31,361,076	$ 31,361,076	$ 31,753,491	$ 392,415
Beverage taxes	325,000	325,000	528,111	203,111
Fines and forfeitures	810,000	810,000	833,993	23,993
Other taxes	1,510,000	1,510,000	1,526,788	16,788
Fees and commissions	2,402,300	2,402,300	2,789,600	387,300
Intergovernmental	390,465	1,233,728	1,252,901	19,173
Investment earnings	500,000	500,000	120,454	(379,546)
Miscellaneous	80,000	121,776	98,141	(23,635)
Total revenues	37,378,841	38,263,880	38,903,479	639,599
EXPENDITURES				
Current:				
General government:				
County judge	147,060	147,060	140,941	6,119
County clerk	862,935	862,935	808,080	54,855
Information services	978,773	977,773	939,094	38,679
Nondepartmental	2,631,281	2,301,715	1,757,766	543,949
Human resources	83,915	83,915	69,797	14,118
Commissioners' court	90,252	90,252	86,550	3,702
Veteran Services	89,260	89,260	83,991	5,269
Total general government	4,883,476	4,552,910	3,886,219	666,691
Financial administration:				
Tax assessor/collector	652,642	652,642	634,089	18,553
County treasurer	438,375	438,375	431,318	7,057
County auditor	664,416	664,416	655,835	8,581
Noncapital equipment	520,268	520,268	519,059	1,209
Human Resources	164,669	164,669	155,252	9,417
Total financial administration	2,440,370	2,440,370	2,395,553	44,817
Commissioner expenses:				
County commissioner, precinct #1	138,511	138,511	127,637	10,874
County commissioner, precinct #2	134,393	134,393	130,361	4,032
County commissioner, precinct #3	138,676	138,676	133,283	5,393
County commissioner, precinct #4	137,066	137,066	116,613	20,453
Total commissioner expenses	548,646	548,646	507,894	40,752
Public safety:				
Sheriff's department	5,589,568	5,495,568	5,361,035	134,533
County jail	8,479,047	8,590,047	8,584,278	5,769
Other law enforcement	590,485	590,521	590,521	-
Constable #1	110,322	110,322	105,233	5,089
Constable #2	109,097	109,097	104,929	4,168
Constable #3	113,211	113,211	107,419	5,792
Constable #4	113,505	113,505	111,294	2,211
Total public safety	15,105,235	15,122,271	14,964,709	157,562

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, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Public facilities				
Maintenance and operations	$ 978,574	$ 1,002,254	$ 994,931	$ 7,323
Total public facilities	978,574	1,002,254	994,931	7,323
Public services:				
Election administrator	539,375	831,151	538,436	292,715
VINE program	18,619	18,619	18,571	48
Total public services	557,994	849,770	557,007	292,763
Judicial:				
District clerk	1,037,510	1,037,510	995,528	41,982
District judge	1,753,068	1,753,068	1,480,889	272,179
Justice of the peace, precinct #1	269,082	269,922	247,617	22,305
Justice of the peace, precinct #2	252,987	252,987	244,035	8,952
Justice of the peace, precinct #3	258,784	258,784	253,643	5,141
Justice of the peace, precinct #4	263,288	262,448	246,905	15,543
Court at law 2	749,887	747,322	733,320	14,002
Court at law	887,659	887,659	796,240	91,419
Total judicial	5,472,265	5,469,700	4,998,177	471,523
Legal:				
District attorney	3,466,960	3,466,960	3,351,491	115,469
Total legal	3,466,960	3,466,960	3,351,491	115,469
Culture and recreation:				
County library	1,173,399	1,173,399	1,060,192	113,207
Total culture and recreation	1,173,399	1,173,399	1,060,192	113,207
Health and welfare:				
County health coordinator	211,817	211,817	206,559	5,258
Welfare	564,924	564,924	520,521	44,403
Ambulance	162,182	162,982	162,978	4
Indigent health care	420,000	420,000	150,000	270,000
Total health and welfare	1,358,923	1,359,723	1,040,058	319,665
Conservation:				
County agent	129,624	129,624	119,392	10,232
Total conservation	129,624	129,624	119,392	10,232
Total current expenditures	36,115,466	36,115,627	33,875,623	2,240,004

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, 2021

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Noncurrent:				
Capital outlay:				
Capital equipment	$ 588,360	$ 794,975	$ 689,900	$ 105,075
Capital improvements	76,200	76,200	71,504	4,696
Total capital outlay	664,560	871,175	761,404	109,771
Total expenditures	36,780,026	36,986,802	34,637,027	2,349,775
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	598,815	1,277,078	4,266,452	2,989,374
OTHER FINANCING SOURCES (USES)				
Transfers in	59,500	59,500	50,179	(9,321)
Transfers out	(720,000)	(1,398,263)	(1,398,263)	-
Proceeds from sale of assets	50,000	50,000	54,559	4,559
Total other financing sources (uses)	(610,500)	(1,288,763)	(1,293,525)	(4,762)
NET CHANGE IN FUND BALANCE	(11,685)	(11,685)	2,972,927	2,984,612
FUND BALANCES, BEGINNING	22,609,195	22,609,195	22,609,195	-
FUND BALANCES, ENDING	$ 22,597,510	$ 22,597,510	$ 25,582,122	$ 2,984,612

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds except the Facilities Improvement and Jail Expansion, American Rescue Plan, Election Services, Library Donation, 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 first week of August. 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, 2021

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)
Refund of contributions	-	-	-
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
Refund of contributions	-	-	-
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	2019	2020
$ 2,158,628	$ 2,209,579	$ 2,226,737	$ 2,377,466
4,608,335	4,947,544	5,361,027	5,805,327
-	-	-	-
218,907	-	-	5,085,844
(448,718)	441,748	457,275	847,256
-	-	-	(51,593)
(2,401,374)	(2,399,258)	(2,627,798)	(2,745,057)
4,135,778	5,199,613	5,417,241	11,319,243
55,911,704	60,047,482	65,247,095	70,664,336
$ 60,047,482	$ 65,247,095	$ 70,664,336	$ 81,983,579
$ 1,464,399	$ 1,528,918	$ 1,612,320	$ 1,833,126
1,138,978	1,189,159	1,254,025	1,425,767
8,038,032	(1,174,712)	10,239,942	7,521,451
-	-	-	(51,593)
(2,401,374)	(2,399,258)	(2,627,798)	(2,745,057)
(42,061)	(50,085)	(55,475)	(59,081)
2,810	15,852	18,308	20,889
8,200,784	(890,126)	10,441,322	7,945,502
55,045,867	63,246,651	62,356,525	72,797,848
$ 63,246,651	$ 62,356,525	$ 72,797,848	$ 80,743,351
$(3,199,169)	$ 2,890,570	$(2,133,512)	$ 1,240,228
105.33%	95.57%	103.02%	98.49%
$ 16,271,113	$ 16,987,981	$ 17,914,638	$ 20,368,102
-19.66%	17.02%	-11.91%	6.09%

ROCKWALL COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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%
2020	1,738,775	1,738,775	-	19,319,721	9.0%
2021	1,814,481	1,814,481	-	20,160,896	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	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative 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. 2019: New inflation, mortality and other 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. 2019: No changes in plan provisions were reflected in the Schedule. 2020: 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, 2021

Plan Year Ended September 30	**2018**	**2019**	**2020**	**2021**
Total OPEB Liability:				
Service cost	$ 476,423	$ 495,766	$ 495,766	$ 909,848
Interest	356,229	378,722	331,104	321,294
Experience (Gain)/Loss	-	-	205,925	-
Assumption Changes	-	2,569,173	732,487	-
Benefit payments	(294,572)	(301,370)	(347,162)	(347,162)
Net change in total pension liability	538,080	3,142,291	1,418,120	883,980
Total OPEB liability - beginning	8,444,974	8,983,054	12,125,345	13,543,465
Total OPEB liability - ending (a)	$ 8,983,054	$ 12,125,345	$ 13,543,465	$ 14,427,445
Covered - employee payroll	$ 13,397,113	$ 13,397,113	$ 15,611,444	$ 15,611,444
Total OPEB liability as a percentage of covered - employee payroll	67.05%	90.51%	86.75%	92.42%

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 2.66% to 2.25%

Valuation date	September 30, 2021
Measurement date	September 30, 2021
Methods and assumptions:	
Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
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	2.25% (-0.25% real rate of return plus 2.5% inflation)
Health Care Cost Trend	Level 4.5%
Mortality	RPH-2014 Total Table with Projection MP-2019
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.

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COMBINING FUND
FINANCIAL STATEMENTS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Emergency Management Fund – To account for the cost of personnel and operating expenses for Emergency Management. Revenue is provided by Local Funds.

Fire Code Enforcement – To account for revenue received from building inspection fees.

Court Record Preservation- To account for monies collected as fees by the County and District Clerk for the digitization of court records and preservation of records from natural disasters. Revenue is provided by fees.

District Court Records Technology– To account for the cost for preservation and restoration services performed in connection with maintaining a district court records archive. Revenue is provided by fees.

Law Library– To account for the cost to maintain the Law Library. Revenue is provided by fees.

County/District Court Technology – To account for the cost of training and the purchase of technological enhancements for county court, statutory county court or district court. Revenue is provided by fees.

Justice Court Building Security– To account for the cost of furnishing security to the Justice Courts. Revenue is provided by fees.

D.A. State– To account for additional personnel costs for the office of the District Attorney. Revenue is provided by State Aid.

D.A. Forfeiture– To account for the operating, forfeiture and collections monies collected and disbursed by the District Attorney's Office. Revenue is provided by Court Ordered Forfeited Property.

Cities Readiness Imitative- To account for additional personnel and equipment under grant program. Revenue is provided by State aid.

Sheriff Abandoned Property – To account for the cost of removing abandoned vehicles from public roadways. Revenue is provided by auction proceeds.

Emergency Management Federal Grant – To account for the cost of personnel and operating expenses for Emergency Management. Revenue is provided by Federal Funds.

Errors and Omissions Insurance – To account for the cost of purchasing errors and omission insurance. Revenue is provided by fees.

Public Safety Sales Tax – To account for the cost of volunteer fire departments. Revenue is provided by special sales tax.

Child Abuse Prevention – To account for court fees restricted for child abuse prevention programs and education. Revenue is provided by fees.

District Clerk Records Management- To account for monies resulting from fees the county, district and justice courts. Funds are to be used for management and preservation. Revenue is provided by fees.

Court Reporter Service- To account for the cost incurred by the courts to provide. Court Reporter related services. Revenue is provided by fees.

Appellate Justice System – Fees To account for the accumulation of funds for the Appellate Justice system. Revenue is provided by fees.

Justice Court Technology – To account for court fees restricted for technological improvements in the Justice of the Peace Courts. Revenue is provided by fees.

CC Records Management and Preservation – To account for the cost incurred by the County to preserve and maintain records. Revenue is provided by fees.

CC Vital Statistics – To account for the cost incurred by the County Clerk to preserve and maintain records. Revenue is provided by fees.

CC Archival Fee – To account for the cost incurred by the County Clerk to preserve and maintain records. Revenue is provided by fees.

SCAAP Grant – To account for additional equipment and training under grant program. Revenue is provided by State aid.

Records Management and Preservation- To account funds that are to be used for records management and preservation.

Courthouse Security – To account for court fees restricted to providing security for the courthouse.

Election Services– To account for funding of elections with local governments that have an agreement with the County to provide election services.

Library Donation – To account for the purchase of library equipment. Revenue is provided by restricted donations.

Sheriff Forfeiture – To account for the operating, forfeiture and collections monies collected and disbursed by the Sheriff's Office.

D.A. Hot Check Fees – This fund is used to account for revenues and expenditures relating to the fee collected for hot checks pursuant to Texas Code of Criminal Procedures Article 102.007. The expenditure of these funds is at the sole discretion of the District Attorney.

Road and Bridge– To account for the cost of operation, repair, and maintenance of roads and bridges. Revenue is primarily provided by auto registrations, road and bridges fees, fines, and ad valorem taxes.

Courthouse Renovation– To account for various renovations of the Rockwall County Courthouse. Revenue is provided by fees.

Sheriff Pending Forfeiture– To account for revenues and expenditures for state and federal forfeiture funds. These funds are governed by state and federal forfeiture laws.

Sheriff Law Enforcement– To account for monies held on behalf of individuals collected by the Sheriff's Office.

Juvenile Delinquency Prevention– To account for fees restricted for the prevention of juvenile delinquency and graffiti eradication.

Veterans Court– To account for funds restricted for the benefit of the Veterans Court Program.

Radio Interoperability– To account for the purpose of implementing and transitioning to a new shared countywide P25 trunked radio system for the County and all the cities within the County. Revenue provided by transfer from General Fund.

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Special Revenue				
	Emergency Management	Fire Code Enforcement	Court Record Preservation	District Court Records Technology	Law Library
ASSETS					
Cash and investments	$ 36,286	$ 44,630	$ 114,458	$ 32,702	$ 138,313
Receivables (net of allowance for uncollectibles)					
Accounts	150	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	36,436	44,630	114,458	32,702	138,313
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	2,002	1,000	-	-	-
Accrued expenditures	5,274	-	-	-	380
Due to other funds	-	-	-	-	-
Total liabilities	7,276	1,000	-	-	380
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	114,458	-	-
Court security and technology	-	-	-	32,702	-
Legal	-	-	-	-	137,933
Public safety	29,160	43,630	-	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	29,160	43,630	114,458	32,702	137,933
Total liabilities, deferred inflows of resources, and fund balances	$ 36,436	$ 44,630	$ 114,458	$ 32,702	$ 138,313

Special Revenue							
County/ District Court Technology	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Help America Vote Grant	Sheriff's Abandoned Property	Emergency Management Federal Grant
$ 20,025	$ 20,406	$ 11,933	$ 165,397	$ -	$ -	$ 8,338	$ 205
-	-	10,115	86	8,397	-	-	-
-	-	-	-	-	-	-	-
20,025	20,406	22,048	165,483	8,397	-	8,338	205
-	-	1,560	20	910	-	-	-
-	-	556	-	-	-	-	-
-	-	-	-	9,080	8,230	-	-
-	-	2,116	20	9,990	8,230	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-		-	-
-	-	-	-	-	-	-	-
20,025	20,406	-	-	-	-	-	-
-	-	19,932	165,463	-	-	-	-
-	-	-	-	-	-	8,338	205
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(1,593)	(8,230)	-	-
20,025	20,406	19,932	165,463	(1,593)	(8,230)	8,338	205
$ 20,025	$ 20,406	$ 22,048	$ 165,483	$ 8,397	$ -	$ 8,338	$ 205

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Special Revenue				
	Errors and Omissions Insurance	Public Safety Sales Tax	District Clerk Records Management	Court Reporter Service	Appellate Justice System
ASSETS					
Cash and investments	$ 10	$ 595,548	$ 29,739	$ 238,127	$ 30,502
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	10	595,548	29,739	238,127	30,502
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	5,980	-	3,061	-
Accrued expenditures	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	5,980	-	3,061	-
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	29,739	-	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	235,066	-
Public safety	-	589,568	-	-	-
Judicial	10	-	-	-	30,502
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	10	589,568	29,739	235,066	30,502
Total liabilities, deferred inflows of resources, and fund balances	$ 10	$ 595,548	$ 29,739	$ 238,127	$ 30,502

Special Revenue						
Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant	Records Management and Preservation	Courthouse Security
$ 111,446	$ 1,728,294	$ 12,633	$ 1,302,132	$ 2,943	$ -	$ 164,212
100	-	-	-	-	-	-
-	-	-	-	-	53,045	-
111,546	1,728,294	12,633	1,302,132	2,943	53,045	164,212
1,839	13,778	3,499	-	816	17	3,985
-	-	-	-	1,057	-	-
-	-	-	-	-	4,668	-
1,839	13,778	3,499	-	1,873	4,685	3,985
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	53,045	-
-	1,714,516	9,134	1,302,132	1,070	-	-
-	-	-	-	-	-	160,227
-	-	-	-	-	-	-
-	-	-	-	-	-	-
109,707	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(4,685)	-
109,707	1,714,516	9,134	1,302,132	1,070	48,360	160,227
$ 111,546	$ 1,728,294	$ 12,633	$ 1,302,132	$ 2,943	$ 53,045	$ 164,212

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Special Revenue				
	Election Services	Library Donation	Sheriff Forfeiture	Library	D. A. Hot Check Fees
ASSETS					
Cash and investments	$ 84,868	$ 43,493	$ 153,049	$ 51,733	$ 10,908
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Prepaid items	5,500	-	-	-	-
Total assets	90,368	43,493	153,049	51,733	10,908
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	751	12,713	-	-	-
Accrued expenditures	64	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	815	12,713	-	-	-
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	5,500	-	-	-	-
Restricted for:					
Records preservation and management	-	-	-	-	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	10,908
Public safety	-	-	153,049	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	30,780	-	51,733	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	84,053	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	89,553	30,780	153,049	51,733	10,908
Total liabilities, deferred inflows of resources, and fund balances	$ 90,368	$ 43,493	$ 153,049	$ 51,733	$ 10,908

Special Revenue					Capital Projects		
Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability	Facilities Improvement	Total
$ 1,354,966	$ 349,060	$ 115,402	$ 50	$ 42,351	$ -	$ 905,889	$ 7,920,048
245,089	-	-	-	-	293,019	-	556,956
-	-	-	-	-	171,042	-	229,587
1,600,055	349,060	115,402	50	42,351	464,061	905,889	8,706,591
38,775	-	-	-	-	-	86,489	177,195
22,212	-	-	-	-	-	-	29,543
-	-	-	-	-	400,414	-	422,392
60,987	-	-	-	-	400,414	86,489	629,130
264,119	-	-	-	-	-	-	264,119
264,119	-	-	-	-	-	-	264,119
-	-	-	-	-	171,042	-	229,587
-	-	-	-	-	-	-	3,171,049
-	-	-	-	-	-	-	233,360
-	-	-	-	-	-	-	569,302
-	-	115,402	50	-	-	-	939,402
-	-	-	-	42,351	-	-	182,570
-	349,060	-	-	-	-	819,400	1,168,460
-	-	-	-	-	-	-	82,513
1,274,949	-	-	-	-	-	-	1,274,949
-	-	-	-	-	-	-	84,053
-	-	-	-	-	(107,395)	-	(121,903)
1,274,949	349,060	115,402	50	42,351	63,647	819,400	7,813,342
$ 1,600,055	$ 349,060	$ 115,402	$ 50	$ 42,351	$ 464,061	$ 905,889	$ 8,706,591

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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	226,413	37,716	19,424	19,004	81,785
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	226,413	37,716	19,424	19,004	81,785
EXPENDITURES					
Current:					
General government	-	-	-	21,330	-
Roads and bridges	-	-	-	-	-
Public safety	255,129	20,103	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	85,085
Capital outlay	1,065	-	-	-	-
Total expenditures	256,194	20,103	-	21,330	85,085
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(29,781)	17,613	19,424	(2,326)	(3,300)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(25,000)	-	-	-
Transfers in	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Total other revenues and financing sources (uses)	-	(25,000)	-	-	-
NET CHANGE IN FUND BALANCES	(29,781)	(7,387)	19,424	(2,326)	(3,300)
FUND BALANCES, BEGINNING	58,941	51,017	95,034	35,028	141,233
FUND BALANCES, ENDING	$ 29,160	$ 43,630	$ 114,458	$ 32,702	$ 137,933

Special Revenue							
County/ District Court Technology	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Help America Vote Grant	Sheriff's Abandoned Property	Emergency Management Federal Grant
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	2,507	-	-	-	-
-	-	-	-	-	-	-	-
794	-	-	-	-	-	2,786	-
-	-	22,500	-	52,810	4,252	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,076	-	-	-	-	-
794	-	23,576	2,507	52,810	4,252	2,786	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	41,550	19,554	-	-
-	3,860	-	-	-	-	-	-
-	-	22,511	4,110	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,099	13,134	-	-
-	3,860	22,511	4,110	43,649	32,688	-	-
794	(3,860)	1,065	(1,603)	9,161	(28,436)	2,786	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
794	(3,860)	1,065	(1,603)	9,161	(28,436)	2,786	-
19,231	24,266	18,867	167,066	(10,754)	20,206	5,552	205
$ 20,025	$ 20,406	$ 19,932	$ 165,463	$(1,593)	$(8,230)	$ 8,338	$ 205

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue				
	Errors and Omissions Insurance	Public Safety Sales Tax	District Clerk Records Management	Court Reporter Service	Appellate Justice System
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Sales taxes	-	504,618	-	-	-
Fees and commissions	75	-	9,814	33,635	14,042
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	75	504,618	9,814	33,635	14,042
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	370,930	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	28,731	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	436,982	-	-	-
Total expenditures	-	807,912	-	28,731	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	75	(303,294)	9,814	4,904	14,042
OTHER FINANCING SOURCES (USES)					
Transfers out	(25,179)	-	-	-	-
Transfers in	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Total other revenues and financing sources (uses)	(25,179)	-	-	-	-
NET CHANGE IN FUND BALANCES	(25,104)	(303,294)	9,814	4,904	14,042
FUND BALANCES, BEGINNING	25,114	892,862	19,925	230,162	16,460
FUND BALANCES, ENDING	$ 10	$ 589,568	$ 29,739	$ 235,066	$ 30,502

Special Revenue						
Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant	Records Management and Preservation	Courthouse Security
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,580	386,829	7,965	382,100	-	17,029	60,384
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	602	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,580	387,431	7,965	382,100	-	17,029	60,384
-	161,839	8,784	62	-	61,008	-
-	-	-	-	-	-	-
-	-	-	-	39,027	-	15,778
-	-	-	-	-	-	-
8,533	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,328	1,822	-	-	-	-	210
16,861	163,661	8,784	62	39,027	61,008	15,988
(8,281)	223,770	(819)	382,038	(39,027)	(43,979)	44,396
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(8,281)	223,770	(819)	382,038	(39,027)	(43,979)	44,396
117,988	1,490,746	9,953	920,094	40,097	92,339	115,831
$ 109,707	$ 1,714,516	$ 9,134	$ 1,302,132	$ 1,070	$ 48,360	$ 160,227

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue				
	Election Services	Library Donation	Sheriff Forfeiture	Library	D. A. Hot Check Fees
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	101,884	43,318	1,552
Sales taxes	-	-	-	-	-
Fees and commissions	-	-	-	3,065	-
Intergovernmental	-	-	6,810	-	-
Election	92,572	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	8,275	-	-	-
Miscellaneous	-	-	721	-	-
Total revenues	92,572	8,275	109,415	46,383	1,552
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	-	84,959	-	-
Public service	77,624	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	6,775
Culture and recreation	-	12,702	-	67,860	-
Capital outlay	-	-	-	-	-
Total expenditures	77,624	12,702	84,959	67,860	6,775
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,948	(4,427)	24,456	(21,477)	(5,223)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-
Transfers in	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Total other revenues and financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	14,948	(4,427)	24,456	(21,477)	(5,223)
FUND BALANCES, BEGINNING	74,605	35,207	128,593	73,210	16,131
FUND BALANCES, ENDING	$ 89,553	$ 30,780	$ 153,049	$ 51,733	$ 10,908

Special Revenue					Capital Projects		
Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability	Facilities Improvement	Total
$ 13,619	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,619
50,839	-	7,044	-	-	-	-	207,144
-	-	-	-	-	-	-	504,618
1,595,482	57,365	-	-	2,931	-	-	2,967,218
-	-	-	-	-	-	-	86,372
-	-	-	-	-	-	-	92,572
751	-	-	-	-	92	-	1,445
-	-	-	-	-	-	-	8,275
662	-	-	-	-	-	-	2,459
1,661,353	57,365	7,044	-	2,931	92	-	3,883,722
-	-	-	-	2,472	-	-	255,495
1,382,129	-	-	-	-	-	-	1,382,129
-	-	19,420	-	-	-	-	805,346
-	-	-	-	-	-	90,220	228,948
-	-	-	-	-	-	-	41,124
-	-	-	-	-	-	-	33,396
-	-	-	-	-	-	-	165,647
2,801	-	-	-	-	470,092	1,433	937,966
1,384,930	-	19,420	-	2,472	470,092	91,653	3,850,051
276,423	57,365	(12,376)	-	459	(470,000)	(91,653)	33,671
-	-	-	-	-	-	-	(50,179)
-	-	-	-	-	-	898,263	898,263
24,050	-	-	-	-	-	-	24,050
24,050	-	-	-	-	-	898,263	872,134
300,473	57,365	(12,376)	-	459	(470,000)	806,610	905,805
974,476	291,695	127,778	50	41,892	533,647	12,790	6,907,537
$ 1,274,949	$ 349,060	$ 115,402	$ 50	$ 42,351	$ 63,647	$ 819,400	$ 7,813,342

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, 2021

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Intergovernmental	$ 1,039,600	$ 2,759,308	$ 2,759,308	$ -
Investment earnings	50,000	50,000	20,347	(29,653)
Total revenues	1,089,600	2,809,308	2,779,655	(29,653)
EXPENDITURES				
Current:				
Roads and bridges	22,649,600	22,649,600	1,639,550	21,010,050
Total expenditures	22,649,600	22,649,600	1,639,550	21,010,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(22,599,600)	(22,599,600)	1,140,105	23,739,705
NET CHANGE IN FUND BALANCE	(21,560,000)	(19,840,292)	1,140,105	20,980,397
FUND BALANCES, BEGINNING	20,662,400	20,662,400	20,662,400	-
FUND BALANCES, ENDING	$(897,600)	$ 822,108	$ 21,802,505	$ 20,980,397

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, 2021

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Property taxes	$ 10,624,634	$ 10,624,634	$ 10,819,493	$ 194,859
Investment earnings	35,000	35,000	2,884	(32,116)
Miscellaneous	-	-	14,250	14,250
Total revenues	10,659,634	10,659,634	10,836,627	176,993
EXPENDITURES				
Debt Service:				
Principal	5,325,000	5,325,000	5,325,000	-
Interest and fiscal charges	6,064,392	6,064,392	5,964,694	99,698
Bond issuance cost and fees	-	-	174,966	(174,966)
Total expenditures	11,389,392	11,389,392	11,464,660	(75,268)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(729,758)	(729,758)	(628,033)	101,725
OTHER REVENUES AND FINANCING SOURCES (USES)				
Issuance of refunding bonds	-	-	9,575,000	(9,575,000)
Payment to escrow agent	-	-	(11,309,062)	11,309,062
Premium on issuance of bonds	-	-	1,909,028	(1,909,028)
Total other financing sources (uses)	-	-	174,966	174,966
NET CHANGE IN FUND BALANCE	(729,758)	(729,758)	(453,067)	276,691
FUND BALANCES, BEGINNING	2,494,322	2,494,322	2,494,322	-
FUND BALANCES, ENDING	$ 1,764,564	$ 1,764,564	$ 2,041,255	$ 276,691

ROCKWALL COUNTY, TEXAS

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

EMERGENCY MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 226,413	$ 226,413	$ -
Miscellaneous	36,793	-	(36,793)
Total revenues	263,206	226,413	(36,793)
EXPENDITURES			
Current:			
Public safety	262,141	255,129	7,012
Capital outlay	1,065	1,065	-
Total expenditures	263,206	256,194	7,012
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(29,781)	(29,781)
NET CHANGE IN FUND BALANCES	-	(29,781)	(29,781)
FUND BALANCES, BEGINNING	58,941	58,941	-
FUND BALANCES, ENDING	$ 58,941	$ 29,160	$(29,781)

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, 2021

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 25,000	$ 37,716	$ 12,716
Total revenues	25,000	37,716	12,716
EXPENDITURES			
Current:			
Public safety	65,000	20,103	44,897
Total expenditures	65,000	20,103	44,897
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,000)	17,613	57,613
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	(65,000)	(7,387)	57,613
FUND BALANCES, BEGINNING	51,017	51,017	-
FUND BALANCES, ENDING	$(13,983)	$ 43,630	$ 57,613

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, 2021

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 17,500	$ 19,424	$ 1,924
Total revenues	17,500	19,424	1,924
EXPENDITURES			
Current:			
General government	97,500	-	97,500
Total expenditures	97,500	-	97,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(80,000)	19,424	99,424
NET CHANGE IN FUND BALANCES	(80,000)	19,424	99,424
FUND BALANCES, BEGINNING	95,034	95,034	-
FUND BALANCES, ENDING	$ 15,034	$ 114,458	$ 99,424

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, 2021

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 17,500	$ 19,004	$ 1,504
Total revenues	17,500	19,004	1,504
EXPENDITURES			
Current:			
General government	47,500	21,330	68,830
Total expenditures	47,500	21,330	68,830
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(30,000)	(2,326)	70,334
NET CHANGE IN FUND BALANCES	(30,000)	(2,326)	27,674
FUND BALANCES, BEGINNING	35,028	35,028	-
FUND BALANCES, ENDING	$ 5,028	$ 32,702	$ 27,674

ROCKWALL COUNTY, TEXAS

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

LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 77,500	$ 81,785	$ 4,285
Investment earnings	1,000	-	(1,000)
Total revenues	78,500	81,785	3,285
EXPENDITURES			
Current:			
Culture and recreation	112,454	85,085	27,369
Total expenditures	112,454	85,085	27,369
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,954)	(3,300)	30,654
NET CHANGE IN FUND BALANCES	(33,954)	(3,300)	30,654
FUND BALANCES, BEGINNING	141,233	141,233	-
FUND BALANCES, ENDING	$ 107,279	$ 137,933	$ 30,654

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 2,250	$ 794	$(1,456)
Total revenues	2,250	794	(1,456)
EXPENDITURES			
Current:			
General government	17,250	-	17,250
Total expenditures	17,250	-	17,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,000)	794	15,794
NET CHANGE IN FUND BALANCES	(15,000)	794	15,794
FUND BALANCES, BEGINNING	19,231	19,231	-
FUND BALANCES, ENDING	$ 4,231	$ 20,025	$ 15,794

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Investment earnings	$ 500	$ -	$(500)
Total revenues	500	-	(500)
EXPENDITURES			
Current:			
Judicial	25,500	3,860	21,640
Total expenditures	25,500	3,860	21,640
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,000)	(3,860)	21,140
NET CHANGE IN FUND BALANCES	(25,000)	(3,860)	21,140
FUND BALANCES, BEGINNING	24,266	24,266	-
FUND BALANCES, ENDING	$(734)	$ 20,406	$ 21,140

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 22,500	$ 22,500	$ -
Miscellaneous	-	1,076	1,076
Total revenues	22,500	23,576	1,076
EXPENDITURES			
Current:			
Legal	22,500	22,511	(11)
Total expenditures	22,500	22,511	(11)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	1,065	1,065
NET CHANGE IN FUND BALANCES	-	1,065	1,065
FUND BALANCES, BEGINNING	18,867	18,867	-
FUND BALANCES, ENDING	$ 18,867	$ 19,932	$ 1,065

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, 2021

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 10,000	$ 2,507	$(7,493)
Investment earnings	1,000	-	(1,000)
Total revenues	11,000	2,507	(8,493)
EXPENDITURES			
Current:			
Legal	141,000	4,110	136,890
Capital outlay	30,000	-	30,000
Total expenditures	171,000	4,110	166,890
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(160,000)	(1,603)	158,397
NET CHANGE IN FUND BALANCES	(160,000)	(1,603)	158,397
FUND BALANCES, BEGINNING	167,066	167,066	-
FUND BALANCES, ENDING	$ 7,066	$ 165,463	$ 158,397

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, 2021

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 43,108	$ 52,810	$ 9,702
Total revenues	43,108	52,810	9,702
EXPENDITURES			
Current:			
Public service	41,009	41,550	(541)
Capital Outlay	2,099	2,099	-
Total expenditures	43,108	43,649	(541)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	9,161	9,161
NET CHANGE IN FUND BALANCES	-	9,161	9,161
FUND BALANCES, BEGINNING	(10,754)	(10,754)	-
FUND BALANCES, ENDING	$(10,754)	$(1,593)	$ 9,161

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, 2021

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 1,000	$ 2,786	$ 1,786
Miscellaneous	1,000	-	(1,000)
Total revenues	2,000	2,786	786
EXPENDITURES			
Current:			
Public safety	6,500	-	6,500
Total expenditures	6,500	-	6,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,500)	2,786	7,286
NET CHANGE IN FUND BALANCES	(4,500)	2,786	7,286
FUND BALANCES, BEGINNING	5,552	5,552	-
FUND BALANCES, ENDING	$ 1,052	$ 8,338	$ 7,286

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, 2021

	Budgeted Amounts		Variance with Final Budget - Positive
	Final	Actual Amounts	(Negative)
REVENUES			
Total revenues	$ -	$ -	$ -
EXPENDITURES			
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING	205	205	-
FUND BALANCES, ENDING	$ 205	$ 205	$ -

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, 2021

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ -	$ 75	$ 75
Total revenues	-	75	75
EXPENDITURES			
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	75	75
OTHER FINANCING SOURCES (USES)			
Transfers out	(34,500)	(25,179)	9,321
Total other revenues and financing sources (uses)	(34,500)	(25,179)	-
NET CHANGE IN FUND BALANCES	(34,500)	(25,104)	9,396
FUND BALANCES, BEGINNING	25,114	25,114	-
FUND BALANCES, ENDING	$(9,386)	$ 10	$ 9,396

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, 2021

	Budgeted Amounts		Variance with Final Budget - Positive
	Final	Actual Amounts	(Negative)
REVENUES			
Sales taxes	$ 350,000	$ 504,618	$ 154,618
Total revenues	350,000	504,618	154,618
EXPENDITURES			
Current:			
Public safety	365,000	370,930	(5,930)
Capital outlay	437,100	436,982	118
Total expenditures	802,100	807,912	(5,812)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(452,100)	(303,294)	148,806
NET CHANGE IN FUND BALANCES	(452,100)	(303,294)	148,806
FUND BALANCES, BEGINNING	892,862	892,862	-
FUND BALANCES, ENDING	$ 440,762	$ 589,568	$ 148,806

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, 2021

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Fees and commissions	$ 9,000	$ 9,814	$ 814
Total revenues	9,000	9,814	814
EXPENDITURES			
Current:			
Judicial	15,000	-	15,000
Total expenditures	15,000	-	15,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,000)	9,814	15,814
NET CHANGE IN FUND BALANCES	(6,000)	9,814	15,814
FUND BALANCES, BEGINNING	19,925	19,925	-
FUND BALANCES, ENDING	$ 13,925	$ 29,739	$ 15,814

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 30,000	$ 33,635	$ 3,635
Investment earnings	1,000	-	(1,000)
Total revenues	31,000	33,635	2,635
EXPENDITURES			
Current:			
Judicial	184,622	28,731	155,891
Capital outlay	50,000	-	50,000
Total expenditures	234,622	28,731	205,891
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(203,622)	4,904	208,526
NET CHANGE IN FUND BALANCES	(203,622)	4,904	208,526
FUND BALANCES, BEGINNING	230,162	230,162	-
FUND BALANCES, ENDING	$ 26,540	$ 235,066	$ 208,526

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, 2021

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Fees and commissions	$ 13,000	$ 14,042	$ 1,042
Investment earnings	250	-	(250)
Total revenues	13,250	14,042	792
EXPENDITURES			
Current:			
Judicial	38,250	-	38,250
Total expenditures	38,250	-	38,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,000)	14,042	39,042
NET CHANGE IN FUND BALANCES	(25,000)	14,042	39,042
FUND BALANCES, BEGINNING	16,460	16,460	-
FUND BALANCES, ENDING	$(8,540)	$ 30,502	$ 39,042

ROCKWALL COUNTY, TEXAS

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

JUSTICE COURT TECHNOLOGY

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 12,000	$ 8,580	$(3,420)
Investment earnings	1,000	-	(1,000)
Total revenues	13,000	8,580	(4,420)
EXPENDITURES			
Current:			
Judicial	60,000	8,533	51,467
Capital outlay	60,000	8,328	51,672
Total expenditures	120,000	16,861	103,139
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(107,000)	(8,281)	98,719
NET CHANGE IN FUND BALANCES	(107,000)	(8,281)	98,719
FUND BALANCES, BEGINNING	117,988	117,988	-
FUND BALANCES, ENDING	$ 10,988	$ 109,707	$ 98,719

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 245,000	$ 386,829	$ 141,829
Investment earnings	15,000	602	(14,398)
Total revenues	260,000	387,431	127,431
EXPENDITURES			
Current:			
General government	664,800	161,839	502,961
Capital outlay	100,000	1,822	98,178
Total expenditures	764,800	163,661	601,139
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(504,800)	223,770	728,570
NET CHANGE IN FUND BALANCES	(504,800)	223,770	728,570
FUND BALANCES, BEGINNING	1,490,746	1,490,746	-
FUND BALANCES, ENDING	$ 985,946	$ 1,714,516	$ 728,570

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 6,500	$ 7,965	$ 1,465
Total revenues	6,500	7,965	1,465
EXPENDITURES			
Current:			
General government	13,000	8,784	4,216
Capital Outlay	3,500	-	3,500
Total expenditures	16,500	8,784	7,716
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,000)	(819)	9,181
NET CHANGE IN FUND BALANCES	(10,000)	(819)	9,181
FUND BALANCES, BEGINNING	9,953	9,953	-
FUND BALANCES, ENDING	$(47)	$ 9,134	$ 9,181

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 275,000	$ 382,100	$ 107,100
Investment earnings	1,000	-	(1,000)
Total revenues	276,000	382,100	106,100
EXPENDITURES			
Current:			
General government	326,000	62	325,938
Capital outlay	30,000	-	30,000
Total expenditures	356,000	62	355,938
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(80,000)	382,038	462,038
NET CHANGE IN FUND BALANCES	(80,000)	382,038	462,038
FUND BALANCES, BEGINNING	920,094	920,094	-
FUND BALANCES, ENDING	$ 840,094	$ 1,302,132	$ 462,038

ROCKWALL COUNTY, TEXAS

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

SCAAP GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 98,000	$ -	$(98,000)
Total revenues	98,000	-	(98,000)
EXPENDITURES			
Current:			
Public safety	122,000	39,027	82,973
Total expenditures	122,000	39,027	82,973
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(24,000)	(39,027)	(15,027)
NET CHANGE IN FUND BALANCES	(24,000)	(39,027)	(15,027)
FUND BALANCES, BEGINNING	40,097	40,097	-
FUND BALANCES, ENDING	$ 16,097	$ 1,070	$(15,027)

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 25,000	$ 17,029	$(7,971)
Investment earnings	1,000	-	(1,000)
Total revenues	26,000	17,029	(8,971)
EXPENDITURES			
Current:			
General government	91,000	61,008	29,992
Capital outlay	20,000	-	20,000
Total expenditures	111,000	61,008	49,992
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(85,000)	(43,979)	41,021
NET CHANGE IN FUND BALANCES	(85,000)	(43,979)	41,021
FUND BALANCES, BEGINNING	92,339	92,339	-
FUND BALANCES, ENDING	$ 7,339	$ 48,360	$ 41,021

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 55,000	$ 60,384	$ 5,384
Investment earnings	100	-	(100)
Total revenues	55,100	60,384	5,284
EXPENDITURES			
Current:			
Public safety	64,500	15,778	48,722
Capital outlay	2,800	210	2,590
Total expenditures	67,300	15,988	51,312
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(12,200)	44,396	56,596
NET CHANGE IN FUND BALANCES	(12,200)	44,396	56,596
FUND BALANCES, BEGINNING	115,831	115,831	-
FUND BALANCES, ENDING	$ 103,631	$ 160,227	$ 56,596

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes	$ 13,441	$ 13,619	$ 178
Fines and forfeitures	65,000	50,839	(14,161)
Fees and commissions	1,530,000	1,595,482	65,482
Intergovernmental	124,531	-	(124,531)
Investment earnings	2,000	751	(1,249)
Miscellaneous	2,500	662	(1,838)
Total revenues	1,737,472	1,661,353	(76,119)
EXPENDITURES			
Current:			
Roads and bridges	2,151,559	1,382,129	769,430
Capital outlay	64,725	2,801	61,924
Total expenditures	2,216,284	1,384,930	831,354
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(478,812)	276,423	755,235
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	10,000	24,050	14,050
Total other revenues and financing sources (uses)	10,000	24,050	14,050
NET CHANGE IN FUND BALANCES	(468,812)	300,473	769,285
FUND BALANCES, BEGINNING	974,476	974,476	-
FUND BALANCES, ENDING	$ 505,664	$ 1,274,949	$ 769,285

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE RENOVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 43,000	$ 57,365	$ 14,365
Total revenues	43,000	57,365	14,365
EXPENDITURES			
Current:			
Capital outlay	318,000	-	318,000
Total expenditures	318,000	-	318,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(275,000)	57,365	332,365
NET CHANGE IN FUND BALANCES	(275,000)	57,365	332,365
FUND BALANCES, BEGINNING	291,695	291,695	-
FUND BALANCES, ENDING	$ 16,695	$ 349,060	$ 332,365

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, 2021

	Budgeted Amounts Final	Actual Amounts	Variance with 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

COMBINING STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2021

	County Clerk	District Clerk	Total Investment Trust Funds
ASSETS			
Cash and investments	$ 797,438	$ 3,085,540	$ 3,882,978
Total assets	797,438	3,085,540	3,882,978
LIABILITIES			
Due to other governments	-	-	-
Total liabilities	-	-	-
NET POSITION			
Held in trust	797,438	3,085,540	3,882,978
Restricted for individuals, organizations and other governments	-	-	-
Total net position	$ 797,438	$ 3,085,540	$ 3,882,978

District Attorney	Tax Assessor	Sheriff	Bail Bond Board	Total Custodial Funds
$ 166,212	$ 1,185,599	$ 353,820	$ 1,560,000	$ 3,265,631
166,212	1,185,599	353,820	1,560,000	3,265,631
-	988,197	-	-	988,197
-	988,197	-	-	988,197
-	-	-	-	-
166,212	197,402	353,820	1,560,000	2,277,434
$ 166,212	$ 197,402	$ 353,820	$ 1,560,000	$ 2,277,434

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2021

	County Clerk	District Clerk	Total Investment Trust Funds
ADDITIONS			
Contributions from other governments	$ -	$ -	$ -
Bonds received	454,615	2,156,724	2,611,339
Interest earnings	1,537	1,241	2,778
Taxes sales	-	-	-
Civil registry	19,521	10,274	29,795
Trust	-	-	-
Miscellaneous	-	52,072	52,072
Total additions	475,673	2,220,311	2,695,984
DEDUCTIONS			
Taxes and fees	-	-	-
Disbursements on behalf of contracting entities	-	-	-
Bonds returned	332,817	1,020,083	1,352,900
Refund	-	-	-
Restitution	-	-	-
Tax sales returned	8	-	8
Miscellaneous	-	104,796	104,796
Total deductions	332,825	1,124,879	1,457,704
CHANGES IN NET POSITION	142,848	1,095,432	1,238,280
NET POSITION, BEGINNING	-	-	-
PRIOR PERIOD ADJUSTMENT - CHANGE IN ACCOUNTING PRINCIPLE	654,590	1,990,108	2,644,698
NET POSITION, BEGINNING AS RESTATED	654,590	1,990,108	2,644,698
NET POSITION, ENDING	$ 797,438	$ 3,085,540	$ 3,882,978

District Attorney	Tax Assessor	Sheriff	Bail Bond Board	Total Custodial Funds
$ 87,734	$ 86,681,207	$ -	$ -	$ 86,768,941
-	-	784,638	521,810	1,306,448
-	-	-	-	-
-	-	461,437	-	461,437
-	-	-	-	-
-	-	857,251	-	857,251
-	-	-	-	-
87,734	86,681,207	2,103,326	521,810	89,394,077
-	37,703,591	-	-	37,703,591
67,189	48,774,086	-	-	48,841,275
-	-	803,138	80,000	883,138
-	6,128	843,005	-	849,133
-	-	438,708	-	438,708
-	-	-	-	-
110	-	-	-	110
67,299	86,483,805	2,084,851	80,000	88,715,955
20,435	197,402	18,475	441,810	678,122
-	-	-	-	-
145,777	-	335,345	1,118,190	1,599,312
145,777	-	335,345	1,118,190	1,599,312
$ 166,212	$ 197,402	$ 353,820	$ 1,560,000	$ 2,277,434

STATISTICAL SECTION

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STATISTICAL SECTION
(Unaudited)

This part of Rockwall County, Texas' annual comprehensive 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			
	2021	2020	2019	2018
Governmental activities:				
Net investment in capital assets	$ 2,612,678	$ 13,434,555	$ 28,810,600	$ 25,995,894
Restricted	30,501,445	28,531,093	8,335,035	8,267,388
Unrestricted	(4,047,115)	(18,973,148)	(14,157,840)	(15,687,813)
Total governmental activities net position	$ 29,067,008	$ 22,992,500	$ 22,987,795	$ 18,575,469
Primary government:				
Net investment in capital assets	$ 2,612,678	$ 13,434,555	$ 28,810,600	$ 25,995,894
Restricted	30,501,445	28,531,093	8,335,035	8,267,388
Unrestricted	(4,047,115)	(18,973,148)	(14,157,840)	(15,687,813)
Total primary government net position	$ 29,067,008	$ 22,992,500	$ 22,987,795	$ 18,575,469

Source: Rockwall County financial records.

Fiscal Year					
2017	2016	2015	2014	2013	2012
$ 23,007,978	$ 19,203,116	$ 14,976,979	$ 12,994,274	$ 20,930,434	$ 26,066,075
7,651,207	8,490,789	10,503,141	6,586,418	6,868,464	7,200,204
(11,992,739)	(13,807,902)	(2,903,308)	1,314,154	2,072,187	7,714,201
$ 18,666,446	$ 13,886,003	$ 22,576,812	$ 20,894,846	$ 29,871,085	$ 40,980,480
$ 23,007,978	$ 19,203,116	$ 14,976,979	$ 12,994,274	$ 20,930,434	$ 26,066,075
7,651,207	8,490,789	10,503,141	6,586,418	6,868,464	7,200,204
(11,992,739)	(13,807,902)	(2,903,308)	1,314,154	2,072,187	7,714,201
$ 18,666,446	$ 13,886,003	$ 22,576,812	$ 20,894,846	$ 29,871,085	$ 40,980,480

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

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

	Fiscal Year			
	2021	2020	2019	2018
EXPENSES				
Governmental activities:				
General government	$ 6,961,521	$ 6,924,403	$ 6,067,421	$ 6,071,664
Judicial	5,232,709	4,687,352	4,754,993	4,220,591
Legal	3,582,701	3,483,057	3,104,532	2,674,909
Financial administration	2,506,609	2,491,567	2,361,724	2,080,089
Public Facilities	880,944	698,371	568,253	1,037,047
Public safety	17,196,757	17,345,515	15,772,281	14,018,186
Public Services	1,062,039	930,201	834,029	790,417
Roads and Bridges	3,346,207	7,834,052	4,386,166	3,493,923
Health and welfare	1,065,040	1,171,787	1,048,781	1,097,099
Culture and Recreation	1,588,365	1,742,016	1,735,006	1,833,884
Conservation	123,067	130,427	123,461	112,282
Interest on long-term debt	5,289,098	3,579,893	3,335,131	3,674,108
Total expenses	48,835,057	51,018,641	44,091,778	41,104,199
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	$ 2,518,775	$ 2,105,735	$ 1,871,938	$ 1,859,658
Judicial	969,917	919,231	1,206,004	1,133,233
Legal	918	3,250	6,243	6,356
Financial administration	287,070	276,763	293,454	272,824
Public Facilities	146,344	86,768	99,437	139,039
Public Safety	954,899	1,194,111	744,010	976,919
Roads and bridges	1,585,121	1,534,931	1,568,690	1,523,478
Culture and recreation	128,168	167,362	154,715	160,088
Health and welfare	201,416	168,550	139,624	145,361
Conservation	-	1,000	500	10,000
Operating grants and contributions	2,135,580	1,035,240	565,634	774,482
Capital grants and contributions	8,275	15,550	12,000	24,541
Total governmental activities program revenues	8,936,483	7,508,491	6,662,249	7,025,979
NET (EXPENSE) REVENUES				
Governmental activities	$(39,898,574)	$(43,510,150)	$(37,429,529)	$(34,078,220)
Total primary government net expense	(39,898,574)	(43,510,150)	(37,429,529)	(34,078,220)

TABLE 2

Fiscal Year					
2017	2016	2015	2014	2013	2012
$ 5,486,832	$ 5,636,027	$ 5,874,990	$ 5,867,997	$ 5,522,225	$ 5,423,438
4,044,502	4,012,060	3,561,402	3,743,115	3,257,514	2,994,833
2,520,203	2,360,870	2,187,226	2,141,138	1,838,282	1,776,835
2,056,110	1,944,700	1,845,403	1,997,162	1,687,204	1,752,081
1,435,505	1,360,462	1,177,026	3,842,926	585,122	706,107
13,413,995	12,607,729	12,097,895	12,959,766	11,698,310	11,462,939
743,607	577,138	554,909	596,288	560,015	763,569
3,660,720	14,295,237	8,930,465	25,659,403	20,193,170	9,061,497
1,300,656	1,278,773	1,274,482	1,334,764	980,619	1,143,843
1,652,450	1,615,482	1,514,662	1,668,304	1,517,513	1,520,272
115,418	106,645	89,661	111,439	89,046	107,024
3,935,608	3,978,964	3,868,690	4,453,876	3,434,549	2,579,739
40,365,606	49,774,087	42,976,811	64,376,178	51,363,569	39,292,177
$ 1,905,915	$ 1,821,270	$ 1,632,206	$ 1,539,098	$ 1,440,264	$ 1,256,007
1,087,800	1,207,763	1,337,455	1,598,415	1,289,890	933,154
6,121	9,752	13,846	17,645	18,785	17,770
220,689	91,284	101,255	92,903	711,550	486,116
140,733	180,033	122,494	185,486	80,660	206,898
624,375	603,326	696,432	1,227,276	1,358,506	1,429,601
1,936,259	1,707,620	1,501,565	1,609,111	1,693,886	1,318,523
179,627	151,789	161,390	163,582	147,533	148,095
130,759	145,636	111,244	106,885	99,934	83,142
16,000	500	5,500	-	-	-
1,131,442	2,114,793	4,738,006	19,872,015	4,812,739	858,739
48,701	50,401	43,746	175,748	7,320	29,600
7,428,421	8,084,167	10,465,139	26,588,164	11,661,067	6,767,645
$(32,937,185)	$(41,689,920)	$(32,511,672)	$(37,788,014)	$(39,702,502)	$(32,524,532)
(32,937,185)	(41,689,920)	(32,511,672)	(37,788,014)	(39,702,502)	(32,524,532)

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

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

	Fiscal Year			
	2021	2020	2019	2018
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes				
Property taxes	$ 42,697,008	$ 40,450,001	$ 37,924,882	$ 36,513,148
Mixed beverage	528,111	363,055	387,765	357,099
Sales Tax	2,031,406	2,045,800	1,946,160	1,767,996
Investment earnings	181,557	553,471	961,661	650,927
Miscellaneous	457,755	87,445	296,884	266,540
Gain from sale of capital assets	77,245	15,083	71,670	-
Total governmental activities	45,973,082	43,514,855	41,589,022	39,555,710
Total primary government	45,973,082	43,514,855	41,589,022	39,555,710
CHANGE IN NET POSITION				
Governmental activities	6,074,508	4,705	4,159,493	5,477,490
Total primary government	$ 6,074,508	$ 4,705	$ 4,159,493	$ 5,477,490

TABLE 2

Fiscal Year					
2017	2016	2015	2014	2013	2012
$ 35,050,145	$ 33,387,602	$ 31,420,182	$ 28,520,463	$ 27,043,675	$ 26,849,646
336,503	332,097	310,873	223,064	227,299	202,896
1,646,932	1,510,563	1,458,919	1,263,427	347,819	269,863
424,441	299,040	152,083	82,843	89,062	160,606
258,249	127,245	363,904	265,433	41,706	39,748
1,358	37,715	51,075	4,894	843,545	194,210
37,717,628	35,694,262	33,757,036	30,360,124	28,593,106	27,716,969
37,717,628	35,694,262	33,757,036	30,360,124	28,593,106	27,716,969
4,780,443	(5,995,658)	1,245,364	(7,427,890)	(11,109,396)	(4,807,563)
$ 4,780,443	$(5,995,658)	$ 1,245,364	$(7,427,890)	$(11,109,396)	$(4,807,563)

ROCKWALL COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
General fund				
Unreserved, undesignated				
Undesignated	$ -	$ -	$ -	$ -
Nonspendable				
Prepaids	346,820	318,598	335,828	371,189
Assigned for:				
Future budget offset	-	-	-	-
Unassigned	25,235,302	22,290,597	20,486,435	17,640,776
Total primary government net assets	$ 25,582,122	$ 22,609,195	$ 20,822,263	$ 18,011,965
All other governmental funds				
Reserved	$ -	$ -	$ -	$ -
Unreserved				
Designated				
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Nonspendable				
Prepaids	229,587	470,092	346,873	3,386
Restricted for:				
Capital acquisition and construction	15,194,571	44,377,987	504,678	495,660
Debt service	2,041,255	2,494,322	2,195,919	1,604,309
Records preservation and management	3,171,049	2,668,188	2,208,820	1,872,099
Court security and technology	233,360	194,356	201,664	149,586
Legal	569,302	573,459	575,547	545,218
Public Safety	939,402	1,264,998	1,224,201	2,020,608
Judicial	182,570	201,454	256,697	296,740
Culture and recreation	82,513	108,417	145,143	194,028
Roads and bridges	23,077,454	21,636,876	7,576,442	9,934,122
Elections assistance and administration	84,053	94,811	88,160	86,398
Assigned for:				
Capital acquisition and construction	-	-	-	-
Unassigned	(122,162)	52,801	(1,195,197)	(253,397)
Total all other governmental funds	$ 45,682,954	$ 74,137,761	$ 14,128,947	$ 16,948,757

Source: Rockwall County financial records

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

Fiscal Year					
2017	2016	2015	2014	2013	2012
$ -	$ -	$ -	$ -	$ -	$ -
457,415	475,901	467,556	461,006	245,073	107,119
15,000,000	3,150,000	-	5,000,000	-	1,500,000
15,493,306	14,813,163	16,182,096	13,603,826	18,264,485	14,815,699
$ 30,950,721	$ 18,439,064	$ 16,649,652	$ 19,064,832	$ 18,509,558	$ 16,422,818
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
266	652	392	-	-	-
428,327	220,609	87,214	52,038	133,820	196,169
1,247,011	919,764	703,049	1,262,908	1,897,450	1,717,636
1,568,453	1,338,274	1,218,605	1,286,305	1,331,278	1,468,521
102,522	108,381	146,414	123,537	128,536	118,495
560,728	591,870	594,945	583,856	561,045	531,947
1,763,783	3,278,204	5,566,609	924,569	376,321	377,793
339,495	341,404	353,513	361,611	357,823	364,748
364,069	318,466	294,016	264,479	255,526	310,232
11,238,448	12,862,010	9,017,803	15,128,765	38,331,673	15,825,333
144,599	88,085	113,992	95,005	102,577	99,058
-	-	-	-	-	-
(252,833)	(252,833)	(52)	-	-	200
$ 17,504,868	$ 19,814,886	$ 18,096,500	$ 20,083,073	$ 43,476,049	$ 21,010,132

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2021	2020	2019	2018
REVENUES				
Property taxes	$ 42,586,603	$ 40,634,933	$ 38,107,013	$ 36,567,934
Beverage Taxes	528,111	363,055	387,765	357,099
Fines and forfeitures	1,041,137	877,702	984,854	1,163,390
Sales or Other tax	2,031,406	2,045,800	1,946,160	1,767,996
Fees and commissions	5,756,818	5,706,697	5,050,046	4,883,875
Intergovernmental	4,098,581	909,871	480,113	870,043
Election	92,572	20,139	41,621	82,234
Investment Earnings	181,306	551,030	960,537	645,745
Donations	8,275	15,550	12,000	24,541
Miscellaneous	432,350	87,445	313,982	284,907
Total revenues	56,757,159	51,212,222	48,284,091	46,647,764
EXPENDITURES				
General government	4,141,714	4,098,010	3,567,794	3,710,827
Financial administration	2,395,553	2,272,492	2,168,492	2,030,955
Commissioner expenses	507,894	516,517	456,327	433,676
Roads and highways	3,021,679	7,480,012	4,044,617	3,129,811
Public safety	15,770,055	15,310,807	13,886,447	13,429,663
Public facilities	994,931	820,587	764,239	776,627
Public services	786,214	619,843	519,224	1,016,057
Judicial	5,039,301	4,373,793	4,432,617	4,130,184
Legal	3,384,887	3,163,555	2,795,048	2,584,101
Culture and recreation	1,225,839	1,327,081	1,309,920	1,485,666
Health and welfare	1,040,058	1,126,942	1,006,564	1,085,747
Conservation	119,392	114,901	114,891	114,028
Capital outlay	32,100,437	7,102,907	3,644,453	3,190,888
Debt service				
Principal	5,325,000	27,470,000	24,110,000	5,835,000
Interest and fiscal charges	5,964,694	3,213,003	3,148,364	3,646,518
Bond issuance cost and fees	174,966	861,614	571,973	163,841
Total expenditures	81,992,614	79,872,064	66,540,970	46,763,589
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(25,235,455)	(28,659,842)	(18,256,879)	(115,825)

Fiscal Year					
2017	2016	2015	2014	2013	2012
$ 35,022,102	$ 33,322,944	$ 31,374,958	$ 28,520,463	$ 27,002,477	$ 26,992,947
336,503	332,097	310,873	278,102	227,299	202,896
971,615	1,135,449	1,164,263	1,708,936	1,139,616	1,086,807
1,646,932	1,510,563	1,458,919	1,263,427	347,819	269,863
4,615,245	4,472,546	4,265,231	4,328,673	5,494,901	4,752,670
1,091,362	2,175,693	2,001,915	3,618,491	383,347	793,735
91,449	130,766	78,139	139,010	49,400	148,419
419,584	297,189	151,786	82,546	88,303	158,713
22,055	-	-	-	7,320	39,600
427,750	143,882	387,143	316,672	92,984	83,458
44,644,597	43,521,129	41,193,227	40,256,320	34,833,466	34,529,108
3,489,914	3,825,763	3,956,388	3,658,642	3,645,587	3,618,311
1,976,869	1,919,603	1,846,901	1,781,318	1,661,744	1,705,512
434,457	437,242	405,798	397,304	383,368	382,036
3,296,265	13,961,039	8,545,265	25,158,655	19,783,183	8,610,316
12,736,234	12,163,245	11,869,606	11,399,513	11,334,298	11,168,528
722,943	573,034	553,557	546,299	555,226	541,702
1,416,868	1,333,408	1,396,260	3,766,566	540,590	653,165
3,907,888	3,977,154	3,576,496	3,443,020	3,229,542	2,935,351
2,400,338	2,318,268	2,188,004	1,898,428	1,817,701	1,740,634
1,284,233	1,277,968	1,193,885	1,239,951	1,186,327	1,176,022
1,280,914	1,273,064	1,267,992	1,277,056	969,474	1,118,537
112,645	101,404	88,797	92,771	88,302	104,996
5,263,293	3,654,376	1,307,033	1,057,147	1,564,558	6,154,135
5,205,000	4,120,000	3,305,000	2,660,000	2,555,000	2,590,000
4,232,414	3,905,829	4,052,832	4,739,280	3,134,254	2,373,052
-	141,744	-	3,850	577,510	259,595
47,760,275	54,983,141	45,553,814	63,119,800	53,026,664	45,131,892
(3,115,678)	(11,462,012)	(4,360,587)	(22,863,480)	(18,193,198)	(10,602,784)

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2021	2020	2019	2018
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	$ 9,575,000	$ 80,165,000	$ 16,710,000	$ 7,620,000
Transfers in	948,442	87,000	68,390	1,863,254
Transfers out	(1,448,442)	(1,887,000)	(568,390)	(1,863,254)
Premium on issuance of bonds	1,909,028	12,004,614	1,641,973	623,751
Discount on issuance of bonds	-	-	-	-
Payment to bond refunding escrow agent	(11,309,062)	-	-	(8,079,910)
Sale of capital assets	78,609	85,974	142,561	5,596
Total other financing sources (uses)	(246,425)	90,455,588	17,994,534	169,437
NET CHANGE IN FUND BALANCES	$(25,481,880)	$ 61,795,746	$(262,345)	$ 53,612
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	22.34%	41.90%	43.01%	21.57%

Source: Rockwall County financial records

Fiscal Year					
2017	2016	2015	2014	2013	2012
$ -	$ 21,380,000	$ -	$ -	$ 39,050,000	$ 16,010,000
3,643,000	239,262	5,300,000	160,000	810,853	5,402,211
(3,843,000)	(534,262)	(5,400,000)	(160,000)	(810,853)	(5,402,211)
-	1,144,249	-	-	2,082,407	717,562
-	-	-	-	-	-
-	(7,297,806)	-	-	-	-
17,969	37,715	58,834	25,778	1,613,448	246,710
(182,031)	14,969,158	(41,166)	25,778	42,745,855	16,974,272
$(3,297,709)	$ 3,507,146	$(4,401,753)	$(22,837,702)	$ 24,552,657	$ 6,371,488
22.21%	15.64%	16.63%	11.92%	11.06%	12.73%

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
2021	$ 10,386,391,290	$ 3,154,528,026	$ 222,253,840	$ 792,070,823
2020	9,664,171,957	3,055,412,732	194,967,089	834,963,552
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

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
$ 656,218,992	$ 14,670,393,255	0.3131
721,192,539	13,754,641,276	0.3250
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	0.3864
479,329,255	7,682,738,115	0.3864

ROCKWALL COUNTY, TEXAS

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

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year			
	2021	2020	2019	2018
County direct rates				
General	$ 0.23380	$ 0.24580	$ 0.24260	$ 0.25577
Debt Service	0.0792	0.0791	0.0857	0.0939
Road and bridge	0.0001	0.0001	0.0001	0.0001
Total direct rate	$ 0.3131	$ 0.3250	$ 0.3284	$ 0.3498
Cities				
Dallas	0.7763	0.7766	0.7767	0.7804
Fate	0.2733	0.2806	0.2911	0.2911
Heath	0.3766	0.3793	0.3891	0.4173
McLendon-Chisholm	0.1500	0.1500	0.1500	0.1500
Rockwall	0.3700	0.3879	0.4021	0.4236
Rowlett	0.7450	0.7571	0.7572	0.7771
Royse City	0.6215	0.6215	0.6215	0.6215
Wylie	0.6720	0.6884	0.7258	0.7810
School Districts				
Rockwall ISD	1.3100	1.3500	1.4300	1.4400
Royse City ISD	1.4648	1.5680	1.6700	1.6700
Municipal Utility District				
Rockwall County Cons MUD	0.2950	0.3400	0.3900	0.4500
Veranduh MUD	0.7500	0.7500	0.7500	0.7500

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					
2017	2016	2015	2014	2013	2012
$ 0.27120	$ 0.29794	$ 0.31006	$ 0.3018	$ 0.3023	$ 0.3079
0.1046	0.0979	0.0857	0.0940	0.0840	0.0784
0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
$ 0.3759	$ 0.3959	$ 0.3959	$ 0.3959	$ 0.3864	$ 0.3864
0.7825	0.7970	0.7970	0.7970	0.8000	0.8000
0.2911	0.3067	0.3067	0.3067	0.2700	0.2500
0.4173	0.4266	0.4266	0.4266	0.3400	0.3400
0.1520	0.1520	0.1842	0.0974	0.0974	0.0975
0.4543	0.4853	0.4853	0.4955	0.5025	0.5025
0.7872	0.7872	0.7872	0.7872	0.7500	0.7500
0.6771	0.6771	0.6771	0.6771	0.7000	0.6900
0.8489	0.8689	0.8689	0.8789	0.8800	0.8900
1.4650	1.4400	1.4400	1.4400	1.4600	1.4700
1.6700	1.6700	1.6700	1.6700	1.6700	1.6700
0.5000	0.5500	0.5500	0.6000	0.6500	0.7000
0.7500	0.8500	0.8500	0.8500	0.8500	0.8500

TABLE 7

ROCKWALL COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

	Property Tax Year					
	2020			2012		
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.	$ 110,990,080	1	0.76%	$ 74,540,900	1	0.97%
Excel Rockwall LLC	55,000,000	2	0.37%	40,193,730	2	0.52%
Capital Boulevard Venture LLC	37,607,143	6	0.26%	-	-	- %
Star Hubbard LLC	38,500,000	5	0.26%	-	-	- %
Terra Lago Apartments LLC	44,987,529	3	0.31%	-	-	- %
Rockwall Crossing LTD	35,799,930	7	0.24%	21,841,596	9	0.28%
2055 Summer Lee Rockwall Owner LLC	31,500,000	9	0.21%	-	-	- %
Rockwall Regional Hospital LLP	-	-		33,609,770	3	0.44%
Rockwall Dunhill LLC	31,501,530	8	0.21%	-	-	- %
T Rockwall Commons LLC	-	-	- %	18,878,292	10	0.25%
Wal-Mart Real Estate	-	-	- %	22,662,870	8	0.29%
Rockwall Hotel and Conf Group Inc.	-	-	- %	29,160,780	6	0.38%
Continental PET Technology	-	-	- %	31,778,330	4	0.41%
Western Rim Investors 2008 2 LP	-	-	- %	45,311,463	5	0.59%
Seaway Crude Pipeline LP	44,713,660	4	0.30%	-	-	- %
Stag Rockwall LP	29,453,860	10	0.20%	-	-	- %
Lake Point Medical Center	-	-	- %	27,043,350	7	0.35%
Total	$ 460,053,732		3.14%	$ 345,021,081		4.49%
Total taxable assessed value	$ 14,670,393,255			$ 7,682,738,115		

Source: Rockwall Central Appraisal District

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: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Subsequent Collections	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2021	$ 42,457,747	$ 42,200,322	99.39%	$ -	$ 42,200,322	99.39%
2020	40,901,459	40,608,068	99.28%	166,269	40,774,337	99.69%
2019	37,599,338	37,470,599	99.66%	48,755	37,519,354	99.79%
2018	36,137,014	36,057,808	99.78%	30,270	36,088,078	99.86%
2017	34,401,093	34,351,491	99.86%	14,167	34,365,658	99.90%
2016	33,013,789	32,972,432	99.87%	9,228	32,981,660	99.90%
2015	31,010,415	30,979,765	99.90%	2,070	30,981,835	99.91%
2014	28,364,361	28,322,919	99.85%	5,488	28,328,407	99.87%
2013	26,831,508	26,797,947	99.87%	3,542	26,801,489	99.89%
2012	26,555,718	26,378,838	99.33%	15,055	26,393,893	99.39%

Source: Rockwall County financial records

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

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ROCKWALL COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Governmental Activities: Tax Notes	Refunding Bond	Premiums on Bonds	Total Long-term Debt	Percentage of Personal Income[b]	Per Capita[b]
2021	$ 23,315,000	$ 114,635,000	$ 16,661,048	$ 154,611,048	4.62%	$ 1,310
2020	36,550,000	108,265,000	16,074,395	160,889,395	4.06%	1,416
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

Source Rockwall County financial records

Note: a - Details regarding the County's outstanding debt can be found in the notes to the financial stateme on page 38.

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

ROCKWALL COUNTY, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING[a]

LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	General Bonded Debt Outstanding: Tax Notes	Refunding Bond	Premium on Bonds	Total
2021	$ 23,315,000	$ 114,635,000	$ 16,661,048	$ 154,611,048
2020	36,550,000	108,265,000	16,074,395	160,889,395
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

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]
$ 993,282	$ 153,617,766	1.05%	1,301
1,484,049	159,405,346	1.16%	1,403
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

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ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2021
(Unaudited)

Taxing Jurisdiction	Percentage Overlapping Rockwall County	Total Debt	Subtotals
County-wide			
Rockwall County	100.00%	$ 154,611,048	$ 154,611,048
Total direct debt		154,611,048	154,611,048
Cities			
Dallas, City of	0.01%	1,936,980,416	193,698
Fate, City of	100.00%	24,455,000	24,455,000
Heath, City of	100.00%	41,744,000	41,744,000
Rockwall, City of	100.00%	95,250,000	95,250,000
Rowlett, City of	13.18%	110,125,000	14,514,475
Royse City, City of	66.56%	31,370,000	20,879,872
Wylie, City of	1.56%	74,420,000	1,160,952
McLendon-Chisholm, City of	100.00%	1,370,000	1,370,000
Total Cities		2,315,714,416	199,567,997
School District (% of assessed value)			
Rockwall ISD	98.53%	514,758,572	507,191,621
Royse City ISD	70.10%	227,130,563	159,218,525
Total School Districts		741,889,135	666,410,146
Other			
Rockwall Co MUD #6	100.00%	29,365,000	29,365,000
Rockwall Cco MUD #7	100.00%	2,575,000	2,575,000
Rockwall Co MUD # 8	100.00%	7,300,000	7,300,000
Rockwall Co MUD #9	100.00%	11,755,000	11,755,000
Rockwall Co Cons MUD	100.00%	10,400,000	10,400,000
Total Other		61,395,000	61,395,000
Total indirect debt		3,118,998,551	927,373,143
Total direct and overlapping debt			$ 1,081,984,191

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.

Details regarding the County's outstanding debt can be found in the notes to the financial statements on pages 37-40.

ROCKWALL COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year			
	2021	2020	2019	2018
Assessed value of real property	$ 13,763,173,156	$ 12,657,610,604	$ 11,685,730,396	$ 10,562,783,885
Debt limit rate	25%	25%	25%	25%
Debt limit	3,440,793,289	3,164,402,651	2,921,432,599	2,640,695,971
Debt applicable to limit:				
Total bonded debt	154,611,048	160,889,395	97,262,520	103,387,909
Less: amount set aside for repayment	993,282	1,484,049	1,737,673	1,152,439
Total net debt applicable to limit	153,617,766	159,405,346	95,524,847	102,235,470
Legal debt margin	$ 3,287,175,523	$ 3,004,997,305	$ 2,825,907,752	$ 2,538,460,501
Total net debt applicable to the limit as a percentage of debt limit	4.46%	5.04%	3.27%	3.87%

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					
2017	2016	2015	2014	2013	2012
$ 9,566,412,319	$ 9,319,784,989	$ 9,315,933,289	$ 8,755,410,747	$ 7,943,421,520	$ 7,682,738,115
25%	25%	25%	25%	25%	25%
2,391,603,080	2,329,946,247	2,328,983,322	2,188,852,687	1,985,855,380	1,920,684,529
0	114,242,124	102,946,570	106,567,865	109,386,008	70,857,147
(1,239,115)	(919,764)	(703,050)	(1,262,908)	(1,897,450)	(1,256,197)
1,239,115	115,161,888	103,649,620	105,304,957	107,488,558	69,600,950
$ 2,390,363,965	$ 2,214,784,359	$ 2,225,333,702	$ 2,083,547,730	$ 1,878,366,822	$ 1,851,083,579
0.05%	4.94%	4.45%	4.81%	5.41%	3.62%

TABLE 13

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]
2021	118,055	$ 7,136,506	64,943	23,873	3.2%	55,129	59,510
2020	113,653	6,529,641	62,237	23,607	6.0%	52,813	56,490
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

Sources:

a - Bureau of Economic Analysis

b - Texas Education Agency

c - Texas Association of Counties

TABLE 14

ROCKWALL COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

		2021*	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Rockwall ISD	school district	1,944	4.02%
Royse City ISD	school district	976	2.02%
Baylor Scott & White - Lake Pointe	health care industry	750	1.55%
L3Harris Technologies	technology	700	1.45%
Texas Health Presbyterian Hospital	health care industry	611	1.27%
Pegasus Foods	manufacturing	480	0.99%
Channell Commercial	manufacturing	460	0.95%
County of Rockwall	county government	358	0.74%
City of Rockwall	city government	353	0.73%
Wal-Mart Superstore	department store/grocery	350	0.72%
Texas Star Express/Epes Transport	logistics	275	0.57%
Lollicup USA	manufacturing	260	0.54%
SPR Packaging	manufacturing	228	0.47%
Bimbo Bakeries	food processing	200	0.41%
Whitmore Mfr	manufacturing	170	0.35%
Total		8,115	16.80%

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

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TABLE 15

ROCKWALL COUNTY, TEXAS

FULLTIME EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year									
Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government										
Elected/Appointed officials	10	10	10	10	10	10	10	10	10	10
Clerical	35	35	32	31	31	31	29	30	30	30
Building maintenance	9	9	9	8	6	6	6	4	5	4
Environmental	2	2	2	2	2	2	2	2	2	2
Library	10	10	10	10	10	10	10	10	10	10
County Agent	3	3	3	3	3	3	2	2	2	2
IT	7	7	6	6	6	6	6	6	6	6
Elections	3	3	3	3	3	3	3	3	3	3
HR	3	2	2	2	2	2	2	2	2	2
Judicial										
Judges/justices of the peace	8	8	7	7	7	7	7	7	7	7
Criminal District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant prosecutors	19	18	16	15	15	15	14	14	12	12
Investigators	5	5	4	3	3	3	3	3	2	2
Clerical	40	40	36	35	35	38	37	36	34	34
Bailiffs	4	4	3	3	3	3	3	3	3	3
Court Reporters	4	4	3	3	3	3	3	3	3	3
Public safety										
County sheriff	1	1	1	1	1	1	1	1	1	1
Constables	4	4	4	4	4	4	4	4	4	4
Patrol/CID	34	34	34	33	33	30	31	36	35	39
Jailers	84	74	72	66	66	66	65	60	61	61
Administration	23	21	19	19	19	19	16	16	14	14
Juvenile probation	8	9	9	9	9	9	9	9	8	8
Communications	10	10	10	9	9	9	9	9	10	9
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	9	10
Total	338	325	307	294	292	292	284	282	276	279

Source: Rockwall County Annual Budget

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year 2021	2020	2019	2018
General Government				
Auditor's office				
Accounts payable checks issued	4,730	4,647	5,226	5,260
Juror checks issued	2,316	2,470	4,161	3,021
Treasurer's office				
Payroll hard copy checks issued	504	573	654	534
Cash receipts issued	3,668	3,774	3,942	4,088
County clerk				
Marriage licenses issued including informal marriage	1,495	1,545	1,613	1,723
Birth certificates issued	6,210	5,224	5,448	5,048
Death certificates issued	748	802	1,183	1,018
Beer, wine and liquor permits	19	23	12	28
Tax office				
registration transactions	95,452	not avail	73,783	55,000
Elections administration				
Number of registered voters	75,500	70,000	65,000	62,208
Judicial				
District court				
Civil cases filed	1,938	1,804	2,343	1,828
Civil cases disposed	2,047	1,849	1,569	1,978
Criminal cases filed	1,029	1,016	1,199	1,054
Criminal cases disposed	1,167	1,013	1,495	1,288
Juvenile cases filed	21	31	31	24
Juvenile cases disposed	33	27	24	24
County court				
Civil cases filed	449	231	812	837
Civil cases disposed	335	204	506	434
Criminal cases filed	1,916	1,709	2,330	2,602
Criminal cases disposed	2,149	1,527	2,712	2,410
Justices of the peace				
Civil cases filed	1,559	1,075	1,293	1,089
Civil cases disposed	1,297	1,101	1,191	897
Criminal cases filed	2,711	2,700	7,789	7,239
Criminal cases disposed	3,101	3,081	6,576	5,200

Source: Various County Departments

Notes: Miles of roadway are estimated.

Fiscal Year					
2017	2016	2015	2014	2013	2012
5,426	5,307	5,236	5,069	5,003	5,264
2,677	3,974	3,898	4,809	3,767	3,505
411	811	577	819	819	882
4,334	4,354	4,334	3,973	3,099	2,630
1,721	1,262	1,566	1,424	1,399	1,367
5,090	4,695	4,285	2,523	2,317	2,494
1,052	1,033	842	700	723	643
14	23	18	25	18	21
49,192	27,980	20,007	21,352	20,361	18,628
60,000	57,567	53,249	51,789	49,239	48,550
1,864	1,805	1,640	1,734	1,706	1,711
1,590	1,036	1,691	1,746	1,784	1,765
897	768	609	797	839	942
1,003	828	708	767	865	941
25	28	29	19	33	30
27	34	24	19	32	46
458	581	569	311	484	587
403	590	480	521	505	516
2,035	2,009	1,939	1,594	1,801	2,211
2,048	1,117	1,708	1,725	2,094	2,222
1,316	882	868	825	868	882
876	905	837	803	857	927
5,801	4,791	5,903	7,996	8,375	6,769
5,514	6,519	6,157	7,846	8,557	5,725

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year 2021	2020	2019	2018
Public Safety				
County jail				
Detention officers	77	77	67	61
Total persons jailed	3,278	3,039	4,134	4,247
Average prisoner days	34	34	26	27.0
Cost per prisoner day	91	88	88	88
County sheriff				
Administration deputies	2	2	2	2
Patrol deputies and sergeants	23	23	23	23
Detectives	8	8	8	8
Warrant deputies/Other than patrol	5	5	4	4
Arrests - RCSO	852	741	966	820
Warrants served- RCSO	2,351	2,441	2,981	2,836
Communications				
Communications officers	10	10	10	10
911 calls	22,625	17,644	17,029	16,669
Calls for service	5,857	8,328	8,069	8,570
RCSO vehicles				
Vehicles in fleet	47	47	48	45
Miles driven	455,880	433,271	517,210	619,698
Average miles per vehicle	9,699	9,218	10,775	13,771
Gasoline used (gallons)	46,367	49,688	53,969	49,934
Health and welfare				
Number of pauper burial/cremation	2	6	7	8
Indigent health care				
Applications approved for assistance	18	16	10	16
Texas AgriLife Extension Service				
Number of educational presentations	not avail	not avail	not avail	not avail
Number of participants in educational presentations	not avail	not avail	not avail	not avail
Roads and highways				
Miles of roadways chip sealed	10.32	9.72	10.69	11.60
Miles of roadways reconstructed	1.132	1.100	1.165	1.000
Miles of roadways overlayed	9.462	12.380	7.968	5.600
Number of culverts installed	11	12	17	8

Source: Various County Departments

Notes: Miles of roadway are estimated.

Fiscal Year					
2017	2016	2015	2014	2013	2012
61	61	61	61	61	61
4,079	4,159	4,347	5,020	4,691	5,964
24.1	19	19	21	23	19
92	95	104	87	86	88
3	2	3	3	3	3
19	19	20	20	20	20
7	7	6	4	4	4
4	4	4	-	-	-
827	859	989	954	831	969
2,967	3,000	2,704	-	not avail	not avail
10	10	9	-	-	-
15,478	14,598	16,712	14,381	16,484	not avail
8,033	6,159	7,975	7,103	9,974	9,641
43	40	42	38	40	40
555,141	535,595	627,581	-	800,000	800,000
12,911	13,390	14,942	20,000	20,000	20,000
43,838	45,297	46,774	40,684	48,839	51,664
5	1	5	6	3	4
27	17	10	23	29	58
932	1090	327	27	30	30
11,619	43,382	5,620	1,656	1,511	2,114
13.13	16.608	12	7	10	3
1.724	2.786	2.9	2.5	2.3	2.50
9.513	5.941	2	2,015	8,030	11,054
3	6	10	not avail	not avail	not avail

TABLE 17

ROCKWALL COUNTY, TEXAS

CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS
BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year									
Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government										
Courthouse	2	2	2	2	2	2	2	2	2	2
Touchscreen voting machines	130	110	110	110	110	67	67	67	67	67
Security scan systems	2	2	2	2	2	2	2	2	2	2
Public safety										
Justice center	1	1	1	1	1	1	1	1	1	1
Sheriff's vehicles	47	48	48	45	45	43	46	49	46	51
Emergency management										
Mobile command center	1	1	1	1	1	1	1	1	1	1
Emergency operations center	1	1	1	1	1	1	1	1	1	1
Roads and highways										
County maintenance facilities	1	1	1	1	1	1	1	1	1	1
Miles of road	101	101	101	101	101	100	100	97	97	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

COMPLIANCE SECTION

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PATTILLO, BROWN & HILL, L.L.P.
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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, 2021, 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 30, 2022.

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) as a basis for designing 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 financial statements. 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 30, 2022