

Rockwall County, Texas

Annual Comprehensive Financial Report

For The Fiscal Year Ended
September 30, 2022



Lisa Constant Wylie
County Auditor

ROCKWALL COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION



LISA CONSTANT WYLIE
County Auditor

March 29, 2023

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

The Honorable Commissioners Court, Rockwall County, Texas
Frank New, County Judge
Cliff Sevier, County Commissioner, Precinct 1
Dana Macalik, County Commissioner, Precinct 2
Dennis Bailey, County Commissioner, Precinct 3
John Stacy, 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, 2022.

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, 2022. The independent auditor's report is located at the front of the financial section of this report.

1111 E. Yellowjacket Lane, Ste 202 • Rockwall, Texas 75087 • 972-204-6050 • Fax 972-204-6051
lconstantwylie@rockwallcountytexas.co

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

Profile of the Government

Rockwall County was organized in 1873 and is located approximately 25 miles east of the City of Dallas, on the eastern shore of Lake Ray Hubbard. The County's population growth rate is 2.59% per year. The County's population growth rate since 2010 is 48.92%. 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. S&P Global Ratings overviewed that the combination of a growing tax base and prudent budget management, the County has grown its reserves to very strong levels therefore S&P Global Ratings raised its rating to AA+ from AA based on continued economic expansion and consistent and sustained strong reserves.

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. In July 2020 the Rockwall County Jail expansion and renovation project began, in February 2023 the County acknowledged Final Completion of the new Rockwall County Jail facility.

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,
- an existence of a climate favorable to the issuance of long term and/or short term debt is present.

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

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

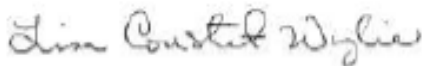
The County's Investment Policy directs that funds of the County will be invested in accordance with federal and state laws. The County will follow investment strategies appropriate to each type of fund. Safety of principal is the primary objective of any investment transaction. The County's investment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

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rockwall County for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2021. This was the eighth consecutive year that Rockwall County has received this prestigious award.

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

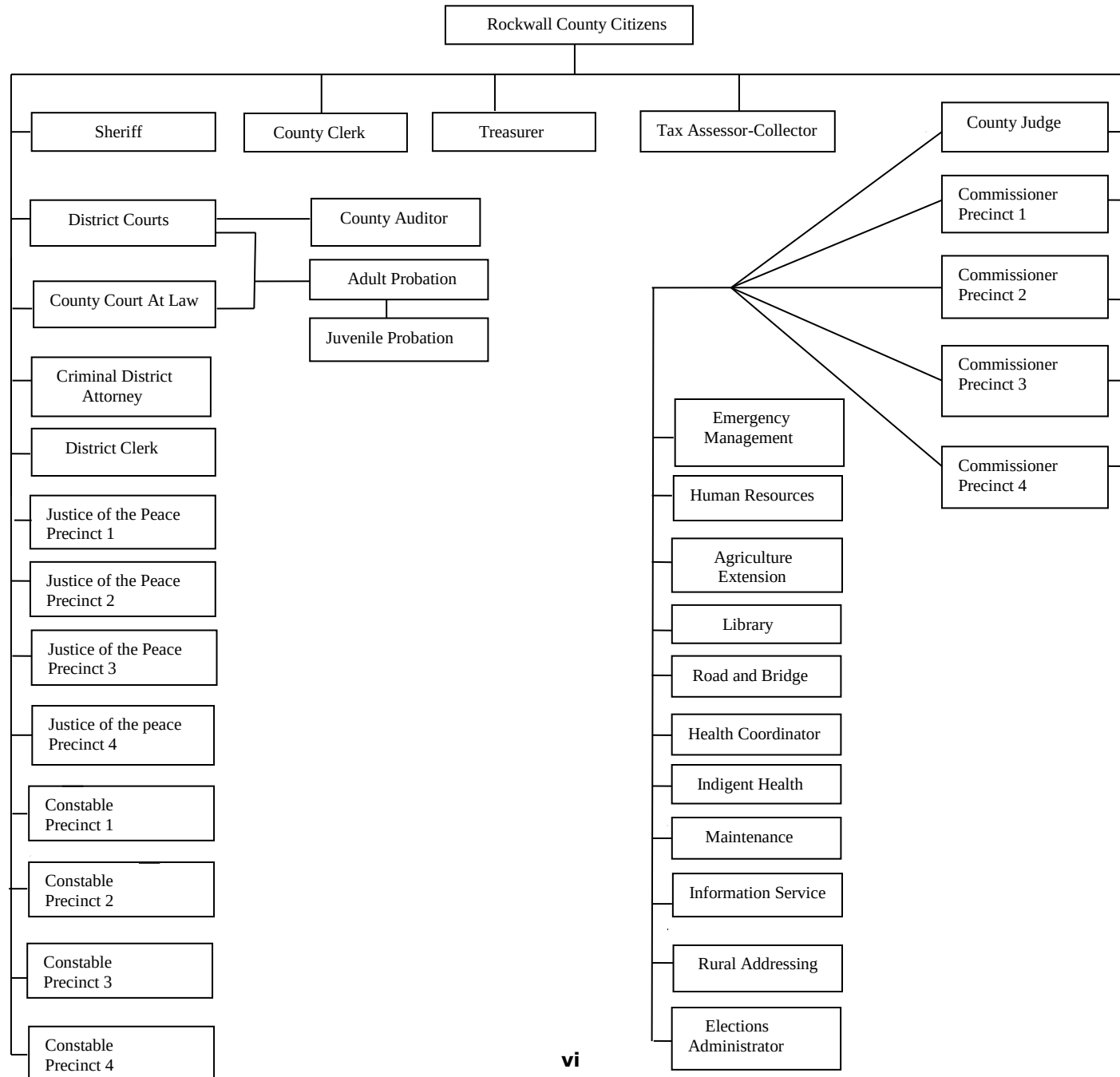
Respectfully submitted,

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

Lisa Constant Wylie
County Auditor
Rockwall County, Texas



Rockwall County Organizational Chart – 2022



ROCKWALL COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2022

<u>Name</u>	<u>Title</u>
<u>Commissioners' Court:</u>	
David Sweet	County Judge
Cliff Sevier	Commissioner, Precinct 1
Lee Gilbert	Commissioner, Precinct 2
Dennis Bailey	Commissioner, Precinct 3
Janet Nichol	Commissioner, Precinct 4
<u>Board of District Judges:</u>	
Brett Hall	382 nd District Court
David Rakow	439 th District Court
<u>County Judges:</u>	
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
<u>Law Enforcement:</u>	
Terry Garrett	Sheriff
Kenda Culpepper	District Attorney
Robert Boedeker	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
<u>Administrative Officials:</u>	
Lisa Constant Wylie	County Auditor
Kim Sweet	Tax Assessor-Collector
Brian Crenshaw	Information Systems
David Peek	Treasurer
Kami Webb	Director, Human Resources
Ron Merritt	Health Coordinator
Dayna Foreman	Director, Indigent Health
Pat Nesmith	Road & Bridge Administrator
Barry Compton	Maintenance Administrator
<u>Recording Officials:</u>	
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, 2021

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Members of the Commissioners Court
Rockwall County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the Rockwall County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rockwall County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending September 30, 2022, Rockwall County, Texas adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Rockwall County, Texas' management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rockwall County, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Rockwall County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rockwall County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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.

Supplementary 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 combining and individual nonmajor fund financial statements and schedules 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.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023 on our consideration of 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 29, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2022. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements and accompanying notes.

FINANCIAL HIGHLIGHTS

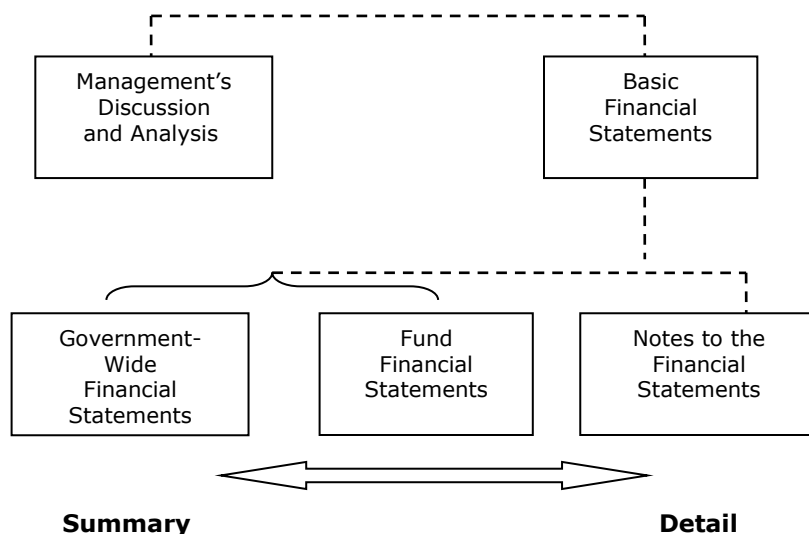
As illustrated in Figure A-1, the government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The assets and deferred outflows of resources of Rockwall County, Texas exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$40,128,737 (net position).
- The County's total net position increased by \$11,061,729.
- As of the close of the current fiscal year, Rockwall County's governmental funds reported combined ending fund balances of \$64,337,332, a decrease of \$6,927,744, in comparison with the prior year. Of this amount, \$25,217,804 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 \$25,328,140, or 65% 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 \$40,128,737 as of September 30, 2022. The County's net position increased by \$11,061,729 for the fiscal year ended September 30, 2022. However, a large portion, (15.3%) reflects the County's investment in capital assets (e.g. land, buildings, machinery and equipment) less any related debt still outstanding that was issued to acquire those items. Rockwall County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Rockwall County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

**Figure A-2
ROCKWALL COUNTY'S NET POSITION**

	Governmental Activities	
	2022	2021
Current and other assets	\$ 122,750,869	\$ 108,001,322
Capital assets	109,678,622	100,984,087
Total assets	<u>232,429,491</u>	<u>208,985,409</u>
Deferred outflow of resources	6,945,504	8,938,961
Total deferred outflow of resources	<u>6,945,504</u>	<u>8,938,961</u>
Long-term liabilities	155,121,262	171,135,364
Other liabilities	24,594,757	14,824,881
Total liabilities	<u>179,716,019</u>	<u>185,960,245</u>
Deferred inflow of resources	19,530,239	2,897,117
Total deferred inflow of resources	<u>19,530,239</u>	<u>2,897,117</u>
Net position:		
Net investment in capital assets	6,122,488	2,612,678
Restricted	34,208,799	30,501,445
Unrestricted	(202,550)	(4,047,115)
Total net position	<u>\$ 40,128,737</u>	<u>\$ 29,067,008</u>

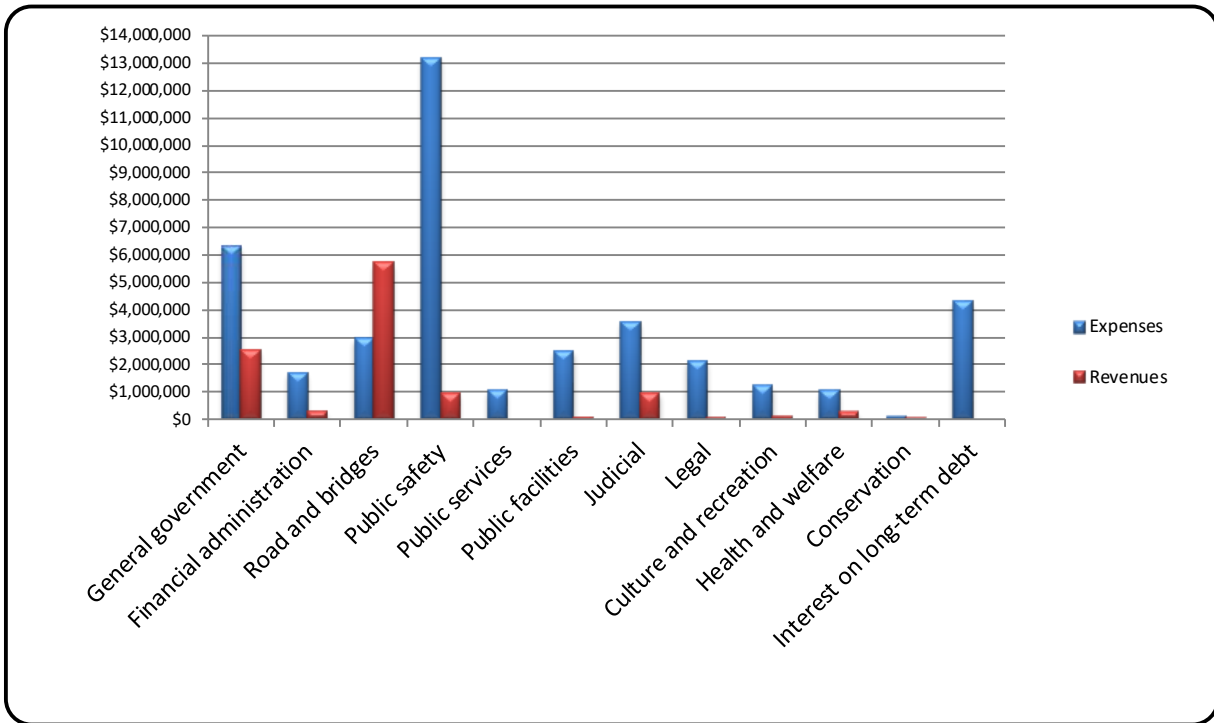
Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2022, and comparative data from 2021.

**Figure A-3
ROCKWALL COUNTY'S NET POSITION**

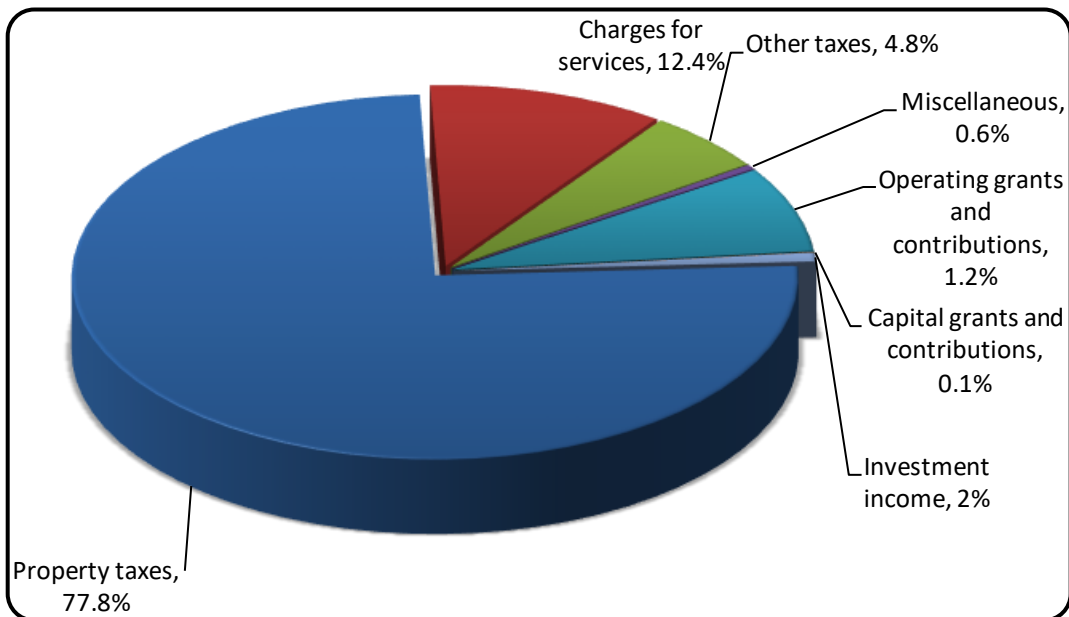
	Governmental Activities	
	2022	2021
REVENUES		
Program revenues:		
Charges for services	\$ 6,432,189	\$ 6,792,628
Operating grants and contributions	4,852,456	2,135,580
Capital grants and contributions	11,249	8,275
General revenues:		
Property taxes	45,629,627	42,697,008
Mixed drink taxes	575,996	528,111
Sales tax	2,726,590	2,031,406
Investment earnings	(478,067)	181,557
Gain on sale of assets	45,756	77,245
Miscellaneous	244,700	457,755
Total revenues	<u>60,040,496</u>	<u>54,909,565</u>
EXPENSES		
General government	7,057,491	6,961,521
Financial administration	2,313,509	2,506,609
Roads and bridges	3,168,202	3,346,207
Public safety	17,404,062	17,196,757
Public services	1,248,458	1,062,039
Public facilities	2,579,371	880,944
Judicial	4,821,773	5,232,709
Legal	3,224,402	3,582,701
Culture and recreation	1,540,667	1,588,365
Health and welfare	1,194,585	1,065,040
Conservation	125,586	123,067
Interest on long-term debt	4,300,661	5,289,098
Total expenditures	<u>48,978,767</u>	<u>48,835,057</u>
INCREASE IN NET POSITION	11,061,729	6,074,508
NET POSITION, BEGINNING	<u>29,067,008</u>	<u>22,992,500</u>
NET POSITION, ENDING	<u>\$ 40,128,737</u>	<u>\$ 29,067,008</u>

Governmental-type Activities – Governmental-type activities increased the County's net position by \$11,061,729. The increase in net position of \$11,061,729 was mostly caused by the increased collection of property taxes, and an increase in operating grants.

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 \$25,328,140. 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 65% 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 \$3,627,803 over FY 2021, the total fund balance increased by \$238,806. 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 \$3,028,649. This was due to an increase in intergovernmental revenue from Royse City ISD.

The Debt Service Fund had a decrease of fund balance of \$237,690 due to scheduled debt payments 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-19 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, 2022, totals \$109,678,622 (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	
	2022	2021
Land and improvements	\$ 6,246,813	\$ 6,246,813
Machinery and equipment	23,567,350	22,914,639
Buildings	60,654,170	60,473,268
Infrastructure	5,232,656	5,232,656
Construction in progress	47,269,040	36,651,597
Right to use - equipment	118,268	-
Less: accumulated depreciation	(33,409,675)	(30,534,886)
Total	\$ <u>109,678,622</u>	\$ <u>100,984,087</u>

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

DEBT ADMINISTRATION

Long-term Debt – As of September 30, 2022, Rockwall County had total bonded debt outstanding of \$132,010,000.

ROCKWALL COUNTY'S OUTSTANDING BONDS AS OF SEPTEMBER 30, 2022

	Beginning Balance	Additions	Reductions	Ending Balance
Tax Notes	\$ 23,315,000	\$ -	\$ 1,370,000	\$ 21,945,000
Refunding Bond	<u>114,635,000</u>	<u>-</u>	<u>4,570,000</u>	<u>110,065,000</u>
	<u>\$ 137,950,000</u>	<u>\$ -</u>	<u>\$ 5,940,000</u>	<u>\$ 132,010,000</u>

Rockwall County's bonded debt decreased by \$5,940,000, or 4.31%, during the current fiscal year.

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

NEXT YEAR'S BUDGETS AND RATES

Governmental Activities – In preparation for the fiscal year 2023 budget, the County lowered the ad valorem tax rate from \$0.3131 to \$0.2925 per \$100 assessed value. The M&O rate went from \$0.2370 to \$0.2276, and the debt service rate went from \$0.0761 to \$0.0649. Total budgeted revenues for FY2023 in the General Fund are \$47,547,059. This included a budgeted use of existing fund balance of \$550,000. Total budgeted expenditures for fiscal year 2023 are \$47,547,059.

REQUESTS FOR INFORMATION

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

**BASIC
FINANCIAL STATEMENTS**

ROCKWALL COUNTY, TEXAS**STATEMENT OF NET POSITION**

SEPTEMBER 30, 2022

ASSETS

Cash and investments	\$ 87,727,936
Receivables (net of allowance for uncollectibles)	23,030,278
Prepaid items	699,361
Net pension asset	11,293,294
Capital assets:	
Non-depreciable	53,515,853
Depreciable (net)	56,162,769
Total assets	<u>232,429,491</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred loss on refunding	377,238
Deferred outflows related to pensions	4,733,763
Deferred outflows related to OPEB	1,834,503
Total deferred outflows of resources	<u>6,945,504</u>

LIABILITIES

Accounts payable	2,467,004
Claims payable	203,286
Accrued liabilities	857,109
Unearned revenue	20,148,589
Interest payable	918,769
Noncurrent liabilities:	
Due within one year:	
Tax notes	2,336,942
Refunding bonds	4,865,000
Compensated absences	175,253
Leases	40,935
Due in more than one year:	
Tax notes	35,362,163
Refunding bonds	105,200,000
Leases	39,578
Compensated absences	701,010
Net OPEB liability	6,400,381
Total liabilities	<u>179,716,019</u>

DEFERRED INFLOWS OF RESOURCES

Deferred gain on refunding	201,247
Deferred inflows related to pensions	11,657,050
Deferred inflows related to OPEB	7,671,942
Total deferred inflows of resources	<u>19,530,239</u>

NET POSITION

Net investment in capital assets	6,122,488
Restricted for:	
Capital acquisition and construction	1,309,781
Debt service	959,296
Records preservation and management	3,306,428
Court security and technology	259,883
Legal	532,315
Public safety	1,530,695
Judicial	164,801
Culture and recreation	83,497
Roads and bridges	26,005,307
Elections assistance and administration	56,796
Unrestricted	(202,550)
Total net position	<u>\$ 40,128,737</u>

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenue	
		Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	\$ 7,057,491	\$ 2,206,192	\$ 333,144
Financial administration	2,313,509	295,559	-
Roads and bridges	3,168,202	1,691,235	4,000,000
Public safety	17,404,062	919,253	52,792
Public services	1,248,458	-	229,921
Public facilities	2,579,371	25,774	58,696
Judicial	4,821,773	909,916	70,734
Legal	3,224,402	50	76,399
Culture and recreation	1,540,667	114,047	-
Health and welfare	1,194,585	227,463	30,770
Conservation	125,586	42,700	-
Interest on long-term debt	4,300,661	-	-
Total governmental activities	<u>48,978,767</u>	<u>6,432,189</u>	<u>4,852,456</u>
 Total primary government	 <u>\$ 48,978,767</u>	 <u>\$ 6,432,189</u>	 <u>\$ 4,852,456</u>
General revenues:			
Taxes:			
Property			
Beverage			
Sales			
Investment earnings (loss)			
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.

<u>Program Revenue</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
\$ -	\$ (4,518,155)
-	(2,017,950)
-	2,523,033
-	(16,432,017)
-	(1,018,537)
-	(2,494,901)
-	(3,841,123)
-	(3,147,953)
11,249	(1,415,371)
-	(936,352)
-	(82,886)
-	(4,300,661)
<u>11,249</u>	<u>(37,682,873)</u>
\$ <u>11,249</u>	<u>(37,682,873)</u>

45,629,627
575,996
2,726,590
(478,067)
244,700
<u>45,756</u>
<u>48,744,602</u>
11,061,729
<u>29,067,008</u>
\$ <u>40,128,737</u>

ROCKWALL COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	<u>General</u>	<u>Road Improvements Bond 2008</u>	<u>Debt Service</u>
ASSETS			
Cash and investments	\$ 27,092,056	\$ 25,066,219	\$ 1,779,236
Receivables (net of allowances for uncollectibles):			
Taxes	458,178	-	114,357
Accounts	3,075,838	18,712,800	-
Due from other funds	409,115	-	-
Prepaid items	<u>492,788</u>	<u>-</u>	<u>-</u>
Total assets	<u>31,527,975</u>	<u>43,779,019</u>	<u>1,893,593</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	1,694,328	235,065	-
Accrued liabilities	826,049	-	-
Unearned revenue	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,520,377</u>	<u>235,065</u>	<u>-</u>
Deferred inflows of resources:			
Unavailable revenue - property taxes	280,483	-	90,028
Unavailable revenue - court fines	2,902,204	-	-
Unavailable revenue - grant receivable	3,983	18,712,800	-
Unavailable revenue - lien assessments	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>3,186,670</u>	<u>18,712,800</u>	<u>90,028</u>
Fund balances:			
Nonspendable:			
Prepays	492,788	-	-
Restricted:			
Capital acquisition and construction	-	-	-
Debt service	-	-	1,803,565
Records preservation and management	-	-	-
Court security and technology	-	-	-
Legal	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Culture and recreation	-	-	-
Roads and bridges	-	24,831,154	-
Elections assistance and administration	-	-	-
Unassigned	<u>25,328,140</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>25,820,928</u>	<u>24,831,154</u>	<u>1,803,565</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ <u>31,527,975</u>	\$ <u>43,779,019</u>	\$ <u>1,893,593</u>

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

<u>Jail Expansion</u>	<u>American Rescue Plan</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 3,783,495	\$ 20,256,389	\$ 8,435,359	\$ 86,412,754
-	-	113,961	686,496
-	-	555,144	22,343,782
-	-	-	409,115
-	-	118,979	611,767
<u>3,783,495</u>	<u>20,256,389</u>	<u>9,223,443</u>	<u>110,463,914</u>
328,802	107,800	94,380	2,460,375
-	-	31,060	857,109
-	20,148,589	-	20,148,589
-	-	409,115	409,115
<u>328,802</u>	<u>20,256,389</u>	<u>534,555</u>	<u>23,875,188</u>
-	-	-	370,511
-	-	-	2,902,204
-	-	-	18,716,783
-	-	261,896	261,896
-	-	261,896	22,251,394
-	-	118,979	611,767
3,454,693	-	1,309,781	4,764,474
-	-	-	1,803,565
-	-	3,306,428	3,306,428
-	-	259,883	259,883
-	-	532,315	532,315
-	-	1,530,695	1,530,695
-	-	164,801	164,801
-	-	83,497	83,497
-	-	1,174,153	26,005,307
-	-	56,796	56,796
-	-	(110,336)	25,217,804
<u>3,454,693</u>	<u>-</u>	<u>8,426,992</u>	<u>64,337,332</u>
\$ <u>3,783,495</u>	\$ <u>20,256,389</u>	\$ <u>9,223,443</u>	\$ <u>110,463,914</u>

ROCKWALL COUNTY, TEXAS

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

SEPTEMBER 30, 2022

Total fund balances - governmental funds balance sheet \$ 64,337,332

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. 109,678,622

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 22,251,394

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	4,733,763	
Deferred outflows of OPEB	1,834,503	
Deferred inflows of pension	(11,657,050)	
Deferred inflows of OPEB	(7,671,942)	
Net pension asset	11,293,294	
Net OPEB obligation	(6,400,381)	
Tax notes	(37,699,105)	
Refunding bond	(110,065,000)	
Leases	(80,513)	
Compensated absences	(876,263)	
Deferred loss on refunding	377,238	
Deferred gain on refunding	(201,247)	
Interest payable	(918,769)	
		(157,331,472)

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.

1,192,861

Net Position of governmental activities in the Statement of Net Position \$ 40,128,737

ROCKWALL COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General	Road Improvements Bond 2008	Debt Service
REVENUES			
Property taxes	\$ 34,550,462	\$ -	\$ 11,095,282
Beverage taxes	575,996	-	-
Fines and forfeitures	743,053	-	-
Sales taxes	1,890,895	-	-
Fees and commissions	2,574,547	-	-
Intergovernmental	413,046	4,000,000	-
Election	-	-	-
Investment earnings (loss)	(718,650)	159,132	14,578
Donations	-	-	-
Miscellaneous	202,731	-	-
Total revenues	<u>40,232,080</u>	<u>4,159,132</u>	<u>11,109,860</u>
EXPENDITURES			
Current:			
General government	4,217,422	-	-
Financial administration	2,428,249	-	-
Commissioner expenses	531,040	-	-
Roads and bridges	-	1,130,483	-
Public safety	16,713,565	-	-
Public facilities	1,013,764	-	-
Public services	2,082,193	-	-
Judicial	5,010,855	-	-
Legal	3,397,156	-	-
Culture and recreation	1,169,007	-	-
Health and welfare	1,220,965	-	-
Conservation	126,872	-	-
Capital outlay	1,098,976	-	-
Debt service:			
Principal	37,755	-	5,940,000
Interest and fiscal charges	-	-	5,407,550
Total expenditures	<u>39,047,819</u>	<u>1,130,483</u>	<u>11,347,550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,184,261</u>	<u>3,028,649</u>	<u>(237,690)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	25,030	-	-
Transfers out	(1,034,404)	-	-
Sale of capital assets	63,919	-	-
Leases issued	-	-	-
Total other financing sources and uses	<u>(945,455)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	238,806	3,028,649	(237,690)
FUND BALANCES, BEGINNING	<u>25,582,122</u>	<u>21,802,505</u>	<u>2,041,255</u>
FUND BALANCES, ENDING	<u>\$ 25,820,928</u>	<u>\$ 24,831,154</u>	<u>\$ 1,803,565</u>

Jail Expansion	American Rescue Plan	Other Governmental Funds	Total Governmental
\$ -	\$ -	\$ 14,606	\$ 45,660,350
-	-	-	575,996
-	-	349,360	1,092,413
-	-	835,695	2,726,590
-	-	2,826,247	5,400,794
-	229,921	115,401	4,758,368
-	-	4,138	4,138
46,025	-	20,324	(478,591)
-	-	11,249	11,249
-	-	21,426	224,157
<u>46,025</u>	<u>229,921</u>	<u>4,198,446</u>	<u>59,975,464</u>
-	-	686,302	4,903,724
-	-	-	2,428,249
-	-	-	531,040
-	-	1,788,721	2,919,204
-	-	771,650	17,485,215
-	229,662	-	1,243,426
-	-	435,237	2,517,430
-	-	68,548	5,079,403
-	-	34,077	3,431,233
-	-	135,806	1,304,813
-	-	-	1,220,965
-	-	-	126,872
10,617,443	-	81,754	11,798,173
-	-	-	5,977,755
-	-	-	5,407,550
<u>10,617,443</u>	<u>229,662</u>	<u>4,002,095</u>	<u>66,375,052</u>
(10,571,418)	259	196,351	(6,399,588)
-	-	451,889	476,919
-	-	(42,515)	(1,076,919)
-	-	-	63,919
-	-	7,925	7,925
<u>-</u>	<u>-</u>	<u>417,299</u>	<u>(528,156)</u>
(10,571,418)	259	613,650	(6,927,744)
<u>14,026,111</u>	<u>(259)</u>	<u>7,813,342</u>	<u>71,265,076</u>
<u>\$ 3,454,693</u>	<u>\$ -</u>	<u>\$ 8,426,992</u>	<u>\$ 64,337,332</u>

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, 2022

Net change in fund balances - total governmental funds	\$(6,927,744)
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.	8,584,192
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	18,752
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.	7,057,100
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.	2,037,360
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.	(93,617)
Internal service funds are used by management to charge the costs of health insurance to individual funds.	<u>385,686</u>
Change in net position of governmental activities	\$ <u>11,061,729</u>

ROCKWALL COUNTY, TEXAS

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

SEPTEMBER 30, 2022

	<u>Governmental Activities Internal Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,315,182
Prepaid expenses	<u>87,594</u>
Total assets	<u>1,402,776</u>
LIABILITIES	
Current liabilities:	
Accounts payable	6,629
Claims payable	<u>203,286</u>
Total liabilities	<u>209,915</u>
NET POSITION	
Unrestricted	<u>1,192,861</u>
Total net position	\$ <u><u>1,192,861</u></u>

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Governmental Activities</u> <u>Internal Service</u>
OPERATING REVENUES	
Charges for services	\$ <u>5,263,291</u>
Total operating revenues	<u>5,263,291</u>
OPERATING EXPENSES	
Insurance claims	4,054,446
Stop-loss insurance premiums	795,108
Administrative and other	<u>628,575</u>
Total operating expenses	<u>5,478,129</u>
OPERATING LOSS	(<u>214,838</u>)
NONOPERATING REVENUES (EXPENSES)	
Investment income	<u>524</u>
Total nonoperating revenues (expenses)	<u>524</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(<u>214,314</u>)
Transfers in	<u>600,000</u>
CHANGE IN NET POSITION	385,686
NET POSITION, BEGINNING	<u>807,175</u>
NET POSITION, ENDING	\$ <u>1,192,861</u>

ROCKWALL COUNTY, TEXAS

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Governmental Activities Internal Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	\$ 5,263,291
Cash paid to employees	(632,030)
Cash paid to suppliers	<u>(4,875,433)</u>
Net cash used by operating activities	<u>(244,172)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers	<u>600,000</u>
Net cash provided by investing activities	<u>600,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>524</u>
Net cash provided by investing activities	<u>524</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	356,352
CASH AND CASH EQUIVALENTS, BEGINNING	<u>958,830</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>1,315,182</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	(214,838)
Change in assets and liabilities:	
Decrease (increase) in prepaids	(87,594)
Increase (decrease) in accounts payable	(1,328)
Increase (decrease) in claims payable	63,043
Increase (decrease) in accrued liabilities	<u>(3,455)</u>
Total adjustments	<u>(29,334)</u>
Net cash used by operating activities	\$(244,172)

ROCKWALL COUNTY, TEXASSTATEMENT OF FIDUCIARY NET
POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2022

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ASSETS			
Cash and investments	\$ 38,946	\$ 7,737,336	\$ 3,657,564
Accounts Receivable	300	-	-
Due from other governments	43	-	-
Total assets	<u>39,289</u>	<u>7,737,336</u>	<u>3,657,564</u>
LIABILITIES			
Accounts payable	171	-	-
Accrued expenses	5,061	-	-
Due to other governments	-	-	1,104,458
Total liabilities	<u>5,232</u>	<u>-</u>	<u>1,104,458</u>
NET POSITION			
Held in trust	34,057	7,737,336	-
Restricted for individuals, organizations and other governments	-	-	2,553,106
Total net position	<u>\$ 34,057</u>	<u>\$ 7,737,336</u>	<u>\$ 2,553,106</u>

ROCKWALL COUNTY, TEXAS**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ADDITIONS			
Taxes and fes collected on behalf of other governments	\$ -	\$ -	\$ 39,276
County contributions	200,000	-	-
Contributions from other governments	-	-	83,549,460
Bonds received	-	8,475,748	2,088,074
Interest earnings	-	1,973	-
Total additions	<u>200,000</u>	<u>8,477,721</u>	<u>85,676,810</u>
DEDUCTIONS			
Disbursements on behalf of contracting entities	-	-	83,692,765
Bonds returned	-	4,623,363	1,708,373
Administrative expenses	<u>218,848</u>	<u>-</u>	<u>-</u>
Total deductions	<u>218,848</u>	<u>4,623,363</u>	<u>85,401,138</u>
CHANGES IN NET POSITION	(18,848)	3,854,358	275,672
NET POSITION, BEGINNING	<u>52,905</u>	<u>3,882,978</u>	<u>2,277,434</u>
NET POSITION, ENDING	<u>\$ 34,057</u>	<u>\$ 7,737,336</u>	<u>\$ 2,553,106</u>

ROCKWALL COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

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 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:

<u>Assets</u>	<u>Years</u>
Infrastructure	10 - 40
Buildings	10 - 40
Improvements	5 - 40
Equipment	5 - 10
Right to use - equipment	3

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.

Leases

The County is a lessee for a noncancellable lease of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with longterm debt on the statement of net position.

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 (\$.237 for the maintenance and operations and \$.07610 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*, represent a consumption of net assets that applies to future periods 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*, represent an acquisition of net assets that applies to future periods 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 TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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.

Change in Accounting Principle

GASB Statement No. 87, *Leases*, was adopted effective July 1, 2021. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

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 Cities Readiness Initiative has a deficit fund balance of \$1,389. 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, 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 \$(157,321,736) difference are as follows:

Deferred outflows of pension	\$ 4,733,763
Deferred outflows of OPEB	1,834,503
Deferred inflows of pension	(11,657,050)
Deferred inflows of OPEB	(7,671,942)
Net pension asset	11,293,294
Net OPEB obligation	(6,400,381)
Tax Notes	(37,699,105)
Refunding bond	(110,065,000)
Leases	(80,513)
Compensated absences	(876,263)
Deferred loss on refunding	407,099
Deferred gain on refunding	(221,372)
Interest payable	(918,769)
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (157,321,736)</u></u>

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

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental fund and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$8,584,192 difference are as follows:

Capital outlay	\$ 11,640,365
Capital asset retirements	(18,163)
Capital asset adjustments	(12,554)
Depreciation expense	<u>(3,025,456)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u><u>\$ 8,584,192</u></u>

Another element of that reconciliation states, “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this \$18,752 difference are as follows:

Property taxes	\$(30,723)
Other	(2,223)
Court fines	<u>51,698</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u><u>\$ 18,752</u></u>

Another element of that reconciliation states, "The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$7,066,836 difference are as follows:

Principal repayments	\$ 5,940,000
Interest payable	209,683
Bond discount/premium	906,942
Leases	29,830
Compensated absences	(19,619)
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$ <u>7,066,836</u>

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

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

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, 2022, the County held the following fair value measurements:

	9/30/2022	Fair Value Measurement Using			Percent of Total Portfolio	Weighted Average Maturity (Days)
		(Level 1)	(Level 2)	(Level 3)		
Primary government						
Cash and cash equivalents						
Cash deposits - County	\$ 29,292,059	\$ -	\$ -	\$ -	29.54%	
Cash deposits - trust and custodial	<u>11,433,846</u>	-	-	-	11.53%	
Total cash and cash equivalents	<u>40,725,905</u>	-	-	-		
Investments measured at net asset value per share:						
Investment pools:						
Texas CLASS	\$ 9,962,440	\$ -	\$ -	\$ -	10.05%	82
TexPool	3,542,626	-	-	-	3.57%	25
TexPool Prime	10,603,167	-	-	-	10.69%	14
TexStar	779,729	-	-	-	0.79%	12
LOGIC	20,566,362	-	-	-	20.74%	14
Investments by fair value level:						
Debt securities:						
Federal Farm Credit Bank	1,898,975	491,307	1,407,668	-	1.92%	74
Federal Home Loan Bank	<u>11,082,578</u>	<u>495,514</u>	<u>10,587,064</u>	-	11.18%	320
Total investments	<u>58,435,877</u>	<u>986,821</u>	<u>11,994,732</u>	-		
Total cash and investments of the primary government	\$ <u>99,161,782</u>	\$ <u>986,821</u>	\$ <u>11,994,732</u>	\$ -		

The County has the following recurring fair value measurements as of September 30, 2022:

Federal Home Loan Bank of \$495,514 are valued using a documented trade history in exact security (Level 1 inputs).

Federal Farm Credit Bank of \$927,499 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$929,521 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Farm Credit Bank of \$491,307 are valued using a documented trade history in exact security (Level 1 inputs).

Federal Home Loan Bank of \$984,385 are valued using a documented trade history in exact security (Level 2 inputs).

Federal Home Loan Bank of \$927,479 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$904,161 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$984,296 are valued using a documented trade history in exact security (Level 2 inputs).

Federal Home Loan Bank of \$902,157 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$885,869 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$878,023 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$885,123 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$882,400 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Farm Credit Bank of \$480,168 are valued using a documented trade history in exact security (Level 2 inputs).

Federal Home Loan Bank of \$947,744 are valued using an option-adjusted discounted cash flow model (Level 2 inputs).

Federal Home Loan Bank of \$475,907 are valued using a documented trade history in exact security (Level 2 inputs).

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

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

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, 2022, 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, 2022, were rated as follows:

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

B. Receivables

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

	Governmental Funds				
	General	Road Improvements Bond 2008	Debt Service	Nonmajor Funds	Total
Receivables:					
Taxes	\$ 622,956	\$ -	\$ 166,670	\$ 113,961	\$ 903,587
Adjudicated fines	29,022,041	-	-	-	29,022,041
Accounts	173,634	-	-	313,178	486,812
Assessments	-	-	-	241,966	241,966
TxDOT funding	-	18,712,800	-	-	18,712,800
Gross receivables	29,818,631	18,712,800	166,670	669,105	49,367,206
Less: allowance for uncollectibles	(26,284,615)	-	(52,313)	-	(26,336,928)
Net total receivables	\$ 3,534,016	\$ 18,712,800	\$ 114,357	\$ 669,105	\$ 23,030,278

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, 2022, 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	36,651,597	10,617,443	-	47,269,040
Total assets not being depreciated	42,898,410	10,617,443	-	53,515,853
Capital assets, being depreciated:				
Buildings and improvements	60,473,268	180,902	-	60,654,170
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	22,914,639	834,095	(181,384)	23,567,350
Right to use - Equipment	110,343	7,925	-	118,268
Total capital assets being depreciated	88,730,906	1,022,922	(181,384)	89,572,444
Less accumulated depreciation:				
Buildings and improvements	(18,417,640)	(1,597,530)	(12,554)	(20,027,724)
Infrastructure	(3,576,440)	(120,306)	-	(3,696,746)
Machinery and equipment	(8,540,806)	(1,268,490)	163,221	(9,646,075)
Right to use - Equipment	-	(39,130)	-	(39,130)
Total accumulated depreciation	(30,534,886)	(3,025,456)	150,667	(33,409,675)
Total capital assets being depreciated, net	58,196,020	(2,002,534)	(30,717)	56,162,769
Governmental activities capital assets, net	\$ 101,094,430	\$ 8,614,909	\$ (30,717)	\$ 109,678,622

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

Governmental activities:	
General government	\$ 1,582,735
Roads and bridges	285,000
Public safety	731,651
Public facilities	34,111
Public services	81,083
Legal	8,694
Culture and recreation	299,238
Health and welfare	2,944
Total depreciation expense - governmental activities	\$ 3,025,456

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	\$ 409,115
		<u>\$ 409,115</u>

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

Transfers In	Transfers Out	Amount
General	Nonmajor governmental	\$ 25,030
Nonmajor governmental	General	434,404
Internal service	General	600,000
Nonmajor governmental	Nonmajor governmental	17,485
		<u>\$ 1,076,919</u>

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

E. Long-term Liabilities

The County issues general obligation bonds and limited tax notes to finance major capital projects. General obligations debt, certificates of obligation and contractual obligations are generally payable from property tax revenues. All other obligations, including 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%	10,590,000	810,000
\$7,370,000 permanent improvement refunding bond Series 2015 - Private Placement	12/22/15	3.00%-4.00%	3,825,000	735,000
\$14,010,000 limited tax road bonds Series 2016	03/21/16	3.00%-5.00%	11,355,000	620,000
\$7,620,000 unlimited tax refunding Series 2017	12/28/17	3.00%-4.00%	6,315,000	425,000
\$16,710,000 limited tax refunding Series 2018	11/27/18	3.50%-5.00%	14,080,000	890,000
\$17,675,000 limited tax refunding Series 2020	05/14/20	3.00%-5.00%	17,675,000	1,455,000
\$62,490,000 permanent improvement refunding bond, Series 2020	05/14/20	3.00%-5.00%	59,275,000	650,000
\$9,575,000 limited tax refunding bond Series 2020	10/26/20	3.00%-5.00%	<u>8,895,000</u>	<u>710,000</u>
			<u>\$ 132,010,000</u>	<u>\$ 6,295,000</u>

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

The \$7,370,000 Permanent Improvement Refunding Bond – Series 2015 were issued for the purpose of (i) refunding the Series 2007 Permanent Improvement Limited Tax Notes and (ii) paying the costs of issuing the bonds. Principal maturities will occur annually beginning in February 2017. Interest payments will occur semi-annually in February and August at 2.010%. The final principal and interest payment is due February 2027. As a result, the refunded notes are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net 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, 2022.

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, 2022.

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, 2022.

The requirements to amortize all tax notes and refunding bonds outstanding, as of September 30, 2022, are summarized as follows:

Fiscal Year Ending September 30,	Tax Notes		
	Principal	Interest	Total
2023	\$ 1,430,000	\$ 764,254	\$ 2,194,254
2024	1,490,000	707,706	2,197,706
2025	1,545,000	648,781	2,193,781
2026	1,610,000	589,894	2,199,894
2027	1,665,000	530,031	2,195,031
2028-2032	9,240,000	1,733,678	10,973,678
2033-2037	<u>4,965,000</u>	<u>294,781</u>	<u>5,259,781</u>
Total	<u>\$ 21,945,000</u>	<u>\$ 5,269,125</u>	<u>\$ 27,214,125</u>

Fiscal Year Ending September 30,	Refunding Bonds		
	Principal	Interest	Total
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	5,775,000	3,356,000	9,131,000
2028-2032	32,420,000	12,434,250	44,854,250
2033-2037	23,615,000	6,164,725	29,779,725
2038-2042	16,795,000	3,199,475	19,994,475
2043-2047	9,040,000	552,000	9,592,000
Total	<u>\$ 106,240,000</u>	<u>\$ 41,616,200</u>	<u>\$ 147,856,200</u>

Fiscal Year Ending September 30,	Refunding Bonds - Private Placement		
	Principal	Interest	Total
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	795,000	7,990	802,990
Total	<u>\$ 3,825,000</u>	<u>\$ 195,223</u>	<u>\$ 4,020,223</u>

F. Changes in Long-term Debt

The following is a summary of long-term debt transactions of the County for the fiscal year ended September 30, 2022:

Description	Amounts Outstanding October 1, 2021	Issued	Retired	Amounts Outstanding September 30, 2022	Due Within One Year
Tax Notes	\$ 23,315,000	\$ -	\$ 1,370,000	\$ 21,945,000	\$ 1,430,000
Refunding Bonds	110,085,000	-	3,845,000	106,240,000	4,130,000
Refunding Bonds - Private Placement	4,550,000	-	725,000	3,825,000	735,000
Bond Premiums/discounts	16,661,047	-	906,942	15,754,105	906,942
Leases	110,343	7,925	37,755	80,513	40,935
Compensated absences	856,644	561,041	541,422	876,263	175,253
	<u>\$ 155,578,034</u>	<u>\$ 568,966</u>	<u>\$ 7,426,119</u>	<u>\$ 148,720,881</u>	<u>\$ 7,418,130</u>

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.

H. Leases

A summary of leases outstanding as of September 30, 2022, is as follows:

Asset Class	Lease Asset Value	Accumulated Amortization
Right to Use:		
Equipment	<u>\$ 118,268</u>	<u>\$ 39,130</u>
Total Leases	<u>\$ 118,268</u>	<u>\$ 39,130</u>

Principal and interest requirements to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2023	\$ 40,935	\$ 327	\$ 41,262
2024	33,925	165	34,090
2025	4,430	55	4,485
2026	1,223	9	1,232
Total	\$ 80,513	\$ 556	\$ 81,069

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

Inactive employees or beneficiaries currently receiving benefits	177
Inactive employees entitled to but not yet receiving benefits	275
Active employees	353
	<u>805</u>

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 9% and 9.25% in calendar years 2021 and 2022. The County's contributions to TCDRS for the year ended September 30, 2022, were \$2,022,936, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2021, 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, 2021, 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	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 - December 31, 2020, 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 2022 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 ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MCSI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
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%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.04%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation of 2.6%, per Cliffwater's 2022 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 12/31/2020	\$ 81,983,579	\$ 80,743,351	\$ 1,240,228
Changes for the year:			
Service cost	2,898,767	-	2,898,767
Interest on total pension liability ⁽¹⁾	6,330,327	-	6,330,327
Effect of economic/demographic gains or losses	(701,060)	-	(701,060)
Effect of assumptions changes or inputs	(99,585)	-	(99,585)
Refund of contributions	(171,013)	(171,013)	-
Benefit payments	(3,065,377)	(3,065,377)	-
Administrative expenses	-	(53,273)	53,273
Member contributions	-	1,424,019	(1,424,019)
Net investment income	-	17,737,485	(17,737,485)
Employer contributions	-	1,830,977	(1,830,977)
Other ⁽²⁾	-	22,763	(22,763)
Balance at 12/31/2021	\$ 87,175,638	\$ 98,468,932	\$ (11,293,294)

⁽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	\$ 100,260,136	\$ 87,175,638	\$ 76,400,982
Fiduciary net position	<u>98,468,932</u>	<u>98,468,932</u>	<u>98,468,932</u>
Net pension liability/(asset)	\$ <u>1,791,204</u>	\$ <u>(11,293,294)</u>	\$ <u>(22,067,950)</u>

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, 2022, the County recognized pension expense of \$(14,375). 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	\$ 694,888	\$ 525,795
Changes in actuarial assumptions	2,542,921	74,689
Difference between projected and actual investment earnings	-	11,056,566
Contributions subsequent to the measurement date	<u>1,495,954</u>	<u>-</u>
Total	\$ <u>4,733,763</u>	\$ <u>11,657,050</u>

\$1,495,954 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, 2023. 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,	
2023	\$ (953,381)
2024	(2,303,528)
2025	(2,842,045)
2026	(2,320,287)

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, 2022 measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	94
Active members	<u>297</u>
Total	<u><u>391</u></u>

The County's contributions to the Retiree Health plan for the year ended September 30, 2022 were \$395,524.

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, 2021 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	RPH- 2014 Total Table with Projection MP- 2021
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	4.77% as of September 30, 2022.

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 4.77% as the discount rate for this valuation.

Changes in Total OPEB Liability

The County's total OPEB liability of \$6,400,381 was measured as of September 30, 2022 and was determined by an actuarial valuation as of September 30, 2021.

	<u>Total OPEB Liability</u>
Balance at 10/1/2021	\$ 14,427,445
Changes for the year:	
Service Cost	909,848
Interest on the total liability	340,639
Difference between expected & actual experience	(737,509)
Change in assumptions	(8,144,518)
Benefit payments	(395,524)
Net changes	<u>(8,027,064)</u>
Balance at 9/30/2022	<u><u>\$ 6,400,381</u></u>

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.77%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (3.77%)	Discount Rate (4.77%)	1% Increase in Discount Rate (5.77%)
Total OPEB liability	\$ <u>7,099,082</u>	\$ <u>6,400,381</u>	\$ <u>5,802,140</u>

Healthcare Cost Trend Rate Sensitivity Analysis

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

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability	\$ <u>6,198,449</u>	\$ <u>6,400,381</u>	\$ <u>6,957,388</u>

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense of \$489,141. At September 30, 2022, the County reported deferred outflows of resources to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 125,694	\$ 637,031
Changes in actuarial assumptions	<u>1,708,809</u>	<u>7,034,911</u>
Total	\$ <u>1,834,503</u>	\$ <u>7,671,942</u>

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

Year Ended September 30,	
2023	\$(761,347)
2024	(761,347)
2025	(761,347)
2026	(807,108)
2027	(1,124,776)
Thereafter	(1,621,514)

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, 2022, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed \$11,121 per year per employee. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid into the County's Insurance Trust Fund. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors. The liability for claims and judgments is reported in the Internal Service Fund. An excess coverage policy begins once Rockwall County has expended \$75,000 per participant annually. Changes in the balances of claims liabilities during the past two years are as follows:

	Years Ended	
	9/30/2022	9/30/2021
Unpaid claims at beginning of year	\$ 140,240	\$ 257,420
Incurred claims (including IBNRs)	4,849,554	3,992,765
Claim payments	(4,786,508)	(4,109,945)
Unpaid claims at end of year	\$ <u>203,286</u>	\$ <u>140,240</u>

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

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

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, 2022, 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. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange like transaction. GASB 94 will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

Statement No. 96, *Subscription-Based Information Technology Arrangements* - This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62 - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

L. Subsequent Events

On January 10, 2023, Rockwall County issued \$11,610,000 of unlimited tax road bonds, series 2023 to fund various capital projects. The interest rate on the notes is 5% and the maturity date is February 1, 2043.

**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, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 34,131,683	\$ 34,131,683	\$ 34,550,462	\$ 418,779
Beverage taxes	375,000	375,000	575,996	200,996
Fines and forfeitures	775,000	775,000	743,053	(31,947)
Other taxes	1,510,000	1,510,000	1,890,895	380,895
Fees and commissions	2,592,100	2,592,100	2,574,547	(17,553)
Intergovernmental	414,653	414,653	413,046	(1,607)
Investment earnings	250,000	250,000	(718,650)	(968,650)
Miscellaneous	80,000	80,000	202,731	122,731
Total revenues	<u>40,128,436</u>	<u>40,128,436</u>	<u>40,232,080</u>	<u>103,644</u>
EXPENDITURES				
Current:				
General government:				
County judge	144,535	144,535	137,428	7,107
County clerk	894,527	894,527	864,119	30,408
Information services	900,222	866,997	862,822	4,175
Nondepartmental	2,441,570	2,037,441	2,022,071	15,370
Human resources	104,099	104,099	100,279	3,820
Commissioners' court	91,594	91,594	88,627	2,967
Judicial bond clerk	59,509	59,509	52,126	7,383
Veteran services	94,144	94,144	89,950	4,194
Total general government	<u>4,730,200</u>	<u>4,292,846</u>	<u>4,217,422</u>	<u>75,424</u>
Financial administration:				
Tax assessor/collector	666,389	666,389	642,473	23,916
County treasurer	444,627	444,627	439,724	4,903
County auditor	678,944	678,944	641,851	37,093
Noncapital equipment	529,637	529,637	534,869	(5,232)
Human Resources	171,752	171,752	169,332	2,420
Total financial administration	<u>2,491,349</u>	<u>2,491,349</u>	<u>2,428,249</u>	<u>63,100</u>
Commissioner expenses:				
County commissioner, precinct #1	138,019	138,019	137,136	883
County commissioner, precinct #2	134,947	134,947	131,136	3,811
County commissioner, precinct #3	139,189	139,177	132,822	6,355
County commissioner, precinct #4	134,197	134,197	129,946	4,251
Total commissioner expenses	<u>546,352</u>	<u>546,340</u>	<u>531,040</u>	<u>15,300</u>
Public safety:				
Sheriff's department	5,953,494	5,604,844	5,597,109	7,735
County jail	10,015,918	10,060,316	9,819,012	241,304
Other law enforcement	599,498	851,498	851,604	(106)
Constable #1	115,039	115,039	109,435	5,604
Constable #2	110,796	110,796	109,207	1,589
Constable #3	116,662	116,662	110,578	6,084
Constable #4	118,948	118,948	116,620	2,328
Total public safety	<u>17,030,355</u>	<u>16,978,103</u>	<u>16,713,565</u>	<u>264,538</u>

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public facilities				
Maintenance and operations	\$ 1,046,492	\$ 1,038,592	\$ 1,013,764	\$ 24,828
Total public facilities	<u>1,046,492</u>	<u>1,038,592</u>	<u>1,013,764</u>	<u>24,828</u>
Public services:				
Election administrator	2,523,158	2,512,953	2,063,601	449,352
VINE program	<u>18,619</u>	<u>18,619</u>	<u>18,592</u>	<u>27</u>
Total public services	<u>2,541,777</u>	<u>2,531,572</u>	<u>2,082,193</u>	<u>449,379</u>
Judicial:				
District clerk	1,030,604	1,030,604	1,014,303	16,301
District judge	1,737,205	1,563,985	1,453,247	110,738
Justice of the peace, precinct #1	261,114	261,114	253,790	7,324
Justice of the peace, precinct #2	260,788	260,788	255,091	5,697
Justice of the peace, precinct #3	260,821	260,821	256,397	4,424
Justice of the peace, precinct #4	245,222	245,222	231,469	13,753
Court at law 2	786,797	742,597	723,864	18,733
Court at law	<u>873,291</u>	<u>838,711</u>	<u>822,694</u>	<u>16,017</u>
Total judicial	<u>5,455,842</u>	<u>5,203,842</u>	<u>5,010,855</u>	<u>192,987</u>
Legal:				
District attorney	<u>3,616,561</u>	<u>3,616,561</u>	<u>3,397,156</u>	<u>219,405</u>
Total legal	<u>3,616,561</u>	<u>3,616,561</u>	<u>3,397,156</u>	<u>219,405</u>
Culture and recreation:				
County library	<u>1,202,119</u>	<u>1,202,119</u>	<u>1,169,007</u>	<u>33,112</u>
Total culture and recreation	<u>1,202,119</u>	<u>1,202,119</u>	<u>1,169,007</u>	<u>33,112</u>
Health and welfare:				
County health coordinator	216,408	216,408	210,574	5,834
Welfare	566,614	566,614	534,130	32,484
Ambulance	175,345	175,345	173,169	2,176
Nondepartmental	108,532	107,947	103,092	4,855
Indigent health care	<u>400,000</u>	<u>345,342</u>	<u>200,000</u>	<u>145,342</u>
Total health and welfare	<u>1,466,899</u>	<u>1,411,656</u>	<u>1,220,965</u>	<u>190,691</u>
Conservation:				
County agent	<u>133,755</u>	<u>133,755</u>	<u>126,872</u>	<u>6,883</u>
Total conservation	<u>133,755</u>	<u>133,755</u>	<u>126,872</u>	<u>6,883</u>
Debt Service:				
Principal	<u>37,755</u>	<u>37,755</u>	<u>37,755</u>	<u>-</u>
Total debt service	<u>37,755</u>	<u>37,755</u>	<u>37,755</u>	<u>-</u>
Total current expenditures	<u>40,299,456</u>	<u>39,484,490</u>	<u>37,948,843</u>	<u>1,535,647</u>

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Noncurrent:				
Capital outlay:				
Capital equipment	\$ 495,975	\$ 922,941	\$ 922,060	\$ 881
Capital improvements	<u>178,000</u>	<u>178,000</u>	<u>176,916</u>	<u>1,084</u>
Total capital outlay	<u>673,975</u>	<u>1,100,941</u>	<u>1,098,976</u>	<u>1,965</u>
Total expenditures	<u>40,973,431</u>	<u>40,585,431</u>	<u>39,047,819</u>	<u>1,537,612</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(844,995)</u>	<u>(456,995)</u>	<u>1,184,261</u>	<u>1,641,256</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	25,000	25,030	30
Transfers out	(1,281,690)	(1,669,690)	(1,034,404)	635,286
Proceeds from sale of assets	<u>75,000</u>	<u>75,000</u>	<u>63,919</u>	<u>(11,081)</u>
Total other financing sources (uses)	<u>(1,181,690)</u>	<u>(1,569,690)</u>	<u>(945,455)</u>	<u>624,235</u>
NET CHANGE IN FUND BALANCE	<u>(2,026,685)</u>	<u>(2,026,685)</u>	<u>238,806</u>	<u>2,265,491</u>
FUND BALANCES, BEGINNING	<u>25,582,122</u>	<u>25,582,122</u>	<u>25,582,122</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 23,555,437</u>	<u>\$ 23,555,437</u>	<u>\$ 25,820,928</u>	<u>\$ 2,265,491</u>

ROCKWALL COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2022

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds except the Help America Vote Grant, Emergency Management Federal Grant, Errors and Omissions Insurance, Election Services, Sheriff Forfeiture, Library, D.A. Hot Check Fees, and Sheriff Law Enforcement, 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.

For the year ended September 30, 2022, expenditures exceeded appropriations in the following departments:

- General Fund – Financial Administration – Noncapital equipment by \$5,232
- General Fund – Public Safety – Other law enforcement by \$106

These excess expenditures were funded by greater than anticipated revenues and/or available fund balance.

ROCKWALL COUNTY, TEXAS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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	<u>44,071,207</u>	<u>48,151,159</u>	<u>51,392,719</u>
Total pension liability - ending (a)	<u>\$ 48,151,159</u>	<u>\$ 51,392,719</u>	<u>\$ 55,911,704</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 1,330,911	\$ 1,379,293	\$ 1,387,946
Member contributions	1,035,153	1,072,787	1,079,512
Investment income net of investment expenses	3,132,080	(898,918)	3,748,100
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	<u>46,791,537</u>	<u>50,740,977</u>	<u>50,567,384</u>
Plan fiduciary net position - ending (b)	<u>\$ 50,740,977</u>	<u>\$ 50,567,384</u>	<u>\$ 55,045,867</u>
Net pension liability (asset)- ending (a) - (b)	<u>\$(2,589,818)</u>	<u>\$ 825,335</u>	<u>\$ 865,837</u>
Fiduciary net position as a percentage of total pension liability	105.38%	98.39%	98.45%
Pensionable covered payroll	\$ 14,787,903	\$ 15,325,523	\$ 15,421,600
Net pension liability as a percentage of covered payroll	-17.51%	5.39%	5.61%

Notes to Schedule:

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

2017	2018	2019	2020	2021
\$ 2,158,628	\$ 2,209,579	\$ 2,226,737	\$ 2,377,466	\$ 2,898,767
4,608,335	4,947,544	5,361,027	5,805,327	6,330,327
-	-	-	-	-
218,907	-	-	5,085,844	(99,585)
(448,718)	441,748	457,275	847,256	(701,060)
-	-	-	(51,593)	-
(2,401,374)	(2,399,258)	(2,627,798)	(2,745,057)	(3,236,390)
4,135,778	5,199,613	5,417,241	11,319,243	5,192,059
<u>55,911,704</u>	<u>60,047,482</u>	<u>65,247,095</u>	<u>70,664,336</u>	<u>81,983,579</u>
\$ <u>60,047,482</u>	\$ <u>65,247,095</u>	\$ <u>70,664,336</u>	\$ <u>81,983,579</u>	\$ <u>87,175,638</u>
\$ 1,464,399	\$ 1,528,918	\$ 1,612,320	\$ 1,833,126	\$ 1,830,977
1,138,978	1,189,159	1,254,025	1,425,767	1,424,019
8,038,032	(1,174,712)	10,239,942	7,521,451	17,737,485
-	-	-	(51,593)	-
(2,401,374)	(2,399,258)	(2,627,798)	(2,745,057)	(3,236,390)
(42,061)	(50,085)	(55,475)	(59,081)	(53,273)
<u>2,810</u>	<u>15,852</u>	<u>18,308</u>	<u>20,889</u>	<u>22,763</u>
8,200,784	(890,126)	10,441,322	7,945,502	17,725,581
<u>55,045,867</u>	<u>63,246,651</u>	<u>62,356,525</u>	<u>72,797,848</u>	<u>80,743,351</u>
\$ <u>63,246,651</u>	\$ <u>62,356,525</u>	\$ <u>72,797,848</u>	\$ <u>80,743,351</u>	\$ <u>98,468,932</u>
\$ (3,199,169)	\$ 2,890,570	\$ (2,133,512)	\$ 1,240,228	\$ (11,293,294)
105.33%	95.57%	103.02%	98.49%	112.95%
\$ 16,271,113	\$ 16,987,981	\$ 17,914,638	\$ 20,368,102	\$ 20,343,132
-19.66%	17.02%	-11.91%	6.09%	-55.51%

ROCKWALL COUNTY, TEXAS**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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%
2022	2,022,936	2,022,936	-	21,357,475	9.5%

Notes to Schedule:

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

ROCKWALL COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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.
<u>Methods and assumptions used to determine contributions rates:</u>	
Actuarial Cost Method	Entry age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	15.4 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% 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	135% of the Pub-2010 General retirees Table for males and 120% of the Pub-2010 Healthy General retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
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 2021: 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, 2022

Plan Year Ended September 30	2018	2019	2020	2021	2022
Total OPEB Liability:					
Service cost	\$ 476,423	\$ 495,766	\$ 495,766	\$ 909,848	\$ 909,848
Interest	356,229	378,722	331,104	321,294	340,639
Experience (Gain)/Loss	-	-	205,925	-	(737,509)
Assumption Changes	-	2,569,173	732,487	-	(8,144,518)
Benefit payments	(294,572)	(301,370)	(347,162)	(347,162)	(395,524)
Net change in total pension liability	538,080	3,142,291	1,418,120	883,980	(8,027,064)
Total OPEB liability - beginning	<u>8,444,974</u>	<u>8,983,054</u>	<u>12,125,345</u>	<u>13,543,465</u>	<u>14,427,445</u>
Total OPEB liability - ending (a)	<u>\$ 8,983,054</u>	<u>\$ 12,125,345</u>	<u>\$ 13,543,465</u>	<u>\$ 14,427,445</u>	<u>\$ 6,400,381</u>
Covered - employee payroll	\$ 13,397,113	\$ 13,397,113	\$ 15,611,444	\$ 15,611,444	\$ 18,960,616
Total OPEB liability as a percentage of covered - employee payroll	67.05%	90.51%	86.75%	92.42%	33.76%

Notes to Schedule:

- This schedule is intended to show ten years of information. Additional years' information will be displayed as it becomes
- No assets are accumulated in a trust for the retiree health care plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

ROCKWALL COUNTY, TEXAS

NOTES TO OTHER POST EMPLOYMENT BENEFITS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Valuation date	September 30, 2022
Measurement date	September 30, 2022
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	4.77% (2.27% real rate of return plus 2.5% inflation)
Health Care Cost Trend	Level 4.5%
Mortality	RPH-2014 Total Table with Projection MP-2021
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based on the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
Disability	None assumed
Retiree Contributions	Retirees pays the remaining contribution rate above the monthly stipend of \$300 paid by the County to the retiree. The retiree also pays the full cost of dental coverage.
Salary Scale	3.50%
Data Assumptions	100% of all retirees who currently have healthcare coverage will continue with the same coverage including continuation when eligible for Medicare.
Coverage	50% of all actives who currently have healthcare coverage will continue with employee only coverage to age 65 upon retirement and 100% will elect the stipend.

**COMBINING FUND
FINANCIAL STATEMENTS**

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 Initiative– To account for additional personnel and equipment under grant program. Revenue is provided by State aid.

Help America Vote Grant– To account for election expenses under grant program.

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.

Library – To account for library expenses. Revenue is provided by library fees and fines.

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 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 the County and each of the cities.

Facilities Improvements – To account for building maintenance and for current and future facilities projects.

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	Special Revenue				
	<u>Emergency Management</u>	<u>Fire Code Enforcement</u>	<u>Court Record Preservation</u>	<u>District Court Records Technology</u>	<u>Law Library</u>
ASSETS					
Cash and investments	\$ 32,473	\$ 66,968	\$ 121,135	\$ 38,199	\$ 127,101
Receivables (net of allowance for uncollectibles)					
Accounts	150	-	-	-	-
Taxes	-	-	-	-	-
Prepaid items	<u>127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>32,750</u>	 <u>66,968</u>	 <u>121,135</u>	 <u>38,199</u>	 <u>127,101</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	537	18,279	-	-	-
Accrued expenditures	8,808	-	-	-	662
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>9,345</u>	<u>18,279</u>	<u>-</u>	<u>-</u>	<u>662</u>
 Deferred inflows of resources:					
Unavailable revenue - lien assessments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable					
Prepays	127	-	-	-	-
Restricted for:					
Records preservation and management	-	-	121,135	-	-
Court security and technology	-	-	-	38,199	-
Legal	-	-	-	-	126,439
Public safety	23,278	48,689	-	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>23,405</u>	<u>48,689</u>	<u>121,135</u>	<u>38,199</u>	<u>126,439</u>
 Total liabilities, deferred inflows of resources, and fund balances	 \$ <u>32,750</u>	 \$ <u>66,968</u>	 \$ <u>121,135</u>	 \$ <u>38,199</u>	 \$ <u>127,101</u>

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
\$ 20,317	\$ 17,046	\$ 23,714	\$ 166,563	\$ -	\$ -	\$ 10,138	\$ 205
-	-	-	86	4,696	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>20,317</u>	<u>17,046</u>	<u>23,714</u>	<u>166,649</u>	<u>4,696</u>	<u>-</u>	<u>10,138</u>	<u>205</u>
-	-	1,533	56	4,020	-	-	-
-	-	557	-	-	-	-	-
-	-	-	-	2,065	-	-	-
-	-	<u>2,090</u>	<u>56</u>	<u>6,085</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(1,389)	-	-	-
<u>20,317</u>	<u>17,046</u>	<u>21,624</u>	<u>166,593</u>	<u>(1,389)</u>	<u>-</u>	<u>10,138</u>	<u>205</u>
\$ <u>20,317</u>	\$ <u>17,046</u>	\$ <u>23,714</u>	\$ <u>166,649</u>	\$ <u>4,696</u>	\$ <u>-</u>	\$ <u>10,138</u>	\$ <u>205</u>

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	Special Revenue				
	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention	District Clerk Records Management	Court Reporter Service
ASSETS					
Cash and investments	\$ -	\$ 937,383	\$ 520	\$ 19,738	\$ 213,889
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	698
Taxes	-	113,961	-	-	-
Prepaid items	-	-	-	-	1,251
 Total assets	 -	 1,051,344	 520	 19,738	 215,838
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	6,852	-	-	3,373
Accrued expenditures	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	6,852	-	-	3,373
 Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
 Fund balances:					
Nonspendable					
Prepays	-	-	-	-	1,251
Restricted for:					
Records preservation and management	-	-	-	19,738	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	211,214
Public safety	-	1,044,492	520	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	1,044,492	520	19,738	212,465
 Total liabilities, deferred inflows of resources, and fund balances	 \$ -	 \$ 1,051,344	 \$ 520	 \$ 19,738	 \$ 215,838

Special Revenue							
Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant	Records Management and Preservation	Courthouse Security
\$ 34,861	\$ 95,979	\$ 1,917,958	\$ 8,887	\$ 1,155,170	\$ 46,478	\$ 43,960	\$ 188,044
-	-	-	-	9,445	-	-	-
-	-	-	-	-	-	-	-
-	152	8	-	-	-	-	-
<u>34,861</u>	<u>96,131</u>	<u>1,917,966</u>	<u>8,887</u>	<u>1,164,615</u>	<u>46,478</u>	<u>43,960</u>	<u>188,044</u>
-	930	6,783	1,551	-	6,929	173	3,723
-	-	907	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>930</u>	<u>7,690</u>	<u>1,551</u>	<u>-</u>	<u>6,929</u>	<u>173</u>	<u>3,723</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	152	8	-	-	-	-	-
-	-	1,910,268	7,336	1,164,615	39,549	43,787	-
-	-	-	-	-	-	-	184,321
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
34,861	95,049	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>34,861</u>	<u>95,201</u>	<u>1,910,276</u>	<u>7,336</u>	<u>1,164,615</u>	<u>39,549</u>	<u>43,787</u>	<u>184,321</u>
\$ <u>34,861</u>	\$ <u>96,131</u>	\$ <u>1,917,966</u>	\$ <u>8,887</u>	\$ <u>1,164,615</u>	\$ <u>46,478</u>	\$ <u>43,960</u>	\$ <u>188,044</u>

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	Special Revenue				
	Election Services	Library Donation	Sheriff Forfeiture	Library	D. A. Hot Check Fees
ASSETS					
Cash and investments	\$ 56,860	\$ 42,040	\$ 314,502	\$ 41,468	\$ 6,445
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Prepaid items	-	-	-	-	-
 Total assets	<u>56,860</u>	<u>42,040</u>	<u>314,502</u>	<u>41,468</u>	<u>6,445</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	11	-	-	-
Accrued expenditures	64	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>64</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:					
Nonspendable					
Prepays	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	-	-	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	6,445
Public safety	-	-	314,502	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	42,029	-	41,468	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	56,796	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>56,796</u>	<u>42,029</u>	<u>314,502</u>	<u>41,468</u>	<u>6,445</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 56,860</u>	<u>\$ 42,040</u>	<u>\$ 314,502</u>	<u>\$ 41,468</u>	<u>\$ 6,445</u>

Special Revenue						Capital Projects	
Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability	Facilities Improvement	Total
\$ 1,253,639	\$ 365,676	\$ 88,821	\$ 50	\$ 35,027	\$ -	\$ 944,105	\$ 8,435,359
241,966	-	-	-	-	298,103	-	555,144
-	-	-	-	-	-	-	113,961
<u>1,388</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,053</u>	<u>-</u>	<u>118,979</u>
<u>1,496,993</u>	<u>365,676</u>	<u>88,821</u>	<u>50</u>	<u>35,027</u>	<u>414,156</u>	<u>944,105</u>	<u>9,223,443</u>
39,494	-	-	-	136	-	-	94,380
20,062	-	-	-	-	-	-	31,060
-	-	-	-	-	407,050	-	409,115
<u>59,556</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136</u>	<u>407,050</u>	<u>-</u>	<u>534,555</u>
<u>261,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,896</u>
<u>261,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,896</u>
1,388	-	-	-	-	116,053	-	118,979
-	-	-	-	-	-	-	3,306,428
-	-	-	-	-	-	-	259,883
-	-	-	-	-	-	-	532,315
-	-	88,821	50	-	-	-	1,530,695
-	-	-	-	34,891	-	-	164,801
-	365,676	-	-	-	-	944,105	1,309,781
-	-	-	-	-	-	-	83,497
1,174,153	-	-	-	-	-	-	1,174,153
-	-	-	-	-	-	-	56,796
-	-	-	-	-	(108,947)	-	(110,336)
<u>1,175,541</u>	<u>365,676</u>	<u>88,821</u>	<u>50</u>	<u>34,891</u>	<u>7,106</u>	<u>944,105</u>	<u>8,426,992</u>
\$ <u>1,496,993</u>	\$ <u>365,676</u>	\$ <u>88,821</u>	\$ <u>50</u>	\$ <u>35,027</u>	\$ <u>414,156</u>	\$ <u>944,105</u>	\$ <u>9,223,443</u>

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	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	252,655	55,063	6,677	5,497	26,486
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>252,655</u>	<u>55,063</u>	<u>6,677</u>	<u>5,497</u>	<u>26,486</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	256,431	25,004	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	37,980
Capital outlay	1,979	-	-	-	-
Total expenditures	<u>258,410</u>	<u>25,004</u>	<u>-</u>	<u>-</u>	<u>37,980</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,755)</u>	<u>30,059</u>	<u>6,677</u>	<u>5,497</u>	<u>(11,494)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(25,000)	-	-	-
Transfers in	-	-	-	-	-
Leases issued	-	-	-	-	-
Total other revenues and financing sources (uses)	<u>-</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(5,755)</u>	<u>5,059</u>	<u>6,677</u>	<u>5,497</u>	<u>(11,494)</u>
FUND BALANCES, BEGINNING	<u>29,160</u>	<u>43,630</u>	<u>114,458</u>	<u>32,702</u>	<u>137,933</u>
FUND BALANCES, ENDING	<u>\$ 23,405</u>	<u>\$ 48,689</u>	<u>\$ 121,135</u>	<u>\$ 38,199</u>	<u>\$ 126,439</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	15,699	-	-	-	-
-	-	-	-	-	-	-	-
292	-	-	-	-	-	1,800	-
-	-	22,500	-	40,109	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>292</u>	<u>-</u>	<u>22,500</u>	<u>15,699</u>	<u>40,109</u>	<u>-</u>	<u>1,800</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	7,925
-	3,360	-	-	39,905	9,255	-	-
-	-	20,808	8,064	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	6,505	-	-	-	-
<u>-</u>	<u>3,360</u>	<u>20,808</u>	<u>14,569</u>	<u>39,905</u>	<u>9,255</u>	<u>-</u>	<u>7,925</u>
<u>292</u>	<u>(3,360)</u>	<u>1,692</u>	<u>1,130</u>	<u>204</u>	<u>(9,255)</u>	<u>1,800</u>	<u>(7,925)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	17,485	-	-
-	-	-	-	-	-	-	7,925
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,485</u>	<u>-</u>	<u>7,925</u>
292	(3,360)	1,692	1,130	204	8,230	1,800	-
<u>20,025</u>	<u>20,406</u>	<u>19,932</u>	<u>165,463</u>	<u>(1,593)</u>	<u>(8,230)</u>	<u>8,338</u>	<u>205</u>
\$ <u>20,317</u>	\$ <u>17,046</u>	\$ <u>21,624</u>	\$ <u>166,593</u>	\$ <u>(1,389)</u>	\$ <u>-</u>	\$ <u>10,138</u>	\$ <u>205</u>

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue				
	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention	District Clerk Records Management	Court Reporter Service
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	520	-	-
Sales taxes	-	835,695	-	-	-
Fees and commissions	20	-	-	2,935	11,065
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>20</u>	<u>835,695</u>	<u>520</u>	<u>2,935</u>	<u>11,065</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	380,771	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	12,936	33,666
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>380,771</u>	<u>-</u>	<u>12,936</u>	<u>33,666</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>20</u>	<u>454,924</u>	<u>520</u>	<u>(10,001)</u>	<u>(22,601)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(30)	-	-	-	-
Transfers in	-	-	-	-	-
Leases issued	-	-	-	-	-
Total other revenues and financing sources (uses)	<u>(30)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(10)</u>	<u>454,924</u>	<u>520</u>	<u>(10,001)</u>	<u>(22,601)</u>
FUND BALANCES, BEGINNING	<u>10</u>	<u>589,568</u>	<u>-</u>	<u>29,739</u>	<u>235,066</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 1,044,492</u>	<u>\$ 520</u>	<u>\$ 19,738</u>	<u>\$ 212,465</u>

Special Revenue							
Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant	Records Management and Preservation	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,029	9,799	344,827	9,477	341,890	-	5,911	50,064
-	-	-	-	-	46,195	-	-
-	-	-	-	-	-	-	-
-	-	10,370	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	18,890	-	-	-
<u>8,029</u>	<u>9,799</u>	<u>355,197</u>	<u>9,477</u>	<u>360,780</u>	<u>46,195</u>	<u>5,911</u>	<u>50,064</u>
-	-	157,242	11,275	498,297	-	10,484	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,716	-	22,501
-	-	-	-	-	-	-	-
3,670	14,916	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,389	2,195	-	-	-	-	3,469
<u>3,670</u>	<u>24,305</u>	<u>159,437</u>	<u>11,275</u>	<u>498,297</u>	<u>7,716</u>	<u>10,484</u>	<u>25,970</u>
<u>4,359</u>	<u>(14,506)</u>	<u>195,760</u>	<u>(1,798)</u>	<u>(137,517)</u>	<u>38,479</u>	<u>(4,573)</u>	<u>24,094</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,359	(14,506)	195,760	(1,798)	(137,517)	38,479	(4,573)	24,094
<u>30,502</u>	<u>109,707</u>	<u>1,714,516</u>	<u>9,134</u>	<u>1,302,132</u>	<u>1,070</u>	<u>48,360</u>	<u>160,227</u>
\$ <u>34,861</u>	\$ <u>95,201</u>	\$ <u>1,910,276</u>	\$ <u>7,336</u>	\$ <u>1,164,615</u>	\$ <u>39,549</u>	\$ <u>43,787</u>	\$ <u>184,321</u>

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue				
	Election Services	Library Donation	Sheriff Forfeiture	Library	D. A. Hot Check Fees
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	183,774	74,131	742
Sales taxes	-	-	-	-	-
Fees and commissions	-	-	-	13,430	-
Intergovernmental	-	-	6,597	-	-
Election	4,138	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	11,249	-	-	-
Miscellaneous	-	-	2,025	-	-
Total revenues	<u>4,138</u>	<u>11,249</u>	<u>192,396</u>	<u>87,561</u>	<u>742</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	-	30,943	-	-
Public service	19,410	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	5,205
Culture and recreation	-	-	-	97,826	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>19,410</u>	<u>-</u>	<u>30,943</u>	<u>97,826</u>	<u>5,205</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,272)</u>	<u>11,249</u>	<u>161,453</u>	<u>(10,265)</u>	<u>(4,463)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(17,485)	-	-	-	-
Transfers in	-	-	-	-	-
Leases issued	-	-	-	-	-
Total other revenues and financing sources (uses)	<u>(17,485)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(32,757)</u>	<u>11,249</u>	<u>161,453</u>	<u>(10,265)</u>	<u>(4,463)</u>
FUND BALANCES, BEGINNING	<u>89,553</u>	<u>30,780</u>	<u>153,049</u>	<u>51,733</u>	<u>10,908</u>
FUND BALANCES, ENDING	<u>\$ 56,796</u>	<u>\$ 42,029</u>	<u>\$ 314,502</u>	<u>\$ 41,468</u>	<u>\$ 6,445</u>

Special Revenue						Capital Projects	
Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Radio Interoperability	Facilities Improvement	Total
\$ 14,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,606
60,716	-	13,778	-	-	-	-	349,360
-	-	-	-	-	-	-	835,695
1,662,170	16,616	-	-	1,544	-	-	2,826,247
-	-	-	-	-	-	-	115,401
-	-	-	-	-	-	-	4,138
9,527	-	-	-	-	427	-	20,324
-	-	-	-	-	-	-	11,249
511	-	-	-	-	-	-	21,426
<u>1,747,530</u>	<u>16,616</u>	<u>13,778</u>	<u>-</u>	<u>1,544</u>	<u>427</u>	<u>-</u>	<u>4,198,446</u>
-	-	-	-	9,004	-	-	686,302
1,788,721	-	-	-	-	-	-	1,788,721
-	-	40,359	-	-	-	-	771,650
-	-	-	-	-	229,068	137,599	435,237
-	-	-	-	-	-	-	68,548
-	-	-	-	-	-	-	34,077
-	-	-	-	-	-	-	135,806
58,217	-	-	-	-	-	-	81,754
<u>1,846,938</u>	<u>-</u>	<u>40,359</u>	<u>-</u>	<u>9,004</u>	<u>229,068</u>	<u>137,599</u>	<u>4,002,095</u>
(99,408)	16,616	(26,581)	-	(7,460)	(228,641)	(137,599)	196,351
-	-	-	-	-	-	-	(42,515)
-	-	-	-	-	172,100	262,304	451,889
-	-	-	-	-	-	-	7,925
-	-	-	-	-	172,100	262,304	417,299
(99,408)	16,616	(26,581)	-	(7,460)	(56,541)	124,705	613,650
<u>1,274,949</u>	<u>349,060</u>	<u>115,402</u>	<u>50</u>	<u>42,351</u>	<u>63,647</u>	<u>819,400</u>	<u>7,813,342</u>
\$ <u>1,175,541</u>	\$ <u>365,676</u>	\$ <u>88,821</u>	\$ <u>50</u>	\$ <u>34,891</u>	\$ <u>7,106</u>	\$ <u>944,105</u>	\$ <u>8,426,992</u>

ROCKWALL COUNTY, TEXAS**ROAD IMPROVEMENTS BOND 2008****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Difference</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 1,039,600	\$ 4,000,000	\$ 4,000,000	\$ -
Investment earnings	<u>20,000</u>	<u>20,000</u>	<u>159,132</u>	<u>139,132</u>
Total revenues	<u>1,059,600</u>	<u>4,020,000</u>	<u>4,159,132</u>	<u>139,132</u>
EXPENDITURES				
Current:				
Roads and bridges	<u>21,164,600</u>	<u>21,164,600</u>	<u>1,130,483</u>	<u>20,034,117</u>
Total expenditures	<u>21,164,600</u>	<u>21,164,600</u>	<u>1,130,483</u>	<u>20,034,117</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,105,000)</u>	<u>(17,144,600)</u>	<u>3,028,649</u>	<u>20,173,249</u>
NET CHANGE IN FUND BALANCE	<u>(20,105,000)</u>	<u>(17,144,600)</u>	<u>3,028,649</u>	<u>20,173,249</u>
FUND BALANCES, BEGINNING	<u>21,802,505</u>	<u>21,802,505</u>	<u>21,802,505</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,697,505</u>	<u>\$ 4,657,905</u>	<u>\$ 24,831,154</u>	<u>\$ 20,173,249</u>

ROCKWALL COUNTY, TEXAS**DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Difference
	Original	Final		
REVENUES				
Property taxes	\$ 10,961,186	\$ 10,961,186	\$ 11,095,282	\$ 134,096
Investment earnings	<u>25,000</u>	<u>25,000</u>	<u>14,578</u>	<u>(10,422)</u>
Total revenues	<u>10,986,186</u>	<u>10,986,186</u>	<u>11,109,860</u>	<u>123,674</u>
EXPENDITURES				
Debt Service:				
Principal	5,940,000	5,940,000	5,940,000	-
Interest and fiscal charges	<u>5,411,303</u>	<u>5,411,303</u>	<u>5,407,550</u>	<u>3,753</u>
Total expenditures	<u>11,351,303</u>	<u>11,351,303</u>	<u>11,347,550</u>	<u>3,753</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(365,117)</u>	<u>(365,117)</u>	<u>(237,690)</u>	<u>127,427</u>
NET CHANGE IN FUND BALANCE	<u>(365,117)</u>	<u>(365,117)</u>	<u>(237,690)</u>	<u>127,427</u>
FUND BALANCES, BEGINNING	<u>2,041,255</u>	<u>2,041,255</u>	<u>2,041,255</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,676,138</u>	<u>\$ 1,676,138</u>	<u>\$ 1,803,565</u>	<u>\$ 127,427</u>

ROCKWALL COUNTY, TEXAS**JAIL EXPANSION FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Difference</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment earnings	\$ <u>25,000</u>	\$ <u>25,000</u>	\$ <u>46,025</u>	\$ <u>21,025</u>
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>46,025</u>	<u>21,025</u>
EXPENDITURES				
Capital Outlay	<u>15,140,000</u>	<u>15,140,000</u>	<u>10,617,443</u>	<u>4,522,557</u>
Total expenditures	<u>15,140,000</u>	<u>15,140,000</u>	<u>10,617,443</u>	<u>4,522,557</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,115,000)</u>	<u>(15,115,000)</u>	<u>(10,571,418)</u>	<u>4,543,582</u>
NET CHANGE IN FUND BALANCE	<u>(15,115,000)</u>	<u>(15,115,000)</u>	<u>(10,571,418)</u>	<u>4,543,582</u>
FUND BALANCES, BEGINNING	<u>14,026,111</u>	<u>14,026,111</u>	<u>14,026,111</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(1,088,889)</u>	<u>\$(1,088,889)</u>	<u>\$ 3,454,693</u>	<u>\$ 4,543,582</u>

ROCKWALL COUNTY, TEXAS**AMERICAN RESCUE PLAN FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Difference</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 229,921	\$ 229,921
Investment earnings	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>229,921</u>	<u>204,921</u>
EXPENDITURES				
Public facilities	849,960	849,960	-	849,960
Capital outlay	<u>9,364,295</u>	<u>9,364,295</u>	<u>229,662</u>	<u>9,134,633</u>
Total expenditures	<u>10,214,255</u>	<u>10,214,255</u>	<u>229,662</u>	<u>9,984,593</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,189,255)</u>	<u>(10,189,255)</u>	<u>259</u>	<u>10,189,514</u>
NET CHANGE IN FUND BALANCE	<u>(10,189,255)</u>	<u>(10,189,255)</u>	<u>259</u>	<u>10,189,514</u>
FUND BALANCES, BEGINNING	<u>(259)</u>	<u>(259)</u>	<u>(259)</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(10,189,514)</u>	<u>\$(10,189,514)</u>	<u>\$ -</u>	<u>\$ 10,189,514</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****EMERGENCY MANAGEMENT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>226,777</u>	\$ <u>252,655</u>	\$ <u>25,878</u>
Total revenues	<u>226,777</u>	<u>252,655</u>	<u>25,878</u>
EXPENDITURES			
Current:			
Public safety	280,039	256,431	23,608
Capital outlay	<u>2,730</u>	<u>1,979</u>	<u>751</u>
Total expenditures	<u>282,769</u>	<u>258,410</u>	<u>24,359</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(55,992)</u>	<u>(5,755)</u>	<u>50,237</u>
NET CHANGE IN FUND BALANCES	<u>(55,992)</u>	<u>(5,755)</u>	<u>50,237</u>
FUND BALANCES, BEGINNING	<u>29,160</u>	<u>29,160</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>(26,832)</u>	\$ <u>23,405</u>	\$ <u>50,237</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****FIRE CODE ENFORCEMENT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>45,000</u>	\$ <u>55,063</u>	\$ <u>10,063</u>
Total revenues	<u>45,000</u>	<u>55,063</u>	<u>10,063</u>
EXPENDITURES			
Current:			
Public safety	<u>85,000</u>	<u>25,004</u>	<u>59,996</u>
Total expenditures	<u>85,000</u>	<u>25,004</u>	<u>59,996</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(40,000)</u>	<u>30,059</u>	<u>70,059</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Total other revenues and financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(65,000)</u>	<u>5,059</u>	<u>70,059</u>
FUND BALANCES, BEGINNING	<u>43,630</u>	<u>43,630</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>(21,370)</u>	\$ <u>48,689</u>	\$ <u>70,059</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COURT RECORD PRESERVATION FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>17,500</u>	\$ <u>6,677</u>	\$(<u>10,823</u>)
Total revenues	<u>17,500</u>	<u>6,677</u>	(<u>10,823</u>)
EXPENDITURES			
Current:			
General government	<u>107,500</u>	<u>-</u>	<u>107,500</u>
Total expenditures	<u>107,500</u>	<u>-</u>	<u>107,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(90,000)</u>	<u>6,677</u>	<u>96,677</u>
NET CHANGE IN FUND BALANCES	<u>(90,000)</u>	<u>6,677</u>	<u>96,677</u>
FUND BALANCES, BEGINNING	<u>114,458</u>	<u>114,458</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>24,458</u>	\$ <u>121,135</u>	\$ <u>96,677</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DISTRICT COURT RECORDS TECHNOLOGY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>17,500</u>	\$ <u>5,497</u>	\$ (<u>12,003</u>)
Total revenues	<u>17,500</u>	<u>5,497</u>	(<u>12,003</u>)
EXPENDITURES			
Current:			
General government	<u>37,500</u>	<u>-</u>	<u>37,500</u>
Total expenditures	<u>37,500</u>	<u>-</u>	<u>37,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>20,000</u>)	<u>5,497</u>	<u>25,497</u>
NET CHANGE IN FUND BALANCES	(<u>20,000</u>)	<u>5,497</u>	<u>25,497</u>
FUND BALANCES, BEGINNING	<u>32,702</u>	<u>32,702</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>12,702</u>	\$ <u>38,199</u>	\$ <u>25,497</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****LAW LIBRARY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>80,000</u>	\$ <u>26,486</u>	\$(<u>53,514</u>)
Total revenues	<u>80,000</u>	<u>26,486</u>	(<u>53,514</u>)
EXPENDITURES			
Current:			
Culture and recreation	91,604	37,980	53,624
Capital outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>93,604</u>	<u>37,980</u>	<u>55,624</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>13,604</u>)	(<u>11,494</u>)	<u>2,110</u>
NET CHANGE IN FUND BALANCES	(<u>13,604</u>)	(<u>11,494</u>)	<u>2,110</u>
FUND BALANCES, BEGINNING	<u>137,933</u>	<u>137,933</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>124,329</u></u>	\$ <u><u>126,439</u></u>	\$ <u><u>2,110</u></u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COUNTY/DISTRICT COURT TECHNOLOGY FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>1,500</u>	\$ <u>292</u>	\$ (<u>1,208</u>)
Total revenues	<u>1,500</u>	<u>292</u>	(<u>1,208</u>)
EXPENDITURES			
Current:			
General government	<u>16,500</u>	<u>-</u>	<u>16,500</u>
Total expenditures	<u>16,500</u>	<u>-</u>	<u>16,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>15,000</u>)	<u>292</u>	<u>15,292</u>
NET CHANGE IN FUND BALANCES	(<u>15,000</u>)	<u>292</u>	<u>15,292</u>
FUND BALANCES, BEGINNING	<u>20,025</u>	<u>20,025</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>5,025</u>	\$ <u>20,317</u>	\$ <u>15,292</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****JUSTICE COURT BUILDING SECURITY FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Judicial	<u>20,000</u>	<u>3,360</u>	<u>16,640</u>
Total expenditures	<u>20,000</u>	<u>3,360</u>	<u>16,640</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,000)</u>	<u>(3,360)</u>	<u>16,640</u>
NET CHANGE IN FUND BALANCES	<u>(20,000)</u>	<u>(3,360)</u>	<u>16,640</u>
FUND BALANCES, BEGINNING	<u>20,406</u>	<u>20,406</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 406</u>	<u>\$ 17,046</u>	<u>\$ 16,640</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****D. A. STATE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ <u>22,500</u>	\$ <u>22,500</u>	\$ <u>-</u>
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>-</u>
EXPENDITURES			
Current:			
Legal	<u>22,500</u>	<u>20,808</u>	<u>1,692</u>
Total expenditures	<u>22,500</u>	<u>20,808</u>	<u>1,692</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>1,692</u>	<u>1,692</u>
NET CHANGE IN FUND BALANCES	-	1,692	1,692
FUND BALANCES, BEGINNING	<u>19,932</u>	<u>19,932</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>19,932</u>	\$ <u>21,624</u>	\$ <u>1,692</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****D. A. FORFEITURE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fines and forfeitures	\$ 10,000	\$ 15,699	\$ 5,699
Total revenues	<u>10,000</u>	<u>15,699</u>	<u>5,699</u>
EXPENDITURES			
Current:			
Legal	140,035	8,064	131,971
Capital outlay	<u>25,000</u>	<u>6,505</u>	<u>18,495</u>
Total expenditures	<u>165,035</u>	<u>14,569</u>	<u>150,466</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(155,035)</u>	<u>1,130</u>	<u>156,165</u>
NET CHANGE IN FUND BALANCES	<u>(155,035)</u>	<u>1,130</u>	<u>156,165</u>
FUND BALANCES, BEGINNING	<u>165,463</u>	<u>165,463</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 10,428</u>	<u>\$ 166,593</u>	<u>\$ 156,165</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****CITIES READINESS INITIATIVE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ 40,362	\$ 40,109	\$ (253)
Total revenues	<u>40,362</u>	<u>40,109</u>	<u>(253)</u>
EXPENDITURES			
Current:			
Public service	<u>40,362</u>	<u>39,905</u>	<u>457</u>
Total expenditures	<u>40,362</u>	<u>39,905</u>	<u>457</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>204</u>	<u>204</u>
NET CHANGE IN FUND BALANCES	-	204	204
FUND BALANCES, BEGINNING	<u>(1,593)</u>	<u>(1,593)</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(1,593)</u>	<u>\$(1,389)</u>	<u>\$ 204</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****SHERIFF'S ABANDONED PROPERTY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 1,000	\$ 1,800	\$ 800
Miscellaneous	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total revenues	<u>2,000</u>	<u>1,800</u>	<u>(200)</u>
EXPENDITURES			
Current:			
Public safety	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>7,000</u>	<u>-</u>	<u>7,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,000)</u>	<u>1,800</u>	<u>6,800</u>
NET CHANGE IN FUND BALANCES	<u>(5,000)</u>	<u>1,800</u>	<u>6,800</u>
FUND BALANCES, BEGINNING	<u>8,338</u>	<u>8,338</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,338</u>	<u>\$ 10,138</u>	<u>\$ 6,800</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****PUBLIC SAFETY SALES TAX**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Sales taxes	\$ 350,000	\$ 835,695	\$ 485,695
Total revenues	<u>350,000</u>	<u>835,695</u>	<u>485,695</u>
EXPENDITURES			
Current:			
Public safety	390,000	380,771	9,229
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>395,000</u>	<u>380,771</u>	<u>14,229</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(45,000)</u>	<u>454,924</u>	<u>499,924</u>
NET CHANGE IN FUND BALANCES	<u>(45,000)</u>	<u>454,924</u>	<u>499,924</u>
FUND BALANCES, BEGINNING	<u>589,568</u>	<u>589,568</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 544,568</u>	<u>\$ 1,044,492</u>	<u>\$ 499,924</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****CHILD ABUSE PREVENTION FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fines and forfeitures	\$ <u>100</u>	\$ <u>520</u>	\$ <u>420</u>
Total revenues	<u>100</u>	<u>520</u>	<u>420</u>
EXPENDITURES			
Current:			
Health and welfare	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>100</u>	<u>-</u>	<u>100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>520</u>	<u>(520)</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>520</u>	<u>520</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>-</u>	\$ <u>520</u>	\$ <u>520</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****DISTRICT CLERK RECORDS MANAGEMENT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>10,000</u>	\$ <u>2,935</u>	\$(<u>7,065</u>)
Total revenues	<u>10,000</u>	<u>2,935</u>	(<u>7,065</u>)
EXPENDITURES			
Current:			
Judicial	<u>20,000</u>	<u>12,936</u>	<u>7,064</u>
Total expenditures	<u>20,000</u>	<u>12,936</u>	<u>7,064</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>10,000</u>)	(<u>10,001</u>)	(<u>1</u>)
NET CHANGE IN FUND BALANCES	(<u>10,000</u>)	(<u>10,001</u>)	(<u>1</u>)
FUND BALANCES, BEGINNING	<u>29,739</u>	<u>29,739</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>19,739</u>	\$ <u>19,738</u>	\$(<u>1</u>)

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COURT REPORTER SERVICE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>30,000</u>	\$ <u>11,065</u>	\$(<u>18,935</u>)
Total revenues	<u>30,000</u>	<u>11,065</u>	<u>(18,935)</u>
EXPENDITURES			
Current:			
Judicial	182,024	33,666	148,358
Capital outlay	<u>47,976</u>	<u>-</u>	<u>47,976</u>
Total expenditures	<u>230,000</u>	<u>33,666</u>	<u>196,334</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(200,000)</u>	<u>(22,601)</u>	<u>177,399</u>
NET CHANGE IN FUND BALANCES	<u>(200,000)</u>	<u>(22,601)</u>	<u>177,399</u>
FUND BALANCES, BEGINNING	<u>235,066</u>	<u>235,066</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>35,066</u></u>	\$ <u><u>212,465</u></u>	\$ <u><u>177,399</u></u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****APPELLATE JUSTICE SYSTEM FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>13,000</u>	\$ <u>8,029</u>	\$ (<u>4,971</u>)
Total revenues	<u>13,000</u>	<u>8,029</u>	(<u>4,971</u>)
EXPENDITURES			
Current:			
Judicial	<u>38,000</u>	<u>3,670</u>	<u>34,330</u>
Total expenditures	<u>38,000</u>	<u>3,670</u>	<u>34,330</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>25,000</u>)	<u>4,359</u>	<u>29,359</u>
NET CHANGE IN FUND BALANCES	(<u>25,000</u>)	<u>4,359</u>	<u>29,359</u>
FUND BALANCES, BEGINNING	<u>30,502</u>	<u>30,502</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>5,502</u></u>	\$ <u><u>34,861</u></u>	\$ <u><u>29,359</u></u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****JUSTICE COURT TECHNOLOGY**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>10,000</u>	\$ <u>9,799</u>	\$(<u>201</u>)
Total revenues	<u>10,000</u>	<u>9,799</u>	<u>(201)</u>
EXPENDITURES			
Current:			
Judicial	53,000	14,916	38,084
Capital outlay	<u>57,000</u>	<u>9,389</u>	<u>47,611</u>
Total expenditures	<u>110,000</u>	<u>24,305</u>	<u>85,695</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(100,000)</u>	<u>(14,506)</u>	<u>85,494</u>
NET CHANGE IN FUND BALANCES	<u>(100,000)</u>	<u>(14,506)</u>	<u>85,494</u>
FUND BALANCES, BEGINNING	<u>109,707</u>	<u>109,707</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>9,707</u></u>	\$ <u><u>95,201</u></u>	\$ <u><u>85,494</u></u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ 310,000	\$ 344,827	\$ 34,827
Investment earnings	<u>1,000</u>	<u>10,370</u>	<u>9,370</u>
Total revenues	<u>311,000</u>	<u>355,197</u>	<u>44,197</u>
EXPENDITURES			
Current:			
General government	580,051	157,242	422,809
Capital outlay	<u>100,000</u>	<u>2,195</u>	<u>97,805</u>
Total expenditures	<u>680,051</u>	<u>159,437</u>	<u>520,614</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(369,051)</u>	<u>195,760</u>	<u>564,811</u>
NET CHANGE IN FUND BALANCES	<u>(369,051)</u>	<u>195,760</u>	<u>564,811</u>
FUND BALANCES, BEGINNING	<u>1,714,516</u>	<u>1,714,516</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>1,345,465</u>	\$ <u>1,910,276</u>	\$ <u>564,811</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COUNTY CLERK VITAL STATISTICS FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>6,500</u>	\$ <u>9,477</u>	\$ <u>2,977</u>
Total revenues	<u>6,500</u>	<u>9,477</u>	<u>2,977</u>
EXPENDITURES			
Current:			
General government	15,000	11,275	3,725
Capital Outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>17,000</u>	<u>11,275</u>	<u>5,725</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,500)</u>	<u>(1,798)</u>	<u>8,702</u>
NET CHANGE IN FUND BALANCES	<u>(10,500)</u>	<u>(1,798)</u>	<u>8,702</u>
FUND BALANCES, BEGINNING	<u>9,134</u>	<u>9,134</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>(1,366)</u>	\$ <u>7,336</u>	\$ <u>8,702</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COUNTY CLERK ARCHIVAL FEE FUND****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	\$ 350,000	\$ 341,890	\$(8,110)
Investment earnings	1,000	-	(1,000)
Miscellaneous	-	18,890	18,890
Total revenues	<u>351,000</u>	<u>360,780</u>	<u>9,780</u>
EXPENDITURES			
Current:			
General government	533,442	498,297	35,145
Capital outlay	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>563,442</u>	<u>498,297</u>	<u>65,145</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(212,442)</u>	<u>(137,517)</u>	<u>74,925</u>
NET CHANGE IN FUND BALANCES	<u>(212,442)</u>	<u>(137,517)</u>	<u>74,925</u>
FUND BALANCES, BEGINNING	<u>1,302,132</u>	<u>1,302,132</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,089,690</u>	<u>\$ 1,164,615</u>	<u>\$ 74,925</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****SCAAP GRANT FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Intergovernmental	\$ <u>60,000</u>	\$ <u>46,195</u>	\$(<u>13,805</u>)
Total revenues	<u>60,000</u>	<u>46,195</u>	(<u>13,805</u>)
EXPENDITURES			
Current:			
Public safety	<u>80,458</u>	<u>7,716</u>	<u>72,742</u>
Total expenditures	<u>80,458</u>	<u>7,716</u>	<u>72,742</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>20,458</u>)	<u>38,479</u>	<u>58,937</u>
NET CHANGE IN FUND BALANCES	(<u>20,458</u>)	<u>38,479</u>	<u>58,937</u>
FUND BALANCES, BEGINNING	<u>1,070</u>	<u>1,070</u>	<u>-</u>
FUND BALANCES, ENDING	\$(<u>19,388</u>)	\$ <u>39,549</u>	\$ <u>58,937</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****RECORDS MANAGEMENT AND PRESERVATION****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>20,000</u>	\$ <u>5,911</u>	\$(<u>14,089</u>)
Total revenues	<u>20,000</u>	<u>5,911</u>	(<u>14,089</u>)
EXPENDITURES			
Current:			
General government	55,000	10,484	44,516
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>60,000</u>	<u>10,484</u>	<u>49,516</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(<u>40,000</u>)	(<u>4,573</u>)	<u>35,427</u>
NET CHANGE IN FUND BALANCES	(<u>40,000</u>)	(<u>4,573</u>)	<u>35,427</u>
FUND BALANCES, BEGINNING	<u>48,360</u>	<u>48,360</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>8,360</u>	\$ <u>43,787</u>	\$ <u>35,427</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COURTHOUSE SECURITY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	\$ 60,000	\$ 50,064	\$ (9,936)
Total revenues	<u>60,000</u>	<u>50,064</u>	<u>(9,936)</u>
EXPENDITURES			
Current:			
Public safety	82,000	22,501	59,499
Capital outlay	<u>28,000</u>	<u>3,469</u>	<u>24,531</u>
Total expenditures	<u>110,000</u>	<u>25,970</u>	<u>84,030</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,000)</u>	<u>24,094</u>	<u>74,094</u>
NET CHANGE IN FUND BALANCES	(50,000)	24,094	74,094
FUND BALANCES, BEGINNING	<u>160,227</u>	<u>160,227</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>110,227</u>	\$ <u>184,321</u>	\$ <u>74,094</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****LIBRARY DONATION FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Donations	\$ 42,000	\$ 11,249	\$ (30,751)
Total revenues	<u>42,000</u>	<u>11,249</u>	<u>(30,751)</u>
EXPENDITURES			
Current:			
Culture and recreation	51,000	-	51,000
Capital outlay	<u>31,000</u>	<u>-</u>	<u>31,000</u>
Total expenditures	<u>82,000</u>	<u>-</u>	<u>82,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(40,000)</u>	<u>11,249</u>	<u>51,249</u>
NET CHANGE IN FUND BALANCES	<u>(40,000)</u>	<u>11,249</u>	<u>51,249</u>
FUND BALANCES, BEGINNING	<u>30,780</u>	<u>30,780</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(9,220)</u>	<u>\$ 42,029</u>	<u>\$ 51,249</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****ROAD AND BRIDGE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Property taxes	\$ 14,440	\$ 14,606	\$ 166
Fines and forfeitures	55,000	60,716	5,716
Fees and commissions	1,515,000	1,662,170	147,170
Intergovernmental	124,531	-	(124,531)
Investment earnings	1,500	9,527	8,027
Miscellaneous	2,000	511	(1,489)
Total revenues	<u>1,712,471</u>	<u>1,747,530</u>	<u>35,059</u>
EXPENDITURES			
Current:			
Roads and bridges	2,438,030	1,788,721	649,309
Capital outlay	<u>424,441</u>	<u>58,217</u>	<u>366,224</u>
Total expenditures	<u>2,862,471</u>	<u>1,846,938</u>	<u>1,015,533</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,150,000)	(99,408)	1,050,592
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total other revenues and financing sources (uses)	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCES	(1,140,000)	(99,408)	1,040,592
FUND BALANCES, BEGINNING	<u>1,274,949</u>	<u>1,274,949</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 134,949</u>	<u>\$ 1,175,541</u>	<u>\$ 1,040,592</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****COURTHOUSE RENOVATION**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>50,000</u>	\$ <u>16,616</u>	\$(<u>33,384</u>)
Total revenues	<u>50,000</u>	<u>16,616</u>	(<u>33,384</u>)
EXPENDITURES			
Current:			
Capital outlay	<u>375,000</u>	<u>-</u>	<u>375,000</u>
Total expenditures	<u>375,000</u>	<u>-</u>	<u>375,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(325,000)</u>	<u>16,616</u>	<u>341,616</u>
NET CHANGE IN FUND BALANCES	<u>(325,000)</u>	<u>16,616</u>	<u>341,616</u>
FUND BALANCES, BEGINNING	<u>349,060</u>	<u>349,060</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>24,060</u>	\$ <u>365,676</u>	\$ <u>341,616</u>

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, 2022

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

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****VETERANS COURT**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Fees and commissions	\$ <u>16,500</u>	\$ <u>1,544</u>	\$(<u>14,956</u>)
Total revenues	<u>16,500</u>	<u>1,544</u>	<u>(14,956)</u>
EXPENDITURES			
Current:			
General government	<u>42,724</u>	<u>9,004</u>	<u>33,720</u>
Total expenditures	<u>42,724</u>	<u>9,004</u>	<u>33,720</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(26,224)</u>	<u>(7,460)</u>	<u>18,764</u>
NET CHANGE IN FUND BALANCES	<u>(26,224)</u>	<u>(7,460)</u>	<u>18,764</u>
FUND BALANCES, BEGINNING	<u>42,351</u>	<u>42,351</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>16,127</u>	\$ <u>34,891</u>	\$ <u>18,764</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****RADIO INTEROPERABILITY**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Investment earnings	\$ -	\$ 427	\$ 427
Total revenues	<u>-</u>	<u>427</u>	<u>427</u>
EXPENDITURES			
Current:			
Public service	<u>232,100</u>	<u>229,068</u>	<u>3,032</u>
Total expenditures	<u>232,100</u>	<u>229,068</u>	<u>3,032</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(232,100)	(228,641)	3,459
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>172,100</u>	<u>172,100</u>	<u>-</u>
Total other revenues and financing sources (uses)	<u>172,100</u>	<u>172,100</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(60,000)	(56,541)	3,459
FUND BALANCES, BEGINNING	<u>63,647</u>	<u>63,647</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>3,647</u>	\$ <u>7,106</u>	\$ <u>3,459</u>

ROCKWALL COUNTY, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****FACILITIES IMPROVEMENT**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Final</u>	<u>Actual Amounts</u>	
REVENUES			
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Public service	<u>1,429,590</u>	<u>137,599</u>	<u>1,291,991</u>
Total expenditures	<u>1,429,590</u>	<u>137,599</u>	<u>1,291,991</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,429,590)	(137,599)	1,291,991
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>509,590</u>	<u>262,304</u>	<u>(247,286)</u>
Total other revenues and financing sources (uses)	<u>509,590</u>	<u>262,304</u>	<u>(247,286)</u>
NET CHANGE IN FUND BALANCES	(920,000)	124,705	1,044,705
FUND BALANCES, BEGINNING	<u>819,400</u>	<u>819,400</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$(100,600)</u>	<u>\$ 944,105</u>	<u>\$ 1,044,705</u>

ROCKWALL COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY NET
POSITION - FIDUCIARY FUNDS**

SEPTEMBER 30, 2022

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Total Investment Trust Funds</u>
ASSETS			
Cash and investments	\$ <u>1,197,486</u>	\$ <u>6,539,850</u>	\$ <u>7,737,336</u>
Total assets	<u>1,197,486</u>	<u>6,539,850</u>	<u>7,737,336</u>
LIABILITIES			
Due to other governments	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Held in trust	1,197,486	6,539,850	7,737,336
Restricted for individuals, organizations and other governments	<u>-</u>	<u>-</u>	<u>-</u>
Total net position	\$ <u>1,197,486</u>	\$ <u>6,539,850</u>	\$ <u>7,737,336</u>

<u>District Attorney</u>	<u>Tax Assessor</u>	<u>Sheriff</u>	<u>Bail Bond Board</u>	<u>Total Custodial Funds</u>
\$ <u>145,428</u>	\$ <u>1,218,615</u>	\$ <u>733,521</u>	\$ <u>1,560,000</u>	\$ <u>3,657,564</u>
<u>145,428</u>	<u>1,218,615</u>	<u>733,521</u>	<u>1,560,000</u>	<u>3,657,564</u>
<u>-</u>	<u>1,104,458</u>	<u>-</u>	<u>-</u>	<u>1,104,458</u>
<u>-</u>	<u>1,104,458</u>	<u>-</u>	<u>-</u>	<u>1,104,458</u>
-	-	-	-	-
<u>145,428</u>	<u>114,157</u>	<u>733,521</u>	<u>1,560,000</u>	<u>2,553,106</u>
\$ <u>145,428</u>	\$ <u>114,157</u>	\$ <u>733,521</u>	\$ <u>1,560,000</u>	\$ <u>2,553,106</u>

ROCKWALL COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY NET
POSITION - FIDUCIARY FUNDS**

FOR THE YEAR ENDING SEPTEMBER 30, 2022

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Total Investment Trust Funds</u>
ADDITIONS			
Taxes and fes collected on behalf of other governments	\$ -	\$ -	\$ -
Contributions from other governments	-	-	-
Bonds received	772,241	7,703,507	8,475,748
Interest earnings	<u>989</u>	<u>984</u>	<u>1,973</u>
Total additions	<u>773,230</u>	<u>7,704,491</u>	<u>8,477,721</u>
DEDUCTIONS			
Disbursements on behalf of contracting entities	-	-	-
Bonds returned	<u>373,182</u>	<u>4,250,181</u>	<u>4,623,363</u>
Total deductions	<u>373,182</u>	<u>4,250,181</u>	<u>4,623,363</u>
CHANGES IN NET POSITION	400,048	3,454,310	3,854,358
NET POSITION, BEGINNING	<u>797,438</u>	<u>3,085,540</u>	<u>3,882,978</u>
NET POSITION, ENDING	\$ <u>1,197,486</u>	\$ <u>6,539,850</u>	\$ <u>7,737,336</u>

<u>District Attorney</u>	<u>Tax Assessor</u>	<u>Sheriff</u>	<u>Bail Bond Board</u>	<u>Total Custodial Funds</u>
\$ 39,276		\$ -	\$ -	\$ 39,276
102,626	83,446,834	-	-	83,549,460
-	-	2,088,074	-	2,088,074
-	-	-	-	-
<u>141,902</u>	<u>83,446,834</u>	<u>2,088,074</u>	<u>-</u>	<u>85,676,810</u>
162,686	83,530,079	-	-	83,692,765
-	-	1,708,373	-	1,708,373
<u>162,686</u>	<u>83,530,079</u>	<u>1,708,373</u>	<u>-</u>	<u>85,401,138</u>
(20,784)	(83,245)	379,701	-	275,672
<u>166,212</u>	<u>197,402</u>	<u>353,820</u>	<u>1,560,000</u>	<u>2,277,434</u>
\$ <u>145,428</u>	\$ <u>114,157</u>	\$ <u>733,521</u>	\$ <u>1,560,000</u>	\$ <u>2,553,106</u>

STATISTICAL SECTION

**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
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance has changed over time.	111 – 122
Revenue Capacity These schedules contain trend information to help the reader assess the factors affecting the County's ability to generate its electric utility, sales tax and property tax revenues.	123 – 128
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and its ability to issue additional debt in the future.	129 – 134
Economic and Demographic Indicators These schedules contain economic and demographic information to help the reader understand the environment within which the County's financial activities take place.	135 – 136
Operating Information These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	137 – 142

ROCKWALL COUNTY, TEXAS

NET POSITION BY COMPONENT

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

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities:				
Net investment in capital assets	\$ 20,930,434	\$ 12,994,274	\$ 14,976,979	\$ 19,203,116
Restricted	6,868,464	6,586,418	10,503,141	8,490,789
Unrestricted	<u>2,072,187</u>	<u>1,314,154</u>	<u>(2,903,308)</u>	<u>(13,807,902)</u>
Total governmental activities net position	<u>\$ 29,871,085</u>	<u>\$ 20,894,846</u>	<u>\$ 22,576,812</u>	<u>\$ 13,886,003</u>
Primary government:				
Net investment in capital assets	\$ 20,930,434	\$ 12,994,274	\$ 14,976,979	\$ 19,203,116
Restricted	6,868,464	6,586,418	10,503,141	8,490,789
Unrestricted	<u>2,072,187</u>	<u>1,314,154</u>	<u>(2,903,308)</u>	<u>(13,807,902)</u>
Total primary government net position	<u>\$ 29,871,085</u>	<u>\$ 20,894,846</u>	<u>\$ 22,576,812</u>	<u>\$ 13,886,003</u>

Source: Rockwall County financial records.

TABLE 1

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 23,007,978	\$ 25,995,894	\$ 28,810,600	\$ 13,434,555	\$ 2,612,678	\$ 6,122,488
7,651,207	8,267,388	8,335,035	28,531,093	30,501,445	34,208,799
(11,992,739)	(15,687,813)	(14,157,840)	(18,973,148)	(4,047,115)	(202,550)
<u>\$ 18,666,446</u>	<u>\$ 18,575,469</u>	<u>\$ 22,987,795</u>	<u>\$ 22,992,500</u>	<u>\$ 29,067,008</u>	<u>\$ 40,128,737</u>
\$ 23,007,978	\$ 25,995,894	\$ 28,810,600	\$ 13,434,555	\$ 2,612,678	\$ 6,122,488
7,651,207	8,267,388	8,335,035	28,531,093	30,501,445	34,208,799
(11,992,739)	(15,687,813)	(14,157,840)	(18,973,148)	(4,047,115)	(202,550)
<u>\$ 18,666,446</u>	<u>\$ 18,575,469</u>	<u>\$ 22,987,795</u>	<u>\$ 22,992,500</u>	<u>\$ 29,067,008</u>	<u>\$ 40,128,737</u>

ROCKWALL COUNTY, TEXAS**CHANGES IN NET POSITION**

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

	Fiscal Year			
	2013	2014	2015	2016
EXPENSES				
Governmental activities:				
General government	\$ 5,522,225	\$ 5,867,997	\$ 5,874,990	\$ 5,636,027
Judicial	3,257,514	3,743,115	3,561,402	4,012,060
Legal	1,838,282	2,141,138	2,187,226	2,360,870
Financial administration	1,687,204	1,997,162	1,845,403	1,944,700
Public Facilities	585,122	3,842,926	1,177,026	1,360,462
Public safety	11,698,310	12,959,766	12,097,895	12,607,729
Public Services	560,015	596,288	554,909	577,138
Roads and Bridges	20,193,170	25,659,403	8,930,465	14,295,237
Health and welfare	980,619	1,334,764	1,274,482	1,278,773
Culture and Recreation	1,517,513	1,668,304	1,514,662	1,615,482
Conservation	89,046	111,439	89,661	106,645
Interest on long-term debt	<u>3,434,549</u>	<u>4,453,876</u>	<u>3,868,690</u>	<u>3,978,964</u>
Total expenses	<u>51,363,569</u>	<u>64,376,178</u>	<u>42,976,811</u>	<u>49,774,087</u>
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	\$ 1,440,264	\$ 1,539,098	\$ 1,632,206	\$ 1,821,270
Judicial	1,289,890	1,598,415	1,337,455	1,207,763
Legal	18,785	17,645	13,846	9,752
Financial administration	711,550	92,903	101,255	91,284
Public Facilities	80,660	185,486	122,494	180,033
Public Safety	1,358,506	1,227,276	696,432	603,326
Roads and bridges	1,693,886	1,609,111	1,501,565	1,707,620
Culture and recreation	147,533	163,582	161,390	151,789
Health and welfare	99,934	106,885	111,244	145,636
Conservation	-	-	5,500	500
Operating grants and contributions	4,812,739	19,872,015	4,738,006	2,114,793
Capital grants and contributions	<u>7,320</u>	<u>175,748</u>	<u>43,746</u>	<u>50,401</u>
Total governmental activities program revenues	<u>11,661,067</u>	<u>26,588,164</u>	<u>10,465,139</u>	<u>8,084,167</u>
NET (EXPENSE) REVENUES				
Governmental activities	<u>\$(39,702,502)</u>	<u>\$(37,788,014)</u>	<u>\$(32,511,672)</u>	<u>\$(41,689,920)</u>
Total primary government net expense	<u>(39,702,502)</u>	<u>(37,788,014)</u>	<u>(32,511,672)</u>	<u>(41,689,920)</u>

TABLE 2

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 5,486,832	\$ 6,071,664	\$ 6,067,421	\$ 6,924,403	\$ 6,961,521	\$ 7,057,491
4,044,502	4,220,591	4,754,993	4,687,352	5,232,709	4,821,773
2,520,203	2,674,909	3,104,532	3,483,057	3,582,701	3,224,402
2,056,110	2,080,089	2,361,724	2,491,567	2,506,609	2,313,509
1,435,505	1,037,047	568,253	698,371	880,944	2,579,371
13,413,995	14,018,186	15,772,281	17,345,515	17,196,757	17,404,062
743,607	790,417	834,029	930,201	1,062,039	1,248,458
3,660,720	3,493,923	4,386,166	7,834,052	3,346,207	3,168,202
1,300,656	1,097,099	1,048,781	1,171,787	1,065,040	1,194,585
1,652,450	1,833,884	1,735,006	1,742,016	1,588,365	1,540,667
115,418	112,282	123,461	130,427	123,067	125,586
<u>3,935,608</u>	<u>3,674,108</u>	<u>3,335,131</u>	<u>3,579,893</u>	<u>5,289,098</u>	<u>4,300,661</u>
<u>40,365,606</u>	<u>41,104,199</u>	<u>44,091,778</u>	<u>51,018,641</u>	<u>48,835,057</u>	<u>48,978,767</u>
\$ 1,905,915	\$ 1,859,658	\$ 1,871,938	\$ 2,105,735	\$ 2,518,775	\$ 2,206,192
1,087,800	1,133,233	1,206,004	919,231	969,917	909,916
6,121	6,356	6,243	3,250	918	50
220,689	272,824	293,454	276,763	287,070	295,559
140,733	139,039	99,437	86,768	146,344	25,774
624,375	976,919	744,010	1,194,111	954,899	919,253
1,936,259	1,523,478	1,568,690	1,534,931	1,585,121	1,691,235
179,627	160,088	154,715	167,362	128,168	114,047
130,759	145,361	139,624	168,550	201,416	227,463
16,000	10,000	500	1,000	-	42,700
1,131,442	774,482	565,634	1,035,240	2,135,580	4,852,456
<u>48,701</u>	<u>24,541</u>	<u>12,000</u>	<u>15,550</u>	<u>8,275</u>	<u>11,249</u>
<u>7,428,421</u>	<u>7,025,979</u>	<u>6,662,249</u>	<u>7,508,491</u>	<u>8,936,483</u>	<u>11,295,894</u>
<u>\$(32,937,185)</u>	<u>\$(34,078,220)</u>	<u>\$(37,429,529)</u>	<u>\$(43,510,150)</u>	<u>\$(39,898,574)</u>	<u>\$(37,682,873)</u>
<u>(32,937,185)</u>	<u>(34,078,220)</u>	<u>(37,429,529)</u>	<u>(43,510,150)</u>	<u>(39,898,574)</u>	<u>(37,682,873)</u>

ROCKWALL COUNTY, TEXAS**CHANGES IN NET POSITION**

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

	Fiscal Year			
	2013	2014	2015	2016
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes				
Property taxes	\$ 27,043,675	\$ 28,520,463	\$ 31,420,182	\$ 33,387,602
Mixed beverage	227,299	223,064	310,873	332,097
Sales Tax	347,819	1,263,427	1,458,919	1,510,563
Investment earnings	89,062	82,843	152,083	299,040
Miscellaneous	41,706	265,433	363,904	127,245
Gain from sale of capital assets	843,545	4,894	51,075	37,715
Total governmental activities	<u>28,593,106</u>	<u>30,360,124</u>	<u>33,757,036</u>	<u>35,694,262</u>
Total primary government	<u>28,593,106</u>	<u>30,360,124</u>	<u>33,757,036</u>	<u>35,694,262</u>
CHANGE IN NET POSITION				
Governmental activities	(11,109,396)	(7,427,890)	1,245,364	(5,995,658)
Total primary government	<u>\$(11,109,396)</u>	<u>\$(7,427,890)</u>	<u>\$ 1,245,364</u>	<u>\$(5,995,658)</u>

TABLE 2

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 35,050,145	\$ 36,513,148	\$ 37,924,882	\$ 40,450,001	\$ 42,697,008	\$ 45,629,627
336,503	357,099	387,765	363,055	528,111	575,996
1,646,932	1,767,996	1,946,160	2,045,800	2,031,406	2,726,590
424,441	650,927	961,661	553,471	181,557	(478,067)
258,249	266,540	296,884	87,445	457,755	244,700
1,358	-	71,670	15,083	77,245	45,756
<u>37,717,628</u>	<u>39,555,710</u>	<u>41,589,022</u>	<u>43,514,855</u>	<u>45,973,082</u>	<u>48,744,602</u>
<u>37,717,628</u>	<u>39,555,710</u>	<u>41,589,022</u>	<u>43,514,855</u>	<u>45,973,082</u>	<u>48,744,602</u>
<u>4,780,443</u>	<u>5,477,490</u>	<u>4,159,493</u>	<u>4,705</u>	<u>6,074,508</u>	<u>11,061,729</u>
\$ <u>4,780,443</u>	\$ <u>5,477,490</u>	\$ <u>4,159,493</u>	\$ <u>4,705</u>	\$ <u>6,074,508</u>	\$ <u>11,061,729</u>

ROCKWALL COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year			
	2013	2014	2015	2016
General fund				
Unreserved, undesignated				
Undesignated	\$ -	\$ -	\$ -	\$ -
Nonspendable				
Prepays	245,073	461,006	467,556	475,901
Assigned for:				
Future budget offset	-	5,000,000	-	3,150,000
Unassigned	<u>18,264,485</u>	<u>13,603,826</u>	<u>16,182,096</u>	<u>14,813,163</u>
Total primary government net assets	\$ <u>18,509,558</u>	\$ <u>19,064,832</u>	\$ <u>16,649,652</u>	\$ <u>18,439,064</u>
All other governmental funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved				
Designated				
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Nonspendable				
Prepays	-	-	392	652
Restricted for:				
Capital acquisition and construction	133,820	52,038	87,214	220,609
Debt service	1,897,450	1,262,908	703,049	919,764
Records preservation and management	1,331,278	1,286,305	1,218,605	1,338,274
Court security and technology	128,536	123,537	146,414	108,381
Legal	561,045	583,856	594,945	591,870
Public Safety	376,321	924,569	5,566,609	3,278,204
Judicial	357,823	361,611	353,513	341,404
Culture and recreation	255,526	264,479	294,016	318,466
Roads and bridges	38,331,673	15,128,765	9,017,803	12,862,010
Elections assistance and administration	102,577	95,005	113,992	88,085
Assigned for:				
Capital acquisition and construction	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>(52)</u>	<u>(252,833)</u>
Total all other governmental funds	\$ <u>43,476,049</u>	\$ <u>20,083,073</u>	\$ <u>18,096,500</u>	\$ <u>19,814,886</u>

Source: Rockwall County financial records

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

TABLE 3

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
457,415	371,189	335,828	318,598	346,820	492,788
15,000,000	-	-	-	-	-
<u>15,493,306</u>	<u>17,640,776</u>	<u>20,486,435</u>	<u>22,290,597</u>	<u>25,235,302</u>	<u>25,328,140</u>
\$ <u>30,950,721</u>	\$ <u>18,011,965</u>	\$ <u>20,822,263</u>	\$ <u>22,609,195</u>	\$ <u>22,582,122</u>	\$ <u>25,820,928</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
266	3,386	346,873	470,092	229,587	118,979
428,327	495,660	504,678	44,377,987	15,194,571	4,764,474
1,247,011	1,604,309	2,195,919	2,494,322	2,041,255	1,803,565
1,568,453	1,872,099	2,208,820	2,668,188	3,171,049	3,306,428
102,522	149,586	201,664	194,356	233,360	259,883
560,728	545,218	575,547	573,459	569,302	532,315
1,763,783	2,020,608	1,224,201	1,264,998	393,402	1,530,695
339,495	296,740	256,697	201,454	182,570	164,801
364,069	194,028	145,143	108,417	82,513	83,497
11,238,448	9,934,122	7,576,442	21,636,876	23,077,454	26,005,307
144,599	86,398	88,160	94,811	84,053	56,796
-	-	-	-	-	-
(<u>252,833</u>)	(<u>253,397</u>)	(<u>1,195,197</u>)	<u>52,801</u>	(<u>122,162</u>)	(<u>110,336</u>)
\$ <u>17,504,868</u>	\$ <u>16,948,757</u>	\$ <u>14,128,947</u>	\$ <u>74,137,761</u>	\$ <u>45,682,954</u>	\$ <u>38,516,404</u>

ROCKWALL COUNTY, TEXAS**CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

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

	Fiscal Year			
	2013	2014	2015	2016
REVENUES				
Property taxes	\$ 27,002,477	\$ 28,520,463	\$ 31,374,958	\$ 33,322,944
Beverage Taxes	227,299	278,102	310,873	332,097
Fines and forfeitures	1,139,616	1,708,936	1,164,263	1,135,449
Sales or Other tax	347,819	1,263,427	1,458,919	1,510,563
Fees and commissions	5,494,901	4,328,673	4,265,231	4,472,546
Intergovernmental	383,347	3,618,491	2,001,915	2,175,693
Election	49,400	139,010	78,139	130,766
Investment Earnings	88,303	82,546	151,786	297,189
Donations	7,320	-	-	-
Miscellaneous	92,984	316,672	387,143	143,882
Total revenues	<u>34,833,466</u>	<u>40,256,320</u>	<u>41,193,227</u>	<u>43,521,129</u>
EXPENDITURES				
General government	3,645,587	3,658,642	3,956,388	3,825,763
Financial administration	1,661,744	1,781,318	1,846,901	1,919,603
Commissioner expenses	383,368	397,304	405,798	437,242
Roads and highways	19,783,183	25,158,655	8,545,265	13,961,039
Public safety	11,334,298	11,399,513	11,869,606	12,163,245
Public facilities	555,226	546,299	553,557	573,034
Public services	540,590	3,766,566	1,396,260	1,333,408
Judicial	3,229,542	3,443,020	3,576,496	3,977,154
Legal	1,817,701	1,898,428	2,188,004	2,318,268
Culture and recreation	1,186,327	1,239,951	1,193,885	1,277,968
Health and welfare	969,474	1,277,056	1,267,992	1,273,064
Conservation	88,302	92,771	88,797	101,404
Capital outlay	1,564,558	1,057,147	1,307,033	3,654,376
Debt service				
Principal	2,555,000	2,660,000	3,305,000	4,120,000
Interest and fiscal charges	3,134,254	4,739,280	4,052,832	3,905,829
Bond issuance cost and fees	577,510	3,850	-	141,744
Total expenditures	<u>53,026,664</u>	<u>63,119,800</u>	<u>45,553,814</u>	<u>54,983,141</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,193,198)</u>	<u>(22,863,480)</u>	<u>(4,360,587)</u>	<u>(11,462,012)</u>

TABLE 4

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 35,022,102	\$ 36,567,934	\$ 38,107,013	\$ 40,634,933	\$ 42,586,603	\$ 45,660,350
336,503	357,099	387,765	363,055	528,111	575,996
971,615	1,163,390	984,854	877,702	1,041,137	1,092,413
1,646,932	1,767,996	1,946,160	2,045,800	2,031,406	2,726,590
4,615,245	4,883,875	5,050,046	5,706,697	5,756,818	5,400,794
1,091,362	870,043	480,113	909,871	4,098,581	4,758,368
91,449	82,234	41,621	20,139	92,572	4,138
419,584	645,745	960,537	551,030	181,306	(478,591)
22,055	24,541	12,000	15,550	8,275	11,249
427,750	284,907	313,982	87,445	432,350	224,157
<u>44,644,597</u>	<u>46,647,764</u>	<u>48,284,091</u>	<u>51,212,222</u>	<u>56,757,159</u>	<u>59,975,464</u>
3,489,914	3,710,827	3,567,794	4,098,010	4,141,714	4,903,724
1,976,869	2,030,955	2,168,492	2,272,492	2,395,553	2,428,249
434,457	433,676	456,327	516,517	507,894	531,040
3,296,265	3,129,811	4,044,617	7,480,012	3,021,679	2,919,204
12,736,234	13,429,663	13,886,447	15,310,807	15,770,055	17,485,215
722,943	776,627	764,239	820,587	994,931	1,243,426
1,416,868	1,016,057	519,224	619,843	786,214	2,517,430
3,907,888	4,130,184	4,432,617	4,373,793	5,039,301	5,079,403
2,400,338	2,584,101	2,795,048	3,163,555	3,384,887	3,431,233
1,284,233	1,485,666	1,309,920	1,327,081	1,225,839	1,304,813
1,280,914	1,085,747	1,006,564	1,126,942	1,040,058	1,220,965
112,645	114,028	114,891	114,901	119,392	126,872
5,263,293	3,190,888	3,644,453	7,102,907	32,100,437	11,798,173
5,205,000	5,835,000	24,110,000	27,470,000	5,325,000	5,977,755
4,232,414	3,646,518	3,148,364	3,213,003	5,965,694	5,407,550
-	163,841	571,973	861,614	174,966	-
<u>47,760,275</u>	<u>46,763,589</u>	<u>66,540,970</u>	<u>79,872,064</u>	<u>81,992,614</u>	<u>66,375,052</u>
(3,115,678)	(115,825)	(18,256,879)	(28,659,842)	(25,235,455)	(6,399,588)

ROCKWALL COUNTY, TEXAS**CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

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

	Fiscal Year			
	2013	2014	2015	2016
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	\$ 39,050,000	\$ -	\$ -	\$ 21,380,000
Transfers in	810,853	160,000	5,300,000	239,262
Transfers out	(810,853)	(160,000)	(5,400,000)	(534,262)
Premium on issuance of bonds	2,082,407	-	-	1,144,249
Discount on issuance of bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	(7,297,806)
Issuance of leases	-	-	-	-
Sale of capital assets	<u>1,613,448</u>	<u>25,778</u>	<u>58,834</u>	<u>37,715</u>
Total other financing sources (uses)	<u>42,745,855</u>	<u>25,778</u>	<u>(41,166)</u>	<u>14,969,158</u>
NET CHANGE IN FUND BALANCES	<u>\$ 24,552,657</u>	<u>\$ (22,837,702)</u>	<u>\$ (4,401,753)</u>	<u>\$ 3,507,146</u>
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>11.06%</u>	<u>11.92%</u>	<u>16.63%</u>	<u>15.64%</u>

Source: Rockwall County financial records

TABLE 4

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ -	\$ 7,620,000	\$ 16,710,000	\$ 80,165,000	\$ 9,575,000	\$ -
3,643,000	1,863,254	68,390	87,000	948,442	476,919
(3,843,000)	(1,863,254)	(568,390)	(1,887,000)	(1,448,442)	(1,076,919)
-	623,751	1,641,973	12,004,614	1,909,028	-
-	-	-	-	-	-
-	(8,079,910)	-	-	(11,309,062)	-
-	-	-	-	-	7,925
<u>17,969</u>	<u>5,596</u>	<u>142,561</u>	<u>85,974</u>	<u>78,609</u>	<u>63,919</u>
(<u>182,031</u>)	<u>169,437</u>	<u>17,994,534</u>	<u>90,455,588</u>	(<u>246,425</u>)	(<u>528,156</u>)
\$ (<u>3,297,709</u>)	\$ <u>53,612</u>	\$ (<u>262,345</u>)	\$ <u>61,795,746</u>	\$ (<u>25,481,880</u>)	\$ (<u>6,927,744</u>)
 <u>22.21%</u>	 <u>21.57%</u>	 <u>43.01%</u>	 <u>41.90%</u>	 <u>22.34%</u>	 <u>20.80%</u>

ROCKWALL COUNTY, TEXAS**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

LAST TEN FISCAL YEARS
(Unaudited)

Year	Real Property			Personal Property
	Residential Property	Commercial Property	Other Property	
2013	\$ 5,215,032,786	\$ 2,045,855,960	\$ 133,240,690	\$ 1,020,575,605
2014	5,662,722,494	2,294,693,536	138,467,630	1,154,571,338
2015	6,218,526,995	2,335,706,532	140,314,580	1,117,676,124
2016	6,288,547,655	2,383,922,893	139,225,415	1,016,232,398
2017	7,037,890,084	2,480,714,771	137,037,148	1,198,024,785
2018	7,993,623,592	2,760,088,485	149,919,182	1,355,015,181
2019	8,980,425,099	2,900,181,077	144,265,924	1,380,118,877
2020	9,664,171,957	3,055,412,732	194,967,089	834,963,552
2021	10,386,391,290	3,154,528,026	222,253,840	792,070,823
2022	11,551,332,636	3,100,947,372	222,500,930	899,743,821

Source: Rockwall County Appraisal District

Notes:

- a - Property is assessed at actual value; therefore, the assessed values are equal to actual value.
- b - Tax rates are per \$100 of assessed value.

TABLE 5

Less: Productivity Loss and Homestead Cap		Total Taxable Assessed Value ^a	Total Direct Tax Rate
\$	471,283,521	\$ 7,943,421,520	0.3864
	495,044,251	8,755,410,747	0.3959
	496,290,942	9,315,933,289	0.3959
	508,143,372	9,319,784,989	0.3959
	639,011,234	10,214,655,554	0.3759
	802,692,594	11,455,953,846	0.3498
	756,863,736	12,648,127,241	0.3284
	721,192,539	13,028,322,791	0.3250
	656,218,992	13,899,024,987	0.3131
	673,096,342	15,101,428,417	0.3131

ROCKWALL COUNTY, TEXAS

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

LAST TEN FISCAL YEARS (Unaudited)

	Fiscal Year			
	2013	2014	2015	2016
County direct rates				
General	\$ 0.3023	\$ 0.3018	\$ 0.31006	\$ 0.29794
Debt Service	0.0840	0.0940	0.0857	0.0979
Road and bridge	0.0001	0.0001	0.0001	0.0001
Total direct rate	<u>\$ 0.3864</u>	<u>\$ 0.3959</u>	<u>\$ 0.3959</u>	<u>\$ 0.3959</u>
Cities				
Dallas	0.8000	0.7970	0.7970	0.7970
Fate	0.2700	0.3067	0.3067	0.3067
Heath	0.3400	0.4266	0.4266	0.4266
McLendon-Chisholm	0.0974	0.0974	0.1842	0.1520
Rockwall	0.5025	0.4955	0.4853	0.4853
Rowlett	0.7500	0.7872	0.7872	0.7872
Royse City	0.7000	0.6771	0.6771	0.6771
Wylie	0.8800	0.8789	0.8689	0.8689
School Districts				
Rockwall ISD	1.4600	1.4400	1.4400	1.4400
Royse City ISD	1.6700	1.6700	1.6700	1.6700
Municipal Utility District				
Rockwall County Cons MUD	0.6500	0.6000	0.5500	0.5500
Veranduh MUD	0.8500	0.8500	0.8500	0.8500

Source: Rockwall County Central Appraisal District

Note: Overlapping rates are those of other governments that apply to property owners within Rockwall County. Not all overlapping rates apply to all County property owners. For example, although the total Direct Rate for Rockwall County applies to all County property owners, a specific City's tax rate applies only to those taxpayers whose property is located within the City's geographic boundaries.
McLendon Chisholm had no tax rate until 2010

TABLE 6

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 0.27120	\$ 0.25577	\$ 0.24260	\$ 0.24580	\$ 0.23380	\$ 0.23700
0.1046	0.0939	0.0857	0.0791	0.0792	0.0751
0.0001	0.0001	0.0001	0.0001	0.0001	0.0010
<u>\$ 0.3759</u>	<u>\$ 0.3498</u>	<u>\$ 0.3284</u>	<u>\$ 0.3250</u>	<u>\$ 0.3131</u>	<u>\$ 0.3131</u>
0.7825	0.7804	0.7767	0.7766	0.7763	0.7733
0.2911	0.2911	0.2911	0.2806	0.2733	0.3399
0.4173	0.4173	0.3891	0.3793	0.3766	0.3393
0.1520	0.1500	0.1500	0.1500	0.1500	0.1850
0.4543	0.4236	0.4021	0.3879	0.3700	0.3500
0.7872	0.7771	0.7572	0.7571	0.7450	0.7450
0.6771	0.6215	0.6215	0.6215	0.6215	0.6215
0.8489	0.7810	0.7258	0.6884	0.6720	0.6438
1.4650	1.4400	1.4300	1.3500	1.3100	1.2736
1.6700	1.6700	1.6700	1.5680	1.4648	1.4603
0.5000	0.4500	0.3900	0.3400	0.2950	0.2700
0.7500	0.7500	0.7500	0.7500	0.7500	0.7500

TABLE 7

ROCKWALL COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Taxpayer	Property Tax Year					
	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Oncor Electric Delivery Co.	\$ 120,324,870	1	0.80%	\$ 77,701,460	1	0.98%
Excel Rockwall LLC	56,000,000	2	0.37%	54,672,420	2	0.69%
Capital Boulevard Venture LLC	34,200,000	7	0.23%	-	-	- %
Star Hubbard LLC	39,500,000	5	0.26%	-	-	- %
Terra Lago Apartments LLC	45,220,590	4	0.30%	-	-	- %
Rockwall Crossing LTD	36,380,460	6	0.24%	29,883,620	6	0.38%
2055 Summer Lee Rockwall Owner LLC	36,069,530	10	0.24%	-	-	- %
Rockwall Regional Hospital LLP	-	-	-	31,535,610	4	0.40%
Rockwall Dunhill LLC	32,000,000	8	0.21%	-	-	- %
T Rockwall Commons LLC	-	-	- %	23,482,240	9	0.30%
Wal-Mart Real Estate	-	-	- %	22,915,510	10	0.29%
Rockwall Hotel and Conf Group Inc.	-	-	- %	30,962,514	5	0.39%
Continental PET Technology	-	-	- %	26,977,760	7	0.34%
Western Rim Investors 2008 2 LP	-	-	- %	45,812,720	3	0.58%
Seaway Crude Pipeline LP	47,071,520	3	0.31%	-	-	- %
Stag Rockwall LP	30,297,750	9	0.20%	-	-	- %
Lake Point Medical Center	-	-	- %	25,398,550	8	0.32%
Total	\$ 477,064,720		3.16%	\$ 369,342,404		4.65%
Total taxable assessed value	\$ 15,101,428,417			\$ 7,943,421,520		

Source: Rockwall Central Appraisal District

TABLE 8

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

Fiscal Year	Tax Levy as of Fiscal Year End ^a	Collected within the Fiscal Year of the Levy		Subsequent Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 26,831,508	\$ 26,797,947	99.87%	\$ 12,262	\$ 26,810,209	99.92%
2014	28,364,361	28,322,919	99.85%	2,707	28,325,626	99.86%
2015	31,010,415	30,979,765	99.90%	3,131	30,982,896	99.91%
2016	33,013,789	32,972,432	99.87%	3,256	32,975,688	99.88%
2017	34,401,093	34,351,491	99.86%	7,155	34,358,646	99.88%
2018	36,137,014	36,057,808	99.78%	14,921	36,072,729	99.82%
2019	37,599,338	37,470,599	99.66%	49,948	37,520,547	99.79%
2020	40,901,459	40,608,068	99.28%	78,285	40,686,353	99.47%
2021	42,457,747	42,200,322	99.39%	154,699	42,355,021	99.76%
2022	45,692,425	45,166,945	98.85%	-	45,166,945	98.85%

Source: Rockwall County financial records

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

TABLE 9**ROCKWALL COUNTY, TEXAS****RATIOS OF OUTSTANDING DEBT BY TYPE**

LAST TEN FISCAL YEARS
(Unaudited)

	Governmental Activities						
Fiscal Year	Tax Notes		Refunding Bond	Premiums on Bonds	Total Long-term Debt	Percentage of Personal Income ^b	Per Capita ^b
2013	\$	106,415,000	\$ -	\$ 2,971,008	\$ 109,386,008	1.61%	\$ 1,283
2014		103,755,000	-	2,812,862	106,567,862	2.40%	1,112
2015		100,450,000	-	2,654,716	103,104,716	2.29%	994
2016		103,240,000	7,370,000	3,632,124	114,242,124	2.36%	1,147
2017		98,120,000	7,285,000	3,413,754	108,818,754	2.13%	1,051
2018		85,400,000	14,120,000	3,867,909	103,387,909	4.35%	998
2019		62,190,000	29,930,000	5,142,520	97,262,520	4.56%	1,060
2020		36,550,000	108,265,000	16,074,395	160,889,395	4.16%	1,900
2021		23,315,000	114,635,000	16,661,048	154,611,048	6.22%	1,869
2022		21,945,000	110,065,000	15,754,105	147,764,105	5.58%	1,220

Source Rockwall County financial records

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

General Bonded Debt Outstanding				
Fiscal Year	Tax Notes	Refunding Bond	Premium on Bonds	Total
2013	\$ 106,415,000	\$ -	\$ 2,971,000	\$ 109,386,000
2014	103,755,000	-	2,812,862	106,567,862
2015	100,450,000	-	2,654,716	103,104,716
2016	103,240,000	7,370,000	3,632,124	114,242,124
2017	103,240,000	7,285,000	3,413,754	113,938,754
2018	100,450,000	14,120,000	3,867,909	118,437,909
2019	103,755,000	29,930,000	5,142,520	138,827,520
2020	106,415,000	108,265,000	16,074,395	230,754,395
2021	23,315,000	114,635,000	16,661,048	154,611,048
2022	21,945,000	110,065,000	15,754,105	147,764,105

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.

TABLE 10

Less: Amounts Available for Debt Service	Net General Bonded Debt	Percentage of Actual Taxable Property Value ^b	Per Capita ^c
\$ 268,363	\$ 109,117,637	1.37%	1,280
1,262,908	105,304,954	1.20%	1,099
703,049	102,401,667	1.10%	987
919,764	113,322,360	1.22%	1,137
752,593	108,066,161	1.06%	1,046
1,152,439	102,235,470	0.89%	1,741
1,737,673	95,524,847	0.76%	1,566
1,484,049	159,405,346	1.16%	1,403
993,282	153,617,766	1.05%	1,301
959,296	146,804,809	0.97%	1,212

TABLE 11

ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2022

(Unaudited)

Taxing Jurisdiction	Percentage Overlapping Rockwall County	Total Debt	Subtotals
County-wide			
Rockwall County	100.00%	\$ 147,764,105	\$ 147,764,105
Total direct debt		147,764,105	147,764,105
Cities			
Dallas, City of	0.01%	1,952,170,416	195,217
Fate, City of	100.00%	30,575,000	30,575,000
Heath, City of	100.00%	38,515,000	38,515,000
Rockwall, City of	100.00%	85,185,000	85,185,000
Rowlett, City of	13.18%	105,000,000	13,839,000
Royse City, City of	66.56%	53,490,000	35,602,944
Wylie, City of	1.56%	71,460,000	1,114,776
McLendon-Chisholm, City of	100.00%	1,275,000	1,275,000
Total Cities		2,337,670,416	206,301,937
School District (% of assessed value)			
Rockwall ISD	98.53%	692,843,438	682,658,639
Royse City ISD	70.10%	353,260,294	247,635,466
Total School Districts		1,046,103,732	930,294,105
Other			
Rockwall Co MUD #6	100.00%	28,865,000	28,865,000
Rockwall Cco MUD #7	100.00%	4,240,000	4,240,000
Rockwall Co MUD # 8	100.00%	7,300,000	7,300,000
Rockwall Co MUD #9	100.00%	17,925,000	17,925,000
Rockwall Co Cons MUD	100.00%	9,320,000	9,320,000
Total Other		67,650,000	67,650,000
Total indirect debt		3,451,424,148	1,204,246,042

Total direct and overlapping debt \$ 1,352,010,147

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			
	2013	2014	2015	2016
Assessed value of real property	\$ 7,943,421,520	\$ 8,755,410,747	\$ 9,315,933,289	\$ 9,319,784,989
Debt limit rate	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Debt limit	<u>1,985,855,380</u>	<u>2,188,852,687</u>	<u>2,328,983,322</u>	<u>2,329,946,247</u>
Debt applicable to limit:				
Total bonded debt	109,386,008	106,567,865	102,946,570	114,242,124
Less: amount set aside for repayment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit	<u>109,386,008</u>	<u>106,567,865</u>	<u>102,946,570</u>	<u>114,242,124</u>
Legal debt margin	\$ <u>1,876,469,372</u>	\$ <u>2,082,284,822</u>	\$ <u>2,226,036,752</u>	\$ <u>2,215,704,123</u>
Total net debt applicable to the limit as a percentage of debt limit	5.51%	4.87%	4.42%	4.90%

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	2018	2019	2020	2021	2022
\$ 9,566,412,319	\$ 10,562,783,885	\$ 11,685,730,396	\$ 12,657,610,604	\$ 13,763,173,156	\$ 15,101,428,417
<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
<u>2,391,603,080</u>	<u>2,640,695,971</u>	<u>2,921,432,599</u>	<u>3,164,402,651</u>	<u>3,440,793,289</u>	<u>3,775,357,104</u>
108,818,754	103,387,909	97,262,520	160,889,395	154,611,048	147,764,105
<u>-</u>	<u>1,152,439</u>	<u>1,737,673</u>	<u>1,484,049</u>	<u>993,282</u>	<u>959,296</u>
<u>108,818,754</u>	<u>102,235,470</u>	<u>95,524,847</u>	<u>159,405,346</u>	<u>153,617,766</u>	<u>146,804,809</u>
\$ <u>2,282,784,326</u>	\$ <u>2,538,460,501</u>	\$ <u>2,825,907,752</u>	\$ <u>3,004,997,305</u>	\$ <u>3,287,175,523</u>	\$ <u>3,628,552,295</u>
4.55%	3.87%	3.27%	5.04%	4.46%	3.89%

TABLE 13

ROCKWALL COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS
(Unaudited)

Calendar Year	County					State of Texas	United States
	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
2013	84,671	\$ 4,550,265	\$ 48,688	19,391	5.8%	\$ 43,807	\$ 44,438
2014	87,073	4,430,860	50,460	19,641	4.5%	45,669	46,049
2015	90,169	4,495,885	51,302	20,062	3.7%	46,745	47,669
2016	93,432	4,841,492	53,285	20,630	3.7%	46,947	48,112
2017	96,877	5,112,959	54,406	21,286	3.5%	46,274	49,246
2018	100,657	5,683,109	58,717	22,034	3.3%	47,362	51,640
2019	111,704	6,140,356	61,003	22,756	2.8%	50,355	54,446
2020	113,653	6,529,641	62,237	23,607	6.0%	52,813	56,490
2021	118,055	7,136,506	64,943	23,873	3.2%	55,129	59,510
2022	121,112	8,243,591	70,833	25,555	3.1%	59,865	64,143

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)

Employer	Nature of Business	2022*	
		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	700	1.45%
Pegasus Foods	manufacturing	700	1.45%
Channell Commercial	manufacturing	380	0.79%
County of Rockwall	county government	364	0.75%
City of Rockwall	city government	353	0.73%
Wal-Mart Superstore	department store/grocery	450	0.93%
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		8,450	17.48%

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

TABLE 15

ROCKWALL COUNTY, TEXAS

FULLTIME EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Elected/Appointed officials	10	10	10	10	10	10	10	10	10	10
Clerical	30	30	29	31	31	31	32	35	35	36
Building maintenance	5	4	6	6	6	8	9	9	9	10
Environmental	2	2	2	2	2	2	2	2	2	2
Library	10	10	10	10	10	10	10	10	10	10
County Agent	2	2	2	3	3	3	3	3	3	3
IT	6	6	6	6	6	6	6	7	7	8
Elections	3	3	3	3	3	3	3	3	3	4
HR	2	2	2	2	2	2	2	2	3	3
GIS	-	-	-	-	-	-	-	-	-	1
Judicial										
Judges/justices of the peace	7	7	7	7	7	7	7	8	8	8
Criminal District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant prosecutors	12	14	14	15	15	15	16	18	19	22
Investigators	2	3	3	3	3	3	4	5	5	6
Clerical	34	36	37	38	35	35	36	40	40	38
Bailiffs	3	3	3	3	3	3	3	4	4	4
Court Reporters	3	3	3	3	3	3	3	4	4	4
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	35	36	31	30	33	33	34	34	34	35
Jailers	61	60	65	66	66	66	72	74	84	101
Administration	14	16	16	19	19	19	19	21	23	23
Juvenile probation	8	9	9	9	9	9	9	9	8	8
Communications	10	9	9	9	9	9	10	10	10	11
Health and welfare										
Indigent health care	2	2	2	2	2	2	2	2	2	2
Road and bridges										
Road employees	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	<u>276</u>	<u>282</u>	<u>284</u>	<u>292</u>	<u>292</u>	<u>294</u>	<u>307</u>	<u>325</u>	<u>338</u>	<u>364</u>

Source: Rockwall County Annual Budget

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year			
	2013	2014	2015	2016
General Government				
Auditor's office				
Accounts payable checks issued	5,003	5,069	5,236	5,307
Juror checks issued	3,767	4,809	3,898	3,974
Treasurer's office				
Payroll hard copy checks issued	819	819	577	811
Cash receipts issued	3,099	3,973	4,334	4,354
County clerk				
Marriage licenses issued including informal marriage	1,399	1,424	1,566	1,262
Birth certificates issued	2,317	2,523	4,285	4,695
Death certificates issued	723	700	842	1,033
Beer, wine and liquor permits	18	25	18	23
Tax office				
registration transactions	20,361	21,352	20,007	27,980
Elections administration				
Number of registered voters	49,239	51,789	53,249	57,567
Judicial				
District court				
Civil cases filed	1,706	1,734	1,640	1,805
Civil cases disposed	1,784	1,746	1,691	1,036
Criminal cases filed	839	797	609	768
Criminal cases disposed	865	767	708	828
Juvenile cases filed	33	19	29	28
Juvenile cases disposed	32	19	24	34
County court				
Civil cases filed	484	311	569	581
Civil cases disposed	505	521	480	590
Criminal cases filed	1,801	1,594	1,939	2,009
Criminal cases disposed	2,094	1,725	1,708	1,117
Justices of the peace				
Civil cases filed	868	825	868	882
Civil cases disposed	857	803	837	905
Criminal cases filed	8,375	7,996	5,903	4,791
Criminal cases disposed	8,557	7,846	6,157	6,519

Source: Various County Departments

Notes: Miles of roadway are estimated.

TABLE 16

Fiscal Year					
2017	2018	2019	2020	2021	2022
5,426	5,260	5,226	4,647	4,730	4,743
2,677	3,021	4,161	2,470	2,316	1,933
411	534	654	573	504	735
4,334	4,088	3,942	3,774	3,668	3,757
1,721	1,723	1,613	1,545	1,495	2,729
5,090	5,048	5,448	5,224	6,210	6,685
1,052	1,018	1,183	802	748	948
14	28	12	23	19	29
49,192	55,000	73,783	not avail	95,452	107,015
60,000	62,208	65,000	70,000	75,500	79,682
1,864	1,828	2,343	1,804	1,938	1,898
1,590	1,978	1,569	1,849	2,047	1,977
897	1,054	1,199	1,016	1,029	1,268
1,003	1,288	1,495	1,013	1,167	1,504
25	24	31	31	21	52
27	24	24	27	33	54
458	837	812	231	449	390
403	434	506	204	335	336
2,035	2,602	2,330	1,709	1,916	1,665
2,048	2,410	2,712	1,527	2,149	2,006
1,316	1,089	1,293	1,075	1,559	1,472
876	897	1,191	1,101	1,297	1,503
5,801	7,239	7,789	2,700	2,711	3,450
5,514	5,200	6,576	3,081	3,101	3,653

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year			
	2013	2014	2015	2016
Public Safety				
County jail				
Detention officers	61	61	61	61
Total persons jailed	4,691	5,020	4,347	4,159
Average prisoner days	23	21	19	19
Cost per prisoner day	86	87	104	95
County sheriff				
Administration deputies	3	3	3	2
Patrol deputies and sergeants	20	20	20	19
Detectives	4	4	6	7
Warrant deputies/Other than patrol	-	-	4	4
Arrests - RCSO	831	954	989	859
Warrants served- RCSO	not avail	-	2,704	3,000
Communications				
Communications officers	-	-	9	10
911 calls	16,484	14,381	16,712	14,598
Calls for service	9,974	7,103	7,975	6,159
RCSO vehicles				
Vehicles in fleet	40	38	42	40
Miles driven	800,000	-	627,581	535,595
Average miles per vehicle	20,000	20,000	14,942	13,390
Gasoline used (gallons)	48,839	40,684	46,774	45,297
Health and welfare				
Number of pauper burial/cremation	3	6	5	1
Indigent health care				
Applications approved for assistance	29	23	10	17
Texas AgriLife Extension Service				
Number of educational presentations	30	27	327	1090
Number of participants in educational presentations	1,511	1,656	5,620	43,382
Roads and highways				
Miles of roadways chip sealed	10	7	12	16.608
Miles of roadways reconstructed	2.3	2.5	2.9	2.786
Miles of roadways overlaid	8,030	2,015	2	5.941
Number of culverts installed	not avail	not avail	10	6

Source: Various County Departments

Notes: Miles of roadway are estimated.

TABLE 16

Fiscal Year					
2017	2018	2019	2020	2021	2022
61	61	67	77	77	95
4,079	4,247	4,134	3,039	3,278	3,403
24.1	27.0	26	34	34	40
92	88	88	88	91	110
3	2	2	2	2	3
19	23	23	23	23	20
7	8	8	8	8	9
4	4	4	5	5	4
827	820	966	741	852	934
2,967	2,836	2,981	2,441	2,351	1,230
10	10	10	10	10	10
15,478	16,669	17,029	17,644	22,625	21,423
8,033	8,570	8,069	8,328	5,857	42,935
43	45	48	47	47	58
555,141	619,698	517,210	433,271	455,880	588,201
12,911	13,771	10,775	9,218	9,699	10,141
43,838	49,934	53,969	49,688	46,367	54,749
5	8	7	6	2	5
27	16	10	16	18	30
932	not avail	not avail	not avail	not avail	not avail
11,619	not avail	not avail	not avail	not avail	not avail
13.13	11.60	10.69	9.72	10.32	7.30
1.724	1.000	1.165	1.100	1.132	1.373
9.513	5.600	7.968	12.380	9.462	4.864
3	8	17	12	11	11

TABLE 17

ROCKWALL COUNTY, TEXAS

CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS
BY FUNCTION/PROGRAMLAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Courthouse	2	2	2	2	2	2	2	2	2	2
Touchscreen voting machines	67	67	67	67	110	110	110	110	130	130
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	46	49	46	43	45	45	48	48	47	58
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	97	97	100	100	101	101	101	101	101	101
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



**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 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, 2022, and the related notes to the financial statements, which collectively comprise the Rockwall County, Texas' basic financial statements, and have issued our report thereon dated March 29, 2023.

Report on 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 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 or significant deficiencies may exist that were not identified.

OFFICE LOCATIONS

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

Report on 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 29, 2023