Rockwall County, Texas

Annual Comprehensive Financial Report

For The Fiscal Year Ended
September 30, 2023

Lisa Constant Wylie
County Auditor

ROCKWALL COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Page Number
INTRODUCTORY SECTION	
Letter of Transmittal	i – v
Organization Chart	vi
Principal Officials	vii
GFOA Certificate of Achievement	viii
FINANCIAL SECTION	
Independent Auditor's Report	1 – 3
Management's Discussion and Analysis	4 – 11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13 – 14
Fund Financial Statements:	
Balance Sheet – Governmental Funds	15 – 16
Reconciliation of the Balance Sheet – Governmental Funds to the Government-Wide Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	18 – 19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Government-Wide Statement of Activities	20
Statement of Net Position – Proprietary Funds	21
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	22
Statement of Cash Flows – Proprietary Funds	23
Statement of Fiduciary Net Position	24
Statement of Changes in Fiduciary Net Position	25
Notes to the Financial Statements	26 – 48
Required Supplementary Information	

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – General Fund	49 – 51
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – American Rescue Plan Fund	52
Notes to Required Supplementary Information	53
Schedule of Changes in Net Pension Liability and Related Ratios	54 – 55
Schedule of Employer Contributions	56
Notes to Schedule of Employer Contributions	57
Schedule of Changes in OPEB Liability and Related Ratios – Post-Retirement Health Care Benefit Plan	58 – 59
Notes to Other Post Employment Benefits	60
Combining Fund Financial Statements	
Combining Balance Sheet – Nonmajor Governmental Funds	61 – 67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	68 – 74
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Road Improvements Bond Programs	75
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Fund	76
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Emergency Management Fund	77
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Fire Code Enforcement Fund	78
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Court Record Preservation Fund	79
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – District Court Technology Fund	80
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Law Library Fund	81
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – County/District Court Technology Fund	82
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Justice Court Building Security Fund	83
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – D.A. State Fund	84
Schedule of Revenues, Expenditures and Changes in	

Fund Balances – Budget and Actual – D.A. Forfeiture Fund 85

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Cities
Readiness Initiative Fund 86

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Sheriff's
Abandoned Property Fund 87

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Public Safety
Sales Tax 88

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Child Abuse
Prevention Fund 89

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – District Clerk
Records Management Fund 90

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Court Reporter Fund 91

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Appellate
Justice System Fund 92

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Justice
Court Technology 93

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – County Clerk
Records Management and Preservation Fund 94

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – County Clerk
Vital Statistics Fund 95

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – County Clerk
Archival Fee Fund 96

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – SCAAP Grant Fund 97

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Records
Management and Preservation Fund 98

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Courthouse
Security Fund 99

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Library Donation 100

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Road and Bridge Fund 101

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Courthouse Renovation 102

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Juvenile Delinquency Prevention Fund 103

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Veterans Court 104

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Radio Interoperability 105

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Jail Expansion Fund 106

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Facilities Improvement 107

Fiduciary Funds:

Combining Statement of Fiduciary Net Position .... 108 – 109

Combining Statement of Changes in Fiduciary Net Position .... 110 – 111

STATISTICAL SECTION

Financial Trends:

Net Position by Component .... 112 – 113

Changes in Net Position .... 114 – 117

Fund Balances – Governmental Funds .... 118 – 119

Changes in Fund Balances – Governmental Funds .... 120 – 123

Revenue Capacity:

Assessed Value and Actual Value of Taxable Property .... 124 – 125

Direct and Overlapping Property Tax Rate .... 126 – 127

Principal Property Taxpayers 128

Property Tax Levies and Collections 129

Debt Capacity:

Ratios of Outstanding Debt by Type 130

Ratios of Net General Bonded Debt Outstanding .... 131 – 132

Direct and Overlapping Governmental Activities Debt 133

Legal Debt Margin Information .... 134 – 135

Demographic and Economic Information:

Demographic and Economic Statistics 136

Principal Employers 137

Operating Information:

Fulltime Employees by Function 138

Operating Indicators by Function/Program .... 139 – 142

Capital Assets and Infrastructure Statistics 143

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INTRODUCTORY SECTION

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LISA CONSTANT WYLIE
County Auditor

April 1, 2024

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 comprehensive annual financial report of Rockwall County for the fiscal year ended September 30, 2023.

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, 2023. The independent auditor's report is located at the front of the financial section of this report.

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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. In 2023, the County celebrated its 150th year anniversary. According to the Census Bureau Rockwall County's population increased 12 out of 12 years between 2010 and 2022. Its largest annual population increase was 6.8% between 2020 and 2021. Between 2010 and 2022, the County grew by an average of 3.8% per year. 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 of another $150,000,000 for additional road improvements in the County. The Commissioners Court acted to approve 7 road projects for future plans with current funds.

The County received federal funding via the American Rescue Plan Act of approximately $20.4 million. The Court voted to build an annex building on County property adjacent to the Courthouse to provide a large assembly room for the citizens and office space for County staff. The project breaks ground in May 2024 and plans for completion will be July 2025.

The Commissioners Court voted to add funding to the annual budget to hire a consulting firm to help draft a County Strategic Plan. A combined effort with citizens, County officials and a consulting firm will begin to structure a strategic plan for future growth and planning in Rockwall County.

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 capital needed for equipment and infrastructure improvements will be undertaken only after careful consideration of the following:

- the need is a priority,
- the impact of the funding requirements on the debt capacity,
- the requirement for major infrastructure needs have been communicated to the taxpaying public,
- the forecast amortization of the debt does not disrupt the relationship between the maintenance & operation and debt service portions of the overall tax rate,
- the obligations have been timed for issuance and delivery so that proceeds are spent in an efficient manner and,
- the factors are taken into consideration as to arbitrage and,
- 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 comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2022. This was the ninth consecutive year that Rockwall County has received this prestigious award.

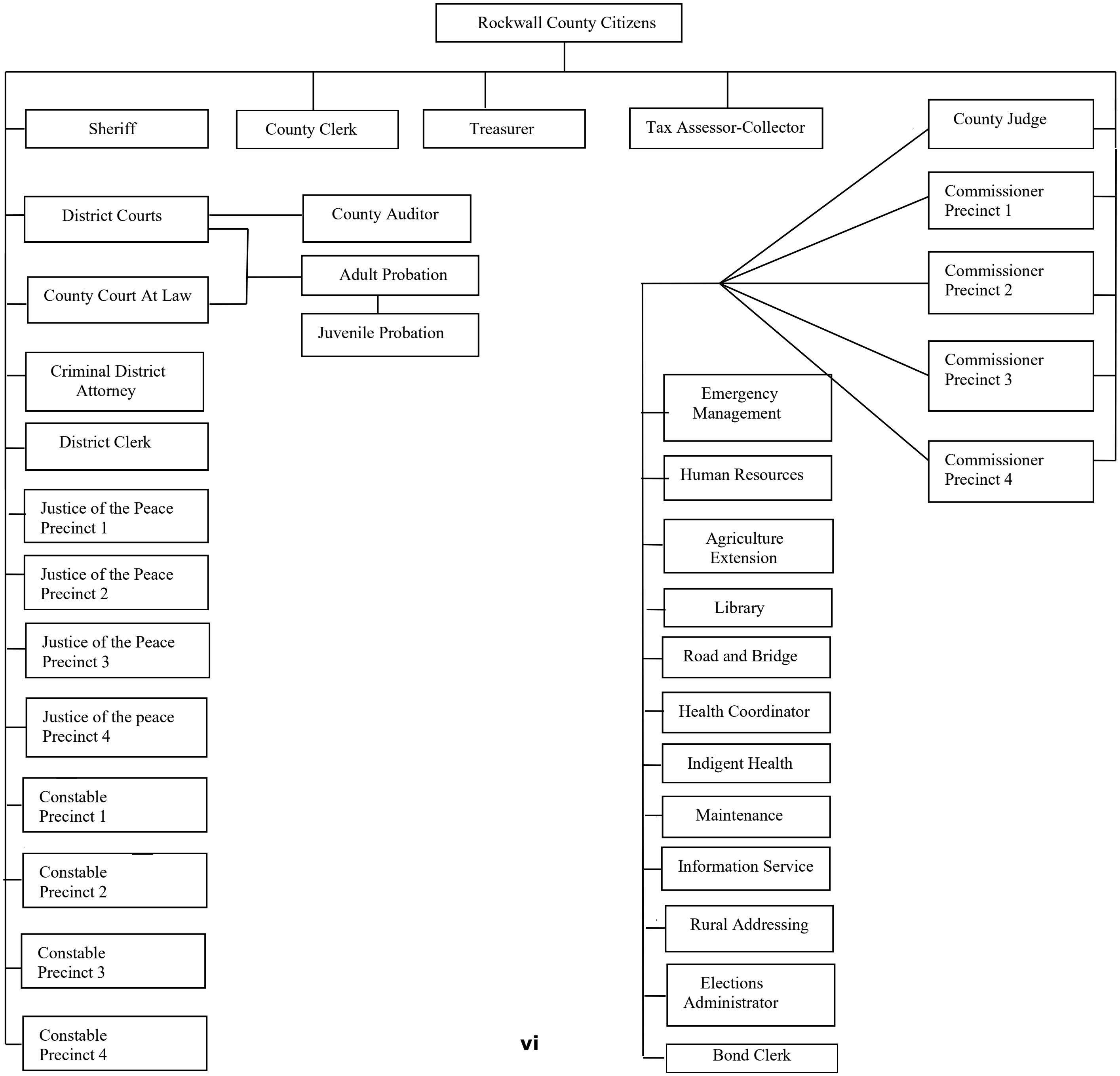
I would like to extend my gratitude to our outside audit firm, Pattillo, Brown & Hill for their efficient and dedicated service to Rockwall County. In addition, I would like to express my appreciation to the Commissioners Court for providing the resources necessary to maintain the integrity of the County's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

Respectfully submitted,

Lisa Constant Wylie

Lisa Constant Wylie
County Auditor
Rockwall County, Texas

Rockwall County Organizational Chart – 2023



ROCKWALL COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2023

Name	Title
Commissioners' Court:	
Frank New	County Judge
Cliff Sevier	Commissioner, Precinct 1
Dana Macalik	Commissioner, Precinct 2
Dennis Bailey	Commissioner, Precinct 3
John Stacy	Commissioner, Precinct 4
Board of District Judges:	
Brett Hall	382nd District Court
David Rakow	439th District Court
County Judges:	
Brian Williams	County Court at Law #1
Stephani Woodward	County Court at Law #2
Anthony Norton	Justice of the Peace, Precinct 1
Cathy Penn	Justice of the Peace, Precinct 2
Mark Russo	Justice of the Peace, Precinct 3
Lianna Whitten	Justice of the Peace, Precinct 4
Law Enforcement:	
Terry Garrett	Sheriff
Kenda Culpepper	District Attorney
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
Administrative Officials:	
Lisa Constant Wylie	County Auditor
Kim Sweet	Tax Assessor-Collector
Brian Crenshaw	Information Systems
David Peek	Treasurer
Kami Webb	Director, Human Resources
Ron Merritt	Health Coordinator
Dayna Foreman	Director, Indigent Health
Alton Hensley	Road & Bridge Administrator
Barry Compton	Maintenance Administrator
Recording Officials:	
Jennifer Fogg	County Clerk
Lea Carlson	District Clerk

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Rockwall County
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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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, 2023, 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, 2023, 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, during the year ending September 30, 2023, Rockwall County, Texas adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based IT Agreements*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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.

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, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 basic 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 April 1, 2024, 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 Rockwall County, Texas' 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
April 1, 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The *Management's Discussion and Analysis* of the County of Rockwall, Texas' (the "County") Annual Comprehensive Financial Report presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2023. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements and accompanying notes.

FINANCIAL HIGHLIGHTS

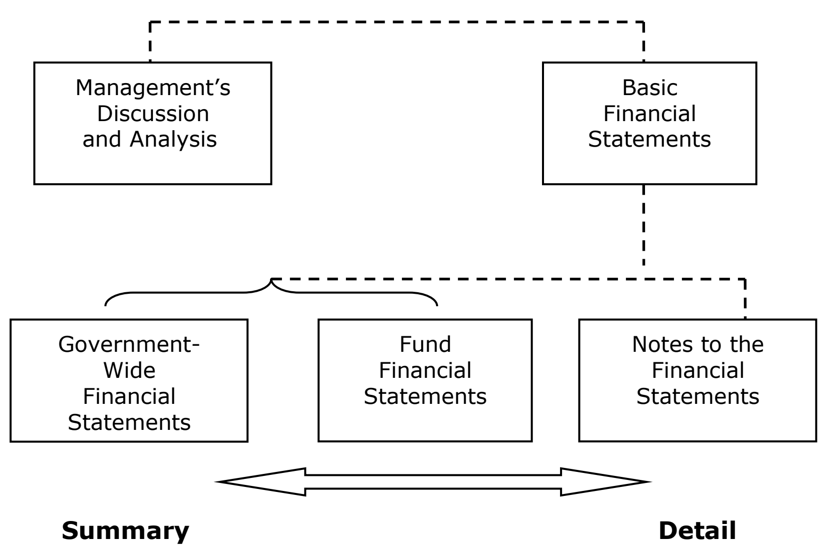
As illustrated in Figure A-1, the government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- 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 $46,305,891 (net position).
- The County's total net position increased by $5,668,797.
- As of the close of the current fiscal year, Rockwall County's governmental funds reported combined ending fund balances of $78,202,034, a increase of $13,864,702, in comparison with the prior year. Of this amount, $27,260,249 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 $26,435,924, or 59% 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 $46,305,891 as of September 30, 2023. The County's net position increased by $5,668,797 for the fiscal year ended September 30, 2023. However, a large portion, 15.6% 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	
	2023	2022
Current and other assets	$ 122,712,842	$ 122,750,869
Capital assets	112,514,637	109,678,622
Total assets	235,227,479	232,429,491
Deferred outflow of resources	7,053,082	6,945,504
Total deferred outflow of resources	7,053,082	6,945,504
Long-term liabilities	163,945,173	155,121,262
Other liabilities	25,167,316	24,594,757
Total liabilities	189,112,489	179,716,019
Deferred inflow of resources	6,862,181	19,530,239
Total deferred inflow of resources	6,862,181	19,530,239
Net position:		
Net investment in capital assets	7,247,521	6,122,488
Restricted	49,217,424	34,208,799
Unrestricted	(10,159,054)	(202,550)
Total net position	$ 46,305,891	$ 40,128,737

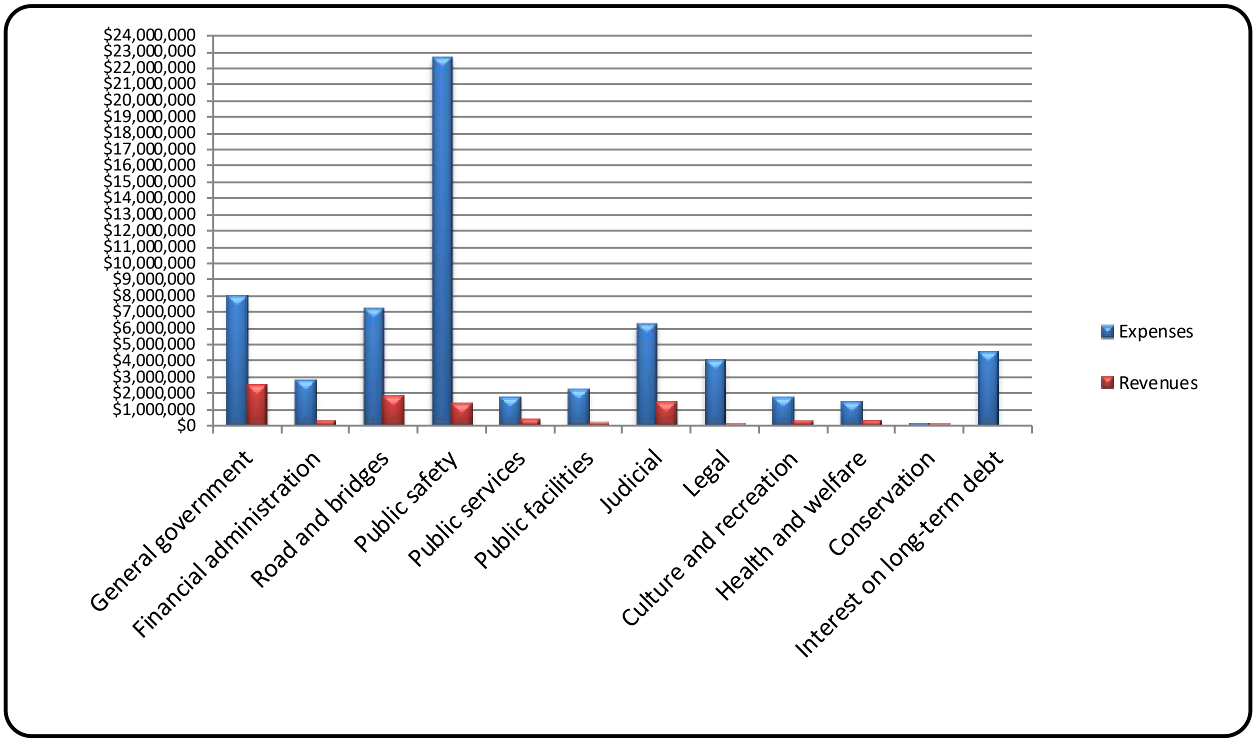
Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2023, and comparative data from 2022.

Figure A-3
ROCKWALL COUNTY'S NET POSITION

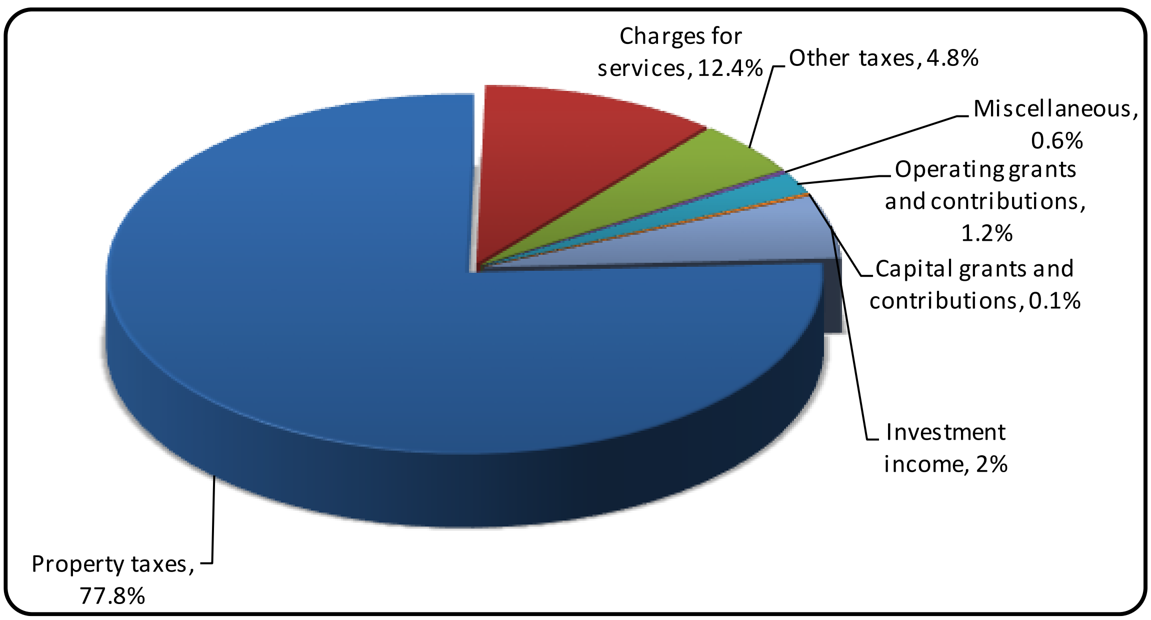
	Governmental Activities	
	2023	2022
REVENUES		
Program revenues:		
Charges for services	$ 7,332,046	$ 6,432,189
Operating grants and contributions	1,333,278	4,852,456
Capital grants and contributions	137,031	11,249
General revenues:		
Property taxes	52,322,574	45,629,627
Mixed drink taxes	634,341	575,996
Sales tax	2,753,656	2,726,590
Investment earnings	3,922,894	(478,067)
Gain on sale of assets	26,271	45,756
Miscellaneous	197,906	244,700
Total revenues	68,659,997	60,040,496
EXPENSES		
General government	7,991,090	7,057,491
Financial administration	2,778,965	2,313,509
Roads and bridges	7,238,623	3,168,202
Public safety	22,715,283	17,404,062
Public services	1,779,596	1,248,458
Public facilities	2,173,296	2,579,371
Judicial	6,272,167	4,821,773
Legal	4,082,449	3,224,402
Culture and recreation	1,747,066	1,540,667
Health and welfare	1,498,178	1,194,585
Conservation	150,168	125,586
Interest on long-term debt	4,564,319	4,300,661
Total expenditures	62,991,200	48,978,767
INCREASE IN NET POSITION	5,668,797	11,061,729
NET POSITION, BEGINNING	40,128,737	29,067,008
PRIOR PERIOD ADJUSTMENT	508,357	-
NET POSITION, BEGINNING, AS RESTATED	40,637,094	-
NET POSITION, ENDING	$ 46,305,891	$ 40,128,737

Governmental-type Activities – Governmental-type activities increased the County's net position by $5,668,797. The increase in net position of $5,668,797 was mostly caused by the increased collection of property taxes. Tax revenues for the year increase primarily due to increased property tax revenue which grew as a result of an average increase of approximately 14% in the taxable property values, driven by increased local real estate market values.

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 $26,435,924. 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 59% 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 Programs Fund
- Debt Service 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.

The General Fund had increases in property and sales taxes of $6,760,753 over FY 2022, the total fund balance increased by $1,347,341. 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 Programs Fund had an increase of fund balance of $10,763,107. This was due to the sale of new bonds

The Debt Service Fund had a increase of fund balance of $295,812 due to the issuance of bonds during the 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 fines and forfeitures. However, expenditures were generally in line with or less than budgeted amounts.

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

- Insurance Claims
- Employee Benefits Paid

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

Fiduciary Funds – The County's fiduciary fund consists of 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, 2023, totals $112,514,637 (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	
	2023	2022
Land and improvements	$ 6,246,813	$ 6,246,813
Machinery and equipment	24,730,487	23,567,350
Buildings	60,728,405	60,654,170
Infrastructure	5,232,656	5,232,656
Construction in progress	49,464,965	47,269,040
Right to use - equipment	526,187	118,268
Right to use - SBITAs	2,583,012	-
Less: accumulated depreciation	(36,997,888)	(33,409,675)
Total	$ 112,514,637	$ 109,678,622

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, 2023, Rockwall County had total bonded debt outstanding of $137,325,000.

ROCKWALL COUNTY'S OUTSTANDING BONDS
AS OF SEPTEMBER 30, 2023

	Beginning Balance	Additions	Reductions	Ending Balance
Tax Notes	$ 21,945,000	$ 11,610,000	$ 1,430,000	$ 32,125,000
Refunding Bond	110,065,000	-	4,865,000	105,200,000
	$ 132,010,000	$ 11,610,000	$ 6,295,000	$ 137,325,000

Rockwall County's bonded debt increased by $5,315,000, or 4.03%, during the current fiscal year.

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

NEXT YEAR'S BUDGETS AND RATES

Governmental Activities – In preparation for the fiscal year 2024 budget, the County lowered the ad valorem tax rate from $0.2925 to $0.2760 per $100 assessed value. The M&O rate went from $0.2276 to $0.2147, and the debt service rate went from $0.0649 to $0.0613. Total budgeted revenues for FY2024 in the General Fund are $53,049,580. This included a budgeted use of existing fund balance of $2,200,000. Total budgeted expenditures for fiscal year 2024 are $53,049,580.

REQUESTS FOR INFORMATION

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

BASIC
FINANCIAL STATEMENTS

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ROCKWALL COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

ASSETS	
Cash and investments	$ 101,189,171
Receivables (net of allowance for uncollectibles)	20,519,941
Prepaid items	1,003,730
Capital assets:	
Non-depreciable	55,711,778
Depreciable (net)	56,802,859
Total assets	235,227,479
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	5,667,318
Deferred outflows related to OPEB	1,385,764
Total deferred outflows of resources	7,053,082
LIABILITIES	
Accounts payable	2,542,276
Claims payable	990,794
Accrued liabilities	1,024,069
Due to other governments	407
Unearned revenue	19,732,064
Interest payable	877,706
Noncurrent liabilities:	
Due within one year:	
Tax notes	2,396,942
Refunding bonds	5,140,000
Compensated absences	198,950
Leases	133,715
SBITAs	518,589
Total OPEB liability	395,524
Due in more than one year:	
Tax notes	45,355,758
Refunding bonds	100,060,000
Compensated absences	795,799
Leases	200,467
SBITAs	1,044,163
Net pension liability	1,580,300
Total OPEB liability	6,124,966
Total liabilities	189,112,489
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	400,323
Deferred inflows related to OPEB	6,461,858
Total deferred inflows of resources	6,862,181
NET POSITION	
Net investment in capital assets	7,247,521
Restricted for:	
Capital acquisition and construction	4,464,008
Debt service	1,294,527
Records preservation and management	3,570,708
Court security and technology	369,578
Legal	826,339
Public safety	1,970,793
Judicial	204,087
Culture and recreation	64,419
Roads and bridges	36,397,797
Elections assistance and administration	55,168
Unrestricted	(10,159,054)
Total net position	$ 46,305,891

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

		Program Revenue	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	$ 7,991,090	$ 2,044,938	$ 496,645
Financial administration	2,778,965	307,077	-
Roads and bridges	7,238,623	1,693,606	-
Public safety	22,715,283	1,248,815	127,471
Public services	1,779,596	-	416,525
Public facilities	2,173,296	58,889	98,482
Judicial	6,272,167	1,338,229	69,658
Legal	4,082,449	50	93,727
Culture and recreation	1,747,066	246,665	-
Health and welfare	1,498,178	298,177	30,770
Conservation	150,168	95,600	-
Interest on long-term debt	4,564,319	-	-
Total governmental activities	62,991,200	7,332,046	1,333,278
Total primary government	$ 62,991,200	$ 7,332,046	$ 1,333,278

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

Prior Period Adjustment

Net position, beginning, as restated

Net position - ending

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

Program Revenue	Net (Expense) Revenues and Changes in Net Position
Capital Grants and Contributions	Governmental Activities
$ -	$ (5,449,507)
-	(2,471,888)
124,531	(5,420,486)
-	(21,338,997)
-	(1,363,071)
-	(2,015,925)
-	(4,864,280)
-	(3,988,672)
12,500	(1,487,901)
-	(1,169,231)
-	(54,568)
-	(4,564,319)
137,031	(54,188,845)
$ 137,031	(54,188,845)
	52,322,574
	634,341
	2,753,656
	3,922,894
	197,906
	26,271
	59,857,642
	5,668,797
	40,128,737
	508,357
	40,637,094
	$ 46,305,891

ROCKWALL COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General	Road Improvements Bond Programs	Debt Service
ASSETS			
Cash and investments	$ 27,914,894	$ 36,051,415	$ 2,084,490
Receivables (net of allowances for uncollectibles):			
Taxes	438,359	-	103,771
Accounts	3,064,209	16,377,106	-
Prepaid items	732,345	-	-
Total assets	32,644,279	52,428,521	2,188,261
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	1,245,499	457,152	500
Accrued liabilities	990,057	-	-
Unearned revenue	-	-	-
Due to others	407	-	-
Total liabilities	2,235,963	457,152	500
Deferred inflows of resources:			
Unavailable revenue - property taxes	277,463	-	88,384
Unavailable revenue - court fines	2,958,601	-	-
Unavailable revenue - grant receivable	3,983	16,377,108	-
Unavailable revenue - election services	-	-	-
Unavailable revenue - lien assessments	-	-	-
Total deferred inflows of resources	3,240,047	16,377,108	88,384
Fund balances:			
Nonspendable:			
Prepaids	732,345	-	-
Restricted:			
Capital acquisition and construction	-	-	-
Debt service	-	-	2,099,377
Records preservation and management	-	-	-
Court security and technology	-	-	-
Legal	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Culture and recreation	-	-	-
Roads and bridges	-	35,594,261	-
Elections assistance and administration	-	-	-
Unassigned	26,435,924	-	-
Total fund balances	27,168,269	35,594,261	2,099,377
Total liabilities, deferred inflows of resources, and fund balances	$ 32,644,279	$ 52,428,521	$ 2,188,261

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

American Rescue Plan	Other Governmental Funds	Total
$ 20,715,091	$ 13,251,517	$ 100,017,407
-	115,183	657,313
-	421,313	19,862,628
-	187,166	919,511
20,715,091	13,975,179	121,951,331
48,296	775,553	2,527,000
-	34,012	1,024,069
19,732,064	-	19,732,064
-	494,472	494,879
19,780,360	1,304,037	23,778,012
-	-	365,847
-	-	2,958,601
-	-	16,381,091
-	3,850	3,850
-	261,896	261,896
-	265,746	19,971,285
-	187,166	919,511
-	4,464,008	4,464,008
-	-	2,099,377
-	3,570,708	3,570,708
-	369,578	369,578
-	826,339	826,339
-	1,970,793	1,970,793
-	204,087	204,087
-	64,419	64,419
-	803,536	36,397,797
-	55,168	55,168
934,731	(110,406)	27,260,249
934,731	12,405,396	78,202,034
$ 20,715,091	$ 13,975,179	$ 121,951,331

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ROCKWALL COUNTY, TEXAS

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

SEPTEMBER 30, 2023

Total fund balances - governmental funds balance sheet		$ 78,202,034
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.		112,514,637
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		19,971,285
Long-term liabilities, (such as notes payable, compensated absences, net pension liability and OPEB payable), are not due and payable in the current period and are therefore not reported in the funds. Balances at year-end are:		
Deferred outflows of pension	5,667,318	
Deferred outflows of OPEB	1,385,764	
Deferred inflows of pension	(400,323)	
Deferred inflows of OPEB	(6,461,858)	
Net pension liability	(1,580,300)	
Net OPEB obligation	(6,520,490)	
Tax notes	(47,752,700)	
Refunding bond	(105,200,000)	
Leases	(334,182)	
SBITAs	(1,562,752)	
Compensated absences	(994,749)	
Interest payable	(877,706)	
		(164,631,978)
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.		249,913
Net Position of governmental activities in the Statement of Net Position		$ 46,305,891

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General	Road Improvements Bond Programs	Debt Service
REVENUES			
Property taxes	$ 40,692,243	$ -	$ 11,617,102
Beverage taxes	634,341	-	-
Fines and forfeitures	734,694	-	-
Sales taxes	2,026,872	-	-
Fees and commissions	2,782,673	-	-
Intergovernmental	506,132	2,335,692	-
Election	-	-	-
Investment earnings (loss)	1,216,728	1,398,150	119,437
Donations	-	-	-
Miscellaneous	173,241	-	-
Total revenues	48,766,924	3,733,842	11,736,539
EXPENDITURES			
Current:			
General government	4,417,345	-	-
Financial administration	2,683,889	-	-
Commissioner expenses	560,313	-	-
Roads and bridges	-	5,170,665	-
Public safety	19,860,911	-	-
Public facilities	1,270,710	-	-
Public services	1,712,397	-	-
Judicial	5,520,688	-	-
Legal	3,916,682	-	-
Culture and recreation	1,234,626		-
Health and welfare	1,475,732	-	-
Conservation	141,143	-	-
Capital outlay	1,146,842	-	-
Debt service:			
Principal	605,040	-	6,295,000
Interest and fiscal charges	-	233,970	5,145,727
Total expenditures	44,546,318	5,404,635	11,440,727
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,220,606	(1,670,793)	295,812
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	
Transfers out	(2,951,123)	-	-
Sale of capital assets	46,232	-	-
Bond proceeds	-	11,610,000	-
Premiums on issuance	-	823,900	-
Leases issued	-	-	-
SBITAs issued	31,626	-	-
Total other financing sources and uses	(2,873,265)	12,433,900	-
NET CHANGE IN FUND BALANCES	1,347,341	10,763,107	295,812
FUND BALANCES, BEGINNING	25,820,928	24,831,154	1,803,565
FUND BALANCES, ENDING	$ 27,168,269	$ 35,594,261	$ 2,099,377

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

American Rescue Plan	Other Governmental Funds	Total Governmental
$ -	$ 17,893	$ 52,327,238
-	-	634,341
-	465,294	1,199,988
-	726,784	2,753,656
-	3,478,390	6,261,063
416,525	347,302	3,605,651
-	15,353	15,353
934,732	251,228	3,920,275
-	12,500	12,500
-	7,910	181,151
1,351,257	5,322,654	70,911,216
-	452,975	4,870,320
-	-	2,683,889
-	-	560,313
-	1,754,097	6,924,762
-	1,457,740	21,318,651
415,758	-	1,686,468
768	367,434	2,080,599
-	635,619	6,156,307
-	42,031	3,958,713
-	170,933	1,405,559
-	776	1,476,508
-	-	141,143
-	3,052,206	4,199,048
-		
-	58,389	6,958,429
-	-	5,379,697
416,526	7,992,200	69,800,406
934,731	(2,669,546)	1,110,810
-	2,776,123	2,776,123
-	-	(2,951,123)
-	22,501	68,733
-	-	11,610,000
-	-	823,900
-	394,633	394,633
-	-	31,626
-	3,193,257	12,753,892
934,731	523,711	13,864,702
-	11,881,685	64,337,332
$ 934,731	$ 12,405,396	$ 78,202,034

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, 2023

Net change in fund balances - total governmental funds		$ 13,864,702
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.		
Capital outlay	4,247,905	
Capital asset retirements	(42,462)	
Depreciation expense	(3,931,377)	
		274,066
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(4,664)	
Other	(2,331,842)	
Court Fines	56,397	
		(2,280,109)
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.		
Principal repayments	(5,315,000)	
Refunding	(175,991)	
Interest payable	41,063	
Bond discount/premium	126,405	
Leases	(253,669)	
SBITAs	490,840	
Compensated absences	(118,486)	
		(5,204,838)
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.		(683,312)
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.		641,236
Internal service funds are used by management to charge the costs of health insurance to individual funds.		(942,948)
Change in net position of governmental activities		$ 5,668,797

ROCKWALL COUNTY, TEXAS

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

SEPTEMBER 30, 2023

	Governmental Activities Internal Service
ASSETS	
Current assets:	
Cash and cash equivalents	$ 1,171,764
Prepaid expenses	84,219
Total assets	1,255,983
LIABILITIES	
Current liabilities:	
Accounts payable	15,276
Claims payable	990,794
Total liabilities	1,006,070
NET POSITION	
Unrestricted	249,913
Total net position	$ 249,913

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

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Governmental Activities
	Internal Service
OPERATING REVENUES	
Charges for services	$ 5,378,190
Total operating revenues	5,378,190
OPERATING EXPENSES	
Insurance claims	5,139,741
Stop-loss insurance premiums	839,972
Administrative and other	519,044
Total operating expenses	6,498,757
OPERATING LOSS	(1,120,567)
NONOPERATING REVENUES (EXPENSES)	
Investment income	2,619
Total nonoperating revenues (expenses)	2,619
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(1,117,948)
Transfers in	175,000
CHANGE IN NET POSITION	(942,948)
NET POSITION, BEGINNING	1,192,861
NET POSITION, ENDING	$ 249,913

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Governmental Activities
	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	$ 5,378,190
Cash paid to employees	(519,044)
Cash paid to suppliers	(5,180,183)
Net cash used by operating activities	(321,037)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers	175,000
Net cash provided by investing activities	175,000
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	2,619
Net cash provided by investing activities	2,619
NET DECREASE IN CASH AND CASH EQUIVALENTS	(143,418)
CASH AND CASH EQUIVALENTS, BEGINNING	1,315,182
CASH AND CASH EQUIVALENTS, ENDING	1,171,764
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	(1,120,567)
Change in assets and liabilities:	
Decrease (increase) in prepaids	3,375
Increase (decrease) in accounts payable	8,647
Increase (decrease) in claims payable	787,508
Total adjustments	799,530
Net cash used by operating activities	$ (321,037)

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2023

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ASSETS			
Cash and investments	$ 29,653	$ 5,134,799	$ 3,456,496
Accounts Receivable	400	-	-
Due from other governments	46	-	-
Total assets	30,099	5,134,799	3,456,496
LIABILITIES			
Accounts payable	673	-	-
Accrued expenses	5,551	-	-
Due to other governments	-	-	976,691
Total liabilities	6,224	-	976,691
NET POSITION			
Held in trust	23,875	5,134,799	-
Restricted for individuals, organizations and other governments	-	-	2,479,805
Total net position	$ 23,875	$ 5,134,799	$ 2,479,805

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ADDITIONS			
Taxes and fes collected on behalf of other governments	$ -	$ -	$ 96,397,819
County contributions	225,000	-	-
Contributions from other governments	-	-	114,790
Bonds received	-	7,898,807	2,636,745
Interest earnings	-	2,698	-
Interest earnings	-	167,067	-
Total additions	225,000	8,068,572	99,149,354
DEDUCTIONS			
Disbursements on behalf of contracting entities	-	-	96,575,941
Bonds returned	-	10,636,308	2,646,714
Administrative expenses	235,182	-	-
Administrative expenses	-	34,801	-
Total deductions	235,182	10,671,109	99,222,655
CHANGES IN NET POSITION	(10,182)	(2,602,537)	(73,301)
NET POSITION, BEGINNING	34,057	7,737,336	2,553,106
NET POSITION, ENDING	$ 23,875	$ 5,134,799	$ 2,479,805

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

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements; 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 Program Fund*** is a capital projects fund, that 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 ***American Rescue Plan*** accounts for the resources accumulated and payments made to expend federal funding designated for Covid related expenditures.

Additionally, the County reports the following fund types:

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

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

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

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

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

Custodial Funds are used to account for monies held for other and then it is disbursed to the appropriate group of held in a custodial capacity. These resources include funds for other taxing entities within the County, and the State of Texas. Fiduciary Fund Financial Statements include a Statement of Net Position. The Custodial funds are accounted for on the accrual basis of accounting. Accordingly, all assets and liabilities are included on the Statement of Net Position. Because the assets are held in an agent capacity and are not available to support County programs, these funds are not included in the government-wide statements.

D. Assets, Liabilities and Net Position or Equity

Cash and Cash Equivalents

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

Investments

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

Receivables and Payables

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

Prepaid Items

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

Capital Assets

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

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

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

Assets	Years
Infrastructure	10 - 40
Buildings	10 - 40
Improvements	5 - 40
Equipment	5 - 10
Right to use - equipment	3 - 5
Right to use - SBOTAs	3 - 10

Long-term Obligations

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

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

Compensated Absences

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

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

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 long-term debt on the statement of net position.

Subscription-Based Information Technology Arrangements

The County is a lessee for subscription-based IT arrangements (SBITAs). The County recognizes liability and an intangible right-to-use asset in the government-wide financial statements.

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

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

- The agreement term includes the noncancellable period of the SBITA.

- The agreed upon payments included in the measurement of the 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 SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. These right to use assets are reported with other capital assets and liabilities are reported with long- term 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 $.2925 ($.2276 for the maintenance and operations and $.0649 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 TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary.

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

Statement No. 96, *Subscription-Based Information Technology Arrangements,* was effective for periods beginning after June 15, 2022. – 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 resulted in a prior period adjustment that increased net position in the amount of $508,357.

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 $2,208. The General Fund will ultimately cover any deficits that are not made up by the funds.

III. 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.

	9/30/2023	Fair Value Measurement Using (Level 1)	(Level 2)	(Level 3)	Percent of Total Portfolio	Weighted Average Maturity (Days)
Primary government						
Cash and cash equivalents						
Cash deposits - County	$ 7,485,019	$ -	$ -	$ -	6.82%	
Cash deposits - trust and custodial	8,620,948	-	-	-	7.85%	
Total cash and cash equivalents	$ 16,105,967	$ -	$ -	$ -		
Investments measured at net asset value per share:						
Investment pools:						
Texas CLASS	$ 28,473,000	$ -	$ -	$ -	25.93%	72
TexPool	3,535,288	-	-	-	3.22%	28
TexPool Prime	2,892,750	-	-	-	2.63%	46
TexStar	1,927,592	-	-	-	1.76%	30
LOGIC	33,964,332	-	-	-	30.93%	42
Investments by fair value level:						
Debt securities:						
Federal Farm Credit Bank	1,926,114	-	1,926,114	-	1.75%	42
Fannie Mae	993,539	-	993,539	-	0.90%	18
Freddie Mac	2,914,269	-	2,914,269	-	2.65%	171
Federal Home Loan Bank	17,077,268	-	17,077,268	-	15.55%	706
Total investments	93,704,152	-	22,911,190	-		
Total cash and investments of the primary government	$ 109,810,119	$ -	$ 22,911,190	$ -		

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 observable inputs other than quoted market prices for similar assets; Level 3 inputs are significant unobservable inputs. The County currently has no investments valued using the Level 1 and 3 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.

TexPool has a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

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, 2023, 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, 2023, 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
Fannie Mae	AA+	Standard & Poor's
Freddie Mac	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 Programs	Debt Service	Nonmajor Funds	Total
Receivables:					
Taxes	$ 676,563	$ -	$ 178,666	$ 115,183	$ 970,412
Adjudicated fines	29,586,011	-	-	-	29,586,011
Accounts	105,608	-	-	359,825	465,433
Assessments	-	-	-	61,488	61,488
TxDOT funding	-	16,377,106	-	-	16,377,106
Gross receivables	30,368,182	16,377,106	178,666	536,615	47,460,569
Less: allowance for uncollectibles	(26,865,614)	-	(74,895)	-	(26,940,509)
Net total receivables	$ 3,502,568	$ 16,377,106	$ 103,771	$ 536,496	$ 20,519,941

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, 2023, 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	47,269,040	2,195,925	-	49,464,965
Total assets not being depreciated	53,515,853	2,195,925	-	55,711,778
Capital assets, being depreciated:				
Buildings and improvements	60,654,170	74,235	-	60,728,405
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	23,567,350	1,524,720	(375,062)	24,717,008
Right to use - Equipment	118,268	421,398	(13,480)	526,186
Right to use - SBITAs	2,561,949	31,626	(10,563)	2,583,012
Total capital assets being depreciated	92,134,393	2,051,979	(399,105)	93,787,267
Less accumulated depreciation:				
Buildings and improvements	(20,027,724)	(1,608,506)	-	(21,636,230)
Infrastructure	(3,696,746)	(120,306)	-	(3,817,052)
Machinery and equipment	(9,646,075)	(1,329,666)	332,601	(10,643,140)
Right to use - Equipment	(39,130)	(165,413)	13,480	(191,063)
Right to use - SBITAs	-	(707,486)	10,563	(696,923)
Total accumulated depreciation	(33,409,675)	(3,931,377)	356,644	(36,984,408)
Total capital assets being depreciated, net	58,724,718	(1,879,398)	(42,461)	56,802,859
Governmental activities capital assets, net	$ 112,240,571	$ 316,527	$ (42,461)	$ 112,514,637

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

Governmental activities:	
General government	$ 2,440,873
Roads and bridges	274,177
Public safety	787,462
Public facilities	38,705
Public services	81,064
Legal	8,694
Culture and recreation	297,458
Health and welfare	2,944
Total depreciation expense - governmental activities	$ 3,931,377

D. Interfund Receivables/Payables and Transfers

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	$ 494,472
		$ 494,472

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

Transfers In	Transfers Out	Amount
Nonmajor governmental	General	$ 2,776,123
Internal service	General	175,000
		$ 2,951,123

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.

Specifically, the $2 million transfer into the Facilities Improvement fund was to fund a portion of the 3rd floor Courthouse courtroom renovation project. The County has been transferring fund balance to this fund to take care of the building renovations projects. The $175,123 transfer into the Radio Interoperability fund was to pay the annual maintenance and keep all the expenses coming from the same fund for year in/year out expenses.

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%	$ 9,780,000	$ 835,000
$7,370,000 permanent improvement refunding bond Series 2015 - Private Placement	12/22/15	3.00%-4.00%	3,090,000	750,000
$14,010,000 limited tax road bonds Series 2016	03/21/16	3.00%-5.00%	10,735,000	655,000
$7,620,000 unlimited tax refunding Series 2017	12/28/17	3.00%-4.00%	5,890,000	445,000
$16,710,000 limited tax refunding Series 2018	11/27/18	3.50%-5.00%	13,190,000	930,000
$17,675,000 limited tax refunding Series 2020	05/14/20	3.00%-5.00%	17,025,000	680,000
$62,490,000 permanent improvement refunding bond, Series 2020	05/14/20	3.00%-5.00%	57,820,000	1,590,000
$9,575,000 limited tax refunding bond Series 2020	10/26/20	3.00%-5.00%	8,185,000	745,000
$11,610,000 Unlimited tax road bond Series 2023	01/10/23	3.00%-5.00%	11,610,000	-
			$ 137,325,000	$ 6,630,000

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

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

The $14,010,000 Limited Tax Road Bond – Series 2016 were issued for the purpose of (i) for the construction, maintenance and operation macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities; and (ii) to pay costs of issuance associated with the sale of the bonds. Principal maturities will begin in February 2019 and interest payments beginning February 2017. Interest payments will occur semi-annually in February and August with a range of 3.00%-5.00%. The final principal and interest payment is due February 2036.

The $7,620,000 Unlimited Tax Refunding Series 2017 were issued for the purpose of (i) refunding the refunded obligations and (ii) paying the costs of issuing the bonds. Principal maturities will occur annually beginning in February 2019. Interest payments will occur semi-annually in February and August with a range of 4.00%-4.875%. The final principal and interest payment is due February 2034.

The $16,710,000 Limited Tax Refunding Bonds Series 2018 were issued to refund obligations and payment of the costs of issuing the bonds. The net carrying amount of the old debt exceeded the reacquisition price by $571,673. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. The refunding was undertaken to reduce future debt service payments. The refunding transaction resulted in a reduction of $2,572,448 in the County's aggregate future debt service payments, and an economic gain to the County of $2,025,980. The call date on all the refunded bonds was February 1, 2019. Therefore, all the $17,780,000 in refunded bonds are considered defeased as of September 30, 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 $11,610,000 Unlimited Tax Road Bonds, Series 2023 were issued for the purpose of were issued (i) for the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities; and (ii) to pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning in February 2025. 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 2037.

The requirements to amortize all tax notes and refunding bonds outstanding, as of September 30, 2023, are summarized as follows:

Fiscal Year Ending September 30,	Tax Notes Principal	Tax Notes Interest	Tax Notes Total
2024	$ 1,490,000	$ 1,489,523	$ 2,979,523
2025	1,620,000	1,175,956	2,795,956
2026	1,815,000	1,110,069	2,925,069
2027	1,885,000	1,039,581	2,924,581
2028	2,195,000	963,081	3,158,081
2029-2033	12,315,000	3,475,828	15,790,828
2034-2038	6,435,000	1,452,475	7,887,475
2039-2043	4,370,000	451,000	4,821,000
Total	$ 32,125,000	$ 11,157,513	$ 43,282,513

Fiscal Year Ending September 30,	Refunding Bonds Principal	Refunding Bonds Interest	Refunding Bonds Total
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	5,825,000	3,071,050	8,896,050
2029-2033	34,125,000	10,956,750	45,081,750
2034-2038	19,755,000	5,436,075	25,191,075
2039-2043	16,020,000	2,638,275	18,658,275
2044-2048	6,145,000	248,300	6,393,300
Total	$ 102,110,000	$ 37,307,725	$ 139,417,725

Fiscal Year Ending September 30,	Refunding Bonds - Private Placement Principal	Refunding Bonds - Private Placement Interest	Refunding Bonds - Private Placement Total
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	$ 3,090,000	$ 125,727	$ 3,215,727

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, 2023:

Description	Amounts Outstanding October 1, 2022	Issued	Retired	Amounts Outstanding September 30, 2023	Due Within One Year
Tax Notes	$ 21,945,000	$ 11,610,000	$ 1,430,000	$ 32,125,000	$ 1,490,000
Refunding Bonds	106,240,000	-	4,130,000	102,110,000	4,390,000
Refunding Bonds - Private Placement	3,825,000	-	735,000	3,090,000	750,000
Bond Premiums/discounts	15,754,105	823,898	950,305	15,627,698	906,942
Leases	80,513	394,633	140,964	334,182	133,715
SBITAs	2,053,592	31,626	522,466	1,562,752	518,589
Compensated absences	876,263	2,581,191	2,462,703	994,751	198,950
	$ 150,774,473	$ 15,441,348	$ 10,371,438	$ 155,844,383	$ 8,388,196

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

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

G. Leases

A summary of leases outstanding as of September 30, 2023, is as follows:

Asset Class	Lease Asset Value	Accumulated Amortization
Right to Use:		
Equipment	$ 526,187	$ 191,063
Total Leases	$ 526,187	$ 191,063

Principal and interest requirements to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2024	$ 133,715	$ 1,639	$ 135,354
2025	77,667	877	78,544
2026	61,912	408	62,320
2027	60,888	200	61,088
Total	$ 334,182	$ 3,124	$ 337,306

H. SBITA Payable

A summary of the County's long-term SBITA payable as of September 30, 2023, is as follows:

Asset Class	Subscription Asset Value	Accumulated Amortization
Software	$ 2,625,923	$ 715,314
Total Subscriptions	$ 2,625,923	$ 715,314

Annual SBITA payments to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2024	$ 518,589	$ 51,022	$ 569,611
2025	517,926	34,123	552,049
2026	526,237	17,203	543,440
Total	$ 1,562,752	$ 102,348	$ 1,665,100

I. 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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	182
Inactive employees entitled to but not yet receiving benefits	317
Active employees	367
	866

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participate over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.
Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 9.65% and 9.00% in calendar years 2022 and 2023. The County's contributions to TCDRS for the year ended September 30, 2023, were $2,082,098, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022, 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, 2022 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 7.50%. 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 2023 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%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed	MCSI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index [3]	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index [4]	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index [5]	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

(1) Target asset allocation adopted at the March 2023 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation of 2.3%, per Cliffwater's 2023 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 12/31/2021	$ 87,175,638	$ 98,468,932	$ (11,293,294)
Changes for the year:			
Service cost	2,801,004	-	2,801,004
Interest on total pension liability [1]	6,709,563	-	6,709,563
Effect of plan changes [2]	540,913	-	540,913
Effect of economic/demographic gains or losses	790,354	-	790,354
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(188,099)	(188,099)	-
Benefit payments	(3,260,886)	(3,260,886)	-
Administrative expenses	-	(54,493)	54,493
Member contributions	-	1,555,122	(1,555,122)
Net investment income	-	(5,793,716)	5,793,716
Employer contributions	-	2,143,843	(2,143,843)
Other [3]	-	117,484	(117,484)
Balance at 12/31/2022	$ 94,568,487	$ 92,988,187	$ 1,580,300

[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	$ 108,728,507	$ 94,568,487	$ 82,912,444
Fiduciary net position	92,988,187	92,988,187	92,988,187
Net pension liability/(asset)	$ 15,740,320	$ 1,580,300	$ (10,075,743)

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, 2023, the County recognized pension expense of $2,840,068. 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	$ 896,035	$ 350,530
Changes in actuarial assumptions	1,271,461	49,793
Difference between projected and actual investment earnings	1,990,956	-
Contributions subsequent to the measurement date	1,508,866	-
Total	$ 5,667,318	$ 400,323

$1,508,866 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, 2024. 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,		
2024	$	551,866
2025		13,349
2026		535,108
2027		2,657,806

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, 2023 measurement date, the following employees were covered by the benefit terms:

Inactive employees or benficiaries currently receiving benefits	94
Active members	297
Total	391

The County's contributions to the Retiree Health plan for the year ended September 30, 2023 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, 2023.

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 $6,520,490 was measured as of September 30, 2023 and was determined by an actuarial valuation as of September 30, 2023.

	Total OPEB Liability
Balance at 10/1/2022	$ 6,400,381
Changes for the year:	
Service Cost	209,762
Interest on the total liability	305,871
Difference between expected & actual experience	-
Change in assumptions	-
Benefit payments	(395,524)
Net changes	120,109
Balance at 9/30/2023	$ 6,520,490

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	$ 5,911,022	$ 6,520,490	$ 7,232,303

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	$ 6,314,769	$ 6,520,490	$ 7,087,950

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 3023, the County recognized OPEB expense of $(245,713). At September 30, 2023, 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	$ 98,950	$ 536,554
Changes in actuarial assumptions	1,286,814	5,925,304
Total	$ 1,385,764	$ 6,461,858

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

Year Ended September 30,	
2024	$ (761,347)
2025	(761,347)
2026	(807,108)
2027	(1,124,776)
2028	(1,210,086)
Thereafter	(411,429)

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, 2023, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed $11,121 per year per employee. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid into the County's Insurance Trust Fund. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement tends including frequency and amount of payouts and other economic and social factors. The liability for claims and judgments is reported in the Internal Service Fund. An excess coverage policy begins once Rockwall County has expended $150,000 per participant annually. Changes in the balances of claims liabilities during the past two years are as follows:

	Years Ended	
	9/30/2023	9/30/2022
Unpaid claims at beginning of year	$ 203,290	$ 140,240
Incurred claims (including IBNRs)	5,979,713	4,849,554
Claim payments	(5,192,209)	(4,786,504)
Unpaid claims at end of year	$ 990,794	$ 203,290

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, 2023, 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.

GASB Statement No. 99, Omnibus 2022 – The objective of this Statement is to correct practice issues identified during implementation and application of certain GASB Statements and financial reporting for financial guarantees. There are various effective dates 1.) upon issuance 2.) fiscal years beginning after June 15, 2022 and 3.) fiscal years beginning after June 15, 2023.

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.

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of record keeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significantly collectively. In this example, if the $150,000 aggregate amount (100 computers costing $1,500 each) is significant, the government should capitalize the computers. The amended guidance is effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

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REQUIRED
SUPPLEMENTARY INFORMATION

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Property taxes	$ 40,549,051	$ 40,519,051	$ 40,692,243	$ 173,192
Beverage taxes	500,000	500,000	634,341	134,341
Fines and forfeitures	740,000	740,000	734,694	(5,306)
Other taxes	1,660,000	1,660,000	2,026,872	366,872
Fees and commissions	2,454,100	2,715,279	2,782,673	67,394
Intergovernmental	685,098	495,307	506,132	10,825
Investment earnings	175,000	175,000	1,216,728	1,041,728
Miscellaneous	133,810	133,810	173,241	39,431
Total revenues	46,897,059	46,938,447	48,766,924	1,828,477
EXPENDITURES				
Current:				
General government:				
County judge	149,475	149,475	144,458	5,017
County clerk	957,999	957,999	901,081	56,918
Information services	1,056,351	1,018,511	843,177	175,334
Nondepartmental	2,899,863	2,393,904	2,159,631	234,273
Human resources	118,162	118,162	112,881	5,281
Commissioners' court	98,355	98,355	95,376	2,979
Judicial bond clerk	65,983	65,983	65,044	939
Veteran services	100,511	100,511	95,697	4,814
Total general government	5,446,699	4,902,900	4,417,345	485,555
Financial administration:				
Tax assessor/collector	753,466	753,466	730,937	22,529
County treasurer	471,846	472,196	469,424	2,772
County auditor	732,653	732,653	721,910	10,743
Noncapital equipment	579,314	579,314	577,386	1,928
Human Resources	189,673	189,673	184,232	5,441
Total financial administration	2,726,952	2,727,302	2,683,889	43,413
Commissioner expenses:				
County commissioner, precinct #1	143,492	142,876	141,750	1,126
County commissioner, precinct #2	140,373	141,688	140,592	1,096
County commissioner, precinct #3	145,359	145,359	142,323	3,036
County commissioner, precinct #4	139,373	139,373	135,648	3,725
Total commissioner expenses	568,597	569,296	560,313	8,983
Public safety:				
Sheriff's department	8,215,863	7,961,863	7,918,418	43,445
County jail	9,714,314	10,357,314	10,355,912	1,402
Other law enforcement	1,428,456	1,153,456	1,128,842	24,614
Constable #1	115,468	115,468	111,613	3,855
Constable #2	117,415	117,415	115,582	1,833
Constable #3	118,422	118,422	111,771	6,651
Constable #4	122,483	122,483	118,773	3,710
Total public safety	19,832,421	19,946,421	19,860,911	85,510

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Public facilities				
Maintenance and operations	$ 1,247,400	$ 1,295,400	$ 1,270,710	$ 24,690
Total public facilities	1,247,400	1,295,400	1,270,710	24,690
Public services:				
Election administrator	1,799,969	1,795,569	1,694,892	100,677
VINE program	17,506	17,506	17,505	1
Total public services	1,817,475	1,813,075	1,712,397	100,678
Judicial:				
District clerk	1,183,226	1,183,226	1,129,739	53,487
District judge	1,822,615	1,727,615	1,653,303	74,312
Justice of the peace, precinct #1	281,606	281,606	277,449	4,157
Justice of the peace, precinct #2	276,073	276,073	268,961	7,112
Justice of the peace, precinct #3	278,669	278,669	275,342	3,327
Justice of the peace, precinct #4	261,539	261,539	255,276	6,263
Court at law 2	833,759	826,759	802,896	23,863
Court at law	925,067	895,067	857,722	37,345
Total judicial	5,862,554	5,730,554	5,520,688	209,866
Legal:				
District attorney	3,975,569	3,975,569	3,916,682	58,887
Total legal	3,975,569	3,975,569	3,916,682	58,887
Culture and recreation:				
County library	1,298,221	1,302,718	1,234,626	68,092
Total culture and recreation	1,298,221	1,302,718	1,234,626	68,092
Health and welfare:				
County health coordinator	223,978	223,978	215,013	8,965
Welfare	634,738	634,738	600,565	34,173
Ambulance	234,060	234,060	230,609	3,451
Nondepartmental	218,578	218,578	204,545	14,033
Indigent health care	400,000	250,000	225,000	25,000
Total health and welfare	1,711,354	1,561,354	1,475,732	85,622
Conservation:				
County agent	145,522	145,522	141,143	4,379
Total conservation	145,522	145,522	141,143	4,379
Debt Service:				
Principal	605,040	605,040	605,040	-
Total debt service	605,040	605,040	605,040	-
Total current expenditures	45,237,804	44,575,151	43,399,476	1,175,675

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Noncurrent:				
Capital outlay:				
Capital equipment	$ 1,214,168	$ 1,580,054	$ 1,051,317	$ 528,737
Capital improvements	103,360	97,360	95,525	1,835
Total capital outlay	1,317,528	1,677,414	1,146,842	530,572
Total expenditures	46,555,332	46,252,565	44,546,318	1,706,247
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	341,727	685,882	4,220,606	3,534,724
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	25,000	-	(25,000)
Transfers out	(2,900,123)	(3,206,123)	(2,951,123)	255,000
Proceeds from sale of assets	75,000	75,000	46,232	(28,768)
SBITAs issued	31,626	31,626	31,626	-
Total other financing sources (uses)	(2,768,497)	(3,074,497)	(2,873,265)	201,232
NET CHANGE IN FUND BALANCE	(2,426,770)	(2,388,615)	1,347,341	3,735,956
FUND BALANCES, BEGINNING	25,820,928	25,820,928	25,820,928	-
FUND BALANCES, ENDING	$ 23,394,158	$ 23,432,313	$ 27,168,269	$ 3,735,956

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Intergovernmental	$ -	$ -	$ 416,525	$ 416,525
Investment earnings	-	-	934,732	934,732
Total revenues	-	-	1,351,257	1,351,257
EXPENDITURES				
Public services	-	-	768	(768)
Public facilities	20,295,259	20,295,259	415,758	19,879,501
Total expenditures	20,295,259	20,295,259	416,526	19,878,733
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,295,259)	(20,295,259)	934,731	21,229,990
NET CHANGE IN FUND BALANCE	(20,295,259)	(20,295,259)	934,731	21,229,990
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	$ (20,295,259)	$ (20,295,259)	$ 934,731	$ 21,229,990

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ROCKWALL COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2023

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds except the Court-Initiated Guardianship, Judicial Education/ Support, Opioid Abatement Settlement, Emergency Management Federal Grant, Errors and Omissions Insurance, Election Services, Sheriff Forfeiture, Library, D.A. Hot Check Fees, Sheriff Law Enforcement, Language Access, and Justice Court Support funds. 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, 2023, expenditures exceeded appropriations in the following departments:

- American Rescue Plan Fund – Public Services by $768

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, 2023

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

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	2022
$ 2,158,628	$ 2,209,579	$ 2,226,737	$ 2,377,466	$ 2,898,767	$ 2,801,004
4,608,335	4,947,544	5,361,027	5,805,327	6,330,327	6,709,563
-	-	-	-	-	540,913
218,907	-	-	5,085,844	(99,585)	-
(448,718)	441,748	457,275	847,256	(701,060)	790,354
-	-	-	(51,593)	-	-
(2,401,374)	(2,399,258)	(2,627,798)	(2,745,057)	(3,236,390)	(3,448,985)
4,135,778	5,199,613	5,417,241	11,319,243	5,192,059	7,392,849
55,911,704	60,047,482	65,247,095	70,664,336	81,983,579	87,175,638
$ 60,047,482	$ 65,247,095	$ 70,664,336	$ 81,983,579	$ 87,175,638	$ 94,568,487
$ 1,464,399	$ 1,528,918	$ 1,612,320	$ 1,833,126	$ 1,830,977	$ 2,143,843
1,138,978	1,189,159	1,254,025	1,425,767	1,424,019	1,555,122
8,038,032	(1,174,712)	10,239,942	7,521,451	17,737,485	(5,793,716)
-	-	-	(51,593)	-	-
(2,401,374)	(2,399,258)	(2,627,798)	(2,745,057)	(3,236,390)	(3,448,985)
(42,061)	(50,085)	(55,475)	(59,081)	(53,273)	(54,493)
2,810	15,852	18,309	20,890	22,763	117,484
8,200,784	(890,126)	10,441,323	7,945,503	17,725,581	(5,480,745)
55,045,867	63,246,651	62,356,525	72,797,848	80,743,351	98,468,932
$ 63,246,651	$ 62,356,525	$ 72,797,848	$ 80,743,351	$ 98,468,932	$ 92,988,187
$ (3,199,169)	$ 2,890,570	$ (2,133,512)	$ 1,240,228	$ (11,293,294)	$ 1,580,300
105.33%	95.57%	103.02%	98.49%	112.95%	98.33%
$ 16,271,113	$ 16,987,981	$ 17,914,638	$ 20,368,102	$ 20,343,132	$ 22,216,024
-19.66%	17.02%	-11.91%	6.09%	-55.51%	7.11%

ROCKWALL COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

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%
2023	2,082,098	2,082,098	-	22,705,410	9.2%

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

Methods and assumptions used to determine contributions rates:

Actuarial Cost Method	Entry age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	17.8 years (based on contribution rate calculated in 12/31/2022 valuation)
Asset Valuation Method	5-year smoothed fair value
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. 2022: New investment return and inflation assumptions were reflected
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	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. 2022: 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, 2023

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

Notes to Schedule:

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

2021	2022	2023
$ 909,848	$ 909,848	$ 209,762
321,294	340,639	305,871
-	(737,509)	-
-	(8,144,518)	-
(347,162)	(395,524)	(395,524)
883,980	(8,027,064)	120,109
13,543,465	14,427,445	6,400,381
$ 14,427,445	$ 6,400,381	$ 6,520,490
$ 15,611,444	$ 18,960,616	$ 18,960,616
92.42%	33.76%	34.39%

Valuation date	September 30, 2023
Measurement date	September 30, 2023
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 form the 2017 retirement plan valuation report.
Disability	None assumed
Retiree Contributions	Retirees pays the remaining contribution rate above the monthly stipend of $300 paid by the County to the retiree. The retiree also pays the full cost of dental coverage.
Salary Scale	3.50%
Data Assumptions	100% of all retirees who currently have healthcare coverage will continue with the same coverage including continuation when eligible for Medicare.
Coverage	50% of all actives who currently have healthcare coverage will continue with employee only coverage to age 65 upon retirement and 100% will elect the stipend.

COMBINING FUND FINANCIAL STATEMENTS

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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-Initiated Guardianship- 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.

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.

Opioid Abatement Settlement- To account for the cost incurred by the county to address the opioid-related harms within the county. Revenue was provided by the Opioid Trust fund.

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.

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.

Justice Court Support – To account for cost to defray costs incurred by the county for services provided by a justice court. Revenue is provided by fees.

Language Access– To account for the cost incurred by the county for language access services for individuals receiving court services. Revenue is provided by fees.

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

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.

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

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Special Revenue				
	Emergency Management	Fire Code Enforcement	Court-Initiated Guardianship	Court Record Preservation	District Court Records Technology
ASSETS					
Cash and investments	$ 46,592	$ 170,792	$ 18,882	$ 122,335	$ 38,784
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Prepaid items	55	-	-	-	-
Total assets	46,647	170,792	18,882	122,335	38,784
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	503	31,692	-	69,233	-
Accrued expenditures	9,635	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	10,138	31,692	-	69,233	-
Deferred inflows of resources:					
Unavailable revenue - election services	-	-	-	-	-
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	55	-	-	-	-
Restricted for:					
Records preservation and management	-	-	18,882	53,102	-
Court security and technology	-	-	-	-	38,784
Legal	-	-	-	-	-
Public safety	36,454	139,100	-	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	36,509	139,100	18,882	53,102	38,784
Total liabilities, deferred inflows of resources, and fund balances	$ 46,647	$ 170,792	$ 18,882	$ 122,335	$ 38,784

Special Revenue							
Law Library	County/ District Court Technology	Judicial Education/ Support	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Opioid Abatement Settlement
$ 227,805	$ 26,877	$ 2,807	$ 12,471	$ -	$ 183,598	$ -	$ 52,996
-	-	-	-	30,493	86	7,480	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
227,805	26,877	2,807	12,471	30,493	183,684	7,480	52,996
(82)	-	-	-	731	391	525	-
709	-	-	-	1,063	-	-	-
-	-	-	-	9,766	-	9,163	-
627	-	-	-	11,560	391	9,688	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	26,877	2,807	12,471	-	-	-	-
227,178	-	-	-	18,933	183,293	-	52,996
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(2,208)	-
227,178	26,877	2,807	12,471	18,933	183,293	(2,208)	52,996
$ 227,805	$ 26,877	$ 2,807	$ 12,471	$ 30,493	$ 183,684	$ 7,480	$ 52,996

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Special Revenue				
	Sheriff's Abandoned Property	Emergency Management Federal Grant	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention
ASSETS					
Cash and investments	$ 10,138	$ 205	$ 60	$ 1,192,925	$ 38
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Taxes	-	-	-	115,183	-
Prepaid items	-	-	-	-	-
Total assets	10,138	205	60	1,308,108	38
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	14,240	13
Accrued expenditures	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	14,240	13
Deferred inflows of resources:					
Unavailable revenue - election services	-	-	-	-	-
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	-	-	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	-
Public safety	10,138	205	-	1,293,868	25
Judicial	-	-	60	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	10,138	205	60	1,293,868	25
Total liabilities, deferred inflows of resources, and fund balances	$ 10,138	$ 205	$ 60	$ 1,308,108	$ 38

Special Revenue							
District Clerk Records Management	Court Reporter Service	Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant
$ 679,024	$ 253,713	$ 50,326	$ 91,054	$ 1,796,039	$ 7,883	$ 1,404,993	$ 125,749
-	-	-	468	389	-	12,250	-
-	-	-	-	-	-	-	-
-	-	-	-	64,643	-	-	-
679,024	253,713	50,326	91,522	1,861,071	7,883	1,417,243	125,749
550,000	1,381	-	1,175	2,433	-	165	7,714
-	-	-	-	1,933	-	-	-
-	-	-	-	-	-	-	-
550,000	1,381	-	1,175	4,366	-	165	7,714
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	64,643	-	-	-
129,024	-	-	-	1,792,062	7,883	1,417,078	118,035
-	-	-	-	-	-	-	-
-	252,332	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	50,326	90,347	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
129,024	252,332	50,326	90,347	1,856,705	7,883	1,417,078	118,035
$ 679,024	$ 253,713	$ 50,326	$ 91,522	$ 1,861,071	$ 7,883	$ 1,417,243	$ 125,749

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Special Revenue				
	Records Management and Preservation	Courthouse Security	Election Services	Sheriff Forfeiture	Library
ASSETS					
Cash and investments	$ 34,849	$ 290,126	$ 57,582	$ 440,266	$ 38,386
Receivables (net of allowance for uncollectibles)					
Accounts	-	339	1,500	-	-
Taxes	-	-	-	-	-
Prepaid items	-	-	3,000	-	-
Total assets	34,849	290,465	62,082	440,266	38,386
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	207	1,826	-	-	-
Accrued expenditures	-	-	64	-	-
Due to other funds	-	-	-	-	-
Total liabilities	207	1,826	64	-	-
Deferred inflows of resources:					
Unavailable revenue - election services	-	-	3,850	-	-
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	3,850	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	3,000	-	-
Restricted for:					
Records preservation and management	34,642	-	-	-	-
Court security and technology	-	288,639	-	-	-
Legal	-	-	-	-	-
Public safety	-	-	-	440,266	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	38,386
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	55,168	-	-
Unassigned	-	-	-	-	-
Total fund balances	34,642	288,639	58,168	440,266	38,386
Total liabilities, deferred inflows of resources, and fund balances	$ 34,849	$ 290,465	$ 62,082	$ 440,266	$ 38,386

Special Revenue							
D. A. Hot Check Fees	Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Justice Court Support	Language Access
$ 1,934	$ 1,110,245	$ 443,550	$ 50,647	$ 90	$ 63,480	$ 69,875	$ 19,798
-	61,607	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,329	-	-	-	-	-	-
1,934	1,173,181	443,550	50,647	90	63,480	69,875	19,798
-	85,812	-	-	-	126	-	-
-	20,608	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	106,420	-	-	-	126	-	-
-	-	-	-	-	-	-	-
-	261,896	-	-	-	-	-	-
-	261,896	-	-	-	-	-	-
-	1,329	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,934	-	-	-	-	-	69,875	19,798
-	-	-	50,647	90	-		
-	-	-	-	-	63,354	-	-
-	-	443,550	-	-	-	-	-
-	-	-	-	-	-	-	-
-	803,536	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,934	804,865	443,550	50,647	90	63,354	69,875	19,798
$ 1,934	$ 1,173,181	$ 443,550	$ 50,647	$ 90	$ 63,480	$ 69,875	$ 19,798

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ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Capital Projects				
	Library Donation	Radio Interoperability	Facilities Improvement	Jail Expansion	Total
ASSETS					
Cash and investments	$ 26,044	$ 64,006	$ 2,650,233	$ 1,374,320	$ 13,251,517
Receivables (net of allowance for uncollectibles)					
Accounts	-	303,339	-	3,362	421,313
Taxes	-	-	-	-	115,183
Prepaid items	-	118,139	-	-	187,166
Total assets	26,044	485,484	2,650,233	1,377,682	13,975,179
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	11	-	7,457	-	775,553
Accrued expenditures	-	-	-	-	34,012
Due to other funds	-	475,543	-	-	494,472
Total liabilities	11	475,543	7,457	-	1,304,037
Deferred inflows of resources:					
Unavailable revenue - election services	-	-	-	-	3,850
Unavailable revenue - lien assessments	-	-	-	-	261,896
Total deferred inflows of resources	-	-	-	-	265,746
Fund balances:					
Nonspendable					
Prepaids	-	118,139	-	-	187,166
Restricted for:					
Records preservation and management	-	-	-	-	3,570,708
Court security and technology	-	-	-	-	369,578
Legal	-	-	-	-	826,339
Public safety	-		-	-	1,970,793
Judicial	-	-	-	-	204,087
Capital acquisition and construction	-	-	2,642,776	1,377,682	4,464,008
Culture and recreation	26,033	-	-	-	64,419
Roads and bridges	-	-	-	-	803,536
Elections assistance and administration	-	-	-	-	55,168
Unassigned	-	(108,198)	-	-	(110,406)
Total fund balances	26,033	9,941	2,642,776	1,377,682	12,405,396
Total liabilities, deferred inflows of resources, and fund balances	$ 26,044	$ 485,484	$ 2,650,233	$ 1,377,682	$ 13,975,179

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue				
	Emergency Management	Fire Code Enforcement	Court-Initiated Guardianship	Court Record Preservation	District Court Records Technology
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Sales taxes	-	-	-	-	-
Fees and commissions	349,888	149,777	18,882	1,200	585
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	349,888	149,777	18,882	1,200	585
EXPENDITURES					
Current:					
General government	-	-	-	69,233	-
Roads and bridges	-	-	-	-	-
Public safety	291,408	110,366	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	47,064	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Total expenditures	338,472	110,366	-	69,233	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	11,416	39,411	18,882	(68,033)	585
OTHER FINANCING SOURCES (USES)					
Transfers in	-	51,000	-	-	-
Sale of capital assets	1,688	-	-	-	-
Leases issued	-	-	-	-	-
Total other revenues and financing sources (uses)	1,688	51,000	-	-	-
NET CHANGE IN FUND BALANCES	13,104	90,411	18,882	(68,033)	585
FUND BALANCES, BEGINNING	23,405	48,689	-	121,135	38,199
FUND BALANCES, ENDING	$ 36,509	$ 139,100	$ 18,882	$ 53,102	$ 38,784

Special Revenue							
Law Library	County/ District Court Technology	Judicial Education/ Support	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Opioid Abatement Settlement
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	29,965	-	-
-	-	-	-	-	-	-	-
137,255	6,560	2,807	-	-	-	-	-
-	-	-	-	22,500	-	23,333	52,996
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
137,255	6,560	2,807	-	22,500	29,965	23,333	52,996
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,374	-
-	-	-	4,575	-	-	-	-
-	-	-	-	24,434	10,011	-	-
36,516	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	757	3,254	7,778	-
-	-	-	-	-	-	-	-
36,516	-	-	4,575	25,191	13,265	24,152	-
100,739	6,560	2,807	(4,575)	(2,691)	16,700	(819)	52,996
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
100,739	6,560	2,807	(4,575)	(2,691)	16,700	(819)	52,996
126,439	20,317	-	17,046	21,624	166,593	(1,389)	-
$ 227,178	$ 26,877	$ 2,807	$ 12,471	$ 18,933	$ 183,293	$ (2,208)	$ 52,996

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue				
	Sheriff's Abandoned Property	Emergency Management Federal Grant	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	281
Sales taxes	-	-	-	726,784	-
Fees and commissions	-	-	60	-	-
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	60	726,784	281
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	394,633	-	396,294	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	776
Capital outlay	-	-	-	81,114	-
Debt service:					
Principal	-	-	-	-	-
Total expenditures	-	394,633	-	477,408	776
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(394,633)	60	249,376	(495)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Leases issued	-	394,633	-	-	-
Total other revenues and financing sources (uses)	-	394,633	-	-	-
NET CHANGE IN FUND BALANCES	-	-	60	249,376	(495)
FUND BALANCES, BEGINNING	10,138	205	-	1,044,492	520
FUND BALANCES, ENDING	$ 10,138	$ 205	$ 60	$ 1,293,868	$ 25

Special Revenue							
District Clerk Records Management	Court Reporter Service	Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
109,286	99,665	23,494	8,790	296,584	9,949	252,530	-
-	-	-	-	-	-	-	116,792
-	-	-	-	-	-	-	-
-	-	-	-	68,775	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
109,286	99,665	23,494	8,790	365,359	9,949	252,530	116,792
-	-	-	-	359,856	8,810	67	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	38,306
-	-	-	-	-	-	-	-
550,000	59,798	8,029	13,217	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	427	685	592	-	-
-	-	-	-	58,389	-	-	-
550,000	59,798	8,029	13,644	418,930	9,402	67	38,306
(440,714)	39,867	15,465	(4,854)	(53,571)	547	252,463	78,486
550,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
550,000	-	-	-	-	-	-	-
109,286	39,867	15,465	(4,854)	(53,571)	547	252,463	78,486
19,738	212,465	34,861	95,201	1,910,276	7,336	1,164,615	39,549
$ 129,024	$ 252,332	$ 50,326	$ 90,347	$ 1,856,705	$ 7,883	$ 1,417,078	$ 118,035

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue				
	Records Management and Preservation	Courthouse Security	Election Services	Sheriff Forfeiture	Library
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	264,874	90,468
Sales taxes	-	-	-	-	-
Fees and commissions	2,638	128,778	-	-	16,135
Intergovernmental	-	-	-	7,150	-
Election	-	-	15,353	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	6,771	-
Total revenues	2,638	128,778	15,353	278,795	106,603
EXPENDITURES					
Current:					
General government	11,783	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	12,215	-	153,031	-
Public service	-	-	11,903	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	109,685
Health and welfare	-	-	-	-	-
Capital outlay	-	12,245	2,078	-	-
Debt service:					
Principal	-	-	-	-	-
Total expenditures	11,783	24,460	13,981	153,031	109,685
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,145)	104,318	1,372	125,764	(3,082)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Leases issued	-	-	-	-	-
Total other revenues and financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(9,145)	104,318	1,372	125,764	(3,082)
FUND BALANCES, BEGINNING	43,787	184,321	56,796	314,502	41,468
FUND BALANCES, ENDING	$ 34,642	$ 288,639	$ 58,168	$ 440,266	$ 38,386

Special Revenue							
D. A. Hot Check Fees	Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Justice Court Support	Language Access
$ -	$ 17,893	$ -	$ -	$ -	$ -	$ -	$ -
3,075	53,318	-	23,313	-	-	-	-
-	-	-	-	-	-	-	-
-	1,664,251	77,874	-	40	31,689	69,875	19,798
-	124,531	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	60,703	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,139	-	-	-	-	-	-
3,075	1,921,835	77,874	23,313	40	31,689	69,875	19,798
-	-	-	-	-	3,226	-	-
-	1,754,097	-	-	-	-	-	-
-	-	-	61,487	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,586	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	559,227	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,586	2,313,324	-	61,487	-	3,226	-	-
(4,511)	(391,489)	77,874	(38,174)	40	28,463	69,875	19,798
-	-	-	-	-	-	-	-
-	20,813	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	20,813	-	-	-	-	-	-
(4,511)	(370,676)	77,874	(38,174)	40	28,463	69,875	19,798
6,445	1,175,541	365,676	88,821	50	34,891	-	-
$ 1,934	$ 804,865	$ 443,550	$ 50,647	$ 90	$ 63,354	$ 69,875	$ 19,798

ROCKWALL COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Capital Projects				
	Library Donation	Radio Interoperability	Facilities Improvement	Jail Expansion	Total
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ 17,893
Fines and forfeitures	-	-	-	-	465,294
Sales taxes	-	-	-	-	726,784
Fees and commissions	-	-	-	-	3,478,390
Intergovernmental	-	-	-	-	347,302
Election	-	-	-	-	15,353
Investment earnings	-	2,835	-	118,915	251,228
Donations	12,500	-	-	-	12,500
Miscellaneous	-	-	-	-	7,910
Total revenues	12,500	2,835	-	118,915	5,322,654
EXPENDITURES					
Current:					
General government	-	-	-	-	452,975
Roads and bridges	-	-	-	-	1,754,097
Public safety	-	-	-	-	1,457,740
Public service	-	175,123	164,034	-	367,434
Judicial	-	-	-	-	635,619
Legal	-	-	-	-	42,031
Culture and recreation	24,732	-	-	-	170,933
Health and welfare	-	-	-	-	776
Capital outlay	3,764	-	137,295	2,195,926	3,052,206
Debt service:					
Principal	-	-	-	-	58,389
Total expenditures	28,496	175,123	301,329	2,195,926	7,992,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,996)	(172,288)	(301,329)	(2,077,011)	(2,669,546)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	175,123	2,000,000	-	2,776,123
Sale of capital assets	-	-	-	-	22,501
Leases issued	-	-	-	-	394,633
Total other revenues and financing sources (uses)	-	175,123	2,000,000	-	3,193,257
NET CHANGE IN FUND BALANCES	(15,996)	2,835	1,698,671	(2,077,011)	523,711
FUND BALANCES, BEGINNING	42,029	7,106	944,105	3,454,693	11,881,685
FUND BALANCES, ENDING	$ 26,033	$ 9,941	$ 2,642,776	$ 1,377,682	$ 12,405,396

ROCKWALL COUNTY, TEXAS

ROAD IMPROVEMENTS BOND PROGRAMS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Intergovernmental	$ 1,039,600	$ 2,335,692	$ 2,335,692	$ -
Investment earnings	20,000	20,000	1,398,150	1,378,150
Miscellaneous Revenue	4,000,000	4,000,000	-	(4,000,000)
Total revenues	5,059,600	6,355,692	3,733,842	(2,621,850)
EXPENDITURES				
Current:				
Roads and bridges	27,059,600	27,059,600	5,170,665	21,888,935
Debt Service:				
Interest and fiscal charges	233,970	233,970	233,970	-
Total expenditures	27,293,570	27,293,570	5,404,635	21,888,935
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(22,233,970)	(20,937,878)	(1,670,793)	19,267,085
OTHER FINANCING SOURCES (USES)				
Bond proceeds	11,610,000	11,610,000	11,610,000	-
Premiums on issuance	823,900	823,900	823,900	-
Total other financing sources (uses)	12,433,900	12,433,900	12,433,900	-
NET CHANGE IN FUND BALANCE	(22,233,970)	(20,937,878)	10,763,107	31,700,985
FUND BALANCES, BEGINNING	24,831,154	24,831,154	24,831,154	-
FUND BALANCES, ENDING	$ 2,597,184	$ 3,893,276	$ 35,594,261	$ 31,700,985

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Property taxes	$ 11,605,016	$ 11,605,016	$ 11,617,102	$ 12,086
Investment earnings	10,000	10,000	119,437	109,437
Total revenues	11,615,016	11,615,016	11,736,539	121,523
EXPENDITURES				
Debt Service:				
Principal	6,295,000	6,295,000	6,295,000	-
Interest and fiscal charges	7,914,335	7,914,335	5,145,727	2,768,608
Total expenditures	14,209,335	14,209,335	11,440,727	2,768,608
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,594,319)	(2,594,319)	295,812	2,890,131
NET CHANGE IN FUND BALANCE	(2,594,319)	(2,594,319)	295,812	2,890,131
FUND BALANCES, BEGINNING	1,803,565	1,803,565	1,803,565	-
FUND BALANCES, ENDING	$ (790,754)	$ (790,754)	$ 2,099,377	$ 2,890,131

ROCKWALL COUNTY, TEXAS

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

EMERGENCY MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 349,888	$ 349,888	$ -
Total revenues	349,888	349,888	-
EXPENDITURES			
Current:			
Public safety	302,799	291,408	11,391
Capital outlay	47,089	47,064	25
Total expenditures	349,888	338,472	11,416
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	11,416	11,416
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	1,688	1,688
Total other financing sources (uses)	-	1,688	1,688
NET CHANGE IN FUND BALANCES	-	13,104	13,104
FUND BALANCES, BEGINNING	23,405	23,405	-
FUND BALANCES, ENDING	$ 23,405	$ 36,509	$ 13,104

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, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 96,000	$ 149,777	$ 53,777
Total revenues	96,000	149,777	53,777
EXPENDITURES			
Current:			
Public safety	86,000	110,366	(24,366)
Total expenditures	86,000	110,366	(24,366)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,000	39,411	29,411
OTHER FINANCING SOURCES (USES)			
Transfers out	(25,000)	-	25,000
Transfers in	-	51,000	51,000
Total other revenues and financing sources (uses)	-	51,000	-
NET CHANGE IN FUND BALANCES	10,000	90,411	80,411
FUND BALANCES, BEGINNING	48,689	48,689	-
FUND BALANCES, ENDING	$ 58,689	$ 139,100	$ 80,411

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, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 18,000	$ 1,200	$ (16,800)
Total revenues	18,000	1,200	(16,800)
EXPENDITURES			
Current:			
General government	128,000	69,233	58,767
Total expenditures	128,000	69,233	58,767
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(110,000)	(68,033)	41,967
NET CHANGE IN FUND BALANCES	(110,000)	(68,033)	41,967
FUND BALANCES, BEGINNING	121,135	121,135	-
FUND BALANCES, ENDING	$ 11,135	$ 53,102	$ 41,967

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, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 15,000	$ 585	$ (14,415)
Total revenues	15,000	585	(14,415)
EXPENDITURES			
Current:			
General government	50,000	-	50,000
Total expenditures	50,000	-	50,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(35,000)	585	35,585
NET CHANGE IN FUND BALANCES	(35,000)	585	35,585
FUND BALANCES, BEGINNING	38,199	38,199	-
FUND BALANCES, ENDING	$ 3,199	$ 38,784	$ 35,585

ROCKWALL COUNTY, TEXAS

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

LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 70,000	$ 137,255	$ 67,255
Total revenues	70,000	137,255	67,255
EXPENDITURES			
Current:			
Culture and recreation	97,107	36,516	60,591
Capital outlay	2,000	-	2,000
Total expenditures	99,107	36,516	62,591
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(29,107)	100,739	129,846
NET CHANGE IN FUND BALANCES	(29,107)	100,739	129,846
FUND BALANCES, BEGINNING	126,439	126,439	-
FUND BALANCES, ENDING	$ 97,332	$ 227,178	$ 129,846

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, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 1,500	$ 6,560	$ 5,060
Total revenues	1,500	6,560	5,060
EXPENDITURES			
Current:			
General government	21,500	-	21,500
Total expenditures	21,500	-	21,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,000)	6,560	26,560
NET CHANGE IN FUND BALANCES	(20,000)	6,560	26,560
FUND BALANCES, BEGINNING	20,317	20,317	-
FUND BALANCES, ENDING	$ 317	$ 26,877	$ 26,560

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Total revenues	$ -	$ -	$ -
EXPENDITURES			
Current:			
Judicial	18,000	4,575	13,425
Total expenditures	18,000	4,575	13,425
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(18,000)	(4,575)	13,425
NET CHANGE IN FUND BALANCES	(18,000)	(4,575)	13,425
FUND BALANCES, BEGINNING	17,046	17,046	-
FUND BALANCES, ENDING	$ (954)	$ 12,471	$ 13,425

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, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 22,500	$ 22,500	$ -
Total revenues	22,500	22,500	-
EXPENDITURES			
Current:			
Legal	22,500	24,434	(1,934)
Capital outlay	-	757	(757)
Total expenditures	22,500	25,191	(2,691)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(2,691)	(2,691)
NET CHANGE IN FUND BALANCES	-	(2,691)	(2,691)
FUND BALANCES, BEGINNING	21,624	21,624	-
FUND BALANCES, ENDING	$ 21,624	$ 18,933	$ (2,691)

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, 2023

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Fines and forfeitures	$ 10,000	$ 29,965	$ 19,965
Total revenues	10,000	29,965	19,965
EXPENDITURES			
Current:			
Legal	155,057	10,011	145,046
Capital outlay	15,000	3,254	11,746
Total expenditures	170,057	13,265	156,792
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(160,057)	16,700	176,757
NET CHANGE IN FUND BALANCES	(160,057)	16,700	176,757
FUND BALANCES, BEGINNING	166,593	166,593	-
FUND BALANCES, ENDING	$ 6,536	$ 183,293	$ 176,757

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Intergovernmental	$ 40,362	$ 23,333	$ (17,029)
Total revenues	40,362	23,333	(17,029)
EXPENDITURES			
Current:			
Public service	32,362	16,374	15,988
Capital outlay	8,000	7,778	222
Total expenditures	40,362	24,152	16,210
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(819)	(819)
NET CHANGE IN FUND BALANCES	-	(819)	(819)
FUND BALANCES, BEGINNING	(1,389)	(1,389)	-
FUND BALANCES, ENDING	$ (1,389)	$ (2,208)	$ (819)

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 5,000	$ -	$ (5,000)
Miscellaneous	1,000	-	(1,000)
Total revenues	6,000	-	(6,000)
EXPENDITURES			
Current:			
Public safety	16,000	-	16,000
Total expenditures	16,000	-	16,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,000)	-	10,000
NET CHANGE IN FUND BALANCES	(10,000)	-	10,000
FUND BALANCES, BEGINNING	10,138	10,138	-
FUND BALANCES, ENDING	$ 138	$ 10,138	$ 10,000

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, 2023

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Sales taxes	$ 600,000	$ 726,784	$ 126,784
Total revenues	600,000	726,784	126,784
EXPENDITURES			
Current:			
Public safety	541,470	396,294	145,176
Capital outlay	83,530	81,114	2,416
Total expenditures	625,000	477,408	147,592
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,000)	249,376	274,376
NET CHANGE IN FUND BALANCES	(25,000)	249,376	274,376
FUND BALANCES, BEGINNING	1,044,492	1,044,492	-
FUND BALANCES, ENDING	$ 1,019,492	$ 1,293,868	$ 274,376

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, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 801	$ 281	$ (520)
Total revenues	801	281	(520)
EXPENDITURES			
Current:			
Health and welfare	801	776	25
Total expenditures	801	776	25
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(495)	495
NET CHANGE IN FUND BALANCES	-	(495)	(495)
FUND BALANCES, BEGINNING	520	520	-
FUND BALANCES, ENDING	$ 520	$ 25	$ (495)

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, 2023

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 10,000	$ 109,286	$ 99,286
Total revenues	10,000	109,286	99,286
EXPENDITURES			
Current:			
Judicial	590,000	550,000	40,000
Total expenditures	590,000	550,000	40,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(580,000)	(440,714)	139,286
OTHER FINANCING SOURCES (USES)			
Transfers in	550,000	550,000	-
Total other financing sources (uses)	550,000	550,000	-
NET CHANGE IN FUND BALANCES	(30,000)	109,286	139,286
FUND BALANCES, BEGINNING	19,738	19,738	-
FUND BALANCES, ENDING	$ (10,262)	$ 129,024	$ 139,286

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 30,000	$ 99,665	$ 69,665
Total revenues	30,000	99,665	69,665
EXPENDITURES			
Current:			
Judicial	190,000	59,798	130,202
Capital outlay	40,000	-	40,000
Total expenditures	230,000	59,798	170,202
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(200,000)	39,867	239,867
NET CHANGE IN FUND BALANCES	(200,000)	39,867	239,867
FUND BALANCES, BEGINNING	212,465	212,465	-
FUND BALANCES, ENDING	$ 12,465	$ 252,332	$ 239,867

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 13,000	$ 23,494	$ 10,494
Total revenues	13,000	23,494	10,494
EXPENDITURES			
Current:			
Judicial	43,000	8,029	34,971
Total expenditures	43,000	8,029	34,971
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(30,000)	15,465	45,465
NET CHANGE IN FUND BALANCES	(30,000)	15,465	45,465
FUND BALANCES, BEGINNING	34,861	34,861	-
FUND BALANCES, ENDING	$ 4,861	$ 50,326	$ 45,465

ROCKWALL COUNTY, TEXAS

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

JUSTICE COURT TECHNOLOGY

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 10,000	$ 8,790	$ (1,210)
Total revenues	10,000	8,790	(1,210)
EXPENDITURES			
Current:			
Judicial	53,000	13,217	39,783
Capital outlay	47,000	427	46,573
Total expenditures	100,000	13,644	86,356
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(90,000)	(4,854)	85,146
NET CHANGE IN FUND BALANCES	(90,000)	(4,854)	85,146
FUND BALANCES, BEGINNING	95,201	95,201	-
FUND BALANCES, ENDING	$ 5,201	$ 90,347	$ 85,146

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 350,000	$ 296,584	$ (53,416)
Investment earnings	3,000	68,775	65,775
Total revenues	353,000	365,359	12,359
EXPENDITURES			
Current:			
General government	603,000	359,856	243,144
Capital outlay	100,000	685	99,315
Debt Service:			
Principal	-	58,389	(58,389)
Total expenditures	703,000	418,930	284,070
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(350,000)	(53,571)	296,429
NET CHANGE IN FUND BALANCES	(350,000)	(53,571)	296,429
FUND BALANCES, BEGINNING	1,910,276	1,910,276	-
FUND BALANCES, ENDING	$ 1,560,276	$ 1,856,705	$ 296,429

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, 2023

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 8,000	$ 9,949	$ 1,949
Total revenues	8,000	9,949	1,949
EXPENDITURES			
Current:			
General government	13,500	8,810	4,690
Capital Outlay	2,000	592	1,408
Total expenditures	15,500	9,402	6,098
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,500)	547	8,047
NET CHANGE IN FUND BALANCES	(7,500)	547	8,047
FUND BALANCES, BEGINNING	7,336	7,336	-
FUND BALANCES, ENDING	$ (164)	$ 7,883	$ 8,047

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, 2023

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 350,000	$ 252,530	$ (97,470)
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	350,000	252,530	(97,470)
EXPENDITURES			
Current:			
General government	1,320,000	67	1,319,933
Capital outlay	30,000	-	30,000
Total expenditures	1,350,000	67	1,349,933
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,000,000)	252,463	1,252,463
NET CHANGE IN FUND BALANCES	(1,000,000)	252,463	1,252,463
FUND BALANCES, BEGINNING	1,164,615	1,164,615	-
FUND BALANCES, ENDING	$ 164,615	$ 1,417,078	$ 1,252,463

ROCKWALL COUNTY, TEXAS

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

SCAAP GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 111,560	$ 116,792	$ 5,232
Total revenues	111,560	116,792	5,232
EXPENDITURES			
Current:			
Public safety	111,560	38,306	73,254
Total expenditures	111,560	38,306	73,254
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	78,486	78,486
NET CHANGE IN FUND BALANCES	-	78,486	78,486
FUND BALANCES, BEGINNING	39,549	39,549	-
FUND BALANCES, ENDING	$ 39,549	$ 118,035	$ 78,486

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, 2023

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 20,000	$ 2,638	$ (17,362)
Total revenues	20,000	2,638	(17,362)
EXPENDITURES			
Current:			
General government	60,000	11,783	48,217
Total expenditures	60,000	11,783	48,217
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,000)	(9,145)	30,855
NET CHANGE IN FUND BALANCES	(40,000)	(9,145)	30,855
FUND BALANCES, BEGINNING	43,787	43,787	-
FUND BALANCES, ENDING	$ 3,787	$ 34,642	$ 30,855

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 60,000	$ 128,778	$ 68,778
Total revenues	60,000	128,778	68,778
EXPENDITURES			
Current:			
Public safety	90,000	12,215	77,785
Capital outlay	40,000	12,245	27,755
Total expenditures	130,000	24,460	105,540
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(70,000)	104,318	174,318
NET CHANGE IN FUND BALANCES	(70,000)	104,318	174,318
FUND BALANCES, BEGINNING	184,321	184,321	-
FUND BALANCES, ENDING	$ 114,321	$ 288,639	$ 174,318

ROCKWALL COUNTY, TEXAS

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

LIBRARY DONATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Donations	$ 35,000	$ 12,500	$ (22,500)
Total revenues	35,000	12,500	(22,500)
EXPENDITURES			
Current:			
Culture and recreation	55,000	24,732	30,268
Capital outlay	20,000	3,764	16,236
Total expenditures	75,000	28,496	46,504
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,000)	(15,996)	24,004
NET CHANGE IN FUND BALANCES	(40,000)	(15,996)	24,004
FUND BALANCES, BEGINNING	42,029	42,029	-
FUND BALANCES, ENDING	$ 2,029	$ 26,033	$ 24,004

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Property taxes	$ 17,839	$ 17,893	$ 54
Fines and forfeitures	60,000	53,318	(6,682)
Fees and commissions	1,540,000	1,664,251	124,251
Intergovernmental	124,531	124,531	-
Investment earnings	3,000	60,703	57,703
Miscellaneous	2,000	1,139	(861)
Total revenues	1,747,370	1,921,835	174,465
EXPENDITURES			
Current:			
Roads and bridges	2,450,921	1,754,097	696,824
Capital outlay	592,850	559,227	33,623
Total expenditures	3,043,771	2,313,324	730,447
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,296,401)	(391,489)	904,912
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	10,000	20,813	10,813
Total other revenues and financing sources (uses)	10,000	20,813	10,813
NET CHANGE IN FUND BALANCES	(1,286,401)	(370,676)	915,725
FUND BALANCES, BEGINNING	1,175,541	1,175,541	-
FUND BALANCES, ENDING	$ (110,860)	$ 804,865	$ 915,725

ROCKWALL COUNTY, TEXAS

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

COURTHOUSE RENOVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 50,000	$ 77,874	$ 27,874
Total revenues	50,000	77,874	27,874
EXPENDITURES			
Capital outlay	410,000	-	410,000
Total expenditures	410,000	-	410,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(360,000)	77,874	437,874
NET CHANGE IN FUND BALANCES	(360,000)	77,874	437,874
FUND BALANCES, BEGINNING	365,676	365,676	-
FUND BALANCES, ENDING	$ 5,676	$ 443,550	$ 437,874

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, 2023

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 50	$ 40	$ (10)
Total revenues	50	40	(10)
EXPENDITURES			
Current:			
Public safety	50	-	50
Total expenditures	50	-	50
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	40	40
NET CHANGE IN FUND BALANCES	-	40	40
FUND BALANCES, BEGINNING	50	50	-
FUND BALANCES, ENDING	$ 50	$ 90	$ 40

ROCKWALL COUNTY, TEXAS

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

VETERANS COURT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 12,000	$ 31,689	$ 19,689
Total revenues	12,000	31,689	19,689
EXPENDITURES			
Current:			
General government	52,000	3,226	48,774
Total expenditures	52,000	3,226	48,774
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,000)	28,463	68,463
NET CHANGE IN FUND BALANCES	(40,000)	28,463	68,463
FUND BALANCES, BEGINNING	34,891	34,891	-
FUND BALANCES, ENDING	$ (5,109)	$ 63,354	$ 68,463

ROCKWALL COUNTY, TEXAS

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

RADIO INTEROPERABILITY

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Investment earnings	$ -	$ 2,835	$ 2,835
Total revenues	-	2,835	2,835
EXPENDITURES			
Current:			
Public service	235,123	175,123	60,000
Total expenditures	235,123	175,123	60,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(235,123)	(172,288)	62,835
OTHER FINANCING SOURCES (USES)			
Transfers in	175,123	175,123	-
Total other revenues and financing sources (uses)	175,123	175,123	-
NET CHANGE IN FUND BALANCES	(60,000)	2,835	62,835
FUND BALANCES, BEGINNING	7,106	7,106	-
FUND BALANCES, ENDING	$ (52,894)	$ 9,941	$ 62,835

ROCKWALL COUNTY, TEXAS

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

FACILITIES IMPROVEMENT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Total revenues	$ -	$ -	$ -
EXPENDITURES			
Current:			
Public service	840,000	164,034	675,966
Capital outlay	2,350,000	137,295	2,212,705
Total expenditures	3,190,000	301,329	2,888,671
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,190,000)	(301,329)	2,888,671
OTHER FINANCING SOURCES (USES)			
Transfers in	2,000,000	2,000,000	-
Total other revenues and financing sources (uses)	2,000,000	2,000,000	-
NET CHANGE IN FUND BALANCES	(1,190,000)	1,698,671	2,888,671
FUND BALANCES, BEGINNING	944,105	944,105	-
FUND BALANCES, ENDING	$ (245,895)	$ 2,642,776	$ 2,888,671

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, 2023

	Budgeted Amounts		
	Final	Actual	Difference
REVENUES			
Investment earnings	$ 5,000	$ 118,915	$ 113,915
Total revenues	5,000	118,915	113,915
EXPENDITURES			
Capital Outlay	4,590,000	2,195,926	2,394,074
Total expenditures	4,590,000	2,195,926	2,394,074
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,585,000)	(2,077,011)	2,507,989
NET CHANGE IN FUND BALANCE	(4,585,000)	(2,077,011)	2,507,989
FUND BALANCES, BEGINNING	3,454,693	3,454,693	-
FUND BALANCES, ENDING	$ (1,130,307)	$ 1,377,682	$ 2,507,989

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2023

	County Clerk	District Clerk	Total Investment Trust Funds
ASSETS			
Cash and investments	$ 1,006,773	$ 4,128,026	$ 5,134,799
Total assets	1,006,773	4,128,026	5,134,799
LIABILITIES			
Due to other governments	-	-	-
Total liabilities	-	-	-
NET POSITION			
Held in trust	1,006,773	4,128,026	5,134,799
Restricted for individuals, organizations and other governments	-	-	-
Total net position	$ 1,006,773	$ 4,128,026	$ 5,134,799

District Attorney	Tax Assessor	Sheriff	Bail Bond Board	Total Custodial Funds
$ 144,930	$ 1,028,014	$ 723,552	$ 1,560,000	$ 3,456,496
144,930	1,028,014	723,552	1,560,000	3,456,496
-	976,691	-	-	976,691
-	976,691	-	-	976,691
-	-	-	-	-
144,930	51,323	723,552	1,560,000	2,479,805
$ 144,930	$ 51,323	$ 723,552	$ 1,560,000	$ 2,479,805

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET
POSITION - FIDUCIARY FUNDS

FOR THE YEAR ENDING SEPTEMBER 30, 2023

	County Clerk	District Clerk	Total Investment Trust Funds
ADDITIONS			
Taxes and fes collected on behalf of other governments	$ -	$ -	$ -
Contributions from other governments	-	-	-
Bonds received	1,552,918	6,345,889	7,898,807
Interest earnings	721	1,977	2,698
Trust	52,878	114,189	167,067
Total additions	1,606,517	6,462,055	8,068,572
DEDUCTIONS			
Disbursements on behalf of contracting entities	-	-	-
Bonds returned	1,797,230	8,839,078	10,636,308
Refund	-	34,801	34,801
Total deductions	1,797,230	8,873,879	10,671,109
CHANGES IN NET POSITION	(190,713)	(2,411,824)	(2,602,537)
NET POSITION, BEGINNING	1,197,486	6,539,850	7,737,336
NET POSITION, ENDING	$ 1,006,773	$ 4,128,026	$ 5,134,799

District Attorney	Tax Assessor	Sheriff	Bail Bond Board	Total Custodial Funds
$ -	$ 96,397,819	$ -	$ -	$ 96,397,819
114,790	-	-	-	114,790
-	-	2,636,745	-	2,636,745
-	-	-	-	-
-	-	-	-	-
114,790	96,397,819	2,636,745	-	99,149,354
115,288	96,460,653	-	-	96,575,941
-	-	2,646,714	-	2,646,714
-	-	-	-	-
115,288	96,460,653	2,646,714	-	99,222,655
(498)	(62,834)	(9,969)	-	(73,301)
145,428	114,157	733,521	1,560,000	2,553,106
$ 144,930	$ 51,323	$ 723,552	$ 1,560,000	$ 2,479,805

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STATISTICAL SECTION

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STATISTICAL SECTION
(Unaudited)

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

Contents	**Page**
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance has changed over time.	112 – 123
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.	124 – 129
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.	130 – 135
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.	136 – 137
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.	138 – 143

ROCKWALL COUNTY, TEXAS

NET POSITION BY COMPONENT

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

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

Source: Rockwall County financial records.

TABLE 1

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 25,995,894	$ 28,810,600	$ 13,434,555	$ 2,612,678	$ 6,122,488	$ 7,247,521
8,267,388	8,335,035	28,531,093	30,501,445	34,208,799	49,217,424
(15,687,813)	(14,157,840)	(18,973,148)	(4,047,115)	(202,550)	(10,159,054)
$ 18,575,469	$ 22,987,795	$ 22,992,500	$ 29,067,008	$ 40,128,737	$ 46,305,891
$ 25,995,894	$ 28,810,600	$ 13,434,555	$ 2,612,678	$ 6,122,488	$ 7,247,521
8,267,388	8,335,035	28,531,093	30,501,445	34,208,799	49,217,424
(15,687,813)	(14,157,840)	(18,973,148)	(4,047,115)	(202,550)	(10,159,054)
$ 18,575,469	$ 22,987,795	$ 22,992,500	$ 29,067,008	$ 40,128,737	$ 46,305,891

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

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

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

TABLE 2

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 6,071,664	$ 6,067,421	$ 6,924,403	$ 6,961,521	$ 7,057,491	$ 7,991,090
4,220,591	4,754,993	4,687,352	5,232,709	4,821,773	2,778,965
2,674,909	3,104,532	3,483,057	3,582,701	3,224,402	7,238,623
2,080,089	2,361,724	2,491,567	2,506,609	2,313,509	22,715,283
1,037,047	568,253	698,371	880,944	2,579,371	1,779,596
14,018,186	15,772,281	17,345,515	17,196,757	17,404,062	2,173,296
790,417	834,029	930,201	1,062,039	1,248,458	6,272,167
3,493,923	4,386,166	7,834,052	3,346,207	3,168,202	4,082,449
1,097,099	1,048,781	1,171,787	1,065,040	1,194,585	1,747,066
1,833,884	1,735,006	1,742,016	1,588,365	1,540,667	1,498,178
112,282	123,461	130,427	123,067	125,586	150,168
3,674,108	3,335,131	3,579,893	5,289,098	4,300,661	4,564,319
$ 41,104,199	$ 44,091,778	$ 51,018,641	$ 48,835,057	$ 48,978,767	$ 62,991,200
$ 1,859,658	$ 1,871,938	$ 2,105,735	$ 2,518,775	$ 2,206,192	$ 2,044,938
1,133,233	1,206,004	919,231	969,917	909,916	1,338,229
6,356	6,243	3,250	918	50	50
272,824	293,454	276,763	287,070	295,559	307,077
139,039	99,437	86,768	146,344	25,774	58,889
976,919	744,010	1,194,111	954,899	919,253	1,248,815
1,523,478	1,568,690	1,534,931	1,585,121	1,691,235	1,693,606
160,088	154,715	167,362	128,168	114,047	246,665
145,361	139,624	168,550	201,416	227,463	298,177
10,000	500	1,000	-	42,700	95,600
774,482	565,634	1,035,240	2,135,580	4,852,456	1,333,278
24,541	12,000	15,550	8,275	11,249	137,031
7,025,979	6,662,249	7,508,491	8,936,483	11,295,894	8,802,355
$ (34,078,220)	$ (37,429,529)	$ (43,510,150)	$ (39,898,574)	$ (37,682,873)	$ (54,188,845)
$ (34,078,220)	$ (37,429,529)	$ (43,510,150)	$ (39,898,574)	$ (37,682,873)	$ (54,188,845)

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

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

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

TABLE 2

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 36,513,148	$ 37,924,882	$ 40,450,001	$ 42,697,008	$ 45,629,627	$ 52,322,574
357,099	387,765	363,055	528,111	575,996	634,341
1,767,996	1,946,160	2,045,800	2,031,406	2,726,590	2,753,656
650,927	961,661	553,471	181,557	(478,067)	3,922,894
266,540	296,884	87,445	457,755	244,700	197,906
-	71,670	15,083	77,245	45,756	26,271
39,555,710	41,589,022	43,514,855	45,973,082	48,744,602	59,857,642
39,555,710	41,589,022	43,514,855	45,973,082	48,744,602	59,857,642
5,477,490	4,159,493	4,705	6,074,508	11,061,729	5,668,797
$ 5,477,490	$ 4,159,493	$ 4,705	$ 6,074,508	$ 11,061,729	$ 5,668,797

ROCKWALL COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

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

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
General fund				
Unreserved, undesignated				
Undesignated	$ -	$ -	$ -	$ -
Nonspendable				
Prepaids	461,006	467,556	475,901	457,415
Assigned for:				
Future budget offset	5,000,000	-	3,150,000	15,000,000
Unassigned	13,603,826	16,182,096	14,813,163	15,493,306
Total primary government net assets	$ 19,064,832	$ 16,649,652	$ 18,439,064	$ 30,950,721
All other governmental funds				
Reserved	$ -	$ -	$ -	$ -
Unreserved				
Designated				
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Nonspendable				
Prepaids	-	392	652	266
Restricted for:				
Capital acquisition and construction	52,038	87,214	220,609	428,327
Debt service	1,262,908	703,049	919,764	1,247,011
Records preservation and management	1,286,305	1,218,605	1,338,274	1,568,453
Court security and technology	123,537	146,414	108,381	102,522
Legal	583,856	594,945	591,870	560,728
Public Safety	924,569	5,566,609	3,278,204	1,763,783
Judicial	361,611	353,513	341,404	339,495
Culture and recreation	264,479	294,016	318,466	364,069
Roads and bridges	15,128,765	9,017,803	12,862,010	11,238,448
Elections assistance and administration	95,005	113,992	88,085	144,599
Assigned for:				
Capital acquisition and construction	-	-	-	-
Unassigned	-	(52)	(252,833)	(252,833)
Total all other governmental funds	$ 20,083,073	$ 18,096,500	$ 19,814,886	$ 17,504,868

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					
2018	2019	2020	2021	2022	2023
$ -	$ -	$ -	$ -	$ -	$ -
371,189	335,828	318,598	346,820	492,788	732,345
-	-	-	-	-	-
17,640,776	20,486,435	22,290,597	25,235,302	25,328,140	26,435,924
$ 18,011,965	$ 20,822,263	$ 22,609,195	$ 25,582,122	$ 25,820,928	$ 27,168,269
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
3,386	346,873	470,092	229,587	118,979	187,166
495,660	504,678	44,377,987	15,194,571	4,764,474	4,464,008
1,604,309	2,195,919	2,494,322	2,041,255	1,803,565	2,099,377
1,872,099	2,208,820	2,668,188	3,171,049	3,306,428	3,570,708
149,586	201,664	194,356	233,360	259,883	369,578
545,218	575,547	573,459	569,302	532,315	826,339
2,020,608	1,224,201	1,264,998	393,402	1,530,695	1,970,793
296,740	256,697	201,454	182,570	164,801	204,087
194,028	145,143	108,417	82,513	83,497	64,419
9,934,122	7,576,442	21,636,876	23,077,454	26,005,307	36,397,797
86,398	88,160	94,811	84,053	56,796	55,168
-	-	-	-	-	-
(253,397)	(1,195,197)	52,801	(122,162)	(110,336)	824,325
$ 16,948,757	$ 14,128,947	$ 74,137,761	$ 45,136,954	$ 38,516,404	$ 51,033,765

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

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

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 36,567,934	$ 38,107,013	$ 40,634,933	$ 42,586,603	$ 45,660,350	$ 52,327,238
357,099	387,765	363,055	528,111	575,996	634,341
1,163,390	984,854	877,702	1,041,137	1,092,413	1,199,988
1,767,996	1,946,160	2,045,800	2,031,406	2,726,590	2,753,656
4,883,875	5,050,046	5,706,697	5,756,818	5,400,794	6,261,063
870,043	480,113	909,871	4,098,581	4,758,368	3,605,651
82,234	41,621	20,139	92,572	4,138	15,353
645,745	960,537	551,030	181,306	(478,591)	3,920,275
24,541	12,000	15,550	8,275	11,249	12,500
284,907	313,982	87,445	432,350	224,157	181,151
46,647,764	48,284,091	51,212,222	56,757,159	59,975,464	70,911,216
3,710,827	3,567,794	4,098,010	4,141,714	4,903,724	4,870,320
2,030,955	2,168,492	2,272,492	2,395,553	2,428,249	2,683,889
433,676	456,327	516,517	507,894	531,040	560,313
3,129,811	4,044,617	7,480,012	3,021,679	2,919,204	6,924,762
13,429,663	13,886,447	15,310,807	15,770,055	17,485,215	21,318,651
776,627	764,239	820,587	994,931	1,243,426	1,686,468
1,016,057	519,224	619,843	786,214	2,517,430	2,080,599
4,130,184	4,432,617	4,373,793	5,039,301	5,079,403	6,156,307
2,584,101	2,795,048	3,163,555	3,384,887	3,431,233	3,958,713
1,485,666	1,309,920	1,327,081	1,225,839	1,304,813	1,405,559
1,085,747	1,006,564	1,126,942	1,040,058	1,220,965	1,476,508
114,028	114,891	114,901	119,392	126,872	141,143
3,190,888	3,644,453	7,102,907	32,100,437	11,798,173	4,199,048
5,835,000	24,110,000	27,470,000	5,325,000	5,977,755	6,958,429
3,646,518	3,148,364	3,213,003	5,965,694	5,407,550	5,379,697
163,841	571,973	861,614	174,966	-	-
46,763,589	66,540,970	79,872,064	81,993,614	66,375,052	69,800,406
(115,825)	(18,256,879)	(28,659,842)	(25,236,455)	(6,399,588)	1,110,810

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

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

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

Source: Rockwall County financial records

TABLE 4

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 7,620,000	$ 16,710,000	$ 80,165,000	$ 9,575,000	$ -	$ 11,610,000
1,863,254	68,390	87,000	948,442	476,919	2,776,123
(1,863,254)	(568,390)	(1,887,000)	(1,448,442)	(1,076,919)	(2,951,123)
623,751	1,641,973	12,004,614	1,909,028	-	823,900
(8,079,910)	-	-	(11,309,062)	-	-
-	-	-	-	7,925	394,633
-	-	-	-	-	31,626
5,596	142,561	85,974	78,609	63,919	68,733
169,437	17,994,534	90,455,588	(246,425)	(528,156)	12,753,892
$ 53,612	$ (262,345)	$ 61,795,746	$ (25,481,880)	$ (6,927,744)	$ 13,864,702
21.57%	43.01%	41.90%	22.34%	20.80%	18.82%

ROCKWALL COUNTY, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS
(Unaudited)

	Real Property			
Year	Residential Property	Commercial Property	Other Property	Personal Property
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
2023	13,845,514,950	3,348,409,957	244,964,173	962,093,617

Source: Rockwall County Appraisal District

Notes:

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

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

Less: Productivity Loss and Homestead Cap	Total Taxable Assessed Value [a]	Total Direct Tax Rate
$ 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
2,864,961,458	15,536,021,239	0.2925

ROCKWALL COUNTY, TEXAS

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

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year			
	2014	2015	2016	2017
County direct rates				
General	$ 0.3018	$ 0.31006	$ 0.29794	$ 0.27120
Debt Service	0.0940	0.0857	0.0979	0.1046
Road and bridge	0.0001	0.0001	0.0001	0.0001
Total direct rate	$ 0.3959	$ 0.3959	$ 0.3959	$ 0.3759
Cities				
Dallas	0.7970	0.7970	0.7970	0.7825
Fate	0.3067	0.3067	0.3067	0.2911
Heath	0.4266	0.4266	0.4266	0.4173
McLendon-Chisholm	0.0974	0.1842	0.1520	0.1520
Rockwall	0.4955	0.4853	0.4853	0.4543
Rowlett	0.7872	0.7872	0.7872	0.7872
Royse City	0.6771	0.6771	0.6771	0.6771
Wylie	0.8789	0.8689	0.8689	0.8489
School Districts				
Rockwall ISD	1.4400	1.4400	1.4400	1.4650
Royse City ISD	1.6700	1.6700	1.6700	1.6700
Municipal Utility District				
Rockwall County Cons MUD	0.6000	0.5500	0.5500	0.5000
Veranduh MUD	0.8500	0.8500	0.8500	0.7500

Source: Rockwall County Central Appraisal District

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

TABLE 6

Fiscal Year					
2018	2019	2020	2021	2022	2023
$ 0.25577	$ 0.24260	$ 0.24580	$ 0.23380	$ 0.23700	$ 0.22750
0.0939	0.0857	0.0791	0.0792	0.0751	0.0649
0.0001	0.0001	0.0001	0.0001	0.0010	0.0001
$ 0.3498	$ 0.3284	$ 0.3250	$ 0.3131	$ 0.3131	$ 0.2925
0.7804	0.7767	0.7766	0.7763	0.7733	0.7458
0.2911	0.2911	0.2806	0.2733	0.3399	0.2938
0.4173	0.3891	0.3793	0.3766	0.3393	0.2912
0.1500	0.1500	0.1500	0.1500	0.1850	0.1070
0.4236	0.4021	0.3879	0.3700	0.3500	0.2925
0.7771	0.7572	0.7571	0.7450	0.7450	0.6810
0.6215	0.6215	0.6215	0.6215	0.6215	0.6050
0.7810	0.7258	0.6884	0.6720	0.6438	0.5623
1.4400	1.4300	1.3500	1.3100	1.2736	1.2146
1.6700	1.6700	1.5680	1.4648	1.4603	1.4429
0.4500	0.3900	0.3400	0.2950	0.2700	0.2200
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)

	Property Tax Year							
	2023				2014			
Taxpayer		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Oncor Electric Delivery Co.	$	125,311,510	1	0.81%	$	80,683,840	1	0.92%
Excel Rockwall LLC		56,000,000	3	0.36%		55,675,990	2	0.64%
Capital Boulevard Venture LLC		38,346,750	8	0.25%		-	-	- %
Star Hubbard LLC		54,900,000	4	0.35%		-	-	- %
Terra Lago Apartments LLC		57,629,435	2	0.37%		-	-	- %
Rockwall Crossing LTD		36,436,040	9	0.23%		32,221,220	6	0.37%
SWBC RW2, LP		48,158,810	5	0.31%		-		- %
Rockwall Regional Hospital LLP		43,744,660	6	0.28%		30,191,360	7	0.34%
Rockwall Dunhill LLC		34,339,320	10	0.22%		24,831,260	10	- %
Bimbo Bakeries		-	-	- %		46,015,102	4	0.53%
Bella Harbor Hotel Venture LLC		-	-	- %		34,772,370	5	0.40%
Allen Foods		-	-	- %		25,066,110	8	0.29%
Seaway Crude Pipeline LP		43,672,720	7	0.28%		-	-	- %
BRE MF Rockwall LLC		-	-	- %		47,438,850	3	0.54%
Lake Point Medical Center		-	-	- %		25,066,110	9	- %
Total	$	538,539,245		3.47%	$	401,962,212		4.59%
Total taxable assessed value	$	15,536,021,239			$	8,755,410,747		

Source: Rockwall Central Appraisal District

ROCKWALL COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Tax Levy as of Fiscal Year End[a]	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Subsequent Collections	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
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%
2023	52,039,067	51,983,779	99.89%	-	51,983,779	99.89%

Source: Rockwall County financial records

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

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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	Leases	SBITAs	Total Long-term Debt	Percentage of Personal Income[b]	Per Capita[b]
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
2023	32,125,000	105,200,000	15,627,698	334,182	1,562,752	154,849,632	6.04%	1,192

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
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
2023	32,125,000	105,200,000	15,627,698	152,952,698

Source: Rockwall County financial records

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

b - See Table 5 for property value data.

c - See Table 13 for population data.

Less: Amounts Available for Debt Service	Net General Bonded Debt	Percentage of Actual Taxable Property Value[b]	Per Capita[c]
$ 1,262,908	$ 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
1,294,527	151,658,171	0.98%	1,252

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TABLE 11

ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2023
(Unaudited)

Taxing Jurisdiction	Percentage Overlapping Rockwall County	Total Debt	Subtotals
County-wide			
Rockwall County	100.00%	$ 154,849,632	$ 154,849,632
Total direct debt		154,849,632	154,849,632
Cities			
Dallas, City of	0.01%	2,160,855,416	216,086
Fate, City of	100.00%	29,130,000	29,130,000
Heath, City of	97.01%	35,407,000	34,348,331
Rockwall, City of	100.00%	128,890,000	128,890,000
Rowlett, City of	12.63%	119,540,000	15,097,902
Royse City, City of	68.37%	91,310,000	62,428,647
Wylie, City of	1.55%	79,545,000	1,232,948
McLendon-Chisholm, City of	100.00%	1,180,000	1,180,000
Total Cities		2,645,857,416	272,523,914
School District (% of assessed value)			
Rockwall ISD	97.01%	870,134,869	844,117,836
Royse City ISD	69.47%	537,884,945	373,668,671
Total School Districts		1,408,019,814	1,217,786,507
Other			
Rockwall Co MUD #6	100.00%	30,220,000	30,220,000
Rockwall Cco MUD #7	100.00%	6,450,000	6,450,000
Rockwall Co MUD # 8	100.00%	22,090,000	22,090,000
Rockwall Co MUD #9	100.00%	30,475,000	30,475,000
Rockwall Co Cons MUD	100.00%	8,205,000	8,205,000
Total Other		97,440,000	97,440,000
Total indirect debt		4,151,317,230	1,587,750,420
Total direct and overlapping debt			$ 1,742,600,052

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			
	2014	2015	2016	2017
Assessed value of real property	$ 8,755,410,747	$ 9,315,933,289	$ 9,319,784,989	$ 9,566,412,319
Debt limit rate	25%	25%	25%	25%
Debt limit	2,188,852,687	2,328,983,322	2,329,946,247	2,391,603,080
Debt applicable to limit:				
Total bonded debt	106,567,865	102,946,570	114,242,124	108,818,754
Less: amount set aside for repayment	-	-	-	-
Total net debt applicable to limit	106,567,865	102,946,570	114,242,124	108,818,754
Legal debt margin	$ 2,082,284,822	$ 2,226,036,752	$ 2,215,704,123	$ 2,282,784,326
Total net debt applicable to the limit as a percentage of debt limit	4.87%	4.42%	4.90%	4.55%

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					
2018	2019	2020	2021	2022	2023
$ 10,562,783,885	$ 11,685,730,396	$ 12,657,610,604	$ 13,763,173,156	$ 15,101,428,417	$ 15,536,021,239
25%	25%	25%	25%	25%	25%
2,640,695,971	2,921,432,599	3,164,402,651	3,440,793,289	3,775,357,104	3,884,005,310
103,387,909	97,262,520	160,889,395	154,611,048	147,764,105	152,952,698
1,152,439	1,737,673	1,484,049	993,282	959,296	1,294,527
102,235,470	95,524,847	159,405,346	153,617,766	146,804,809	151,658,171
$ 2,538,460,501	$ 2,825,907,752	$ 3,004,997,305	$ 3,287,175,523	$ 3,628,552,295	$ 3,732,347,139
3.87%	3.27%	5.04%	4.46%	3.89%	3.90%

TABLE 13

ROCKWALL COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS
(Unaudited)

	County					State of Texas	United States
Calendar Year	Estimated Population	Personal Income (thousands of dollars)[a]	Per Capita Personal Income[a]	School Enrollment[b]	Unemployment Rate[c]	Per Capita Personal Income[a]	Per Capita Personal Income[a]
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
2023	129,867	9,346,568	75,860	26,905	3.2%	62,586	65,470

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	2023* Employees	2023* 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	480	0.99%
Channell Commercial	manufacturing	696	1.44%
County of Rockwall	county government	383	0.79%
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	306	0.63%
SPR Packaging	manufacturing	253	0.52%
Bimbo Bakeries	food processing	200	0.41%
Whitmore Mfr	manufacturing	215	0.45%
Total		8,681	17.96%

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

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TABLE 15

ROCKWALL COUNTY, TEXAS

FULLTIME EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Fiscal Year									
General government										
Elected/Appointed officials	10	10	10	10	10	10	10	10	10	10
Clerical	30	29	31	31	31	32	35	35	36	37
Building maintenance	4	6	6	6	8	9	9	9	10	11
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	3	3	3	3	3	3	3	3
IT	6	6	6	6	6	6	7	7	8	7
Elections	3	3	3	3	3	3	3	3	4	4
HR	2	2	2	2	2	2	2	3	3	3
GIS	-	-	-	-	-	-	-	-	1	2
Judicial										
Judges/justices of the peace	7	7	7	7	7	7	8	8	8	8
Criminal District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant prosecutors	14	14	15	15	15	16	18	19	22	19
Investigators	3	3	3	3	3	4	5	5	6	6
Clerical	36	37	38	35	35	36	40	40	38	42
Bailiffs	3	3	3	3	3	3	4	4	4	4
Court Reporters	3	3	3	3	3	3	4	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	36	31	30	33	33	34	34	34	35	49
Jailers	60	65	66	66	66	72	74	84	101	87
Administration	16	16	19	19	19	19	21	23	23	26
Juvenile probation	9	9	9	9	9	9	9	8	8	10
Communications	9	9	9	9	9	10	10	10	11	11
Health and welfare										
Indigent health care	2	2	2	2	2	2	2	2	2	2
Road and bridges										
Road employees	9	9	9	9	9	9	9	9	9	9
Total	282	284	292	292	294	307	325	338	364	372

Source: Rockwall County Annual Budget

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

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

Source: Various County Departments

Notes: Miles of roadway are estimated.

Fiscal Year					
2018	2019	2020	2021	2022	2023
5,260	5,226	4,647	4,730	4,743	4,977
3,021	4,161	2,470	2,316	1,933	3,425
534	654	573	504	735	515
4,088	3,942	3,774	3,668	3,757	3,678
1,723	1,613	1,545	1,495	2,729	2,793
5,048	5,448	5,224	6,210	6,685	7,330
1,018	1,183	802	748	948	871
28	12	23	19	29	25
55,000	73,783	not avail	95,452	107,015	111,594
62,208	65,000	70,000	75,500	79,682	83,770
1,828	2,343	1,804	1,938	1,898	2,135
1,978	1,569	1,849	2,047	1,977	2,173
1,054	1,199	1,016	1,029	1,268	1,091
1,288	1,495	1,013	1,167	1,504	1,381
24	31	31	21	52	46
24	24	27	33	54	61
837	812	231	449	390	781
434	506	204	335	336	330
2,602	2,330	1,709	1,916	1,665	1,983
2,410	2,712	1,527	2,149	2,006	2,785
1,089	1,293	1,075	1,559	1,472	1,661
897	1,191	1,101	1,297	1,503	1,607
7,239	7,789	2,700	2,711	3,450	2,529
5,200	6,576	3,081	3,101	3,653	4,072

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year 2014	2015	2016	2017
Public Safety				
County jail				
Detention officers	61	61	61	61
Total persons jailed	5,020	4,347	4,159	4,079
Average prisoner days	21	19	19	24.1
Cost per prisoner day	87	104	95	92
County sheriff				
Administration deputies	3	3	2	3
Patrol deputies and sergeants	20	20	19	19
Detectives	4	6	7	7
Warrant deputies/Other than patrol	-	4	4	4
Arrests - RCSO	954	989	859	827
Warrants served- RCSO	-	2,704	3,000	2,967
Communications				
Communications officers	-	9	10	10
911 calls	14,381	16,712	14,598	15,478
Calls for service	7,103	7,975	6,159	8,033
RCSO vehicles				
Vehicles in fleet	38	42	40	43
Miles driven	-	627,581	535,595	555,141
Average miles per vehicle	20,000	14,942	13,390	12,911
Gasoline used (gallons)	40,684	46,774	45,297	43,838
Health and welfare				
Number of pauper burial/cremation	6	5	1	5
Indigent health care				
Applications approved for assistance	23	10	17	27
Texas AgriLife Extension Service				
Number of educational presentations	27	327	1090	932
Number of participants in educational presentations	1,656	5,620	43,382	11,619
Roads and highways				
Miles of roadways chip sealed	7	12	16.608	13.13
Miles of roadways reconstructed	2.5	2.9	2.786	1.724
Miles of roadways overlayed	2,015	2	5.941	9.513
Number of culverts installed	not avail	10	6	3

Source: Various County Departments

Notes: Miles of roadway are estimated.

Fiscal Year					
2018	2019	2020	2021	2022	2023
61	67	77	77	95	99
4,247	4,134	3,039	3,278	3,403	3,327
27.0	26	34	34	40	269
88	88	88	91	110	106
2	2	2	2	3	5
23	23	23	23	20	24
8	8	8	8	9	8
4	4	5	5	4	4
820	966	741	852	934	891
2,836	2,981	2,441	2,351	1,230	1,039
10	10	10	10	10	11
16,669	17,029	17,644	22,625	21,423	20,696
8,570	8,069	8,328	5,857	42,935	45,562
45	48	47	47	58	76
619,698	517,210	433,271	455,880	588,201	651,472
13,771	10,775	9,218	9,699	10,141	8,572
49,934	53,969	49,688	46,367	54,749	72,379
8	7	6	2	5	7
16	10	16	18	30	35
not avail	not avail	not avail	not avail	not avail	176
not avail	not avail	not avail	not avail	not avail	7,302
11.60	10.69	9.72	10.32	7.30	4.10
1.000	1.165	1.100	1.132	1.373	0.880
5.600	7.968	12.380	9.462	4.864	3.980
8	17	12	11	11	3

TABLE 17

ROCKWALL COUNTY, TEXAS

CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS
BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year									
Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Courthouse	2	2	2	2	2	2	2	2	2	2
Touchscreen voting machines	67	67	67	110	110	110	110	130	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	49	46	43	45	45	48	48	47	58	76
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	100	100	101	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