

B. Receivables and Deferred Revenues

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				Total
	General	Debt Service	Road Improvements Bond 2008	Nonmajor Funds	
Receivables:					
Taxes	\$ 731,128	\$ 161,461	\$ -	\$ 70,320	\$ 962,909
Adjudicated fines	15,923,802	-	-	-	15,923,802
Accounts	81,569	-	4,418,000	264,108	4,763,677
Interest	-	-	-	281	281
Gross receivables	16,736,499	161,461	4,418,000	334,709	21,650,669
Less: allowance for uncollectibles	14,444,906	25,278	-	38	14,470,222
Net total receivables	<u>\$ 2,291,593</u>	<u>\$ 136,183</u>	<u>\$ 4,418,000</u>	<u>\$ 334,671</u>	<u>\$ 7,180,447</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
General fund:		
Delinquent property taxes receivable	\$ 504,845	\$ -
Adjudicated fines receivable	1,592,380	-
Other	181	-
Total general fund	<u>2,097,406</u>	<u>-</u>
Road improvements bond 2008:		
Grants	4,418,000	-
Total road improvements bond 2008	<u>4,418,000</u>	<u>-</u>
Debt service:		
Delinquent property taxes receivable	124,779	-
Total debt service	<u>124,779</u>	<u>-</u>
Other governmental funds:		
Delinquent property taxes receivable	167	-
Grants		1,712
Lien assessments	218,478	-
Total other governmental funds	<u>218,645</u>	<u>1,712</u>
Total governmental funds	<u>\$ 6,858,830</u>	<u>\$ 1,712</u>