

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2014

NOTE 3 - RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, DEFERRED INFLOWS OF RESOURCES AND UNEARNED REVENUES - ContinuedJudicial Receivables

Judicial receivables are reported in the governmental activities statement of net position. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectible as of September 30, 2014:

	Judicial Receivable	Allowance for Uncollectible Accounts	Net Receivable
Judicial Receivables:			
Justice of the Peace	\$ 400,751	\$ 120,225	\$ 280,526
County courts	2,130,296	532,574	1,597,722
District courts	<u>10,983,667</u>	<u>5,491,834</u>	<u>5,491,833</u>
Total	<u>\$ 13,514,714</u>	<u>\$ 6,144,633</u>	<u>\$ 7,370,081</u>

Deferred Inflows of Resources and Unearned Revenue

Governmental funds report deferred inflows of resources 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. As of September 30, 2014, the various components of deferred outflows of resources and unearned revenue reported in the governmental and proprietary funds were as follows:

	Governmental Funds				
	General Fund	Road & Bridge Fund	General Debt Service Fund	Other Governmental Funds	Total
Deferred Inflows of Resources:					
Delinquent property taxes receivable	\$ 521,565	\$ 71,067	\$ 35,731	\$ 16,078	\$ 644,441
Unearned Revenue:					
State grants				<u>177,403</u>	<u>177,403</u>
Total	<u>\$ 521,565</u>	<u>\$ 71,067</u>	<u>\$ 35,731</u>	<u>\$ 193,481</u>	<u>\$ 821,844</u>