

REPORTING

Note X – Receivable and Payable Balances

A. Receivables [\[1\]](#)

Receivables at December 31, 20__ were as follows:

	Accounts	Taxes	Special Assessments	Due to Other Government	Other	Total
Governmental Activities:						
Total Governmental Activities						
Amounts not scheduled for collection during the subsequent year						
Business-Type Activities:						
Total Business-Type Activities						

B. Payables [\[2\]](#)

Payables at December 31, 20__ were as follows:

	Vendors	Salaries and Benefits				Total
Governmental Activities:						
Reconciliation of balances in fund financial statements to government-wide financial statements						
Total Governmental Activities						
Business-Type Activities:						
Total Business-Type Activities						

INSTRUCTIONS TO PREPARER

- [1] Provide these details only if the significant components of receivables have been obscured by aggregations.

The city/county/district should disclose if significant balances of receivables are not expected to be collected within one year of the end of the fiscal period.

- [2] Provide these details only if the significant components of payables have been obscured by aggregations.