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**NOTES TO THE FINANCIAL STATEMENTS**


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**NOTE 4: RECEIVABLES**


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Receivables at year-end are reported net of allowances for doubtful accounts as follows (dollars in thousands):

**Governmental Activities:**

	General Fund	Highway Fund	Highway Trust Fund	Other Governmental Funds	Internal Service Funds <sup>(1)</sup>	Total
Receivables, gross (excluding notes).....	\$ 2,133,235	\$ 127,659	\$ 32,154	\$ 42,595	\$ 14,163	\$ 2,349,806
Allowance for doubtful accounts.....	(291,806)	(5,673)	—	(344)	—	(297,823)
Receivables, net.....	<u>\$ 1,841,429</u>	<u>\$ 121,986</u>	<u>\$ 32,154</u>	<u>\$ 42,251</u>	<u>\$ 14,163</u>	<u>\$ 2,051,983</u>
Notes receivable, gross.....	\$ 1,240	\$ 137	\$ —	\$ 327,071	\$ —	\$ 328,448
Allowance for doubtful accounts.....	—	—	—	(45,770)	—	(45,770)
Notes receivable, net.....	<u>\$ 1,240</u>	<u>\$ 137</u>	<u>\$ —</u>	<u>\$ 281,301</u>	<u>\$ —</u>	<u>\$ 282,678</u>

(1) Includes balances due from fiduciary funds.

Within governmental activities, the only significant receivables not expected to be collected within one year are \$166.6 million of notes receivable in other governmental funds and \$1.2 million of notes receivable in the General Fund.

**Business-Type Activities:**

	Unemployment Compensation Fund	EPA Revolving Loan Fund	Other Enterprise Funds	Total
Receivables, gross (excluding notes).....	\$ 329,242	\$ 2,647	\$ 1,225	\$ 333,114
Allowance for doubtful accounts.....	(35,374)	—	(35)	(35,409)
Receivables, net.....	<u>\$ 293,868</u>	<u>\$ 2,647</u>	<u>\$ 1,190</u>	<u>\$ 297,705</u>
Notes receivable, gross.....	\$ —	\$ 435,220	\$ —	\$ 435,220
Allowance for doubtful accounts.....	—	—	—	—
Notes receivable, net.....	<u>\$ —</u>	<u>\$ 435,220</u>	<u>\$ —</u>	<u>\$ 435,220</u>

Revenues of other enterprise funds are reported net of uncollectible amounts. Total uncollectible amounts related to revenues of the current period are \$29 thousand related to sales and services used as security for bonds.

Within business-type activities, the only significant receivables not expected to be collected within one year are \$408.1 million of notes receivable in the EPA Revolving Loan Fund.

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