

NOTES TO THE FINANCIAL STATEMENTS

NOTE 4: RECEIVABLES

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

Governmental Activities:

	General Fund ⁽¹⁾	Highway Fund	Highway Trust Fund	Other Governmental Funds	Internal Service Funds ⁽¹⁾	Total
Receivables, gross (excluding notes).....	\$ 2,333,503	\$ 166,543	\$ 34,134	\$ 47,561	\$ 17,413	\$ 2,599,154
Allowance for doubtful accounts.....	(353,162)	(6,008)	—	(101)	—	(359,271)
Receivables, net.....	<u>\$ 1,980,341</u>	<u>\$ 160,535</u>	<u>\$ 34,134</u>	<u>\$ 47,460</u>	<u>\$ 17,413</u>	<u>\$ 2,239,883</u>
Notes receivable, gross.....	\$ 5,024	\$ 1,051	\$ 113	\$ 363,384	\$ —	\$ 369,572
Allowance for doubtful accounts.....	—	—	—	(48,386)	—	(48,386)
Notes receivable, net.....	<u>\$ 5,024</u>	<u>\$ 1,051</u>	<u>\$ 113</u>	<u>\$ 314,998</u>	<u>\$ —</u>	<u>\$ 321,186</u>

(1) Includes balances due from fiduciary funds.

Within governmental activities, the only significant receivables not expected to be collected within one year are \$198.5 million of notes receivable in other governmental funds and \$5.0 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).....	\$ 437,446	\$ 3,185	\$ 5,630	\$ 446,261
Allowance for doubtful accounts.....	(49,370)	—	(37)	(49,407)
Receivables, net.....	<u>\$ 388,076</u>	<u>\$ 3,185</u>	<u>\$ 5,593</u>	<u>\$ 396,854</u>
Notes receivable, gross.....	\$ —	\$ 492,103	\$ —	\$ 492,103
Allowance for doubtful accounts.....	—	—	—	—
Notes receivable, net.....	<u>\$ —</u>	<u>\$ 492,103</u>	<u>\$ —</u>	<u>\$ 492,103</u>

Revenues of other enterprise funds are reported net of uncollectible amounts.

Within business-type activities, the only significant receivables not expected to be collected within one year are \$462.7 million of notes receivable in the EPA Revolving Loan Fund.