

6. Other Accounts Receivable:

Other accounts receivable (amounts expressed in thousands), as of June 30, 1980 consisted of the following:

	Funds					Fiduciary Fund Type
	General	Special Revenue	Capital Projects	Other Enterprise	Higher Education and University Hospital	
Contributions						\$127,776
Grants and contracts—current restricted funds ...					\$14,451	
Student tuition and fees					7,159	
Hospital patient services	\$12,415				31,108	
Miscellaneous	18,489	\$9,724	\$298	\$9,284	2,636	12,751
Advances	15,908					
	46,812	9,724	298	9,284	55,354	140,527
Less allowance for doubtful accounts	717				7,979	33,794
Other accounts receivable, net	\$46,095	\$9,724	\$298	\$9,284	\$47,375	\$106,733

Accounts receivable in governmental fund types, which are not expected to be realized in the ensuing accounting period and not available for appropriation, are recorded as assets and as a reservation of fund balance.

7. Loans and Notes Receivable:

Loans and notes receivable (amounts expressed in thousands), as of June 30, 1980 consisted of the following:

	Funds			
	Debt Service	Capital Projects	Other Enterprise	Higher Education and University Hospital
Notes receivable for advances of general obligation bond proceeds:				
Political subdivisions:				
Public school construction	\$ 65,422			
Other	10,894			
Hospitals and nursing homes	43,204			
Construction and permanent mortgage loans receivable			\$240,352	\$23,427
National direct student loans				6,307
Health profession loans		\$9,363	334	443
Other	259			
	119,779	9,363	240,686	30,177
Less allowance for possible loan losses	105			6,443
Loans and notes receivable, net	\$119,674	\$9,363	\$240,686	\$23,734

Notes receivable for advances of general obligation bond proceeds bear interest at rates ranging from 3.0% to 6.5% and mature over the next 31 years. Notes receivable maturing after 1995 in the amount of \$25,023,000 are deemed to be not available for debt service because all related general obligation bonds are scheduled to be retired by that date. Accordingly, the amount has been reflected as a reservation of debt service fund balance.

Construction mortgage loans receivable are subject to commitments from other lenders to purchase the loans upon completion of construction. Proceeds from payments of principal and interest on the mortgage loans are pledged to meet the debt service requirements of the mortgage revenue bonds (See Note 12).

National direct student loans and health profession loans are made pursuant to student loan programs funded through the U.S. Government.