

## 6. Other Accounts Receivable:

Other accounts receivable (amounts expressed in thousands), as of June 30, 1981 consisted of the following:

	Funds					Fiduciary Fund Type
	General	Special Revenue	Capital Projects	Other Enterprise	Higher Education and University Hospital	
Contributions .....						\$29,328
Grants and contracts—current restricted funds ...					\$14,636	
Student tuition and fees .....					7,226	
Hospital patient services .....	\$10,489				30,767	
Miscellaneous .....	9,890	\$12,804	\$532	\$9,297	10,174	39,179
	20,379	12,804	532	9,297	62,803	68,507
Less allowance for doubtful accounts .....	1,716				8,429	23,951
Other accounts receivable, net .....	\$18,663	\$12,804	\$532	\$9,297	\$54,374	\$44,556

## 7. Loans and Notes Receivable:

Loans and notes receivable (amounts expressed in thousands), as of June 30, 1981 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 .....	\$ 53,109			
Other .....	12,980			
Hospitals and nursing homes .....	42,296			
Construction mortgage loans .....			\$ 31,416	
Permanent mortgage loans .....			397,697	
National direct student loans .....				\$24,366
Health professional loans .....				6,262
Other .....	246	\$6,359	301	400
	108,631	6,359	429,414	31,028
Less allowance for possible loan losses .....	105			8,598
Loans and notes receivable, net .....	\$108,526	\$6,359	\$429,414	\$22,430

Notes receivable for advances of general obligation bond proceeds bear interest at rates ranging from 3% to 6.9% and mature over the next 31 years. Notes receivable maturing after 1996 in the amount of \$25,037,000 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. Such amounts will become available to fund debt service when the due date of the outstanding amounts becomes equal to or less than the maturity dates of general long-term debt.

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 construction and permanent 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.