

5. Receivables, net

(In thousands)	December 31,	
	2019	2018
Gross accounts receivables	\$ 21,193	\$ 14,135
Allowance for returns and doubtful accounts	(265)	(277)
Unpaid portion of deferred revenue	(10,847)	(10,670)
Note receivable	458	458
Allowance for note receivable	(458)	(458)
Receivables, net	<u>\$ 10,081</u>	<u>\$ 3,188</u>

The allowance for doubtful accounts includes all specific accounts receivable which we believe are likely not collectable based on known information. The reduction for the unpaid portion of deferred revenue represents future customer service or maintenance obligations which have been billed to customers, but remain unpaid as of the respective balance sheet dates. Deferred revenue on our consolidated balance sheets represents future customer service or maintenance obligations which have been billed and collected as of the respective balance sheet dates.

The note receivable represents the remaining outstanding balance of an original note related to the sale of a product line in 2005 in the amount of \$540 thousand. This was fully reserved at the time of the sale as the note's collectability was not assured. The note receivable is fully reserved at December 31, 2019 and 2018.

6. Prepaid and other current assets

(In thousands)	December 31,	
	2019	2018
Prepaid insurance, maintenance, software licenses and other	\$ 4,881	\$ 2,460
Tax-related	103	716
Prepaid and other current assets	<u>\$ 4,984</u>	<u>\$ 3,176</u>

7. Property and Equipment

(In thousands)	December 31,	
	2019	2018
Computer and office equipment and software	\$ 30,335	\$ 26,762
Leasehold improvements	7,794	6,834
Furniture and fixtures	2,733	2,181
Finance lease right-of-use assets	3,362	\$ —
	44,224	35,777
Less accumulated depreciation	(35,633)	(31,853)
Property and equipment, net	<u>\$ 8,591</u>	<u>\$ 3,924</u>

Our operations include depreciation expense related to property and equipment of \$5.0 million, \$2.4 million, and \$2.4 million in 2019, 2018, and 2017, respectfully.