

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2025

<u>Agency</u>	<u>Type of Receivable</u>	<u>Current</u>	<u>Past Due</u>			<u>Write-off</u>	<u>Cost of Collection</u>
			<u>1-60 Days</u>	<u>61-120 Days</u>	<u>Over 120 Days</u>		
Administration	Accounts Receivable	18,119,411	5,789,497	1,047,452	763,111	-	4,433
Administrative Hearings	Taxes Receivable	120	405	-	-	-	8
Adult Corrections	Accounts Receivable	244,030	186,524	192,015	4,189,540	-	57,573
	Intergov. Receivable	588,179	214,637	33,073	265,046	-	
	Notes Receivable	-	-	-	337,338	-	
	Interfund Receivable	418,847	154,465	35,956	368,227	-	
Agriculture	Accounts Receivable	714,097	302,310	28,948	130,898	-	276
	Intergov. Receivable	2,765	1,687	526	947	-	
	Notes Receivable	2,966	-	-	-	-	
	Other Receivables	3,033	1,421	189	2,428	-	
Board of Elections	Other Receivables	27,500	(129)	119,600	1,834,451	-	51,377
Commerce	Taxes Receivable	8,208	1,053	34,637	76,717,313	-	656
	Accounts Receivable	1,134,042	6,716,375	5,689,373	685,269,160	-	
	Intergov. Receivable	60,998	33,354	12,101	-	5,945	
Cultural Resources	Accounts Receivable	-	-	-	31	-	4,931
	Intergov. Receivable	-	49	656	1,423	-	
	Interfund Receivable	-	2,616	1,504	8,126	-	
DHHS - Central Administration	Accounts Receivable	-	-	-	73,156	-	32,311
DHHS - Aging	Accounts Receivable	-	-	-	-	-	6,854
DHHS - Child Development	Accounts Receivable	-	-	-	97,140	-	24,478
DHHS - Social Services	Accounts Receivable	2,692,489	4,352,719	6,658,660	105,648,195	3,754,883	48,956
DHHS - DMA	Accounts Receivable	1,197,333	6,871,589	330,883,751	428,986,868	1,300,227	279,646
	Intergov. Receivable	29,766	-	-	-	-	
	Interfund Receivable	-	850	57	861,341	-	
DHHS - Blind	Accounts Receivable	-	-	-	127,511	-	13,708
DHHS - Health Service Reg	Accounts Receivable	248,661	250,075	553,442	6,216,111	-	38,186
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	427,136	-	7,833
DHHS - DMH/DD/SAS	Accounts Receivable	-	168,732,569	17,201,132	243,227,918	-	17,624
DHHS - Disability Determination	Accounts Receivable	-	-	-	5,688	-	6,854
DHHS - Public Health	Accounts Receivable	1,484,786	1,555,992	3,369,481	711,563	-	57,768
Education Lottery	Accounts Receivable	13,145	30,520	4,331	551,356	-	30,333
Environmental Quality	Accounts Receivable	3,242,755	391,468	862,593	1,278,184	-	85,373
	Notes Receivable	1,559,898,477	-	-	-	-	
	Interfund Receivable	3,353,498	-	-	-	-	
Gateway University Research Park	Taxes Receivable	-	14,140	-	-	99,353	620
	Accounts Receivable	54,765	71,693	775	11,924	-	
	Interfund Receivable	93,953	5,400	-	-	-	
Global TransPark Authority	Accounts Receivable	-	573,061	17,555	-	-	204
	Intergov. Receivable	-	26,317	40,617	17,683	-	
Governor's Office	Interfund Receivable	-	4,796	-	-	-	3,200
Housing Finance Agency	Accounts Receivable	3,109,398	-	-	-	-	13,750
	Interfund Receivable	1,275,518	-	-	-	-	
	Notes Receivable	275,169,092	11,369,633	4,456,031	3,325,583	-	
Insurance	Accounts Receivable	526,931	349,343	414,702	21,078,051	-	53,560
	Intergov. Receivable	1,064,556	189,169	-	-	-	
	Interfund Receivable	692,267	-	3,102,404	-	-	
Information Technology	Accounts Receivable	22,181,696	3,527,905	1,803,981	7,019,634	-	14,661
Justice	Accounts Receivable	14,442,597	153,500	359,093	1,426,702	-	34,612
	Intergov. Receivable	1,870,437	-	-	-	-	
	Interfund Receivable	1,350,000	1,033,009	168,602	591,332	-	
Labor	Accounts Receivable	651,288	627,158	485,568	7,075,563	145,723	164,534
Ports Authority	Accounts Receivable	-	6,147,776	224,978	16,748	-	16,395
	Intergov. Receivable	-	4,096,854	-	-	-	

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	Other Receivables	410,343	833	2,053	44	-	
Public Instruction	Accounts Receivable	752,758	775	56	979	-	9,056
	Intergov. Receivable	467,473	-	-	-	-	
	Other Receivables	3,409,546	-	-	-	-	
Public Safety	Intergov. Receivable	1,665,654	6,396,966	241,470	137,035	-	28,028
	Interfund Receivable	-	8,408,013	13,774	-	-	
Revenue	(a) Taxes Receivable	-	184,529,110	-	2,475,825,293	30,253,570	5,607,727
	Other Receivables	-	785	-	91,657	-	
State Auditor	Interfund Receivable	-	16,353	-	-	-	173
State Controller Central Accounts	Accounts Receivable	120,998	11,794	649,038	345	-	522
Secretary of State	Accounts Receivable	-	198,180	78,721	222,479	27,732	17,947
State Bureau of Investigation	Accounts Receivable	232,531	58,619	459,354	128,734	-	144
State Highway Patrol	Intergov. Receivable	-	90,868	21,238	170,819	-	1,998
State Treasurer	Accounts Receivable	559,031,515	55,683,394	39,938,322	44,252,807	-	36,889
	Intergov. Receivable	16,500	33,609	-	139,250	-	
	Other Receivables	722	2,158,027	180,680	-	-	
Transportation	Accounts Receivable	15,320,302	12,106,414	16,451,942	176,424,405	329,877	716,923
	Intergov. Receivable	2,820,090	405,337	52,231	436,216	-	
	Notes Receivable	102,809	-	-	-	-	
	Other Receivables	7,357,983	8,245,435	3,054,675	26,578,312	-	
Wildlife	Accounts Receivable	306,630	19,708	276,514	613,968	-	9,790
		<u>2,507,983,454</u>	<u>502,144,021</u>	<u>439,223,851</u>	<u>4,323,685,773</u>	<u>35,917,309</u>	<u>7,499,912</u>

(a) The Accounts Receivable balances are provided as gross numbers without an allowance for doubtful accounts which is calculated at fiscal year-end. Certain General Fund Accounts Receivable amounts are not included nor apportioned to this aging schedule. The smaller tax types administered by the Department have been transferred from legacy tax systems to the PSRM system. Accounts receivable reporting in PSRM is not functional as of the due date of this report. Certain Highway Fund (Motor Fuels) Accounts Receivable amounts are not included nor apportioned to this aging schedule because these motor fuels taxes administered by the Department have been transferred a legacy tax system to the PSRM system. Accounts receivable reporting in PSRM is not functional as of the due date of this report. The Unauthorized Substance Tax Accounts Receivable amount of \$393.5 million has not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. It has been estimated that only 1.35% of the Unauthorized Substance Tax is collectible. The Insurance Tax Accounts Receivable amount of \$2,381,718 has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type.