

**Accounts Receivable Quarterly Activity
Quarter Ending December 31, 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	13,543,758	8,765,166	2,612,512	841,946	-	4,433
Administrative Hearings	Accounts Receivable	145	300	80	-	-	8
Adult Corrections	Accounts Receivable	2,197,530	346,822	311,696	3,470,721	-	57,573
	Intergov. Receivable	187,558	95,213	97,402	238,543	-	
	Notes Receivable	-	-	-	336,938	-	
	Interfund Receivable	140,427	182,906	58,652	213,557	-	
Agriculture	Accounts Receivable	602,665	65,355	14,541	170,560	-	202
	Interfund Receivable	2,586	644	194	1,172	-	
	Other Receivables	193	-	-	494	-	
Board of Elections	Accounts Receivable	1,500	283,700	26,500	1,839,333	-	49,291
Commerce	Taxes Receivable	-	9,702	33,452	75,906,704	-	762
	Accounts Receivable	6,184,128	1,471,292	1,164,902	688,676,540	-	
	Intergov. Receivable	70,234	200,463	-	2,200	-	
	Other Receivables	5,623	6,500	-	-	-	
Cultural Resources	Accounts Receivable	-	-	-	31	-	4,931
	Intergov. Receivable	-	260	-	1,007	-	
	Interfund Receivable	-	229	522	8,356	-	
DHHS - Central Administration	Accounts Receivable	-	-	-	73,156	-	33,599
DHHS - Aging	Accounts Receivable	-	-	-	-	-	7,127
DHHS - Child Development	Accounts Receivable	-	208	-	95,053	-	25,454
DHHS - Social Services	Accounts Receivable	2,118,436	4,742,262	6,696,902	109,652,202	-	50,908
DHHS - DMA	Accounts Receivable	3,702,280	3,741,643	268,282,268	510,114,087	1,745,314	316,652
	Intergov. Receivable	2,782	-	-	-	-	
	Interfund Receivable	1,677,376	442,088	0	862,248	-	
DHHS - Blind	Accounts Receivable	-	-	-	127,511	-	14,254
DHHS - Health Service Reg	Accounts Receivable	52,225	322,313	525,200	6,436,049	-	39,708
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	427,136	-	8,145
DHHS - DMH/DD/SAS	Accounts Receivable	-	119,949,264	26,102,408	241,220,674	44,864,099	18,327
DHHS - Disability Determination	Accounts Receivable	-	-	-	5,688	-	7,127
DHHS - Public Health	Accounts Receivable	1,316,082	1,493,572	3,981,652	716,473	-	60,071
Education Lottery	Accounts Receivable	135,288	117,376	3,855	404,029	-	63,168
Environmental Quality	Accounts Receivable	4,908,335	444,641	78,935	1,985,070	-	86,730
	Notes Receivable	1,608,285,181	-	-	-	-	
	Interfund Receivable	3,593,179	-	-	-	-	
Gateway University Research Park	Taxes Receivable	230	6,798	7,346	10,088	-	620
	Accounts Receivable	-	27,024	1,122	8,479	-	
	Interfund Receivable	-	-	-	-	-	
	Other Receivables	-	-	-	-	-	
General Assembly	Accounts Receivable	783	1,109	-	-	-	25
Global TransPark Authority	Accounts Receivable	-	194,623	78,554	8,195	-	204
	Intergov. Receivable	-	273,851	62,121	28,757	-	
Governor's Office	Interfund Receivable	-	6,658	-	-	-	3,200
Housing Finance Agency	Accounts Receivable	5,784,530	-	-	-	-	13,750
	Interfund Receivable	156,541	-	-	-	-	
	Notes Receivable	243,302,587	12,533,684	4,136,511	4,068,383	-	
Insurance	Accounts Receivable	584,497	727,473	70,534	20,002,066	-	57,846
	Intergov. Receivable	339,553	256,263	-	-	-	
	Interfund Receivable	7,097,615	3,124,828	-	412,956	-	
Information Technology	Accounts Receivable	39,264	26,255	65,798	286,372	-	17,630
	Intergov. Receivable	792,281	219,828	170,154	2,332,935	-	
	Interfund Receivable	8,997,823	6,245,720	2,572,489	4,665,203	-	

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Justice	Accounts Receivable	14,200,678	160,498	105,025	533,934	-	34,612
	Intergov. Receivable	505,803	-	-	-	-	-
	Interfund Receivable	1,350,000	1,244,634	242,862	669,549	-	-
Labor	Accounts Receivable	611,709	848,353	455,988	6,586,531	172,398	210,535
	Military and Veterans Affairs	Accounts Receivable	1,782,590	559,474	216,665	23,120,119	-
Ports Authority	Accounts Receivable	-	6,874,350	379,080	2,212	-	16,395
	Intergov. Receivable	-	1,465,940	2,628,069	-	-	-
	Other Receivables	476,299	1,660	833	-	-	-
Public Instruction	Accounts Receivable	-	1,257,033	312,209	979	-	9,056
	Intergov. Receivable	467,473	-	-	-	-	-
Public Safety	Intergov. Receivable	1,285,350	9,107,772	359,092	198,805	-	28,028
	Interfund Receivable	-	4,130,473	118,995	-	-	-
Revenue	^(a) Taxes Receivable	-	175,886,293	324,464,327	2,466,507,524	19,754,234	6,339,448
	Other Receivables	-	106	166	80,383	3	-
State Auditor	Interfund Receivable	-	276,830	-	-	-	173
State Controller Central Accounts	Accounts Receivable	59,351	55,162	672,994	345	-	522
Secretary of State	Accounts Receivable	-	140,653	162,911	219,388	83,780	17,947
State Bureau of Investigation	Accounts Receivable	200,469	72,376	17,482	147,804	-	144
State Treasurer	Accounts Receivable	505,147,334	48,601,411	7,133,379	52,418,057	-	36,889
	Intergov. Receivable	76,671	47,250	4,000	140,250	-	-
	Other Receivables	722	-	-	-	-	-
Transportation	Accounts Receivable	14,715,317	11,777,908	19,173,290	189,451,789	219,607	945,952
	Intergov. Receivable	1,906,499	798,098	30,810	282,090	-	-
	Notes Receivable	98,235	-	-	-	-	-
	Other Receivables	6,555,137	11,416,122	3,388,402	25,581,698	-	-
Wildlife	Accounts Receivable	127,303	280,815	106,319	513,787	-	12,244
		<u>2,465,390,158</u>	<u>441,329,243</u>	<u>677,129,200</u>	<u>4,442,106,156</u>	<u>66,839,435</u>	<u>8,649,760</u>

^(a) The Accounts Receivable balances are provided as gross numbers without an allowance for doubtful accounts that 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 \$399.4 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.