

Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2026

| <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 | 13,626,302 | 8,240,458 | 3,945,628 | 807,520 | - | 4,433 |
| Administrative Hearings | Accounts Receivable | 20 | 570 | - | - | - | 8 |
| Adult Corrections | Accounts Receivable | 127,802 | 202,845 | 2,410,882 | 3,545,775 | - | 68,096 |
| | Intergov. Receivable | 460,184 | 319,161 | 39,045 | 217,293 | - | |
| | Notes Receivable | - | - | - | 336,438 | - | |
| | Interfund Receivable | 7,677 | 5,198 | 60,495 | 62,353 | - | |
| Agriculture | Accounts Receivable | 391,510 | 233,905 | 20,378 | 145,076 | - | 296 |
| | Intergov. Receivable | 4,825 | 1,264 | 24,641 | 1,166 | - | |
| | Other Receivables | 180 | - | 2,861 | - | - | |
| Board of Elections | Other Receivables | 13,479 | 36,165 | 1,050 | 1,810,913 | 252,750 | 6,233 |
| Commerce | Taxes Receivable | 3,640 | 6,465 | - | 74,802,714 | - | 709 |
| | Accounts Receivable | 3,660,548 | 6,917,347 | 4,263,040 | 681,563,013 | - | |
| | Intergov. Receivable | 77,818 | 52,347 | - | - | - | |
| Cultural Resources | Accounts Receivable | - | - | - | 31 | - | 4,931 |
| | Intergov. Receivable | - | 199 | 192 | 1,007 | - | |
| | Interfund Receivable | - | 1,970 | 832 | 8,346 | - | |
| DHHS - Central Administration | Accounts Receivable | - | - | - | 73,156 | - | 34,131 |
| DHHS - Aging | Accounts Receivable | - | - | - | - | - | 7,240 |
| DHHS - Child Development | Accounts Receivable | - | - | - | 95,261 | - | 25,857 |
| DHHS - Social Services | Accounts Receivable | 2,676,035 | 4,567,322 | 6,257,618 | 113,240,792 | - | 51,714 |
| DHHS - DMA | Accounts Receivable | 1,592,156 | 15,786,324 | 147,739,221 | 490,748,160 | - | 273,561 |
| | Intergov. Receivable | 5,224 | - | - | - | - | |
| | Interfund Receivable | 11,079 | - | 2,138 | 865,019 | - | |
| DHHS - Blind | Accounts Receivable | - | - | - | 127,511 | - | 14,480 |
| DHHS - Health Service Reg | Accounts Receivable | 38,225 | 28,260 | 175,708 | 6,876,176 | - | 40,337 |
| DHHS - Vocational Rehab | Accounts Receivable | - | - | - | 427,136 | - | 8,274 |
| DHHS - DMH/DD/SAS | Accounts Receivable | - | 34,557,503 | 11,155,996 | 64,374,581 | 116,940,832 | 18,617 |
| DHHS - Disability Determination | Accounts Receivable | - | - | - | 5,688 | - | 7,240 |
| DHHS - Public Health | Accounts Receivable | 2,175,700 | 1,255,112 | 3,972,999 | 745,134 | - | 61,023 |
| Education Lottery | Accounts Receivable | 1,776 | 214,946 | 201,636 | 400,435 | - | 22,134 |
| Environmental Quality | Accounts Receivable | 6,479,677 | 425,982 | 197,210 | 844,609 | - | 89,150 |
| | Notes Receivable | 1,724,565,344 | - | - | - | - | |
| | Interfund Receivable | 3,373,850 | - | - | - | - | |
| Gateway University Research Park | Taxes Receivable | 11 | 8,857 | 3,140 | - | - | 620 |
| | Intergov. Receivable | 250 | 142,123 | 13,428 | - | - | |
| | Other Receivables | 65,264 | 3,717 | - | 8,479 | - | |
| General Assembly | Accounts Receivable | 317 | 473 | - | - | - | 25 |
| Global TransPark Authority | Accounts Receivable | - | 230,679 | 77,544 | 16,391 | - | 204 |
| | Intergov. Receivable | - | 147,515 | - | 46,582 | - | |
| Governor's Office | Interfund Receivable | - | 41,213 | 46,754 | - | - | 3,200 |
| Housing Finance Agency | Accounts Receivable | 4,617,631 | - | - | - | - | 13,750 |
| | Interfund Receivable | 650,000 | - | - | - | - | |
| | Notes Receivable | 250,364,241 | 8,147,110 | 4,110,713 | 4,185,110 | - | |
| Insurance | Accounts Receivable | 771,979 | 126,010 | 611,161 | 19,791,369 | - | 70,837 |
| | Intergov. Receivable | 502,779 | 339,964 | - | - | - | |
| | Interfund Receivable | 2,098,133 | 363,728 | - | 2,373 | - | |
| Information Technology | Accounts Receivable | 26,372 | 26,331 | 51,791 | 165,708 | - | 23,872 |
| | Intergov. Receivable | 444,317 | 160,117 | 315,664 | 2,210,554 | - | |
| | Interfund Receivable | 878,754 | 7,627,206 | 2,591,489 | 9,501,326 | - | |
| Justice | Accounts Receivable | 14,112,310 | 159,810 | 193,474 | 174,500 | - | 34,612 |
| | Intergov. Receivable | 1,053,231 | - | - | - | - | |
| | Interfund Receivable | 1,350,000 | 1,350,000 | 250,000 | 4,500,000 | - | |
| Labor | Accounts Receivable | 750,950 | 1,280,853 | 643,454 | 6,225,120 | 172,398 | 227,810 |

Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2026

| | | | | | | | |
|-----------------------------------|----------------------|----------------------|--------------------|--------------------|----------------------|--------------------|------------------|
| Military and Veterans Affairs | Accounts Receivable | 1,109,695 | 473,249 | 687,492 | 16,278,191 | - | 56,069 |
| | Intergov. Receivable | 728,680 | 115,330 | 130,319 | 7,719,398 | - | |
| Ports Authority | Accounts Receivable | - | 8,001,836 | - | - | - | 16,395 |
| | Intergov. Receivable | - | 1,172,409 | 1,804,148 | 843,030 | - | |
| | Other Receivables | 457,471 | - | - | 833 | - | |
| Public Instruction | Accounts Receivable | 4,201 | 162 | 686,633 | 112,500 | - | 9,056 |
| Public Safety | Intergov. Receivable | 1,285,350 | 9,107,772 | 359,092 | 198,805 | - | 44,403 |
| | Interfund Receivable | - | 4,130,473 | 118,995 | - | - | |
| Revenue | (a) Taxes Receivable | - | 156,233,723 | 163,366,192 | 2,784,531,939 | 5,732,782 | 6,096,146 |
| | Other Receivables | - | 2,435 | 155,674 | 78,896 | - | |
| State Auditor | Interfund Receivable | - | 750 | - | - | - | 173 |
| State Controller Central Accounts | Accounts Receivable | 19,065 | 4,818 | 675,236 | 345 | - | 522 |
| Secretary of State | Accounts Receivable | - | 206,493 | 131,717 | 312,197 | 70,908 | 18,116 |
| State Bureau of Investigation | Accounts Receivable | 160,642 | 285,989 | 8,348 | 37,058 | - | 144 |
| State Treasurer | Accounts Receivable | 491,094,984 | 50,260,485 | 6,659,040 | 51,304,349 | - | 36,889 |
| | Intergov. Receivable | 28,300 | 1,000 | 12,500 | 157,750 | - | |
| | Other Receivables | 722 | 1,367,768 | - | - | - | |
| Transportation | Accounts Receivable | 36,121,720 | 8,516,909 | 13,858,013 | 199,822,349 | 159,565 | 802,600 |
| | Intergov. Receivable | 3,194,720 | 604,118 | 3,267 | 323,865 | - | |
| | Notes Receivable | 94,468 | - | - | - | - | |
| | Other Receivables | 6,096,470 | 5,220,315 | - | 22,563,131 | - | |
| Wildlife | Accounts Receivable | 145,607 | 76,767 | 28,776 | 488,262 | - | 6,671 |
| | | <u>2,577,521,689</u> | <u>338,791,847</u> | <u>378,065,617</u> | <u>4,573,725,711</u> | <u>123,329,236</u> | <u>8,200,577</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 \$404.9 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 \$2,417,394 has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type.