

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2019

Agency	Type of Receivable	Current	Past Due					Cost of Collection	Write-off
			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
Administration	Accounts Receivable	869,038	182,535	98,421	36,375	27,828	865,070	11,125	-
	Intergov. Receivable	94,557	133	65	23,713	67,655	-	-	-
	Interfund Receivable	2,959,339	6,884,442	2,347,368	2,923,137	2,310,288	30,573	-	-
	Other Receivables	2,082	-	-	41	457	-	-	-
Administrative Hearings	Accounts Receivable	-	145	40	-	-	-	4	-
Agriculture	Accounts Receivable	-	1,555,008	109,652	69,716	9,503	215,410	153,805	-
Board of Elections	Accounts Receivable	22,880	22,500	11,200	500	8,300	632,550	5,752	-
Commerce	Taxes Receivable	-	588,813	630,396	3,439,079	283,169	58,727,339	-	1,919,939
	Accounts Receivable	8,340	526,456	733,686	724,492	792,062	123,591,588	-	-
	Intergov. Receivable	14,631	300,128	1,548	-	3,393	20,500	469	-
Cultural Resources	Notes Receivable	1,540,796	-	-	-	-	-	-	-
	Accounts Receivable	1,507	703	49	-	-	1,398	592	-
	Intergov. Receivable	1,894	1,358	67	196	-	184	669	-
	Accounts Receivable	23,827,124	118,069	248,308	29,674	81,410	2,687,640	286,688	-
DEQ	Notes Receivable	182,585,976	-	-	-	-	-	-	-
	Interfund Receivable	2,908,658	-	-	-	-	-	-	-
	Other Receivables	637,168	-	-	-	-	-	-	-
	Accounts Receivable	-	-	-	-	240	70,862	23,934	-
DHHS - Central Administration	Accounts Receivable	-	-	-	-	-	-	5,077	-
DHHS - Aging	Accounts Receivable	-	-	132,324	130	152	21,155	18,132	-
DHHS - Child Development	Accounts Receivable	2,705,719	2,722,551	2,637,035	2,989,547	4,766,696	48,015,231	36,264	2,806,348
DHHS - Social Services	Accounts Receivable	-	3,861,782	365,978	73,460,717	7,115,550	99,505,984	217,485	534,864
DHHS - DMA	Intergov. Receivable	39,054	-	-	-	-	-	-	-
	Interfund Receivable	-	558,923	677,845	-	-	-	-	-
	Accounts Receivable	-	170	-	-	-	4,528	10,154	-
DHHS - Blind	Accounts Receivable	-	2,365	7,030	19,580	101,059	2,915,923	28,286	-
DHHS - Health Service Reg	Accounts Receivable	-	-	-	-	-	428,018	5,802	-
DHHS - Vocational Rehab	Accounts Receivable	-	168,002,169	6,183,418	4,957,013	3,242,381	93,440,189	395,159	9,398,318
DHHS - DMH/DD/SAS	Accounts Receivable	-	31	31	-	-	5,894	5,077	-
DHHS - Disability Determination	Accounts Receivable	754,218	1,589,883	463,335	479,574	681,274	588,472	42,792	-
DHHS - Public Health	Accounts Receivable	84,503	15,264	19,730	5,665	9,104	524,870	22,220	-
Education Lottery	Taxes Receivable	175	6,403	3,560	4,878	9,684	8,146	10	-
Gateway University Research Park	Accounts Receivable	25,828	12,838	8,782	5,073	4,292	4,149	19	-
	Interfund Receivable	14,145	-	302,933	-	-	1,625	10	-
	Accounts Receivable	622	338	-	-	-	285	-	-
General Assembly	Accounts Receivable	-	59,175	7,364	12,370,701	535	28,695	157	-
Global TransPark Authority	Interfund Receivable	8,955	-	3,715	-	-	-	1,938	-
Governor's Office	Other Receivables	12,062	-	-	-	-	-	605	-
	Accounts Receivable	6,675,662	-	-	-	-	-	-	-
	Intergov. Receivable	530,570	-	-	-	-	-	-	-
Insurance	Notes Receivable	465,330,001	22,847,538	11,541,490	3,563,164	5,883,331	7,396,890	55,000	9,511
	Accounts Receivable	-	551,671	365,292	750,237	507,114	29,741,597	21,422	-
	Interfund Receivable	-	1,216,897	1,226,176	474,788	-	1,518,551	16,248	-
Information Technology	Accounts Receivable	5,339,751	(44,582)	3,789,941	367,929	1,330,193	206,473	30,185	1
Justice	Accounts Receivable	27,463	19,865	13,965	13,694	9,217	310	420	-
	Intergov. Receivable	7,924	92,344	255,566	-	-	-	1,770	-
	Interfund Receivable	1,243,499	1,035,845	472,610	192,614	149,167	-	15,392	-
Labor	Accounts Receivable	1,062,941	813,478	631,683	307,669	530,136	8,087,431	104,607	6,345
Ports Authority	Accounts Receivable	-	4,407,520	2,030,465	579,692	180,123	122,873	7,000	-
	Intergov. Receivable	-	-	1,264,465	211,207	164,867	166,127	1,000	-
	Other Receivables	145,298	970	-	110	-	4,866	500	-
Public Instruction	Accounts Receivable	-	18,077	4,107	18,188	10,379	344,228	486	-
Public Safety	Accounts Receivable	543,172	194,631	51,389	106,652	27,834	2,716,859	12,530	691
	Intergov. Receivable	4,482,008	1,089,197	477,050	146,890	8,453	678,970	16,169	-
	Notes Receivable	-	-	-	-	-	385,964	-	-
	Interfund Receivable	1,266,932	755,574	940,446	67,252	22,724	574,994	12,717	-
Revenue	(a) Taxes Receivable	0	50,019,771	32,266,364	32,739,032	26,005,775	1,222,065,243	8,520,601	17,337,055
	Other Receivables	-	66	53	-	1,654	43,294	-	6
State Auditor	Interfund Receivable	-	195,259	-	-	-	-	111	-
State Controller	Accounts Receivable	132,309	564	-	-	-	-	1,878	-
State Controller Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-

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Secretary of State	Accounts Receivable	-	7,730	5,284	7,464	5,626	37,340	11,135	5,026
State Treasurer	Accounts Receivable	342,725,496	2,233,124	3,560,691	1,633,442	872,523	42,162,572	28,298	-
	Notes Receivable	14,721	-	-	-	-	-	-	-
Transportation	Accounts Receivable	5,726,223	5,532,836	3,808,103	2,999,489	2,833,068	27,149,627	126,549	934,196
	Intergov. Receivable	736,028	133,461	13,529	2,038	-	465,421	-	-
	Notes Receivable	135,407	-	-	-	-	-	-	-
	Other Receivables	3,423,750	4,708,733	3,122,988	2,717,209	4,963,448	29,324,311	-	-
Wildlife	Other Receivables	12,501	81,941	5,559	0	2,532	135,993	2,150	0
		<u>\$ 1,058,680,929</u>	<u>\$ 282,924,691</u>	<u>\$ 80,841,092</u>	<u>\$ 148,438,563</u>	<u>\$ 63,023,200</u>	<u>\$ 1,805,666,557</u>	<u>\$ 10,258,394</u>	<u>\$ 32,952,299</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 \$310.9 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% of the Unauthorized Substance Tax is collectible. The Insurance Tax Accounts Receivable amount of \$1,392,518 has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type. The amounts reflected in the "Write-Off" column represent write-off amounts for the period October 1, 2019 through December 31, 2019. The write-off adjustments are already reflected in the Accounts Receivable balances in this report. A negative write-off amount occurs when previously written-off accounts are reversed for the purpose of applying payments and conducting new collection activities