

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2023

Agency	Type of Receivable	Current	Past Due			Write-off	Cost of Collection
			1-60 Days	61-120 Days	Over 120 Days		
Administration	Accounts Receivable	10,872,517	1,449,581	1,155,291	1,030,996	—	2,216
Administrative Hearings	Accounts Receivable	—	80	20	395	—	10
Adult Corrections	Accounts Receivable	218,950	110,934	108,348	4,011,025	—	42,802
	Intergov. Receivable	740,906	261,902	101,309	590,877	—	
	Notes Receivable	—	—	—	342,338	—	
	Interfund Receivable	478,936	220,362	60,718	8,870	—	
Agriculture	Accounts Receivable	986,833	57,148	12,321	48,343	180	39,577
	Interfund Receivable	2,580	1,507	11,324	6,089	—	
Board of Elections	Accounts Receivable	—	—	50	1,028,079	—	3,894
Commerce	Taxes Receivable	—	3,165,826	5,749,491	55,497,147	5,126,883	490
	Accounts Receivable	—	10,799,862	2,991,204	746,816,658	—	
	Intergov. Receivable	96,799	49,570	20,707	—	—	
Cultural Resources	Accounts Receivable	—	—	—	15	—	1,744
	Intergov. Receivable	—	80	—	168	—	
	Interfund Receivable	55	1,436	390	62	—	
DHHS - Central Administration	Accounts Receivable	—	—	—	69,766	—	21,261
DHHS - Aging	Accounts Receivable	—	—	—	—	—	4,510
DHHS - Child Development	Accounts Receivable	—	—	—	72,312	—	16,107
DHHS - Social Services	Accounts Receivable	1,386,557	2,205,871	2,117,300	120,989,021	—	32,213
DHHS - DMA	Accounts Receivable	2,419,052	558,471	141,825,503	339,523,378	217,348	221,007
	Intergov. Receivable	23,898	—	—	—	—	
	Interfund Receivable	466	2,994,641	68,289	462,435	—	
DHHS - Blind	Accounts Receivable	—	—	—	124,903	—	9,020
DHHS - Health Service Reg	Accounts Receivable	6,048	211,764	473,376	4,160,036	—	25,126
DHHS - Vocational Rehab	Accounts Receivable	—	—	—	427,136	—	5,154
DHHS - DMH/DD/SAS	Accounts Receivable	980	279,045,334	6,377,197	182,521,346	658,383	11,597
DHHS - Disability Determination	Accounts Receivable	—	—	—	5,688	—	4,510
DHHS - Public Health	Accounts Receivable	2,375,492	1,663,127	3,060,237	656,097	—	38,012
Education Lottery	Accounts Receivable	26,720,077	8,978	99,298	688,054	—	25,581
Environmental Quality	Accounts Receivable	2,575,279	429,525	519,306	1,162,646	4,686,756	95,020
	Notes Receivable	142,689,774	—	—	—	142,689,774	
	Interfund Receivable	3,942,085	—	—	—	3,942,085	
Gateway University Research Park	Taxes Receivable	-	7,363	7,077	-	-	559
	Accounts Receivable	58,801	269,676	240,744	4,750	-	
	Interfund Receivable	112,531	-	64,908	-	-	
General Assembly	Accounts Receivable	—	—	—	401	—	25
Global TransPark Authority	Accounts Receivable	—	199,431	788	1,108	—	117
	Intergov. Receivable	—	106,027	2,168,142	63,957	—	
Governor's Office	Interfund Receivable	—	749	—	—	—	3,200
Housing Finance Agency	Accounts Receivable	24,102,904	—	—	—	—	13,750
	Interfund Receivable	66,441	—	—	—	—	
	Notes Receivable	312,018,585	6,435,846	14,808,031	7,793,929	—	
Insurance	Accounts Receivable	—	1,877,960	1,571,949	23,097,926	—	58,823
	Interfund Receivable	—	3,476,223	663,008	4,457,412	—	
Information Technology	Accounts Receivable	7,451,609	3,248,681	4,014,036	6,535,321	-	22,671
Justice	Accounts Receivable	2,333,908	266,052	226,651	283,531	—	24,135
	Intergov. Receivable	81,333	—	—	—	—	
	Interfund Receivable	811,632	1,410,520	1,393,788	1,819,784	—	
Labor	Accounts Receivable	801,290	1,521,123	848,892	10,211,567	124,114	195,551
Ports Authority	Accounts Receivable	—	6,920,423	1,041,748	352,915	—	10,500
	Intergov. Receivable	—	157,980	—	1,184,167	—	
	Other Receivables	516,508	11,608	—	107,355	—	
Public Instruction	Accounts Receivable	241,288	2,319	121	5,887	249,614	9,056

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2023

Public Safety	Accounts Receivable	611,734	284,490	491,920	344,591	305	29,799
	Intergov. Receivable	9,561,051	5,834,218	623,797	472,213	—	
	Interfund Receivable	1,328,673	248,319	643,330	3,664	—	
Revenue	(a) Taxes Receivable	—	242,599,673	189,873,158	1,876,022,789	147,928,092	5,568,275
	Other Receivables	—	20,105	—	40,448	32	
State Auditor	Interfund Receivable	—	693,968	—	52,740	—	125
State Controller Central Accounts	Accounts Receivable	565,197	190,795	475,235	(5,870)	—	522
Secretary of State	Accounts Receivable	—	56,859	58,215	158,544	10,527	16,690
State Treasurer	Accounts Receivable	516,531,771	10,018,014	1,779,837	49,380,932	—	18,648
	Intergov. Receivable	33,237	14,500	40,500	163,550	—	
	Other Receivables	169,611	—	—	85	—	
Transportation	Accounts Receivable	10,435,913	8,051,222	14,840,460	101,584,984	101,185	902,730
	Intergov. Receivable	8,836,136	599,841	3,162	546,633	—	
	Notes Receivable	131,424	—	—	—	—	
	Other Receivables	4,613,031	5,047,051	2,256,020	19,182,335	—	
Wildlife	Other Receivables	145,167	85,406	60,962	319,799	—	2,903
		<u>1,097,097,058</u>	<u>602,892,439</u>	<u>402,948,157</u>	<u>3,564,431,325</u>	<u>305,735,280</u>	<u>7,477,930</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 \$302.4 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 2.34% of the Unauthorized Substance Tax is collectible. The Insurance Tax Accounts Receivable amount of \$1,373,703 has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type.