

**Accounts Receivable Quarterly Activity**  
**Quarter Ending December 31, 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	13,078,091	7,479,128	2,886,253	2,358,825	—	2,216
Administrative Hearings	Accounts Receivable	—	305	145	—	—	8
Adult Corrections	Accounts Receivable	170,670	244,256	225,726	4,001,768	—	30,001
	Intergov. Receivable	1,087,565	20,439	139,201	635,078	—	
	Notes Receivable	—	—	—	341,638	—	
	Interfund Receivable	362,884	341,302	216,585	59,481	—	
Agriculture	Accounts Receivable	1,779,461	105,640	275,215	58,163	1,740	4,811
	Interfund Receivable	2,350	1,535	280	326	—	
Board of Elections	Accounts Receivable	—	59,900	—	976,129	—	2,228
Commerce	Taxes Receivable	—	3,165,826	5,749,491	55,497,147	—	636
	Accounts Receivable	3,000	3,190,401	15,590,609	743,382,009	—	
	Intergov. Receivable	53,025	101,778	—	22,354	—	
Cultural Resources	Accounts Receivable	—	16	—	15	—	1,798
	Intergov. Receivable	—	456	96	144	—	
	Interfund Receivable	—	4,162	592	964	—	
DHHS - Central Administration	Accounts Receivable	—	—	—	69,766	—	24,816
DHHS - Aging	Accounts Receivable	—	—	—	—	—	5,264
DHHS - Child Development	Accounts Receivable	15,137	290,689	1,710	70,075	—	18,800
DHHS - Social Services	Accounts Receivable	1,810,292	2,652,246	3,460,072	119,546,413	1,618,599	37,600
DHHS - DMA	Accounts Receivable	7,467,566	479,691	64,863,255	350,420,244	176,594	249,675
	Intergov. Receivable	18,559	—	—	—	—	
	Interfund Receivable	2,027,092	23,693	646	3,525,363	—	
DHHS - Blind	Accounts Receivable	—	—	—	124,903	—	10,528
DHHS - Health Service Reg	Accounts Receivable	278,067	714,323	237,063	4,357,915	—	29,328
DHHS - Vocational Rehab	Accounts Receivable	—	—	—	427,136	—	6,016
DHHS - DMH/DD/SAS	Accounts Receivable	—	227,252,388	16,901,317	184,573,252	—	13,536
DHHS - Disability Determination	Accounts Receivable	—	—	—	5,688	—	5,264
DHHS - Public Health	Accounts Receivable	2,260,461	1,705,991	3,710,673	660,172	—	44,369
Education Lottery	Accounts Receivable	25,537,726	89,900	39,784	755,036	—	23,939
Environmental Quality	Accounts Receivable	2,419,495	641,660	100,994	1,316,159	—	90,177
	Notes Receivable	146,249,925	—	—	—	—	
	Interfund Receivable	3,946,890	—	—	—	—	
Gateway University Research Park	Taxes Receivable	232	6,210	9,721	10,356	-	560
	Accounts Receivable	43,155	229,688	9,196	1,125	-	
	Interfund Receivable	-	135,783	500	1,400	-	
General Assembly	Accounts Receivable	—	—	—	401	—	25
Global TransPark Authority	Accounts Receivable	—	114,920	39,235	2,275	—	117
	Intergov. Receivable	—	—	43,859	—	—	
Governor's Office	Interfund Receivable	—	61,296	—	—	—	3,200
Housing Finance Agency	Accounts Receivable	18,210,315	—	—	—	—	13,750
	Interfund Receivable	1,436,078	—	—	—	—	
	Notes Receivable	260,512,519	17,178,309	4,670,502	19,850,375	—	
Insurance	Accounts Receivable	—	2,545,759	1,326,766	23,478,536	—	58,943
	Intergov. Receivable	—	2,219,901	—	—	—	
	Interfund Receivable	—	—	217,316	17,839,167	—	
Information Technology	Accounts Receivable	23,141,982	6,523,673	10,824,803	8,881,643	—	22,671
Justice	Accounts Receivable	473,303	319,313	232,977	194,755	—	24,135
	Intergov. Receivable	244,831	—	—	—	—	
	Interfund Receivable	1,055,553	2,584,896	881,881	1,156,681	—	
Labor	Accounts Receivable	1,332,117	1,540,761	688,895	10,653,732	222,589	126,993
Ports Authority	Accounts Receivable	—	6,986,468	1,332,111	763,286	—	10,500
	Intergov. Receivable	—	53,853	345,194	50,800	—	
	Other Receivables	511,437	1,470	—	68,296	—	

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**Quarter Ending December 31, 2023**

Public Instruction	Accounts Receivable	6,355	—	—	3,487	—	9,056
Public Safety	Accounts Receivable	2,670,816	778,997	902,817	143,434	—	30,972
	Intergov. Receivable	2,534,078	7,175,643	3,594	32,347	—	
	Interfund Receivable	404,606	622,653	616,464	18,930	—	
Revenue	(a) Taxes Receivable	—	91,104,599	226,977,181	2,040,046,067	12,399,847	6,040,819
	Other Receivables	—	6,804	759	47,374	—	
State Auditor	Interfund Receivable	—	524,068	—	58,600	—	125
State Controller Central Accounts	Accounts Receivable	173,399	333,141	77,908	213,057	—	522
Secretary of State	Accounts Receivable	—	40,066	29,389	178,195	10,580	17,029
State Treasurer	Accounts Receivable	512,692,957	39,883,020	3,050,985	51,017,081	—	24,752
	Intergov. Receivable	25,000	78,000	39,500	127,550	—	
	Other Receivables	—	171,194	—	—	—	
Transportation	Accounts Receivable	8,361,609	8,593,617	11,253,957	110,079,212	3,925	1,612,112
	Intergov. Receivable	4,681,954	746,591	4,288	131,335	—	
	Notes Receivable	127,657	—	—	—	—	
	Other Receivables	26,414,028	42,287,468	2,654,738	20,879,415	—	
Wildlife	Other Receivables	104,456	436,083	46,869	342,136	—	3,134
		<u>1,073,726,693</u>	<u>481,849,970</u>	<u>380,681,111</u>	<u>3,779,457,210</u>	<u>14,433,872</u>	<u>8,600,426</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 \$315.7 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 \$1,618,430 has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type.