

Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2020

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	894,341	147,867	36,298	28,568	74,299	917,639	11,125	-
	Intergov. Receivable	75,772	1,136	23,478	3,590	13,247	-	-	-
	Interfund Receivable	2,763,075	4,084,389	1,083,122	277,705	2,691,649	31,043	-	-
	Other Receivables	1,016	-	506	-	108	-	-	-
Administrative Hearings	Accounts Receivable	20	80	40	20	-	-	7	-
Agriculture	Accounts Receivable	-	966,797	175,795	74,060	12,131	201,818	153,805	-
Board of Elections	Accounts Receivable	9,150	11,650	9,900	21,300	21,000	549,950	5,752	-
Commerce	Taxes Receivable	-	532,928	1,149,128	714,028	241,233	58,932,911	-	114,725,556
	Accounts Receivable	-	2,792	393,932	561,104	551,795	98,326,685	-	-
	Intergov. Receivable	-	12,779	11,856	17,500	-	-	322	-
	Notes Receivable	1,348,537	-	-	-	-	-	-	-
Community Colleges	Accounts Receivable	-	-	1,283	-	-	-	-	-
Cultural Resources	Accounts Receivable	778	-	-	256	-	1,398	604	-
	Intergov. Receivable	171	-	1,638	40	48	184	657	-
DEQ	Accounts Receivable	3,897,937	201,973	307,246	54,669	59,655	4,419,298	307,398	-
	Notes Receivable	248,277,492	-	-	-	-	-	-	-
	Interfund Receivable	2,949,144	-	-	-	-	-	-	-
	Other Receivables	1,592,920	-	-	-	-	-	-	-
DHHS - Central Administration	Accounts Receivable	-	-	3,524	7,426	-	64,286	22,429	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	4,758	-
DHHS - Child Development	Accounts Receivable	-	685	-	31	-	32,741	16,992	-
DHHS - Social Services	Accounts Receivable	2,950,136	3,576,716	2,492,650	2,375,867	4,649,895	49,752,627	33,983	3,432,935
DHHS - DMA	Accounts Receivable	-	17,553,362	1,715,520	72,062,072	4,129,820	102,143,378	221,386	1,636,502
	Intergov. Receivable	33,366	-	-	-	-	-	-	-
	Interfund Receivable	-	-	1,848,749	-	-	-	-	-
DHHS - Blind	Accounts Receivable	-	-	-	4,011	170	1,621	9,515	-
DHHS - Health Service Reg	Accounts Receivable	89,395	57,348	17,265	4,276	4,324	2,948,891	26,507	-
DHHS - Vocational Rehab	Accounts Receivable	-	2,857	-	608	-	427,538	5,437	-
DHHS - DMH/DD/SAS	Accounts Receivable	-	198,622,024	7,081,176	2,029,987	4,207,086	100,507,681	388,673	9,401,570
DHHS - Disability Determination	Accounts Receivable	-	-	-	-	-	5,894	4,758	-
DHHS - Public Health	Accounts Receivable	414,486	956,165	384,059	140,719	659,152	589,354	40,100	-
Education Lottery	Accounts Receivable	32,776	53,920	14,295	14,459	15,221	539,713	21,266	-
Gateway University Research Park	Taxes Receivable	-	3,225	3,386	3,551	1,485	-	10	-
	Accounts Receivable	27,387	22,575	6,884	4,420	7,068	-	19	-
	Interfund Receivable	-	-	-	-	-	-	-	-
	Accounts Receivable	2,017	1,595	360	62	-	-	150	-
Global TransPark Authority	Accounts Receivable	-	(230)	810	3,070	295	12,383,524	94	-
Governor's Office	Interfund Receivable	6,222	-	-	-	-	-	1,938	-
	Other Receivables	11,747	-	-	-	-	-	605	-
	Accounts Receivable	3,732,571	-	-	-	-	-	-	-
Housing Finance Agency	Intergov. Receivable	3,521,873	-	-	-	-	-	-	-
	Notes Receivable	462,434,923	22,795,262	7,157,346	3,009,074	5,071,896	6,477,198	55,000	-
	Accounts Receivable	-	1,980,578	1,280,593	1,264,604	199,923	29,038,080	21,422	-
Insurance	Interfund Receivable	-	1,284,155	594,653	1,026,526	58	138,831	16,099	-
	Accounts Receivable	9,603,140	545,939	2,680,272	(85)	124,704	671,123	20,314	-
Information Technology	Accounts Receivable	236,796	365	4,278	1,361	89,797	574	1,176	-
	Intergov. Receivable	576,353	-	-	-	-	-	2,035	-
	Interfund Receivable	1,955,105	650,353	568,942	36,242	528,929	331,404	14,372	-
Labor	Accounts Receivable	1,112,984	694,774	441,427	468,339	445,309	8,773,029	133,889	76,189
Ports Authority	Accounts Receivable	-	4,201,832	2,524,668	382,375	156,169	265,747	7,000	-
	Intergov. Receivable	-	1,617,924	160,362	135,478	-	765,704	1,000	-
	Other Receivables	98,941	10,874	123,740	-	-	4,866	500	-
	Accounts Receivable	-	7,037	6,369	6,719	3,256	373,648	486	-
Public Instruction	Accounts Receivable	401,802	407,265	176,633	218,395	48,662	2,710,604	13,329	11,949
	Intergov. Receivable	3,951,337	689,499	81,957	240,151	26,562	684,215	17,668	-
	Notes Receivable	-	-	-	-	-	379,415	-	-
	Interfund Receivable	1,797,930	261,658	285,653	328,486	266,310	85,123	10,420	-
Revenue	(a) Taxes Receivable	-	59,778,453	16,793,232	76,889,658	32,626,836	1,207,042,139	9,444,080	11,516,253
	Other Receivables	-	3,626	205	197	0	43,781	-	-
	Interfund Receivable	-	198,744	-	-	-	-	111	-
State Auditor	Accounts Receivable	40,010	2,784	-	-	-	-	1,878	-

Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2020

State Controller Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-
Secretary of State	Accounts Receivable	-	19,732	6,689	7,217	4,563	34,589	11,135	11,499
State Treasurer	Accounts Receivable	356,999,786	1,868,843	1,354,732	467,343	354,417	43,969,263	28,609	-
	Notes Receivable	14,721	-	-	-	-	-	-	-
Transportation	Accounts Receivable	6,447,378	4,064,405	3,007,406	2,738,836	2,983,853	30,606,545	1,182,403	964,846
	Intergov. Receivable	586,883	315,285	464	-	-	1,718	-	-
	Notes Receivable	132,446	-	-	-	-	35,988	-	-
	Other Receivables	5,898,760	3,063,294	1,551,464	1,365,873	5,017,263	31,488,785	-	-
Wildlife	Other Receivables	0	750	0	0	0	144,790	2,150	0
		\$ 1,124,921,625	\$ 331,276,062	\$ 55,563,984	\$ 166,990,190	\$ 65,288,190	\$ 1,796,845,682	\$ 12,263,364	\$ 141,777,297

^(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 \$207.5 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 \$1,188,009 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 January 1, 2020 through March 31, 2020. 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