Agency Accounts Receivable Quarterly
Activity Quarter Ending September 30, 2026

Agency	Type of Receivable	Current	Past Due 1-60 Days	Past Due 61-120 Days	Past Due Over 120 Days	Write-off	Cost of Collection
Administration	Accounts Receivable	16,458,281	2,868,984	1,515,983	4,407,572	-	4,489
Adult Corrections	Accounts Receivable	2,471,487	1,289,309	409,691	9,087,030	-	72,358
Adult Corrections	Intergov. Receivable	638,431	188,110	69,836	176,670	-	-
Adult Corrections	Notes Receivable	-	-	-	335,238	-	-
Adult Corrections	Interfund Receivable	616,663	135,741	52,212	1,891,304	-	-
Agriculture	Accounts Receivable	452,392	683,592	24,163	99,063	-	38,094
Agriculture	Intergov. Receivable	6,403	1,972	1,301	1,143	-	-
Board of Elections	Other Receivables	41,350	9,850	409,299	1,640,407	9,550	94,327
Commerce	Taxes Receivable	-	22,155	63,861	76,121,516	-	580
Commerce	Accounts Receivable	796,241	7,502,108	833,082	676,287,248	-	-
Commerce	Intergov. Receivable	56,541	62,706	-	-	-	-
Cultural Resources	Accounts Receivable	-	-	-	31	-	5,079
Cultural Resources	Intergov. Receivable	-	464	184	1,087	-	-
Cultural Resources	Interfund Receivable	-	4,814	1,808	66	-	-
DHHS - Central Administration	Accounts Receivable	-	-	-	73,156	-	38,543
DHHS - Aging	Accounts Receivable	-	-	-	-	-	8,176
DHHS - Child Development	Accounts Receivable	-	-	-	95,261	-	29,199
DHHS - Social Services	Accounts Receivable	3,052,944	5,060,576	7,471,321	111,117,310	3,538,846	58,399
DHHS - DMA	Accounts Receivable	12,242,851	338,357	228,212,520	323,648,614	214,347	298,416
DHHS - DMA	Intergov. Receivable	469	-	-	-	-	-
DHHS - DMA	Interfund Receivable	270	80	110	878,237	-	-
DHHS - Blind	Accounts Receivable	-	-	-	127,511	-	16,352
DHHS - Health Service Reg	Accounts Receivable	238,989	261,836	603,495	7,011,257	-	45,551
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	427,136	-	9,344
DHHS - DMH/DD/SAS	Accounts Receivable	122	60,956,153	46,857,892	52,186,427	-	21,023
DHHS - Disability Determination	Accounts Receivable	-	-	-	5,688	-	8,176

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2026

DHHS - Public Health	Accounts Receivable	3,276,239	2,248,583	3,174,949	845,936	-	68,910
Education Lottery	Accounts Receivable	20,713	119,154	4,030	674,096	-	23,625
Environmental Quality	Accounts Receivable	7,049,237	267,692	56,230	2,840	-	90,221
Environmental Quality	Notes Receivable	1,625,692,932	-	-	-	-	-
Environmental Quality	Interfund Receivable	3,332,449	-	-	-	-	-
Gateway University Research Park	Taxes Receivable	2	5,480	5,157	-	-	310
Gateway University Research Park	Intergov. Receivable	600,450	46,271	-	-	-	-
Gateway University Research Park	Interfund Receivable	57,230	17,527	792	10,160	-	-
General Assembly	Interfund Receivable	4,074	650	3,687	775	-	50
Global TransPark Authority	Accounts Receivable	-	331,845	5,628	67,671	-	572
Global TransPark Authority	Intergov. Receivable	-	517,827	20,491	8,960	-	-
Governor's Office	Interfund Receivable	-	7,360	-	-	-	3,200
Housing Finance Agency	Accounts Receivable	3,321,839	-	-	-	-	13,750
Housing Finance Agency	Interfund Receivable	14,049	-	-	-	-	-
Housing Finance Agency	Notes Receivable	246,203,246	8,225,477	3,390,926	4,755,675	-	-
Insurance	Accounts Receivable	237,683	201,238	123,026	18,633,935	-	74,072
Insurance	Intergov. Receivable	720,845	1,287,359	-	-	-	-
Insurance	Interfund Receivable	8,855,942	5,898,426	2,962,773	-	-	-
Information Technology	Accounts Receivable	234,022	32,953	5,403	5,820	-	16,805
Information Technology	Intergov. Receivable	797,620	589,631	52,763	2,317,245	-	-
Information Technology	Interfund Receivable	22,541,320	2,369,923	7,393,306	6,525,809	-	-
Justice	Accounts Receivable	8,073,977	182,588	184,681	310,484	-	4,994
Justice	Intergov. Receivable	-	-	-	79,108	-	-
Justice	Interfund Receivable	450,045	2,273,847	983,814	6,392,923	-	-
Labor	Accounts Receivable	658,335	897,054	424,914	4,889,830	94,243	144,560
Military and Veterans Affairs	Accounts Receivable	7,512	965,225	100,162	-	-	61,606
Military and Veterans Affairs	Intergov. Receivable	3,384,149	627,824	103,856	-	-	-
Ports Authority	Accounts Receivable	-	8,028,321	906,090	47,577	-	19,000
Ports Authority	Intergov. Receivable	-	882,689	-	3,545,667	-	-
Ports Authority	Other Receivables	487,972	19,811	-	-	-	-

Agency Accounts Receivable Quarterly
Activity Quarter Ending September 30, 2026

Public Instruction	Accounts Receivable	1,238,346	-	-	497,488	-	9,250
Public Safety	Intergov. Receivable	1,790,910	6,651,857	370,677	364,622	-	44,403
Public Safety	Interfund Receivable	-	2,163,332	-	-	-	-
Revenue	Taxes Receivable (a)	-	263,830,186	195,012,073	2,904,160,375	6,588,911	6,455,649
Revenue	Other Receivables	-	-	51	77,536	-	-
State Auditor	Interfund Receivable	-	350	-	-	-	178
State Controller Central Accounts	Accounts Receivable	58,333	185,964	391,686	345	-	550
Secretary of State	Accounts Receivable	-	192,518	197,223	405,691	119,439	18,155
State Bureau of Investigation	Accounts Receivable	60,457	927,291	75	114,278	-	144
State Highway Patrol	Accounts Receivable	23,544	48,810	45,898	451,169	-	5,100
State Highway Patrol	Intergov. Receivable	61,702	540,638	867,431	79,899	-	-
State Highway Patrol	Interfund Receivable	13,894	-	-	-	-	-
State Treasurer	Accounts Receivable	566,457,601	53,187,188	6,692,069	48,600,923	-	37,744
State Treasurer	Intergov. Receivable	4,679	50,650	25,000	183,500	-	-
State Treasurer	Other Receivables	-	203,011,304	-	-	-	-
Transportation	Accounts Receivable	15,299,928	11,332,613	16,517,612	217,578,672	128,379	770,058
Transportation	Intergov. Receivable	7,544,488	2,860,462	12,191	331,521	-	-
Transportation	Notes Receivable	86,933	-	-	-	-	-
Transportation	Other Receivables	14,216,031	20,219,378	3,167,901	25,801,793	-	-
Wildlife	Accounts Receivable	151,206	55,824	253,211	478,049	-	4,536
Total	-	2,580,103,366	680,689,928	529,982,535	4,513,859,344	10,693,715	8,615,546

(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 $417.5 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 1.51% of the Unauthorized Substance Tax is collectible.
The Insurance Tax Accounts Receivable amount of $6.3 million has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type.