

## Accounts Receivable

### Executive Summary

The *Code of Virginia* § 2.2-4800 et seq. requires the Department of Accounts, along with the Office of the Attorney General, to oversee, report on, and monitor the Commonwealth's accounts receivable program. In order to carry out this responsibility, DOA has issued policies and procedures on accounting, collecting, reporting, and writing off accounts receivable. In addition, DOA provides technical assistance to agencies and institutions and uses statistical analyses and audit reports to monitor the on-going effectiveness of agencies in managing their accounts receivable.

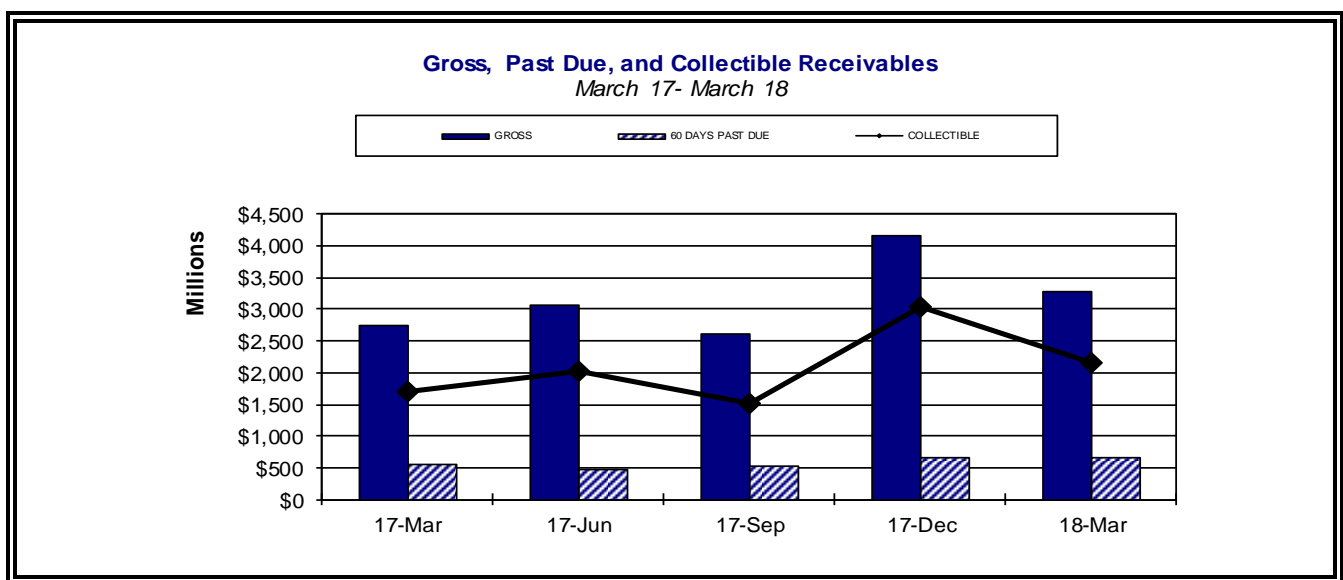
In an effort to present more meaningful information, DOA continues to exclude data from the tables (except for the final table on past due receivables) from the Department of Taxation, consisting largely of statutory assessments and non-filers assessments, and the circuit and district courts, which report judgments and fines with extremely low collection statistics.

Commonwealth agencies and institutions reported adjusted gross receivables of \$3.28

billion at March 31, 2018, with \$2.17 billion considered collectible. Receivables over 60 days past due as of March 31, 2018, totaled \$675.5 million. Of that amount, \$35.7 million was placed with private collection agencies, \$44.5 million was placed with the Division of Debt Collection and \$595.3 million was retained in-house for additional collection efforts.

It is important to note that the adjusted state receivables largely consist of unemployment taxes, tuition and fees, and billings for several indigent care programs, which present numerous special challenges in collection. "Trade receivables" typical of the private sector, which are generated by billings for the provision of goods and/or services, make up only a small portion of the state's receivables.

Further, the majority of the significant outstanding receivable balances have statutory or other restrictions specifying the distribution of any collections. The collection of the outstanding receivable balances would not provide additional resources to fund the Commonwealth's operations.



As of March 31, 2018, agencies expected to collect \$2.17 billion (66% percent) of the \$3.27 billion adjusted gross receivables. About 1 percent is due to the General Fund, primarily for benefit recoveries and sales of permits. The

balance, which contains Medicaid penalties that are no longer revertible, is due to several non-general fund.

### Collectible Receivables by Fund

*Not Including Circuit Courts, District Courts, or Department of Taxation*

*As of March 31, 2018*

| Fund                                     | Source                                | Amount                            | Percent       |
|--|---------------------------------------|-----------------------------------|---------------|
| <b>General Fund</b><br>1%                | Medicaid - Current Recoveries         | \$ 14,703,764                     | 48%           |
|  | Social Services                       | 3,504,160                         | 11%           |
|  | State Police Permits                  | 7,167,183                         | 23%           |
|  | Corrections                           | 1,350,922                         | 4%            |
|  | Labor and Industry Inspections        | 1,184,317                         | 4%            |
|  | Other                                 | 313,451                           | 1%            |
|  | Subtotal                              | 28,223,797                        | 92%           |
|  | Agency to Agency Receivables          | 2,438,982                         | 8%            |
|  | <b>Total General Fund Collectible</b> | <b>\$ 30,662,779</b>              | <b>100%</b>   |
|  | <b>Nongeneral Funds</b><br>99%        | Medicaid - Dedicated Penalty Fees | \$ 63,558,774 |
| Medicaid - Federal Reimbursements        |                                       | 9,828,977                         | 1%            |
| Unemployment Taxes *                     |                                       | 298,712,624                       | 14%           |
| Transportation                           |                                       | 87,998,758                        | 4%            |
| Child Support Enforcement                |                                       | 248,844,593                       | 12%           |
| Federal Government                       |                                       | 66,024,023                        | 3%            |
| DBHDS Patient Services                   |                                       | 14,216,087                        | 1%            |
| Hospital                                 |                                       | 589,397,481                       | 27%           |
| Enterprise                               |                                       | 99,588,023                        | 4%            |
| Higher Education                         |                                       | 361,481,436                       | 16%           |
| Other                                    |                                       | 44,178,278                        | 3%            |
| Subtotal                                 |                                       | 1,883,829,054                     | 88%           |
| Agency to Agency Receivables             |                                       | 255,958,176                       | 12%           |
| <b>Total Nongeneral Fund Collectible</b> | <b>\$ 2,139,787,230</b>               | <b>100%</b>                       |               |
| <b>All Funds</b>                         | <b>Grand Total</b>                    | <b>\$ 2,170,450,009</b>           | <b>100%</b>   |

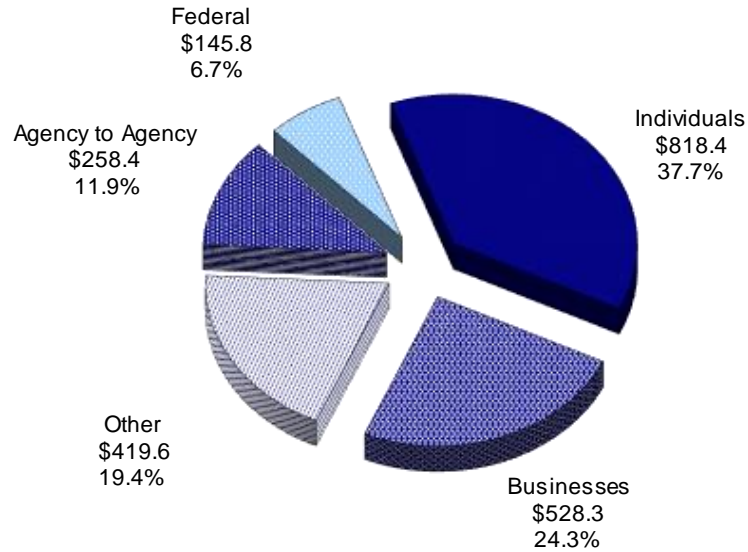
\*Note: The Virginia Employment Commission provides Unemployment Taxes Information.

## Summary of Receivables by Source

### Sources of Collectible Receivables by Debtor

(dollars in millions)

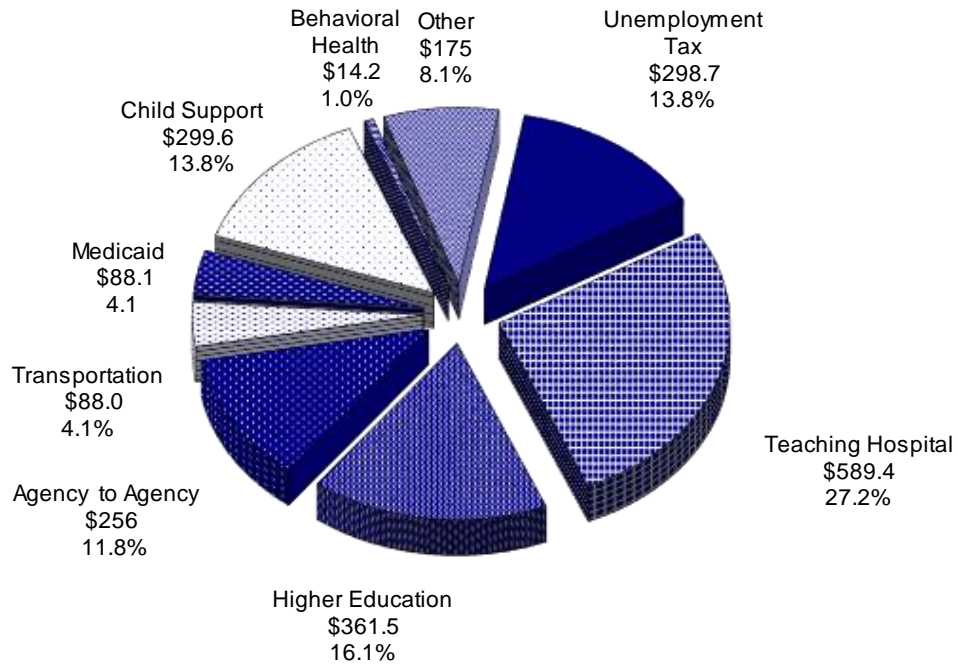
As of March 31, 2018



### Sources of Collectible Receivables by Type

(dollars in millions)

As of March 31, 2018



Not counting Taxation and the Courts, ten agencies account for 86 percent of the Commonwealth's adjusted gross and 82

percent of the adjusted collectible accounts receivable balances.

**Accounts Receivable Summary**  
*Not Including Circuit Courts, District Courts, or Department of Taxation*  
*As of March 31, 2018*

| Agency  | Gross                   | Allowance for<br>Uncollectible<br>Accounts | Collectible             |
|---|-------------------------|--|-------------------------|
| University of Virginia Medical Center               | \$ 1,165,971,460        | \$ 520,905,769                             | \$ 645,065,691          |
| Virginia Employment Commission                      | 334,344,284             | 32,970,717                                 | 301,373,567             |
| Department of Social Services                       | 734,740,483             | 435,147,942                                | 299,592,541             |
| Virginia Polytechnic Institute and State University | 108,812,667             | 1,749,037                                  | 107,063,630             |
| Department of Medical Assistance Services           | 122,349,327             | 34,257,812                                 | 88,091,515              |
| Department of Transportation                        | 90,497,252              | 4,207,156                                  | 86,290,096              |
| Virginia Lottery                                    | 71,978,583              | -  | 71,978,583              |
| University of Virginia - Academic Division          | 67,423,131              | 1,706,864                                  | 65,716,267              |
| Virginia Commonwealth University                    | 62,163,957              | 5,538,011                                  | 56,625,946              |
| Virginia Community College System-Central Office    | 49,229,260              | 1,650,796                                  | 47,578,464              |
| <b>Total</b>  | <b>\$ 2,807,510,404</b> | <b>\$ 1,038,134,104</b>                    | <b>\$ 1,769,376,300</b> |
| All Other Agencies                                  | 469,199,646             | 68,125,937                                 | 401,073,709             |
| <b>Grand Total</b>                                  | <b>\$ 3,276,710,050</b> | <b>\$ 1,106,260,041</b>                    | <b>\$ 2,170,450,009</b> |

In addition to internal administrative collection efforts, agencies have three other collection tools available to them. These are computerized matching and debt setoff programs at the Departments of Taxation, Lottery and Accounts, private collection agencies, and the Attorney General's Division of Debt Collection.

DOA requires state agencies and institutions to use the computerized matching and debt setoff programs for receivables that are 30 days or more past due. DOA also requires the use of private collection agencies on delinquent accounts that are 60 days or more past due which are not sent to the Attorney General's Division of Debt Collection.

The Office of the Attorney General requires state agencies and institutions to send accounts of \$3,000 or more and 60 days or more past due to the Division of Debt Collection.

These additional collection tools recovered \$52.5 million during the quarter ended March 31, 2018. The Division of Debt Collection contributed \$1.6 million. Private collection agencies collected \$2.5 million, and the debt setoff programs (Tax, Comptroller's and Lottery) collected \$48.4 million.

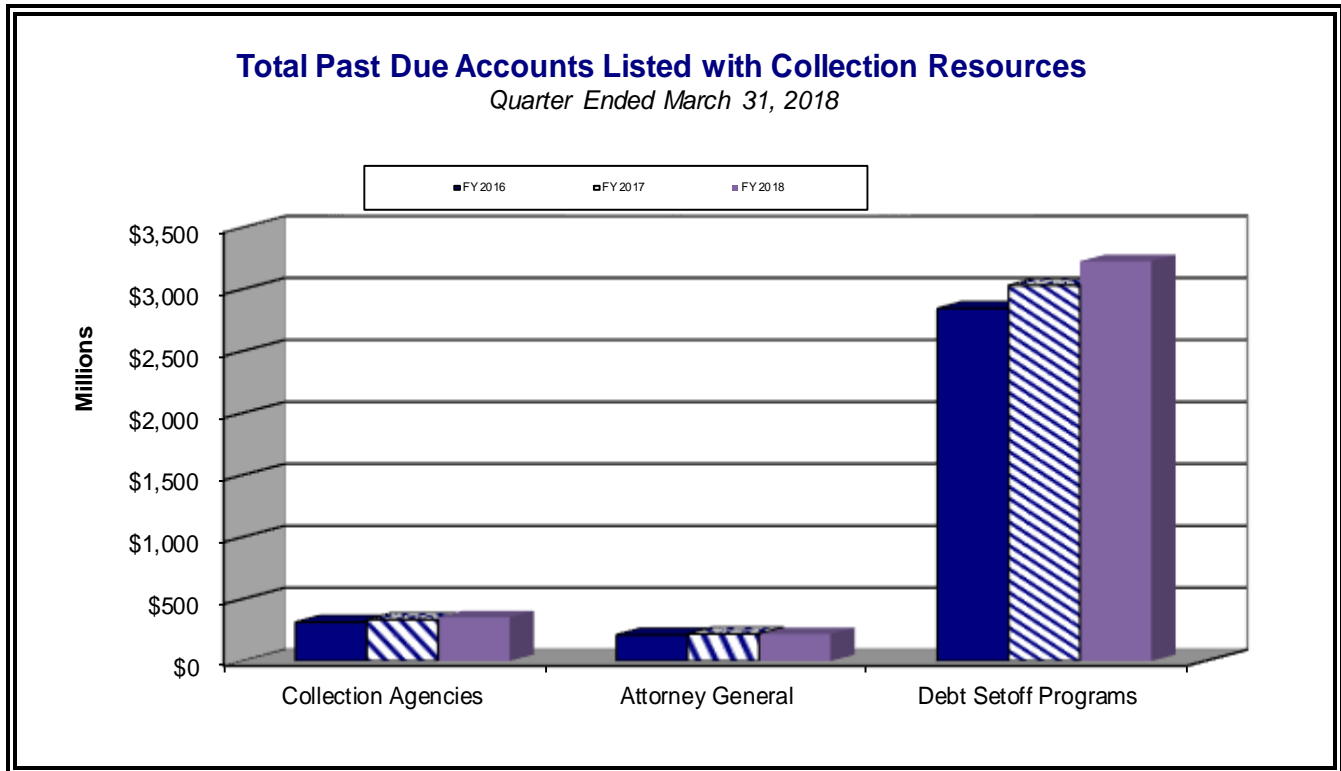
Private collection agencies returned \$10.0 million of accounts to agencies, and the Division of Debt Collection discharged \$1.1 million of accounts and returned \$1.7 million of accounts to agencies.

## Collectible Receivables Over 60 Days Past Due

*Not Including Circuit Courts, District Courts or the Department of Taxation  
As of March 31, 2018*

| Agency   | Total Over<br>60 Days   | With<br>Collection<br>Agency | With Attorney<br>General | Retained by<br>State Agency |
|--|-------------------------|------------------------------|--------------------------|-----------------------------|
| Department of Social Services  | \$ 252,741,915          | \$ 4,945                     | \$ 54,228                | \$ 252,682,742              |
| University of Virginia Medical Center  | 182,843,572             | 15,959,605                   | 1,565,575                | 165,318,392                 |
| Virginia Employment Commission   | 52,692,000              | 8,579,239                    | 16,363,806               | 27,748,955                  |
| Department of Medical Assistance Services                                      | 38,270,068              | 119,201                      | 1,157,865                | 36,993,002                  |
| Department of Behavioral Health<br>and Developmental Services                  | 29,057,685              | -                            | -                        | 29,057,685                  |
| Department of Transportation   | 13,142,547              | 398,995                      | 7,794,171                | 4,949,381                   |
| Department of State Police   | 11,879,845              | -                            | 921,492                  | 10,958,353                  |
| George Mason University  | 10,695,127              | 2,365,443                    | 201,525                  | 8,128,159                   |
| University of Virginia - Academic Division                                     | 10,006,668              | 254,477                      | 7,880,679                | 1,871,512                   |
| University of Virginia   | 8,520,629               | 431,056                      | 44,247                   | 8,045,326                   |
| <b>TOTAL</b>   | <b>\$ 609,850,056</b>   | <b>\$ 28,112,961</b>         | <b>\$ 35,983,588</b>     | <b>\$ 545,753,507</b>       |
| All Other Agencies   | 65,601,005              | 7,597,294                    | 8,497,870                | 49,505,841                  |
| <b>TOTAL OVER 60 DAYS</b>  | <b>\$ 675,451,061</b>   | <b>\$ 35,710,255</b>         | <b>\$ 44,481,458</b>     | <b>\$ 595,259,348</b>       |
| Uncollectible Amounts Placed for Collection,<br>Including Accounts Written Off | 3,795,933,267           | 352,612,752                  | 217,771,027              | 3,225,549,488               |
| <b>TOTAL COLLECTION EFFORTS</b>  | <b>\$ 4,471,384,328</b> | <b>\$ 388,323,007</b>        | <b>\$ 262,252,485</b>    | <b>\$ 3,820,808,836</b>     |

Note: The additional amounts retained by agencies are placed for collection with several debt setoff collection programs



**Comptroller's Debt Setoff (CDS) Program**

CDS is one of the debt setoff programs used by agencies to collect past due accounts receivable owed to the State, primarily by businesses and individuals acting in a business capacity. Under CDS, a payment made by the

State to the debtor may be withheld, in full or in part, to satisfy the debt owed to the State. CDS collected a total of \$12.3 million in FY 2018. Please note the amount reported is before any refunds.

**Receivable Trend Data**

One way to measure an agency's effectiveness at collecting its accounts receivable is to look at how efficient collection procedures are on accounts that are more than 60 days past due. The following table looks at trend percentages

of receivables over 60 days past due as a percentage of gross receivables for the agencies with the largest amounts over 60 days past due.

**Percentage of Gross Receivables Over 60 Days Past Due**

| <b>Agency</b>   | <b>Percent<br/>3/30/18</b> | <b>Comparative</b>         |                            |
|---|----------------------------|----------------------------|----------------------------|
|   |                            | <b>Percent<br/>3/30/17</b> | <b>Percent<br/>3/30/16</b> |
| Department of State Police                                    | 78%                        | 50%                        | 37%                        |
| Department of Behavioral Health<br>and Developmental Services | 50%                        | 48%                        | 45%                        |
| Department of Social Services                                 | 34%                        | 36%                        | 45%                        |
| Department of Medical Assistance Services                     | 31%                        | 59%                        | 31%                        |
| George Mason University                                       | 23%                        | 22%                        | 21%                        |
| Virginia Commonwealth University                              | 16%                        | 13%                        | 16%                        |
| Virginia Employment Commission                                | 16%                        | 14%                        | 14%                        |
| University of Virginia Medical Center                         | 16%                        | 10%                        | 13%                        |
| Department of Transportation                                  | 15%                        | 5%                         | 13%                        |
| University of Virginia - Academic Division                    | 13%                        | 13%                        | 14%                        |
| <b>Statewide Average - All Agencies</b>                       | <b>21%</b>                 | <b>20%</b>                 | <b>20%</b>                 |

Another way to measure agency debt collection effectiveness is to compare amounts collected to amounts billed. The table below presents trend percentages for the ten agencies with the highest collectible accounts receivable balances. In total, these ten agencies are responsible for 82 percent of the Commonwealth's collectible receivables balances, as adjusted to exclude the Department of Taxation and the circuit and district courts. Percentages over 100 percent indicate the collection of prior balances as well as current billings.

In evaluating these percentages, it is important to understand that the percentages may fluctuate based on how the different agencies conduct their business and the cycles that those businesses typically follow.

The statewide average of 68 percent indicates that for every dollar billed during the quarter ended March 31, 2018, the state collected sixty-eight cents. This rate is the one percent lower than last year and five percent lower than two years ago.

### Collections as a Percentage of Billings

| Agency  | Percent<br>3/30/18 | Comparative        |                    |
|---|--------------------|--------------------|--------------------|
|   |                    | Percent<br>3/30/17 | Percent<br>3/30/16 |
| Virginia Commonwealth University                    | 317%               | 315%               | 227%               |
| University of Virginia - Academic Division          | 261%               | 250%               | 280%               |
| Virginia Polytechnic Institute and State University | 222%               | 218%               | 219%               |
| Virginia Community College System-Central Office    | 130%               | 115%               | 128%               |
| Department of Transportation                        | 117%               | 95%                | 98%                |
| Department of Social Services                       | 110%               | 106%               | 100%               |
| Virginia Lottery                                    | 99%                | 99%                | 101%               |
| Department of Medical Assistance Services           | 63%                | 65%                | 51%                |
| Virginia Employment Commission                      | 27%                | 26%                | 28%                |
| University of Virginia Medical Center               | 26%                | 27%                | 26%                |
| <b>Statewide Average - All Agencies</b>             | <b>106%</b>        | <b>102%</b>        | <b>102%</b>        |

## Commonwealth Receivables Analysis

The following individual accounts receivable narratives describe agency collection programs and related trend information:

### ***Department of Medical Assistance Services (DMAS)***

DMAS is responsible for overseeing service delivery to eligible recipients, and reviewing and auditing the providers of a variety of federally and State funded health care programs. These programs include Medicaid, Family Access to Medical Insurance Security (FAMIS), and State and Local Hospitalization (SLH) programs.

DMAS' collectible accounts receivable of \$88.1 million at March 31, 2018, is a \$2.6 million increase over the \$85.5 million reported at March 31, 2017. Over the same period, total past due receivables of \$40.9 million have decreased by \$15 million from \$75.9 million.

### ***University of Virginia Medical Center (UVAH)***

UVAH provides primary and specialty health care for Central Virginia by operating a 500-bed hospital, a School of Medicine, and over 20 research centers. The majority of its receivables consist of Medicaid and Medicare reimbursements and payments from third party insurers.

UVAH collectible receivables of \$645.1 million at March 31, 2018, were a \$590.4 million increase from the \$54.7 million reported the previous year. Past due

receivables increased by \$252.4 million to \$428.4 million over the previous year.

### ***Virginia Employment Commission (VEC)***

VEC is responsible for paying unemployment insurance benefits to workers who have become unemployed. VEC also provides employment assistance for job seekers and analyzes and reports on a variety of labor market information.

VEC collectible receivables were \$301.4 million at March 31, 2018, a decrease of \$34.7 million from the previous year. Total past due receivables were \$57.4 million, a \$24.2 million decrease from last year. VEC collects employer tax receivables in-house. The Attorney General's Office is involved in contested cases. Unemployment benefit overpayments to individuals are referred to private collections agencies after in-house efforts have produced no results and when debtors have left the state.

### ***Virginia Information Technologies Agency (VITA)***

VITA is the state's central information technologies provider. VITA operates the information technology infrastructure for much of State government, providing both hardware and services. VITA also procures hardware and software for agencies and institutions of higher education.

VITA reported collectible receivables at March 31, 2018, of \$47.0 million, which is a decrease of \$1.1 million reported in the previous year. Most of these receivables are



due from other state agencies. As of March 31, 2018, \$1.3 million was over 60 days past due, an increase of \$.5 million from the previous year.

### ***Virginia Lottery (VAL)***

The Virginia Lottery is an independent agency responsible for operating the State's on-line lottery and scratch-off games and actively participates in four multi-state games, Mega Millions, Powerball, Win for Life and Decades of Dollars. Retail merchants who sell the Virginia Lottery games are covered by surety bonds and deposit Lottery receipts into bank accounts approved by the State Treasurer.

At March 31, 2018, the Virginia Lottery reported net receivables of \$72.0 million, a \$4.8 million increase from the previous year. Billings increased by \$20.6 million and collections increased by \$21.0 million during the March 31, 2018 quarter when compared to the March 31, 2017 quarter. At March 31, 2018, the Virginia Lottery had \$394,040 that was over 60 days past due. The total amount owed is covered by surety bonds.

### ***Department of Education (DOE)***

Education acts as the pass-through agency for state and federal education funds and determines the allocation of funds to local school divisions under the Direct Aid to Public Education Program. Localities file expenditure reimbursement requests with the Department who then reviews the claims for accuracy and correctness. Eligible expenditures under federal grants are paid by DOE, which then draws down the money from the U. S. Department of Education.

At March 31, 2018, DOE did not have any receivables due from the Federal government under Direct Aid to Public Education. This is consistent with the prior year.

### ***Virginia Polytechnic Institute and State University (VPISU)***

VPISU is one of the Commonwealth's largest universities and one of two land grant institutions in the state. At March 31, 2018, the University reported net collectible receivables of \$107.1 million, an increase of \$9.8 million over the prior year. At the same time, total past due receivables of \$8.9 million increased by \$0.6 million over the prior year.

The University uses a variety of collection methods to encourage payments. At March 31, 2018, VPISU/ID had \$5.9 million of accounts over 60 days past due. Of that amount, \$814,724 was placed with private collection agencies, and \$4.9 million was subject to additional in-house efforts.

### ***Department of Behavioral Health and Developmental Services (DBHDS)***

DBHDS operates 14 facilities around the State to treat patients. These facilities account for nearly all of the department's receivables, consisting primarily of fees due for patient care. DBHDS bills third party insurers and patient assistance programs such as Medicare and Medicaid whenever they are available. In other cases, the Department looks to responsible family members and tangible real and personal property for payment. When property is located, a lien is filed in the local courts so that when estates are liquidated, DBHDS can recover some of the costs involved in a patient's care.

At March 31, 2018, DBHDS reported collectible receivables of \$14.2 million, a \$5.2 million decrease over the previous year. \$40.2 million was past due, with \$29.1 million being over 60 days past due. Total past due receivables increased by \$7.2 million over the year, and accounts over 60 days past due increased by \$5.0 million. At March 31, 2018, the Department had a total of \$14.3 million of accounts placed with the Attorney General and \$1.1 million listed in Taxation's Debt Setoff Programs.

### ***Department of Transportation (VDOT)***

Depending upon how a particular road construction project is funded, VDOT receives payments from a variety of sources. These include the federal government, local government units, and for damage repairs, responsible parties or their insurers. The majority of VDOT receivables stem from these sources.

At March 31, 2018, VDOT reported \$86.3 million of collectible receivables, a decrease of \$137.3 million from the prior year. VDOT also reported \$25.0 million total past due and \$13.1 million being over 60 days past due. Past due receivables increased by \$1.8 million over the year, while receivables over 60 days past due decreased by \$1.2 million. VDOT reports that the large majority of the accounts over 60 days past due continue to be amounts owed by cities, counties and towns that are participating on long-term construction projects with the department and where the local fund shares are provided by local debt financing.

VDOT reported placing \$7.8 million of their accounts over 60 days past due with the

Attorney General's Division of Debt Collection.

### ***Department of Social Services (DSS)***

Social Services provides financial assistance to eligible individuals and families through 119 local departments of social services. The assistance programs include the Temporary Assistance for Needy Families (TANF), Medicaid, Food Stamps, and Community Services Block Grants. In addition to the assistance programs, DSS is the federally - mandated state agency to provide child support enforcement assistance. Child support paid for children receiving money from an assistance program is required to be paid to reimburse the federal and state funds which provide the assistance. Overpayments of assistance benefits from ineligible participants must also be repaid to the originating funds. Receivables due from the Federal government usually are the Federal share of assistance payments and allowable cost recoveries made through the local offices during the preceding month.

At March 31, 2018, DSS reported gross receivables of \$734.7 million, an allowance for doubtful accounts of \$435.1 million and collectible receivables of \$299.6 million. Past due receivables totaled \$256.7 million, of which \$252.7 million was over 60 days past due.

Of these amounts, the Division of Child Support Enforcement (DCSE) was responsible for \$653.3 million (89 percent) of the gross receivables, \$404.4 million (93 percent) of the allowance for doubtful accounts and \$248.8 million (83 percent) of the collectible receivables.

From March 31, 2017 to March 31, 2018, gross receivables increased by \$73.7 million and collectible receivables increased by \$54.5 million. Total past due receivables increased by \$12.1 million and receivables over 60 days past due increased by \$11.9 million.

***Department of Rail and Public Transportation (DRPT)***

DRPT is responsible for overseeing Virginia's railroads, providing funding and project resources for public transportation, and researching feasible alternatives for commuters. DRPT works closely with VDOT, the railroads, local governments, the Washington Metropolitan Area Transit Authority, and the Federal Transit Authority.

At March 31, 2018, DRPT had gross and net receivables of \$15.7 million. The majority of this money is due via an interagency transfer from VDOT. DRPT reported \$642,175 of past due receivables at March 31, 2018.

***Virginia Commonwealth University (VCU)***

VCU, based in Richmond, offers 225 degree and certificate programs through VCU's 13 schools and one college to over 31,000 students. VCU is designated as a research university with very high research activity by the Carnegie Foundation. A broad array of university-approved centers and institutes of excellence, involving faculty from multiple disciplines in public policy, biotechnology and health care discoveries, supports the University's research mission.

At March 31, 2018, VCU had \$56.6 million of collectible receivables, a \$15.4 million decrease from March 31, 2017. Total past due accounts were \$10.5 million, a \$1.1 million decrease from March 31, 2017. Accounts over 60 days past due (\$10.0 million) decreased by \$466,969 from the prior year. Billings decreased at March 31, 2018 by \$876,898 to \$85.9 million and collections decreased by \$1.1 million to \$272.1 million for the March 31, 2018 quarter, when compared to the March 31, 2017 quarter.

Taxation and the Circuit and District Courts accounted for 72 percent (\$2.57 billion) of the Commonwealth's total \$3.58 billion past due accounts receivable at March 31, 2018.

Another 18 agencies accounted for 27 percent (\$979.3 million), leaving 58 other agencies to comprise the last one percent at \$38.7 million.

### Agencies with the Largest Volume of Past Due Receivables

As of March 31, 2018

| Agency   | Total<br>Past Due       | 1 to 180 Days<br>Past Due | 181 to 365 Days<br>Past Due | Over One<br>Year        |
|--|-------------------------|---------------------------|-----------------------------|-------------------------|
| Department of Taxation                                       | \$ 1,753,018,985        | 144,213,508               | 130,369,001                 | 1,478,436,476           |
| Localities' Circuit and District Courts                      | 812,848,755             | 52,687,072                | 41,946,134                  | 718,215,549             |
| <b>Total - Taxation Assessments and Court Fines and Fees</b> | <b>\$ 2,565,867,740</b> | <b>\$ 196,900,580</b>     | <b>\$ 172,315,135</b>       | <b>\$ 2,196,652,025</b> |
| <b>All Other Large Dollar Agencies:</b>                      |                         |                           |                             |                         |
| University of Virginia Medical Center                        | 428,362,351             | 349,447,673               | 61,390,652                  | 17,524,026              |
| Department of Social Services                                | 256,747,794             | 12,327,191                | 12,284,148                  | 232,136,455             |
| Virginia Employment Commission                               | 57,367,738              | 8,890,572                 | 8,326,637                   | 40,150,529              |
| Department of Medical Assistance Services                    | 40,991,330              | 9,065,574                 | 5,269,223                   | 26,656,533              |
| Department of Behavioral Health and Developmental Services   | 40,163,574              | 28,569,780                | 30,680                      | 11,563,114              |
| Department of Transportation                                 | 25,014,531              | 15,898,293                | 2,188,802                   | 6,927,436               |
| University of Virginia - Academic Division                   | 22,871,905              | 19,809,959                | 1,387,137                   | 1,674,809               |
| Virginia Community College System                            | 14,872,496              | 13,207,146                | 1,544,264                   | 121,086                 |
| George Mason University                                      | 14,708,088              | 11,783,498                | 2,063,906                   | 860,684                 |
| Virginia Information Technologies Agency                     | 13,872,037              | 13,560,791                | 134,706                     | 176,540                 |
| Department of State Police                                   | 13,076,156              | 4,165,014                 | 3,012,564                   | 5,898,578               |
| Virginia Commonwealth University                             | 10,545,172              | 4,723,023                 | 1,846,296                   | 3,975,853               |
| Old Dominion University                                      | 9,148,187               | 7,262,817                 | 1,575,032                   | 310,338                 |
| Virginia Polytechnic Institute and State University          | 8,928,837               | 7,847,220                 | 751,573                     | 330,044                 |
| Norfolk State University                                     | 7,018,615               | 3,993,177                 | 445,491                     | 2,579,947               |
| Department of General Services                               | 6,221,862               | 2,393,767                 | 923,471                     | 2,904,624               |
| Virginia Workers' Compensation Commission                    | 4,859,412               | 1,022,265                 | 931,162                     | 2,905,985               |
| Department of Labor and Industry                             | 4,523,260               | 359,640                   | 388,166                     | 3,775,454               |
| <b>Total - Largest Dollar Volume Agencies</b>                | <b>\$ 979,293,345</b>   | <b>\$ 514,327,400</b>     | <b>\$ 104,493,910</b>       | <b>\$ 360,472,035</b>   |
| All Other Agencies   | 38,670,537              | 24,090,418                | 5,923,763                   | 8,656,356               |
| <b>Grand Total Past Due Receivables</b>                      | <b>\$ 3,583,831,622</b> | <b>\$ 735,318,398</b>     | <b>\$ 282,732,808</b>       | <b>\$ 2,565,780,416</b> |

