

The aging of receivables indicates the degree to which receivables are past due. State agencies provide DOA an aged trial balance of receivables each quarter. The following table is prepared to present the March 31, 2025 aging information in conformity with the provisions of the *Code of Virginia* § 2.2-603.E.(ii). Department of Taxation and the Circuit and District Courts accounted for 67.7

percent (\$3.7 billion) of the Commonwealth's total \$5.4 billion past due accounts as of March 31, 2025.

The Statewide Accounts Receivable Report on the following pages details the past due receivables by agency in descending order of largest past due account activity.

Agencies with the Largest Volume of Past Due Receivables

As of March 31, 2025

Agency	Total Past Due	1 to 180 Days Past Due	181 to 365 Days Past Due	Over One Year
DEPARTMENT OF TAXATION	2,762,833,329	249,565,715	197,498,132	2,315,769,482
CIRCUIT AND DISTRICT COURTS	895,933,465	42,654,884	39,278,011	814,000,570
Total - Department of Taxation and Circuit Courts	\$ 3,658,766,794	\$ 292,220,599	\$ 236,776,143	\$ 3,129,770,052
All Other Large Dollar Agencies:				
UNIVERSITY OF VIRGINIA MEDICAL CENTER	835,968,294	776,909,407	24,326,189	34,732,698
DEPARTMENT OF SOCIAL SERVICES	322,590,097	15,450,383	15,390,251	291,749,463
DEPT OF MEDICAL ASSISTANCE SERVICES	203,127,633	28,241,254	40,124,180	134,762,199
DEPARTMENT OF TRANSPORTATION	82,277,039	3,144,072	8,074,474	71,058,493
GEORGE MASON UNIVERSITY	41,786,713	27,875,874	8,220,050	5,690,789
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENTAL SVCS	41,287,566	38,542,523	32,874	2,712,169
VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	36,864,771	31,658,957	3,630,054	1,575,760
OLD DOMINION UNIVERSITY	33,763,956	30,632,498	1,784,833	1,346,625
VPI & STATE UNIVERSITY	30,841,590	27,986,659	1,608,905	1,246,026
UNIVERSITY OF VIRGINIA - ACADEMIC DIVISION	30,226,552	23,971,266	3,455,527	2,799,759
DEPARTMENT OF MOTOR VEHICLES	27,676,060	24,557,555	176,421	2,942,084
DEPARTMENT OF GENERAL SERVICES	25,296,896	4,739,479	4,336,538	16,220,879
VIRGINIA COMMONWEALTH UNIVERSITY	14,112,888	7,591,038	643,521	5,878,329
VIRGINIA STATE UNIVERSITY	12,182,291	6,360,125	1,774,593	4,047,573
VA WORKERS' COMPENSATION COMMISSION	11,130,253	3,959,365	3,446,215	3,724,673
VIRGINIA INFORMATION TECHNOLOGIES AGENCY	8,947,361	8,947,361	-	-
DEPT OF CONSERVATION AND RECREATION	8,337,247	1,123,245	3,861,544	3,352,458
NORFOLK STATE UNIVERSITY	8,330,539	6,193,373	115,867	2,021,299
Total - Largest Dollar Volume Agencies	\$ 1,774,747,746	\$ 1,067,884,434	\$ 121,002,036	\$ 585,861,276
All Other Agencies	(28,871,762)	38,130,126	12,017,021	(79,018,909)
Grand Total Past Due Receivables	\$ 5,404,642,778	\$ 1,398,235,159	\$ 369,795,200	\$ 3,636,612,419

**Note: The negative amounts reported for All Other Agencies are the result of refunds, reversals, and reclassifications processed this quarter substantially related to the Virginia Employment Commission, which outpaced collections. The detail is supported in the table below.*

2025 Statewide Accounts Receivable Report
Past Due Receivable Summary Aging Report
As of March 31, 2025
(in thousands)

Agency	1-60 Days	61-120 Days	Over 120 Days	Total Past Due
Department of Taxation	74,447,884	110,751,887	2,577,633,558	2,762,833,329
Circuit Courts	16,103,215	13,667,777	866,162,473	895,933,465
University of Virginia Medical Center	376,202,215	383,380,684	76,385,395	835,968,294
Department of Social Services	5,035,528	5,139,781	312,414,788	322,590,097
Department of Medical Assistance Services	16,347,523	4,133,795	182,646,315	203,127,633
Department of Transportation	(10,685,260)	10,485,789	82,476,510	82,277,039
George Mason University	10,635,111	15,443,160	15,708,442	41,786,713
Department of Behavioral Health and Developmental Services	16,198,778	11,485,736	13,603,052	41,287,566
Virginia Community College System-Central Office	11,863,935	12,226,361	12,774,475	36,864,771
Old Dominion University	15,717,455	11,734,676	6,311,825	33,763,956
Virginia Polytechnic Institute and State University	17,904,372	8,777,630	4,159,588	30,841,590
University of Virginia	11,142,860	8,828,540	10,255,152	30,226,552
Department of Motor Vehicles	24,271,771	215,929	3,188,360	27,676,060
Department of General Services	2,818,920	1,112,590	21,365,386	25,296,896
Virginia Commonwealth University	2,522,013	5,040,592	6,550,283	14,112,888
Virginia State University	4,853,931	1,436,252	5,892,108	12,182,291
Virginia Workers' Compensation Commission	1,874,721	932,230	8,323,302	11,130,253
Virginia Information Technologies Agency	6,700,997	2,246,364	-	8,947,361
Department of Conservation and Recreation	309,309	92,618	7,935,320	8,337,247
Norfolk State University	2,012,042	3,969,656	2,348,841	8,330,539
Department of Labor and Industry	775,820	465,321	4,286,018	5,527,159
The College of William and Mary in Virginia	1,604,324	914,107	2,524,929	5,043,360
Virginia Institute of Marine Science	4,195,501	255,020	314,748	4,765,269
University of Mary Washington	506,831	1,695,954	2,459,188	4,661,973
Jones and Cabacoy Veterans Care Center	1,262,631	952,826	1,883,195	4,098,652
James Madison University	350,908	1,946,083	1,765,699	4,062,690
State Corporation Commission	2,552,745	19,014	1,067,278	3,639,037
Department of Environmental Quality	203,984	72,706	2,898,680	3,175,370
Department of State Police	436,487	363,172	2,240,229	3,039,888
Radford University	897,866	404,025	1,671,543	2,973,434
Department of Elections	200	147,838	2,520,862	2,668,900
Longwood University	228,711	1,422,601	481,278	2,132,590
Department of Health	664,202	242,030	1,155,401	2,061,633
Richard Bland College	111,480	1,740,256	-	1,851,736
Department of Agriculture and Consumer Services	108,613	82,501	1,377,544	1,568,658
Department of Military Affairs	1,887	2,364	1,513,229	1,517,480
Department of Forestry	1,067,490	23,485	353,604	1,444,579
Davis & McDaniel Veterans Care Center	400,501	236,583	752,970	1,390,054
Department for the Blind and Vision Impaired	102,617	127,488	887,477	1,117,582
Department of the Treasury	211,092	4,755	673,607	889,454
Sitter & Barfoot Veterans Care Center	112,906	111,619	642,759	867,284
Virginia Port Authority	651,702	3,000	7,032	661,734
Department of Veterans Services	141,611	-	449,505	591,116
Department for Aging and Rehabilitative Services	-	-	565,373	565,373
Department of Corrections	418,112	11,531	68,363	498,006
Virginia Military Institute	189,862	136,016	168,436	494,314
Department of Corrections--Institutions	239,456	118,232	127,726	485,414
Christopher Newport University	156,781	177,130	122,214	456,125
Virginia Lottery	294,007	-	68,465	362,472

2025 Statewide Accounts Receivable Report
Past Due Receivable Summary Aging Report
As of March 31, 2025, page 2
(in thousands)

Agency	1-60 Days	61-120 Days	Over 120 Days	Total Past Due
Department of Criminal Justice Services	15,112	1,400	339,399	355,911
Department of Juvenile Justice	21,539	-	289,495	311,034
Supreme Court	74,416	63,272	170,055	307,743
Department of Human Resource Management	63,405	33,171	172,581	269,157
Department of Emergency Management	-	8,740	189,235	197,975
Administration of Health Insurance	119,980	17,032	-	137,012
Jamestown-Yorktown Foundation	18,567	63,906	-	82,473
Department of Education, Central Office Operations	32,844	359	32,333	65,536
Motor Vehicle Dealer Board	2,463	1,270	58,254	61,987
Department of Professional and Occupational Regulation	38,350	15,900	-	54,250
Wilson Workforce and Rehabilitation Center	10,500	10,975	30,140	51,615
The Library Of Virginia	19,712	24,858	6,858	51,428
Department of Accounts	40	47,709	179	47,928
Southern Virginia Higher Education Center	43,756	-	-	43,756
Board of Accountancy	2,783	18,610	19,400	40,793
Marine Resources Commission	10,281	-	27,832	38,113
Division of Capitol Police	6,344	-	28,493	34,837
The Science Museum of Virginia	9,896	2,824	18,606	31,326
Direct Aid to Public Education	7,401	11,467	8,309	27,177
Department of Historic Resources	20,788	-	2,119	22,907
Virginia Museum of Fine Arts	14,309	2,650	3,826	20,785
Department of Health Professions	461	426	15,206	16,093
Department of Fire Programs	14,070	1,271	-	15,341
Frontier Culture Museum of Virginia	15,217	-	-	15,217
Indigent Defense Commission	1,134	-	9,129	10,263
Department of Aviation	4,427	-	-	4,427
Virginia State Bar	375	-	-	375
Attorney General and Department of Law	-	-	-	-
Auditor of Public Accounts	-	-	-	-
Department of Energy	-	-	-	-
Department of Forensic Science	-	-	-	-
Department of Housing and Community Development	-	-	-	-
Department of Rail and Public Transportation	-	-	-	-
Department of Wildlife Resources	-	-	-	-
Division of Legislative Automated Systems	-	-	-	-
State Council of Higher Education for Virginia	-	-	-	-
Virginia Alcoholic Beverage Control Authority	-	-	-	-
Virginia School for the Deaf and the Blind	-	-	-	-
Virginia Correctional Enterprises	64,481	340,714	(509,789)	(104,594)
Virginia Employment Commission	1,907,093	738,391	(96,339,447)	(93,693,963)