

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, 2026 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 58.9

percent (\$3.6 billion) of the Commonwealth's total \$6.2 billion past due accounts as of March 31, 2026.

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, 2026

Agency	Total Past Due	1 to 180 Days Past Due	181 to 365 Days Past Due	Over One Year
DEPARTMENT OF TAXATION	2,697,983,977	304,824,894	251,539,165	2,141,619,918
CIRCUIT AND DISTRICT COURTS	926,138,401	43,018,775	40,291,451	842,828,175
Total - Department of Taxation and Circuit Courts	\$ 3,624,122,378	\$ 347,843,669	\$ 291,830,616	\$ 2,984,448,093

All Other Large Dollar Agencies:

UNIVERSITY OF VIRGINIA MEDICAL CENTER	1,314,456,564	883,728,207	335,958,113	94,770,244
DEPARTMENT OF SOCIAL SERVICES	330,411,773	15,904,699	15,698,734	298,808,340
DEPT OF MEDICAL ASSISTANCE SERVICES	243,328,009	40,915,720	33,252,956	169,159,333
DEPARTMENT OF TRANSPORTATION	163,435,431	84,252,287	24,521,488	54,661,656
GEORGE MASON UNIVERSITY	46,000,080	29,656,630	7,769,598	8,573,852
UNIVERSITY OF VIRGINIA - ACADEMIC DIV	42,438,249	34,710,731	3,650,739	4,076,779
VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	34,341,096	29,776,030	3,795,491	769,575
VIRGINIA COMMONWEALTH UNIVERSITY	30,154,828	16,659,493	3,917,787	9,577,548
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES	27,488,329	27,335,917	8,006	144,406
DEPARTMENT OF MOTOR VEHICLES	27,101,703	25,278,640	36,595	1,786,468
VIRGINIA EMPLOYMENT COMMISSION	26,817,096	14,195,347	4,245,625	8,376,124
OLD DOMINION UNIVERSITY	24,606,199	14,689,021	7,640,557	2,276,621
VIRGINIA STATE UNIVERSITY	21,578,816	13,187,921	3,837,437	4,553,458
VIRGINIA INFORMATION TECHNOLOGIES AGENCY	20,346,448	15,713,922	3,058,304	1,574,222
DEPT OF RAIL AND PUBLIC TRANSPORTATION	18,451,722	18,451,722	-	-
DEPARTMENT OF GENERAL SERVICES	16,429,267	5,864,612	1,714,955	8,849,700
VPI & STATE UNIVERSITY	15,798,301	13,563,081	1,276,190	959,030
VA WORKERS' COMPENSATION COMMISSION	13,191,647	4,017,139	3,079,667	6,094,841
Total - Largest Dollar Volume Agencies	\$ 2,416,375,558	\$ 1,287,901,119	\$ 453,462,242	\$ 675,012,197

All Other Agencies	109,850,574	54,522,076	17,315,739	38,012,759
--------------------	-------------	------------	------------	------------

Grand Total Past Due Receivables	\$ 6,150,348,510	\$ 1,690,266,864	\$ 762,608,597	\$ 3,697,473,049
---	-------------------------	-------------------------	-----------------------	-------------------------

2026 Statewide Accounts Receivable Report
Past Due Receivable Summary Aging Report
As of March 31, 2026
(in thousands)

Agency	1-60 Days	61-120 Days	Over 120 Days	Total Past Due
DEPARTMENT OF TAXATION	123,584,130	100,376,245	2,474,023,602	2,697,983,977
UNIVERSITY OF VIRGINIA MEDICAL CENTER	559,083,131	264,666,479	490,706,954	1,314,456,564
CIRCUIT COURTS	16,431,656	14,005,320	895,701,425	926,138,401
DEPARTMENT OF SOCIAL SERVICES	5,122,303	5,321,786	319,967,684	330,411,773
DEPT OF MEDICAL ASSISTANCE SERVICES	20,215,095	10,221,586	212,891,328	243,328,009
DEPARTMENT OF TRANSPORTATION	72,022,381	5,959,525	85,453,525	163,435,431
GEORGE MASON UNIVERSITY	10,544,517	17,315,913	18,139,650	46,000,080
UNIVERSITY OF VIRGINIA - ACADEMIC DIV	9,719,490	23,666,743	9,052,016	42,438,249
VA COMMUNITY COLLEGE SYS-SYSTEM OFFICE	11,681,087	14,233,965	8,426,044	34,341,096
VIRGINIA COMMONWEALTH UNIVERSITY	6,813,730	7,457,934	15,883,164	30,154,828
DEPT OF BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES	12,299,657	8,750,125	6,438,547	27,488,329
DEPARTMENT OF MOTOR VEHICLES	24,710,247	416,890	1,974,566	27,101,703
VIRGINIA EMPLOYMENT COMMISSION	2,989,899	1,341,275	22,485,922	26,817,096
OLD DOMINION UNIVERSITY	1,947,244	10,618,279	12,040,676	24,606,199
VIRGINIA STATE UNIVERSITY	1,955,597	10,543,535	9,079,684	21,578,816
VIRGINIA INFORMATION TECHNOLOGIES AGENCY	9,264,140	5,820,568	5,261,740	20,346,448
DEPT OF RAIL AND PUBLIC TRANSPORTATION	15,556,713	2,895,009	0	18,451,722
DEPARTMENT OF GENERAL SERVICES	3,467,156	1,561,520	11,400,591	16,429,267
VPI & STATE UNIVERSITY	10,266,397	2,576,401	2,955,503	15,798,301
VA WORKERS' COMPENSATION COMMISSION	1,962,869	1,081,641	10,147,137	13,191,647
DEPT OF AGRICULTURE & CONSUMER SERVICES	2,572,902	1,674,671	7,316,681	11,564,254
NORFOLK STATE UNIVERSITY	2,239,846	5,085,183	3,104,561	10,429,590
THE COLLEGE OF WILLIAM AND MARY IN VA	1,955,186	2,891,600	3,750,269	8,597,055
DEPARTMENT OF ENVIRONMENTAL QUALITY	457,326	101,427	7,163,596	7,722,349
DEPARTMENT OF LABOR AND INDUSTRY	562,767	159,348	6,293,039	7,015,154
JONES AND CABA COY VETERANS CARE CENTER	1,705,824	564,042	4,285,849	6,555,715
DEPARTMENT OF THE TREASURY	120,858	25,663	4,438,501	4,585,022
UNIVERSITY OF MARY WASHINGTON	454,917	1,582,693	2,491,973	4,529,583
STATE CORPORATION COMMISSION	3,955,356	59,462	335,697	4,350,515
DEPARTMENT OF STATE POLICE	764,026	1,236,199	2,190,108	4,190,333
JAMES MADISON UNIVERSITY	157,607	2,135,597	1,828,808	4,122,012
RADFORD UNIVERSITY	785,062	1,045,464	2,054,585	3,885,111
DEPARTMENT OF ELECTIONS	162,300	374,800	3,033,000	3,570,100
VIRGINIA CORRECTIONAL ENTERPRISES	2,925,126	346,181	(180,502)	3,090,805
VIRGINIA VETERANS CARE CENTER	652,070	564,901	1,466,992	2,683,963
RICHARD BLAND COLLEGE	1,035,563	1,134,462	0	2,170,025
LONGWOOD UNIVERSITY	226,681	1,501,820	385,147	2,113,648
DEPARTMENT FOR AGING AND REHABILITATIVE SERVICES	1,524,742	0	563,313	2,088,055
DEPARTMENT OF HEALTH	627,838	280,258	872,675	1,780,771
DEPARTMENT OF MILITARY AFFAIRS	0	2,944	1,466,189	1,469,133
ADMINISTRATION OF HEALTH INSURANCE	517,404	801,425	0	1,318,829
VIRGINIA INSTITUTE OF MARINE SCIENCE	335,386	82,389	655,509	1,073,284
DEPT OF CONSERVATION AND RECREATION	202,028	44,390	803,745	1,050,163
DEPT OF CORRECTIONS-CENTRAL ACTIVITIES	14,573	24,706	934,953	974,232
SITTER-BARFOOT VETERANS CARE CENTER	204,799	26,926	611,059	842,784
DEPT OF CORRECTIONS-DIV OF INSTITUTIONS	0	101,909	672,935	774,844
VIRGINIA MILITARY INSTITUTE	241,455	110,041	399,390	750,886
DEPARTMENT OF FORESTRY	369,313	10,076	354,221	733,610
CHRISTOPHER NEWPORT UNIVERSITY	282,654	266,328	177,847	726,829
DEPARTMENT OF HUMAN RESOURCE MANAGEMENT	274,974	36,554	360,699	672,227
DEPARTMENT OF VETERANS SERVICES	9,846	1,956	575,175	586,977
DEPT FOR THE BLIND & VISION IMPAIRED	377,227	36,123	80,805	494,155

**2026 Statewide Accounts Receivable Report
Past Due Receivable Summary Aging Report**

As of March 31, 2026, page 2

(in thousands)

Agency	1-60 Days	61-120 Days	Over 120 Days	Total Past Due
DEPARTMENT OF CRIMINAL JUSTICE SERVICES	2,540	18,671	440,881	462,092
VIRGINIA PORT AUTHORITY	428,453	0	(2,145)	426,308
DEPT OF ED-DIRECT AID TO LOCALITIES	89,694	262,310	0	352,004
SUPREME COURT	104,374	38,993	183,750	327,117
DEPT OF EDUC-CENTRAL OFFICE OPERATIONS	314,559	12,350	(4,875)	322,034
DEPARTMENT OF JUVENILE JUSTICE	11,963	138,283	152,837	303,083
VIRGINIA LOTTERY	152,829	42,889	28,701	224,419
VIRGINIA MUSEUM OF FINE ARTS	122,151	15,504	9,534	147,189
THE LIBRARY OF VIRGINIA	58,968	37,000	23,807	119,775
MOTOR VEHICLE DEALER BOARD	5,186	2,105	93,236	100,527
DEPARTMENT OF EMERGENCY MANAGEMENT	7,963	1,330	86,762	96,055
DIVISION OF CAPITOL POLICE	25,794	14,688	45,543	86,025
WILSON WORKFORCE AND REHABILITATION CENTER	1,565	2,087	58,595	62,247
JAMESTOWN-YORKTOWN FOUNDATION	18,696	39,115	0	57,811
BOARD OF ACCOUNTANCY	6,879	5,770	40,947	53,596
DEPARTMENT OF HISTORIC RESOURCES	38,549	3,224	2,582	44,355
DEPT OF PROFESSIONAL & OCCUPATIONAL REG	39,200	0	0	39,200
MARINE RESOURCES COMMISSION	350	0	23,364	23,714
INDIGENT DEFENSE COMMISSION	15,000	3,000	4,932	22,932
DEPARTMENT OF HEALTH PROFESSIONS	1,800	3,134	15,600	20,534
VIRGINIA COMMISSION FOR THE ARTS	11,280	1,487	0	12,767
DEPARTMENT OF FIRE PROGRAMS	9,841	2,709	0	12,550
SOUTHERN VIRGINIA HIGHER EDUCATION CENTER	6,922	0	0	6,922
VIRGINIA STATE BAR	0	0	6,785	6,785
THE SCIENCE MUSEUM OF VIRGINIA	1,895	0	3,267	5,162
DEPARTMENT OF AVIATION	2,730	0	0	2,730
DEPARTMENT OF ACCOUNTS	0	0	218	218
FRONTIER CULTURE MUSEUM OF VIRGINIA	210	0	0	210
DEPARTMENT OF FORENSIC SCIENCE	0	200	0	200
DIVISION OF LEGISLATIVE SERVICES	0	0	0	0
DIV OF LEGISLATIVE AUTOMATED SYSTEMS	0	0	0	0
AUDITOR OF PUBLIC ACCOUNTS	0	0	0	0
ATTORNEY GENERAL & DEPT OF LAW	0	0	0	0
DEPT OF HOUSING & COMMUNITY DEVELOPMENT	0	0	0	0
VA SCHOOL FOR THE DEAF & BLIND	0	0	0	0
DEPT OF WORKFORCE DEVELOPMENT & ADVANCEMENT	0	0	0	0
DEPARTMENT OF WILDLIFE RESOURCES	0	0	0	0
DEPARTMENT OF ENERGY	0	0	0	0
ALCOHOLIC BEVERAGE CONTROL	0	0	0	0
PULLER VETERANS CARE CENTER	0	0	0	0

Negative balances include customer prepayment balances that have not been shipped or invoiced yet (Virginia Correctional Enterprises), and school division payment adjustments (Department of Education, Central Office Operations).