



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: October 18, 2016

Title: Transmittal of Department Quarterly Reports on Receivable Collection

Introduction/Background:

Transmitted herewith are the Department Quarterly Reports on Receivable Collections and Summary, as delineated in Pima County Administrative Procedure 22-75, for the quarter ending June 30, 2016.

Discussion:

For the quarter ending June 30, 2016, departments reported accounts receivable balances totaling \$20,173,338, a 12% decrease from the quarter ending March 31, 2016. Total collections for the departments reporting this quarter were \$41,876,927, or an 8% increase from the prior quarter. Of the total accounts receivable balances, \$812,203 or 4% was considered delinquent.

Conclusion:

For additional detail, please see the attached Summary and reports from the departments.

Recommendation:

Recommend that the Board accept the Department Quarterly Reports on the Receivable Collections for the period ending June 30, 2016.

Fiscal Impact:

Board of Supervisor District:

- 1 2 3 4 5 All

Department: Finance and Risk Management Telephone: 724-3930

Department Director Signature/Date: *[Signature]* 10/4/16

Deputy County Administrator Signature/Date: *[Signature]* 10-4-16

County Administrator Signature/Date: *[Signature]* 10/5/16

Summary of Quarterly Department Reports on Receivable Collections, received for the Quarter Ending 6/30/16
 Finance & Risk Management Department, Revenue Management Division

Department	Foot-note Refs	A/R Beginning Balance	Amount Billed this Period	Amount Collected	Amount Txfr'd to Rev & Coll	Corrections /Restate-ments	Settle-ments	Write-offs	A/R Ending Balance	Delinquent Balance
Constables		\$ 2,024	\$ 224	\$ (626)					\$ 1,622	\$ 1,390
DEQ		85,846	608,470	(365,754)	(2,320)			(330)	325,912	11,830
DSD		20,120	5,376	(216)					25,280	9,080
ED&T		142,507	399,717	(420,791)					121,433	
Elections		415,111	781,413	(588,724)					607,800	
Facilities Mgmt	(3)	47,183	1,111,983	(1,056,001)		3,689			106,854	
Finance & Risk Mgmt	(4)	3,840,729	8,615,156	(10,132,115)	(6,546)	48,021			2,365,245	574
Fleet Services		9,448	9,774	(7,665)		(5,920)			5,637	
Forensic Science Center	(1)	(175,569)	502,548	(320,494)					6,485	3,810
Information Technology	(2)	51,530	222,366	(213,806)					60,090	127
Kino Sports Complex		498,447	865,102	(1,093,727)		(93,564)			176,258	
Library	(8)	26,878	23,698	(19,000)					31,576	26,714
NRPR	(5)	264,412	488,757	(489,151)		125		(45)	264,098	2,985
Office of Emergency Mgmt	(2)	269,639	7,722	(391,798)					(114,437)	7
Public Health		1,714,140	1,388,364	(1,712,539)		205		(1,921)	1,388,249	104,583
Recorders		415,111	177,965	(569,289)					23,787	
Regional Flood Control	(1)	(10,360)	28,271	(14,914)					2,997	
RWRD	(9)	42,767	1,136,383	(70,961)					1,108,189	23,348
Revenue & Collections	(6)	606,957	2,958	(7,709)	28,759	(3,878)		(14,238)	612,849	612,849
Sheriff	(7)	2,674,674	2,569,445	(1,826,279)	(13,093)	(93,668)			3,311,079	
Transportation		12,005,993	20,488,417	(22,575,368)	(6,800)	(53,956)	(106,396)	(9,554)	9,742,336	14,906
Totals		\$ 22,947,586	\$ 39,434,109	\$ (41,876,927)	\$ -	\$ (198,946)	\$ (106,396)	\$ (26,088)	\$ 20,173,338	\$ 812,203

Footnotes to Summary:

- (1) These negative opening balances include prepayments of rent or other services.
- (2) PCWIN is reported under Information Technology and Office of Emergency Management.
- (3) Includes Parking Garages and a note receivable.
- (4) Includes cable companies, hotel/motel tax, Risk Mgmt claims and rental properties, notary and law library fees, Print Shop, vehicle license tax and two notes receivable.
- (5) Includes parks field use, rental properties, Starr Pass funds and capital improvement projects.
- (6) Includes court-ordered restitution accounts, judgments and delinquent accounts.
- (7) Includes a note receivable from City of South Tucson.
- (8) Includes utilities for the Pima Building and rent at the Santa Rosa Library.
- (9) Includes septage hauling, connection fees, CIP utilities and rent.


 Prepared by: Steven Liss
 Principal Finance Accountant


 Reviewed & Approved by: Michelle Hamilton
 Division Manager

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

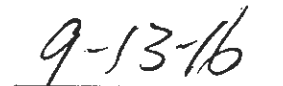
Department: Constables

Period Ending: 6/30/2016

	Amount
Accounts Receivable Beginning Balance	\$ 2,024.00
Amount Billed for this Period	\$ 224.00
Amount Collected during this Period	\$ (625.60)
Amount Transferred to Revenue and Collections	
Corrections/Restatements	
Accounts Receivable Ending Balance	<u>\$ 1,622.40</u>
Delinquent Balance	\$ 1,390.40
Collection Rate	28%
Number of open accounts at the end of the quarter	50
Number of delinquent accounts	42



Department Director/Designee



Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Dept. of Environmental Quality
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 85,846.23
Amount Billed for this Period	\$ 608,469.99
Amount Collected during this Period	\$ (365,753.74)
Amount Transferred to Revenue and Collections	\$ (2,320.00)
Corrections/Restatements	\$ -
Write-offs of \$100 - \$1,000 approved by Division Mgr.	\$ (330.00)
Accounts Receivable Ending Balance	<u>\$ 325,912.48 *</u>
Delinquent Balance	\$ 11,830.00 **
Collection Rate	53%
Number of open accounts at the end of the quarter	13
Number of Delinquent Accounts	4

* The Accounts Receivable Ending Balance consists of the following:

Waste Tire Fund	\$ 287,394.19
Air Quality Permits	\$ 29,652.79
Prepaid Hazardous Waste Permits	\$ (5,550.00)
Waste Hauler Permits	\$ 975.16
Well Monitoring	\$ 13,440.34
	<u>\$ 325,912.48</u>

** The Delinquent Balance consists of Air Quality Permit accounts.

Lorena Cordova
Department Director/Designee

8/12/14
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Development Services
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 20,120.00
Amount Billed for this Period	\$ 5,376.00
Amount Collected during this Period	\$ (216.00)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 25,280.00 *</u>
Delinquent Balance	\$ 9,080.00 **
Collection Rate	1%
Number of open accounts at the end of the quarter	19
Number of delinquent accounts	11

* The Accounts Receivable Ending Balance consists of the following:

Enforcement	\$ 19,280.00
NSF	\$ 6,000.00
	<u>\$ 25,280.00</u>

** The Delinquent Balance consists of the DSD Enforcement accounts of which \$5,180 are on payment plans.

Lorena Cordeiro
Department Director/Designee

8 / 15 / 16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: ED&T
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 142,506.59
Amount Billed for this Period	\$ 399,716.97
Amount Collected during this Period	\$ (420,791.00)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 121,432.56 *</u>
 Delinquent Balance	 \$ -
 Collection Rate	 78%
 Number of Accounts at the End of the Period	 3
Number of Delinquent Accounts	0

* The Accounts Receivable Ending Balance consists of the following:

Hotel/Motel tax	\$ 46,518.34
Wildcat Golf Partners Note Receivable	\$ 40,171.62
Rillito Racing, Inc. Note Receivable	\$ 34,742.60
	<u>\$ 121,432.56</u>

Thomas R. Moulton

Department Director/Designee

10-Aug-16

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Elections

Period Ending: 6/30/2016

	Amount
Accounts Receivable Beginning Balance	\$ 415,111.24
Amount Billed for this Period	\$ 781,412.70
Amount Collected during this Period	\$ (588,723.76)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 607,800.18</u>
Delinquent Balance	\$ -
Collection Rate	49%
Number of Accounts at the End of the Period	1
Number of Delinquent Accounts	0

Carolyn Pataconi
Department Director/Designee

8-16-16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Facilities Management
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 47,182.67
Amount Billed for this Period	\$ 1,109,751.44
Amount Collected during this Period	\$ (1,056,000.74)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ 3,688.94 *
Accounts Receivable Ending Balance	<u>\$ 104,622.31 **</u>
Delinquent Balance	\$ -
Collection Rate	91%
Number of Accounts at the End of the Period	26
Number of Delinquent Accounts	0

* The Corrections/Restatements amount is for billings brought up to date for a new contract with the University of Arizona. Revenue Management was not made aware of the contract until after the contract effective date.

** The Accounts Receivable Ending Balance consists of the following:

Prepayments on building rental accounts	\$ (94,822.76)
Building rental accounts with a receivable balance	\$ 62,821.17
Parking accounts with a receivable balance	\$ 15,546.31
University of Arizona note receivable	\$ 121,077.59
	<u>\$ 104,622.31</u>

Carelynn Pataconi
Department Director/Designee

8-30-16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Fleet Services

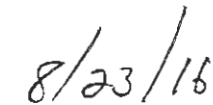
Period Ending: 6/30/2016

	Amount
Accounts Receivable Beginning Balance	\$ 9,448.24
Amount Billed for this Period	\$ 9,773.57
Amount Collected during this Period	\$ (7,664.79)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (5,920.46) *
Board of Supervisors' Approved Write-offs	\$ -
Accounts Receivable Ending Balance	\$ 5,636.56
 Delinquent Balance	 \$ -
 Collection Costs Incurred	 \$ -
Collection Rate	58%
 Number of Open Accounts at the End of the Period	 3
Number of Delinquent Accounts	0

*Corrections/Restatements is due to reversal of prior quarter non-fuel charges.



 Department Director/Designee



 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Forensic Science Center

Period Ending: 6/30/2016

	Amount
Accounts Receivable Beginning Balance	\$ (175,568.99)
Amount Billed for this Period	\$ 502,548.30
Amount Collected during this Period	\$ (320,494.80)
Amount Transferred to Revenue and Collections	-
Corrections/Restatements	-
Accounts Receivable Ending Balance	<u>\$ 6,484.51 *</u>
 Delinquent Balance	 \$ 3,810.00 **
 Collection Rate	 98%
 Number of open accounts at the end of the quarter	 74
Number of delinquent accounts	1

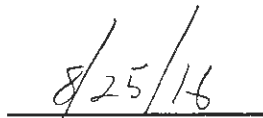
* The Accounts Receivable Ending Balance consists of the following:

Accounts with a receivable balance	\$ 204,543.05
Prepayments	\$ (198,058.54)
	<u>\$ 6,484.51</u>

** The Delinquent Balance is comprised of Vistoso Memorial Chapel, which is on a payment plan.



 Department Director/Designee



 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Information Technology
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 51,530.19
Amount Billed for this Period	\$ 222,366.00
Amount Collected during this Period	\$ (213,806.34)
Amount Transferred to Revenue and Collections	-
Corrections/Restatements	-
Accounts Receivable Ending Balance	<u>\$ 60,089.85 *</u>
 Delinquent Balance	 \$ 127.00
 Collection Rate	 78%
 Number of open accounts at the end of the quarter	 23
Number of delinquent accounts	2

* The Accounts Receivable Ending Balance consists of the following:

Leases with a receivable balance	\$ 78,349.45
Prepayments - Leases	\$ (44,540.18)
Wireless (PCWIN) accounts with a receivable balance	\$ 26,320.58
Prepayments - PCWIN	\$ (40.00)
	<u>\$ 60,089.85</u>



Department Director/Designee

8/25/16

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Kino Sports Complex
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 498,447.27
Amount Billed for this Period	\$ 865,101.84
Amount Collected during this Period	\$ (1,093,727.48)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (93,563.76) *
Accounts Receivable Ending Balance	<u>\$ 176,257.87 **</u>
 Delinquent Balance	 \$ -
 Collection Rate	 86%
 Number of Accounts at the End of the Period	 6
Number of Delinquent Accounts	0

* The Corrections/Restatements amount is comprised of reductions to estimated costs for FC Tucson and Tucson Invitational Games (TIG) and two refunds of overpayments, as follows:

FC Tucson	\$ (90,367.71)
TIG	\$ (4,604.85)
San Miguel HS refund	\$ 358.80
AIBC refund	\$ 1,050.00
	<u>\$ (93,563.76)</u>

** The Accounts Receivable Ending Balance is comprised of the following:

Sports accounts receivable balance	\$ 77,406.41
Hotel/Motel Tax	\$ 98,851.46
	<u>\$ 176,257.87</u>

Carolyn Pataconi
Department Director/Designee

8-16-16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Library Period Ending: 6/30/2016
Combined

	Amount
Accounts Receivable Beginning Balance	\$ 26,877.57
Amount Billed for this Period	\$ 23,697.98 *
Amount Collected during this Period	\$ (18,999.26) *
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	\$ 31,576.29
 Delinquent Balance	 \$ 26,714.48 **
 Collection Rate	 38%
 Number of Open Accounts at the End of the Period	 1
Number of Delinquent Accounts	1

* These amounts include \$338.34 for two months rent invoices and payments from ITN Greater Tucson. The tenant vacated at the end of May 2016.

** The delinquent balance represents charges that were in dispute with the City of Tucson. The dispute was settled in August 2016 and will be reflected in the 1st Quarter report for FY 2017.

Carolyn Pataconi
 Department Director/Designee

8-11-16
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: NRPR
(Combined)

Period Ending: 6/30/2016

	Amount
Accounts Receivable Beginning Balance	\$ 264,411.77
Amount Billed for this Period	\$ 488,757.26
Amount Collected during this Period	\$ (489,150.93)
Write-offs < \$100 approved by Division Supervisor	\$ (45.00)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ 125.00 *
Accounts Receivable Ending Balance	<u>\$ 264,098.10 **</u>
 Delinquent Balance	 \$ 2,984.50 ***
 Collection Rate	 65%
 Number of Accounts at the End of the Period	 31
Number of Delinquent Accounts	2

* The Corrections/Restatements amount is for a refunded security deposit.

** The Accounts Receivable Ending Balance is comprised of the following:

Parks Facility Use	\$ 51,990.57
Starr Pass	\$ 122,009.33
Capital Improvement Projects	\$ 53,207.75
Parks Real Property Rentals	\$ 36,652.45
Special Use Permits	\$ 238.00
	<u>\$ 264,098.10</u>

*** The Delinquent Balance is comprised of two little league account balances that have since been paid in full.

Carolyn Pataconi
Department Director/Designee

8-11-16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Office of Emergency Management
& Homeland Security

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 269,638.57
Amount Billed for this Period	\$ 7,722.16
Amount Collected during this Period	\$(391,797.41) *
Amount Transferred to Revenue and Collections	-
Corrections/Restatements	-
Accounts Receivable Ending Balance	<u>\$(114,436.68) **</u>
 Delinquent Balance	 \$ 7.32
 Collection Costs Incurred	 \$ -
Collection Rate	141% ***
 Number of Accounts at the End of the Period	 20
Number of Delinquent Accounts	1

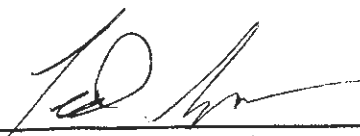
*Amount Collected during this Period consists of:

Collected for 4th Quarter Billing	277,452.41
Collected for FY17 1st Quarter Billing	114,345.00
	<u>391,797.41</u>

**Accounts Receivable Ending Balance consists of:

Advanced Payments	(114,345.00)
Refund Credit	(99.00)
Outstanding Receivable Balance	7.32
	<u>(114,436.68)</u>

***Collection rate is high due to a large amount of 1st Quarter FY17 payments collected in 4th Quarter.



Department Director/Designee

8/23/16

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Public Health Dept
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 1,714,140.19
Amount Billed for this Period	\$ 1,388,364.21
Amount Collected during this Period	\$ (1,712,539.23)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ 204.50
Write-offs under \$100 approved by Revenue Mgmt Supervisor	\$ (331.00)
Write-offs of \$100 - \$1,000 approved by Revenue Mgmt Division Mgr.	\$ (1,590.00)
Write-offs greater than \$10,000 approved by Board of Supervisors (BOS)	\$ -
Accounts Receivable Ending Balance	<u>\$ 1,388,248.67 *</u>

Delinquent Balance \$ 104,582.61 **

Collection Costs Incurred
Collection Rate 55%

Number of Accounts at the End of the Period 58
Number of Delinquent Accounts 35

* The A/R Ending Balance consists of the following:

Health Dept. PHN Clinic	\$ 277.00
Health Dept. Vital Registration	\$ 90,910.00
Health Fin/Ops	\$ 3,898.93
Pima Animal Care Center	\$ 1,293,162.74
	<u>\$ 1,388,248.67</u>

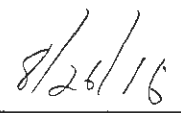
** The Delinquent Balance consists of the following:

Vital Registration - Vistoso Memorial Chapel (payment plan)	\$ 22,100.00
Angel Valley Funeral Home	\$ 40.00
PACC - City of South Tucson	\$ 78,075.44
PACC - Noise Complaint Fines	\$ 1,435.24
NSF Checks & Fees	\$ 2,931.93
	<u>\$ 104,582.61</u>

The City of South Tucson PACC delinquent balance will be liquidated after the Sam Lena Library purchase is finalized.



Department Director/Designee



Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Recorder

Period Ending: 6/30/2016

	Amount
Accounts Receivable Beginning Balance	\$ 415,111.24
Amount Billed for this Period	\$ 177,964.64
Amount Collected during this Period	\$ (569,288.40)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 23,787.48 *</u>
 Delinquent Balance	 \$ -
 Collection Rate	 96%
 Number of Accounts at the End of the Period	 1
Number of Delinquent Accounts	0

* The Recorder's Office submitted a reimbursement request to the State for the March 2016 Presidential Preference election. The costs were \$593,075.88. The State reimbursed \$569,288.40. Because it is not known if the State will make further payments, the remaining \$23,787.48 balance is not deemed to be delinquent.

Carolyn Pataconi
Department Director/Designee

8-15-16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Flood Control District
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ (10,360.25)
Amount Billed for this Period	\$ 28,270.74
Amount Collected during this Period	\$ (14,913.50)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 2,996.99 *</u>
Delinquent Balance	\$ -
Collection Rate	83%
Number of Accounts at the End of the Period	1
Number of Delinquent Accounts	0

* The Accounts Receivable Ending Balance consists of the following:

IGA- Regional Transportation Authority	\$ 10,032.24
Prepaid Rental Properties	\$ (6,715.25)
Prepaid License Agreements	\$ (320.00)
	<u>\$2,996.99</u>

Lorena Cordova
Department Director/Designee

8/15/16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: RWRD **Period Ending:** 6/30/2016
Combined *

	Amount
Accounts Receivable Beginning Balance	\$ 42,767.05
Amount Billed for this Period	\$ 1,136,382.80
Amount Collected during this Period	\$ (70,961.11)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	\$ 1,108,188.74 *
 Delinquent Balance	 \$ 23,347.95 **
 Collection Rate	 6%
 Number of Open Accounts at the End of the Period	 15
Number of Delinquent Accounts	4

* The combined report now includes rent for property leased to Arizona Shuttle and a cost sharing agreement with the City of Tucson for utility work completed on the 22nd St. & Alvernon Way Water Modifications CIP project.
 The report also includes septage hauling, connection fees and rent for facilities leased to the University of Arizona at the RWRD West Center (Agua Nueva). The Accounts Receivable Ending Balance consists of the following:

Septage hauling and connection fees	\$ 310,569.33
Rent	\$ -
CIP utilities	\$ 797,619.41
	\$ 1,108,188.74

** The Delinquent Balance consists of the following:

EDG Fuels	\$ 9,457.83
Tucson Septic Pumping	\$ 12,987.06
CH2MHill	\$ 465.54
NPL	\$ 437.52
	\$ 23,347.95


Carolyn Pataconi
 Department Director/Designee

8-20-16
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Revenue & Collections

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 606,957.00
Amount Billed for this Period	\$ 2,957.59
Amount Collected during this Period	\$ (7,708.37)
Amount Transferred to Revenue and Collections	\$ 28,759.63 *
Corrections/Restatements	\$ (3,878.25) **
Write-offs under \$100 approved by Revenue Mgmt Supervisor	\$ (50.00)
Write-offs of \$100 - \$1,000 approved by Revenue Mgmt Division Manager	\$ (3,978.37)
Write-offs of \$1,000 and < \$5,000 requiring Finance Director approval	\$ (10,210.03)
Accounts Receivable Ending Balance	<u>\$ 612,849.20</u>
 Delinquent Balance	 \$ 612,849.20
 Collection Rate	 1%
 Number of Accounts at the End of the Period	 2,359
Number of Delinquent Accounts	2,359

* The Amount Transferred to Revenue & Collections consists of accounts from the following depts:

DEQ \$	2,320.00	Sheriff's - Restitutions \$	7,681.56
Transportation \$	6,800.30	Sheriff's - CEU \$	5,411.40
Risk Management \$	6,546.37	Total Transfers \$	<u>28,759.63</u>

** The Correction/Restatement was for a Development Services citation that was rescinded by the JP Court.

Carolyn Pataconi
Department Director/Designee

7-30-16
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Sheriff's Dept.

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 2,674,673.88
Amount Billed for this Period	\$ 2,569,445.40
Amount Collected during this Period	\$ (1,826,279.50)
Amount Transferred to Revenue and Collections	\$ (13,092.96) *
Corrections/Restatements	<u>\$ (93,667.67) *</u>
Accounts Receivable Ending Balance	<u>\$ 3,311,079.15</u>

Delinquent Balance


Collection Rate 36%

Number of open accounts at the end of the quarter 13

Number of delinquent accounts 1

* A Corrections/Restatements amount is reported at the time new Civil Enforcement Unit (CEU) accounts are transferred to Revenue & Collections (R&C) and when new restitution cases are received and transferred. Additionally, the Corrections/Restatements amount includes the reversal of an entry for the City of South Tucson. A receivable was created for the annual payment that was due. However, because that amount had already been recorded in the Note Receivable, a reversal was needed. The following recaps the amounts:

New restitution accounts	\$ 7,681.56
New CEU accounts	<u>\$ 5,411.40</u>
Amount transferred to R&C	\$ 13,092.96
City of So. Tucson entry reversal	<u>\$ (106,760.63)</u>
Total Corrections/Restatements	<u>\$ (93,667.67)</u>



 Department Director/Designee

8/17/16

 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Transportation
(Combined)

Period Ending: 6/30/2016

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 12,005,993.41
Amount Billed for this Period	\$ 20,488,417.05
Amount Collected during this Period	\$ (22,575,368.45)
Amount Transferred to Revenue and Collections	\$ (6,800.30)
Corrections/Restatements	\$ (53,956.17) *
Settlement Agreements between \$1,000 and \$5,000	\$ (2,498.61)
Settlement Agreements over \$100,000	\$ (103,896.93) **
Write-offs of \$100 - \$1,000 approved by Revenue Mgmt Division Mgr.	\$ (223.66)
Write-offs of \$5,000 - \$1,000 approved by County Manager	\$ (9,330.14)
Accounts Receivable Ending Balance	<u>\$ 9,742,336.20 ***</u>
Delinquent Balance	\$ 14,906.02 ****
Collection Rate	70%
Number of open accounts at the end of the quarter	100
Number of delinquent accounts	25

* The Corrections/Restatements amount consists of the following:

Addition of a Restitution account not reported in the prior quarter	\$ 191.10
Adjustment to report a payment received in the prior quarter	\$ (531.20)
Adjustments to prior quarter invoices	<u>\$ (53,616.07)</u>
	<u>\$ (53,956.17)</u>

** The Settlement Agreements amount consists of the interest adjustment made on the Star Valley accounts to reflect the totals included in the Star Valley Settlement Agreement and Development Agreement which was approved by the Board of Supervisors on August 2, 2016.

*** The Accounts Receivable Ending Balance consists of the following:

RTA	\$ 1,706,638.36	PAG/MISC IGA's	\$ 1,906,530.21
Rental Properties	\$ 2,570.48	Star Valley- Camino Verde	\$ 89,892.13
HURF/MLT	\$ 4,583,735.13	Star Valley- Wade/Valencia	\$ 1,391,387.11
License Agreements	\$ 720.00	NSF	\$ 6,065.55
Damage Billings	\$ 54,797.23		<u>\$ 9,742,336.20</u>

**** The Delinquent Balance consists of the following:

Rentals	\$ 50.00	NSF	\$ 218.55
License Agreements	\$ 320.00	Damage Billings	\$ 14,317.47
			<u>\$ 14,906.02</u>

Korena Cordova
Department Director/Designee

8/18/16
Date