



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 6/17/2025

**= Mandatory, information must be provided*

Click or tap the boxes to enter text. If not applicable, indicate "N/A".

***Title:**

Transmittal of Department Quarterly Reports on Receivable Collections

***Introduction/Background:**

Transmitted herewith are the Department Quarterly Reports on Receivable Collections and Summary, as delineated in Pima County Administrative Procedures 22-75, for the quarter ending March 31, 2025.

***Discussion:**

For the quarter ending March 31, 2025, departments reported account receivable balances totaling \$ 19,666,923 or a 6% decrease from the previously reported quarter ending December 31, 2024. The decrease is primarily attributed to the collection of RWRD BioGas sales and DEQ Air Quality permits collected from prior quarter. Total collections for the departments reporting this quarter were \$ 45,056,288.

The National Opioids Trust accounts receivable ending balance was \$94,007,308. The combined total for accounts receivable balances for the quarter ending March 31, 2025 was \$113,674,231. Of the total ending accounts receivable balance, \$ 1,567,357 or 8%, was considered delinquent

***Conclusion:**

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

***Recommendation:**

Recommend that the Board accept the Department Quarterly Reports on Receivable Collections for the period ending March 31, 2025.

***Fiscal Impact:**

N/A

***Board of Supervisor District:**

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ All

Department: Finance and Risk Management

Telephone: 520-724-9756

Contact: Meridith Litton

Telephone: 520-724-8517

Department Director Signature: _____

Date: _____

5/30/2025

Deputy County Administrator Signature: _____

Date: _____

County Administrator Signature: _____

Date: _____

6/11/2025

Summary of Quarterly Department Reports on Receivable Collections, received for the Quarter Ending 3/31/25

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-off's	A/R Ending Balance	Delinquent Balance
Attractions & Tourism	(1)	116,547	497,797	(502,176)					112,168	-
Communications		-	1,635	(842)					793	-
Conservation Lands & Resources		121,004	591,360	(448,544)		(1,070)			262,750	-
Constables	(4)	18,555	73,037	(113,244)					(21,652)	-
Dept. of Environmental Quality		1,268,836	461,266	(959,847)					770,255	-
Development Services		26,550	39,155	(3,405)				(1,500)	60,800	25,700
Elections		43,709	1,281,434	(1,232,552)					92,590	-
Facilities Mgmt	(2)	171,173	1,176,962	(1,440,107)		(425)		(2,152)	(94,548)	6,602
Finance & Risk Mgmt	(3)	5,811,181	12,103,743	(11,866,670)		(2,503)	(581)		6,045,170	51,795
Fleet Services		230,268	235,134	(308,893)					156,509	-
Information Technology		29,635	73,449	(57,206)		(25,942)			19,935	-
Kino Sports Complex	(5)	439,388	1,151,626	(1,228,564)		(24,998)			337,452	22,729
Library	(10)	110,451	245,154	(72,757)					282,848	-
Medical Examiner		236,750	516,366	(584,725)		(2,535)			165,856	17,762
National Opioids Trust		94,007,308	-	-					94,007,308	-
Parks & Recreation	(6)	385,426	(18,919)	(299,994)		478			66,992	11,421
Pima Animal Care		439,104	475,323	(249,825)					664,603	-
Public Health		18,132	482,572	(499,808)				(675)	221	-
Real Property Services		402,000	403,830	(309,014)					496,816	-
Regional Flood Control District	(4)	(1,460)	40,935	(13,956)					25,519	1,050
RWRD	(7)	1,736,823	1,099,530	(2,155,551)					680,803	101,519
Revenue & Collections	(8)	1,051,271	6,179	(3,606)	15,592			(1,293)	1,068,143	1,068,143
Sheriff		1,183,801	1,916,033	(1,881,633)					1,218,201	-
Transportation	(9)	6,884,143	20,250,993	(20,006,746)	(15,592)		(7,254)		7,105,544	260,637
Wireless Integrated Network		206,653	759,126	(816,622)					149,158	-
Totals		\$ 114,937,250	\$ 43,863,720	\$ (45,056,288)	\$ -	\$ (56,996)	\$ (7,835)	\$ (5,620)	\$ 113,674,231	\$ 1,567,357

Footnotes to Summary:

- (1) Includes prepayments of rent, special use permits, and hotel/motel tax.
- (2) Includes parking garages, rental properties, prepayments of rent, and parking.
- (3) Includes notes for the City of South Tucson, American Indian Assoc., and U of A Mineral Museum; VLT, hotel/motel tax, cable company rents, and Risk Management claims.
- (4) Credit beginning or ending balances are due to prepayments of rent or other services.
- (5) Includes sports facilities use and hotel/motel tax.
- (6) Includes usage of parks and other Parks & Rec. facilities, rental properties, and special use permits
- (7) Includes rentals, rental prepayments, amounts owed for non-sufficient funds, septage hauling, and Biogas Sales.
- (8) Includes court-ordered restitution accounts, judgments, and delinquent accounts transferred from other County Departments.
- (9) Includes prepaid rental & rental properties, damage billings, license agreements, HURF/VLT/Aviation Funds, Regional Transportation Authority, and Star Valley note receivable.
- (10) Includes balance due from Marana School District for the Geasa-Marana Library Lease-Purchase, City of Tucson - Utilities, Donation, and amounts owed for non-sufficient funds.

Prepared by:



Ted Garza
Revenue & Collections Supervisor

Reviewed & Approved by:



Toni Johnson
Division Manager

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Attractions & Tourism
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 116,546.80
Amount Billed for this Period	\$ 497,796.68
Amount Collected during this Period	\$ (502,175.74)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 112,167.74 *</u>

Delinquent Balance \$ -

Collection Rate 82%

Number of open accounts at the end of the quarter 3

Number of delinquent accounts 0

* The Accounts Receivable Ending Balance consists of the following:

Prepaid Rent & Special Use Permits	\$ (2,390.00)
Rentals and Special Use Permits	\$ 581.00
Hotel/Motel Tax	\$ 113,976.74
	<u>\$ 112,167.74</u>

Rosena Cordova
Department Director/Designee

4/29/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Communications
Print Shop

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ -
Amount Billed for this Period	\$ 1,635.44
Amount Collected during this Period	\$ (842.48)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 792.96</u>
 Delinquent Balance	 \$ -
 Collection Rate	 52%
 Number of open accounts at the end of the quarter	 2
Number of delinquent accounts	0

Lorena Cordova
Department Director/Designee

4/22/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Conservation Lands and Resources
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 121,003.94
Amount Billed for this Period	\$ 591,359.60
Amount Collected during this Period	\$ (448,543.92)
Corrections/Restatements	\$ (1,070.00) *
Accounts Receivable Ending Balance	<u>\$ 262,749.62</u>
Delinquent Balance	\$ -
Collection Rate	63%
Number of open accounts at the end of the quarter	5
Number of delinquent accounts	0

* The Corrections/Restatements amount consists of prior quarter adjustments.



Department Director/Designee

4/25/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Constables

Period Ending: 3/31/2025

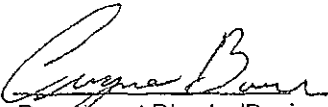
	Amount
Accounts Receivable Beginning Balance	\$ 18,555.48
Amount Billed for this Period	\$ 73,036.63
Amount Collected during this Period	\$ (113,244.19)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ (21,652.08)</u>

Delinquent Balance \$ -

Collection Rate 124%

Number of open accounts at the end of the quarter 51

Number of delinquent accounts 0


Department Director/Designee

4/30/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Dept of Environmental Quality Period Ending: 3/31/2025
(Combined)

	Amount
Accounts Receivable Beginning Balance	\$ 1,268,836.26
Amount Billed for this Period	\$ 461,266.22
Amount Collected during this Period	\$ (959,847.48)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 770,255.00 *</u>
 Delinquent Balance	 \$ -
 Collection Rate	 55%
 Number of open accounts at the end of the quarter	 66
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of the following:

Air Quality Permits	\$ 396,601.25
Waste Hauler Permits	\$ 136.00
Waste Tire	\$ 373,517.75
	<u>\$770,255.00</u>

Lorena Cordova
Department Director/Designee

4/29/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Development Services Period Ending: 3/31/2025
(Combined)

	Amount
Accounts Receivable Beginning Balance	\$ 26,550.00
Amount Billed for this Period	\$ 39,155.46
Amount Collected during this Period	\$ (3,405.46)
Amount Transferred to Revenue and Collections	\$ -
Write-offs of Account Balances	\$ (1,500.00)
Accounts Receivable Ending Balance	<u>\$ 60,800.00 *</u>
Delinquent Balance	\$ 25,700.00 **
Collection Rate	5%
Number of Accounts at the End of the Period	33
Number of Delinquent Accounts	18

* The Accounts Receivable Ending Balance consists of enforcement accounts.

** The Delinquent Balance consists of enforcement accounts.

Lorena Cordova
Department Director/Designee

4/23/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Elections

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 43,708.50
Amount Billed for this Period	\$ 1,281,433.50
Amount Collected during this Period	\$ (1,232,552.25)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 92,589.75</u>
Delinquent Balance	\$ -
Collection Rate	93%
Number of open accounts at the end of the quarter	3
Number of Delinquent Accounts	0



Department Director/Designee

4/11/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Facilities Management
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 171,173.41
Amount Billed for this Period	\$ 1,176,961.94
Amount Collected during this Period	\$ (1,440,106.81)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (425.00) *
Write-Offs of account balances	\$ (2,152.00)
Accounts Receivable Ending Balance	<u>\$ (94,548.46) **</u>
 Delinquent Balance	 \$ 6,601.84 ***
 Collection Rate	 107%
 Number of open accounts at the end of the quarter	 32
Number of delinquent accounts	4

* The Corrections/Restatements amount consists of prior quarter payments.

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

Prepayments on Building rental accounts	\$ (187,713.15)
Building rental accounts	\$ 69,790.32
Parking accounts	\$ 23,374.37
	<u>\$ (94,548.46)</u>

*** The Delinquent Balance consists of the following:

Parking accounts	\$ 6,601.84
	<u>\$ 6,601.84</u>

Rosele Cordova
Department Director/Designee

5/1/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Finance & Risk Management
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 5,811,181.40
Amount Billed for this Period	\$ 12,103,742.64
Amount Collected during this Period	\$ (11,866,670.03)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (2,503.41) *
Risk Mgmt Settlement Agreements \$1,000 or Less	\$ (580.93)
Risk Mgmt Settlement Agreements between \$1,000 - \$10,000	\$ -
Accounts Receivable Ending Balance	<u>\$ 6,045,169.67 **</u>
Delinquent Balance	\$ 51,794.92 ***
Collection Rate	66%
Number of open accounts at the end of the period	29
Number of Delinquent Accounts	9

* The Corrections/Restatements amount consists of a credit made on a prior quarter invoice:

Risk Mgmt claims	\$ (2,503.41)
	<u>\$ (2,503.41)</u>

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

Vehicle license tax	\$ 1,661,492.68	American Indian Assoc. Note	\$ 1,338,976.39
Cable Company rents	\$ 753,100.00	U of A Mineral Museum Note	\$ 903,524.70
Hotel/Motel tax	\$ 356,177.36	City of South Tucson Note	\$ 876,200.92
Risk Mgmt claims	\$ 155,697.62		<u>\$ 6,045,169.67</u>

*** The Delinquent Balance reflects uncollected accounts that have been in the Risk Management subrogation process for more than 90 days.


Department Director/Designee

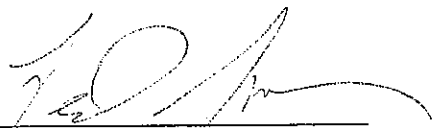
4/25/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Fleet Services
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 230,268.17
Amount Billed for this Period	\$ 235,133.85
Amount Collected during this Period	\$ (308,892.55)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 156,509.47</u>
Delinquent Balance	\$ -
Collection Rate	66%
Number of open accounts at the end of the quarter	54
Number of delinquent accounts	0



Department Director/Designee

4/15/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Information Technology

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 29,635.16
Amount Billed for this Period	\$ 73,448.70
Amount Collected during this Period	\$ (57,206.43)
Corrections/Restatements	\$ (25,942.40) *
Accounts Receivable Ending Balance	<u>\$ 19,935.03 **</u>

Delinquent Balance \$ -

Collection Rate 74%

Number of open accounts at the end of the quarter 6

Number of delinquent accounts 1

* The Corrections/Restatements amount consists of prior billing adjustments.

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

Accounts with Balances	\$ 19,952.52
Prepayments on Account	\$ (17.49)
	<u>\$ 19,935.03</u>


Department Director/Designee

4/25/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Kino Sports Complex
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 439,387.82
Amount Billed for this Period	\$ 1,151,626.04
Amount Collected during this Period	\$ (1,228,564.13)
Corrections/Restatements	\$ (24,997.95) *
Accounts Receivable Ending Balance	<u>\$ 337,451.78 **</u>
 Delinquent Balance	 \$ 22,728.54 ***
 Collection Rate	 78%
 Number of open accounts at the end of the quarter	 8
Number of delinquent accounts	1

* The Corrections/Restatements amount reflects a change in actual resources that were used by customers in the prior quarter compared to the estimates that were previously billed.

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

Accounts with balances	\$ 107,311.71
Prepayments on accounts	\$ (12,060.53)
Hotel/Motel Tax	\$ 242,200.60
	<u>\$ 337,451.78</u>

*** The Delinquent Balance consists of an Arizona Soccer Holdings Sporting Event.



Department Director/Designee

4/29/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Library

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 110,451.48
Amount Billed for this Period	\$ 245,153.73
Amount Collected during this Period	\$ (72,756.84)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 282,848.37 *</u>
Delinquent Balance	\$ -
Collection Rate	20%
Number of open accounts at the end of the quarter	5
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of:

City of Tucson - Utilities	\$ 17,988.37
Non-sufficient Funds	\$ 35.00
Donation	\$ 218,875.00
**Geasa-Marana Library Lease-Purchase Balance	\$ 45,950.00
	<u>\$ 282,848.37</u>

** The Accounts Receivable Ending Balance includes the balance on the Geasa-Marana Library Purchase Agreement. Amount was recorded to meet lease reporting requirements. Payments are due annually with the last annual payment due on 4/1/2026.

Lorena Cardona

4/18/25

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Medical Examiner

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 236,750.25
Amount Billed for this Period	\$ 516,365.66
Amount Collected during this Period	\$ (584,725.33)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (2,535.00) *
Accounts Receivable Ending Balance	<u>\$ 165,855.58</u>
Delinquent Balance	17,762.00 **
Collection Rate	78%
Number of open accounts at the end of the quarter	75
Number of delinquent accounts	10

* The Corrections/Restatements amount consists of a prior billing adjustments.

** The Delinquent Balance amount consists of autopsy services provided.


 Department Director Designee

4/23/25
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: National Opioids Trust

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 94,007,307.95
Amount Billed for this Period	\$ -
Amount Collected during this Period	\$ -
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 94,007,307.95</u>
 Delinquent Balance	 \$ -
 Collection Rate	 0%
 Number of open accounts at the end of the quarter	 1
Number of delinquent accounts	0

Lorena Cordova
Department Director/Designee

4/22/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Parks & Recreation Period Ending: 3/31/2025
(Combined)

	Amount
Accounts Receivable Beginning Balance	\$ 385,425.87
Amount Billed for this Period	\$ (18,918.74)
Amount Collected during this Period	\$ (299,993.62)
Corrections/Restatements	\$ 478.05 *
Accounts Receivable Ending Balance	<u>\$ 66,991.56 **</u>
Delinquent Balance	\$ 11,420.71 ***
Collection Rate	82%
Number of open accounts at the end of the quarter	49
Number of delinquent accounts	10

* The Corrections/Restatements amount consists of prior quarter adjustments.

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

Park Activities	\$ 42,905.90
Rental Properties	\$ 4,806.66
Special Use Permits	\$ 19,279.00
	<u>\$ 66,991.56</u>

*** The Delinquent Balance Amount consists of Park Activities for Tanque Verde Little League, Tucson Ravens Youth Football, Copper State Lacrosse, NBHA Tucson Hurricanes, Rental Properties' utility reimbursements for Reddington Livestock, and other receivables.



Department Director/Designee

4/25/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Pima Animal Care Dept
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 439,104.28
Amount Billed for this Period	\$ 475,323.16
Amount Collected during this Period	\$ (249,824.70)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 664,602.74</u>
Delinquent Balance	\$ -
Collection Rate	27%
Number of open accounts at the end of the quarter	4
Number of delinquent accounts	0


Department Director/Designee

4/17/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Public Health Dept

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 18,132.00
Amount Billed for this Period	\$ 482,572.00
Amount Collected during this Period	\$ (499,808.00)
Write-offs of \$500 - \$2,500 approved by Revenue Mgmt Division Mgr.	\$ (675.00)
Accounts Receivable Ending Balance	\$ 221.00 *
Delinquent Balance	\$ -
Collection Rate	99.96%
Number of open accounts at the end of the quarter	2
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of Health Department Operations.


 Department Director/Designee

4/11/25
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Real Property Services Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 402,000.00
Amount Billed for this Period	\$ 403,830.11
Amount Collected during this Period	\$ (309,014.02)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 496,816.09 *</u>
Delinquent Balance	\$ -
Collection Rate	38%
Number of open accounts at the end of the quarter	2
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of the following:

American Battery Factory	\$ 956.61
Worldview Enterprises	\$ 495,859.48 **
	<u>\$ 496,816.09</u>

** The balance includes World View's Release Consideration of \$402k required to be paid to the County by December 31, 2027, which is the end of the primary agreement term.

Rosene Cordova

Department Director/Designee

4/18/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Flood Control District
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ (1,460.00)
Amount Billed for this Period	\$ 40,934.60
Amount Collected during this Period	\$ (13,956.00)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 25,518.60 *</u>
Delinquent Balance	\$ 1,050.00
Collection Rate	35%
Number of accounts at the end of the quarter	6
Number of delinquent accounts	1

* The Accounts Receivable Ending Balance consists of the following:

Enforcements	\$ 20,950.00
License Agreements	\$ 140.00
Rental Properties	\$ 1,050.00
Prepaid Rental Properties	\$ (2,919.00)
Regional Transportation Authority IGA	\$ 6,297.60
	<u>\$ 25,518.60</u>

Rosena Cordova
Department Director/Designee

4/25/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Wastewater Reclamation Department Period Ending: 3/31/2025
(Combined)

	Amount
Accounts Receivable Beginning Balance	\$ 1,736,823.47
Amount Billed for this Period	\$ 1,099,530.42
Amount Collected during this Period	\$ (2,155,551.15)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 680,802.74 *</u>
Delinquent Balance	\$ 101,519.00 **
Collection Rate	76%
Number of open accounts at the end of the quarter	18
Number of delinquent accounts	7

* The Accounts Receivable Ending Balance consists of the following:

Rental Prepayments	\$ (2,775.73)
Non-sufficient Funds	\$ 8,401.00
Biogas Sales	\$ 365,340.10
Septage Hauling	\$ 309,837.37
	<u>\$ 680,802.74</u>

** The Delinquent Balance consists of the following:

Non-sufficient Funds	\$ 8,401.00
Septage Hauling	\$ 93,118.10
	<u>\$ 101,519.10</u>

Lorena Cordova

Department Director/Designee

4/30/25

Date


QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Revenue & Collections Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 1,051,270.75
Amount Billed for this Period	\$ 6,178.90
Amount Collected during this Period	\$ (3,606.02)
Amount Transferred to Revenue & Collections	\$ 15,592.46 *
Write-offs of account balances	\$ (1,293.00)
Accounts Receivable Ending Balance	<u>\$ 1,068,143.09</u>
Delinquent Balance	\$ 1,068,143.09 **
Collection Rate	0.34%
Number of Accounts at the End of the Period	1,523
Number of Delinquent Accounts	1,523

* The Amount Transferred to Revenue & Collections consists of Transportation accounts.

** The entire Accounts Receivable Ending Balance is delinquent. The Delinquent Balance consists of accounts that have been transferred to Revenue & Collections, by departments, after they have become past-due, and court-ordered restitution accounts and judgments.


Department Director/Designee

4/25/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Sheriff's Dept.

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 1,183,800.93
Amount Billed for this Period	\$ 1,916,033.26
Amount Collected during this Period	\$ (1,881,633.24)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 1,218,200.95</u>
Delinquent Balance	\$ -
Collection Rate	61%
Number of open accounts at the end of the quarter	11
Number of delinquent accounts	0

Mandy Amato
Department Director/Designee

4/21/2025
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Transportation
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 6,884,142.73
Amount Billed for this Period	\$ 20,250,993.27
Amount Collected during this Period	\$(20,006,745.77)
Amount Transferred to Revenue and Collections	\$ (15,592.46)
Corrections/Restatements	\$ -
Settlement Agreements up to \$10,000	\$ (7,254.00)
Write-Offs of account balances	\$ -
Accounts Receivable Ending Balance	<u>\$ 7,105,543.77 *</u>
 Delinquent Balance	 \$ 260,636.61 **
 Collection Rate	 74%
 Number of open accounts at the end of the quarter	 45
Number of delinquent accounts	21

* The Accounts Receivable Ending Balance consists of the following:

Prepaid Rental Properties	\$ (2,113.55)	HURF/VLT/Aviation Funds	\$ 6,041,891.21
Rental Properties	\$ 2,095.00	Regional Transportation Authority	\$ 13,890.57
Damage Billings	\$ 422,597.02	Star Valley Development	\$ 625,101.52
License Agreements	\$ 2,082.00		<u>\$ 7,105,543.77</u>

** The Delinquent Balance consists of the following:

Damage Billings	\$ 260,116.61
Rental Properties	\$ 270.00
License Agreement:	\$ 250.00
	<u>\$ 260,636.61</u>

Lorena Corobva
Department Director/Designee

4/30/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Wireless Integrated Network
(Combined)

Period Ending: 3/31/2025

	Amount
Accounts Receivable Beginning Balance	\$ 206,653.43
Amount Billed for this Period	\$ 759,126.44 *
Amount Collected during this Period	\$ (816,622.02)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 149,157.85</u>
Delinquent Balance	\$ -
Collection Rate	85%
Number of accounts at the end of the quarter	46
Number of delinquent accounts	0

* The Amount Billed for this period consists of:

3rd Quarter Billing	\$ 94,444.69
4th Quarter Billing	\$ 664,681.75
	<u>\$ 759,126.44</u>



Department Director/Designee

4/23/25

Date