COB - BOSAIR FORM
10/01/2025 12:52 PM (MST)

BOARD OF SUPERVISORS AGENDA ITEM REPORT (BOSAIR)

All fields are required. Enter N/A if not applicable. For number fields, enter 0 if not applicable.

Award Type:	Agenda Item
Is a Board Meeting Date Requested?	Yes
Requested Board Meeting Date:	10/21/2025
Project Title / Description:	Transmittal of Department Quarterly Reports on Receivable Collections

Agenda Item Report

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 June 30, 2025.
Discussion:	For the quarter ending June 30, 2025, departments reported account receivable balances totaling $19,780,883 or a .6% increase from the previously reported quarter ending March 31, 2025. The increase is attributed to an increase in amounts billed for Fleet Services and the Sheriff's Department from prior quarter. Total collections for the departments reporting this quarter were $49,431,631. The National Opioids Trust accounts receivable ending balance was $91,627,508. The combined total for accounts receivable balances for the quarter ending June 30, 2025 was $111,408,391. Of the total ending accounts receivable balance, $1,667,216 or 8.4%, 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 June 30, 2025.
Fiscal Impact:	N/A
Support of Prosperity Initiative:	N/A
Provide information that explains how this activity supports the selected Prosperity Initiative	N/A
Board of Supervisor District:	• 1 • 2 • 3

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Department:	Finance & Risk Management
Name:	Meridith Litton
Telephone:	520-724-8517

Department Director Signature: ______________ Date: 10-2-2025

Deputy County Administrator Signature: ______________ Date: 10/7/2025

County Administrator Signature: ______________ Date: 10/8/25

Summary of Quarterly Department Reports on Receivable Collections, received for the Quarter Ending 6/30/25

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)	112,168	748,296	(774,481)					85,983	-
Communications		793	222	(793)					222	-
Conservation Lands & Resources		262,750	846,160	(155,310)		(210,004)			743,596	-
Constables	(4)	(21,652)	94,122	(95,197)	(1,218)				(23,945)	-
Dept. of Environmental Quality		770,255	429,349	(757,100)		(12,455)			430,048	29,215
Development Services		60,800	3,750	(2,350)	(29,550)	(4,000)			28,650	24,900
Elections		92,590							92,590	-
Facilities Mgmt	(2) (4)	(94,548)	1,365,060	(1,019,631)		3,100			253,980	8,275
Finance & Risk Mgmt	(3)	6,045,170	13,469,354	(14,108,815)	(120,305)	12,411	(361)		5,297,453	9,618
Fleet Services		156,509	259,317	(182,337)					233,489	-
Information Technology		19,935	62,636	(67,184)					15,387	10,989
Kino Sports Complex	(5)	337,452	1,847,362	(1,971,984)		126,615			339,445	-
Library	(10)	282,848	260,699	(366,095)					177,452	-
Medical Examiner		165,856	521,786	(515,325)		(35)			172,282	1,297
National Opioids Trust		94,007,308	974,522	(3,354,322)					91,627,508	-
Parks & Recreation	(6)	66,992	114,606	(123,360)	(2,828)	10,727		(97)	66,041	6,338
Pima Animal Care		664,603	492,771	(652,501)					504,872	2,400
Public Health		221	429,544	(421,824)					7,941	-
Real Property Services		496,816	398,667	(493,483)					402,000	-
Regional Flood Control District		25,519	10,947	(14,816)	(750)				20,900	700
RWRD	(7)	680,803	1,088,136	(1,101,092)	-				667,847	44,128
Revenue & Collections	(8)	1,068,143	26,790	(4,791)	182,160				1,272,302	1,272,302
Sheriff		1,218,201	2,155,352	(2,126,583)	-	51,385			1,298,355	-
Transportation	(9)	7,105,544	21,553,874	(20,878,355)	(27,509)		(39,398)		7,714,155	257,054
Wireless Integrated Network	(4)	149,158	74,582	(243,902)					(20,161)	-
Totals		$ 113,674,231	$ 47,227,903	$ (49,431,631)	$ 0	$ (22,256)	$(39,759)	$ (97)	$ 111,408,391	$ 1,667,216

Footnotes to Summary:

(1) Includes prepayments of rent, special use permits, and hotel/motel tax.

(2) Includes 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, Risk Management claims, and insurance premiums.

(4) Credit beginning or ending balances are due to prepayments of rent or other services.

(5) Includes sports facilities use, hotel/motel tax, and capital projects.

(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, and USAC-E-Rate.

Prepared by: [signature]

Ted Garza
Revenue & Collections Supervisor

Reviewed & Approved by: [signature]

Toni Johnson
Division Manager

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: **Attractions & Tourism** (Combined) **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	112,167.74
Amount Billed for this Period	$	748,295.66
Amount Collected during this Period	$	(774,480.89)
Amount Transferred to Revenue and Collections	$	-
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	85,982.51 *
Delinquent Balance	$	-
Collection Rate		90%
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:

Prepaid Rent & Special Use Permits	$	(7,594.62)
Rentals and Special Use Permits	$	352.00
Hotel/Motel Tax	$	93,225.13
	$	85,982.51

Lorena Cordova
Department Director/Designee

8/27/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Communications
Print Shop

Period Ending: 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	792.96
Amount Billed for this Period	$	221.50
Amount Collected during this Period	$	(792.96)
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	221.50
Delinquent Balance	$	-
Collection Rate		78%
Number of open accounts at the end of the quarter		2
Number of delinquent accounts		0

Lorena Cordova
Department Director/Designee

8/22/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Conservation Lands and Resources (Combined)

Period Ending: 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	262,749.62
Amount Billed for this Period	$	846,160.15
Amount Collected during this Period	$	(155,309.54)
Corrections/Restatements	$	(210,004.12) *
Accounts Receivable Ending Balance	$	743,596.11 **
Delinquent Balance	$	-
Collection Rate		17%
Number of open accounts at the end of the quarter		6
Number of delinquent accounts		0

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

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

Fort Lowell Project:	$	698,877.58
Silverbell Project:	$	36,170.37
Rental Properties:	$	8,548.16
	$	743,596.11

Department Director/Designee

9/2/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department Constables **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	(21,652.08)
Amount Billed for this Period	$	94,122.04
Amount Collected during this Period	$	(95,196.70)
Amount Transferred to Revenue and Collections	$	(1,217.90)
Corrections/Restatements		
Accounts Receivable Ending Balance	$	(23,944.64)
Delinquent Balance	$	-
Collection Rate		134%
Number of open accounts at the end of the quarter		81
Number of delinquent accounts		0

Department Director/Designee

7/14/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Dept of Environmental Quality (Combined) **Period Ending:** 6/30/2025

		Amount	
Accounts Receivable Beginning Balance	$	770,255.00	
Amount Billed for this Period	$	429,348.75	
Amount Collected during this Period	$	(757,100.47)	
Amount Transferred to Revenue and Collections	$	-	
Corrections/Restatements	$	(12,455.00)	*
Accounts Receivable Ending Balance	$	430,048.28	**
Delinquent Balance		$29,215.00	***
Collection Rate		64%	
Number of open accounts at the end of the quarter		22	
Number of delinquent accounts		5	

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

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

Air Quality Permits	$	50,026.78
Waste Hauler Permits	$	52,289.25
Waste Tire	$	327,732.25
		$430,048.28

*** The Delinquent Balance consists of Air Quality invoices.

Lorena Cordova
Department Director/Designee

9/4/25
Date

Department: Development Services (Combined) **Period Ending:** 6/30/2025

		Amount	
Accounts Receivable Beginning Balance	$	60,800.00	
Amount Billed for this Period	$	3,750.00	
Amount Collected during this Period	$	(2,350.00)	
Amount Transferred to Revenue and Collections	$	(29,550.00)	
Corrections/Restatements	$	(4,000.00)	*
Accounts Receivable Ending Balance	$	28,650.00	**
Delinquent Balance	$	24,900.00	***
Collection Rate		7%	
Number of Accounts at the End of the Period		7	
Number of Delinquent Accounts		5	

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

** The Accounts Receivable Ending Balance consists of enforcement accounts.

*** The Delinquent Balance consists of enforcement accounts.

Lorena Cordova
Department Director/Designee

8/27/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Elections **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	92,589.75
Amount Billed for this Period	$	-
Amount Collected during this Period	$	-
Amount Transferred to Revenue and Collections	$	-
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	92,589.75
Delinquent Balance	$	-
Collection Rate		0%
Number of open accounts at the end of the quarter		3
Number of Delinquent Accounts		0

Department Director/Designee

8/15/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Facilities Management (Combined) **Period Ending:** 6/30/2025

		Amount	
Accounts Receivable Beginning Balance	$	(94,548.46)	
Amount Billed for this Period	$	1,365,060.11	
Amount Collected during this Period	$	(1,019,631.40)	
Corrections/Restatements	$	3,100.00	*
Accounts Receivable Ending Balance	$	253,980.25	**
Delinquent Balance	$	8,274.83	***
Collection Rate		80%	
Number of open accounts at the end of the quarter		40	
Number of delinquent accounts		7	

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

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

Prepayments on Building rental accounts	$	(684.48)
Building rental accounts	$	215,400.00
Parking accounts	$	39,264.73
	$	253,980.25

*** The Delinquent Balance consists of Parking accounts.

Lorena Cordova
Department Director/Designee

8/29/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Finance & Risk Management (Combined) **Period Ending:** 6/30/2025

	Amount	
Accounts Receivable Beginning Balance	$ 6,045,169.67	
Amount Billed for this Period	$ 13,469,354.03	
Amount Collected during this Period	$ (14,108,815.39)	
Amount Transferred to Revenue and Collections	$ (120,304.60)	
Corrections/Restatements	$ 12,410.56	*
Risk Mgmt Settlement Agreements $1,000 or Less	$ (361.10)	
Accounts Receivable Ending Balance	$ 5,297,453.17	**
Delinquent Balance	$ 9,617.79	***
Collection Rate	73%	
Number of open accounts at the end of the period	27	
Number of Delinquent Accounts	5	

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

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

Vehicle license tax	$ 1,609,016.88	American Indian Assoc. Note	$ 1,327,050.44
Cable Company rents	$ 687,213.40	U of A Mineral Museum Note	$ 379,737.23
Hotel/Motel tax	$ 291,328.56	City of South Tucson Note	$ 876,200.92
Risk Mgmnt claims	$ 114,731.74		$ 5,297,453.17
Insurance Premium	$ 12,174.00		

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

Department Director/Designee

9/2/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Fleet Services (Combined)

Period Ending: 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	156,509.47
Amount Billed for this Period	$	259,316.78
Amount Collected during this Period	$	(182,336.90)
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	233,489.35
Delinquent Balance	$	-
Collection Rate		44%
Number of open accounts at the end of the quarter		52
Number of delinquent accounts		0

Department Director/Designee

8/27/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Information Technology **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	19,935.03
Amount Billed for this Period	$	62,636.04
Amount Collected during this Period	$	(67,184.38)
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	15,386.69 *
Delinquent Balance	$	10,989.29 **
Collection Rate		81%
Number of open accounts at the end of the quarter		4
Number of delinquent accounts		2

* The Accounts Receivable Ending Balance consists of the following:

Accounts with Balances	$	15,411.22
Prepayments on Account	$	(24.53)
	$	15,386.69

** The Delinquent Balance primarily consists of USDA Forest Service Mt Lemmon special use fee.

Department Director/Designee

8/28/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Kino Sports Complex (Combined)

Period Ending: 6/30/2025

		Amount	
Accounts Receivable Beginning Balance	$	337,451.78	
Amount Billed for this Period	$	1,847,361.83	
Amount Collected during this Period	$	(1,971,984.00)	
Corrections/Restatements	$	126,615.33	*
Accounts Receivable Ending Balance	$	339,444.94	**
Delinquent Balance	$	-	
Collection Rate		85%	
Number of open accounts at the end of the quarter		5	
Number of delinquent accounts		0	

* 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	$	66,103.70
Prepayments on accounts	$	(24,206.14)
Hotel/Motel Tax	$	198,103.38
Capital Projects	$	99,444.00
	$	339,444.94

Department Director/Designee

9/3/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Library **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	282,848.37
Amount Billed for this Period	$	260,698.56
Amount Collected during this Period	$	(366,095.16)
Amount Transferred to Revenue and Collections	$	-
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	177,451.77 *
Delinquent Balance	$	-
Collection Rate		67%
Number of open accounts at the end of the quarter		4
Number of delinquent accounts		0

* The Accounts Receivable Ending Balance consists of:

City of Tucson - Utilities	$	22,544.27
Universal Service Administrative Company E-Rate	$	108,957.50
**Geasa-Marana Library Lease-Purchase Balance	$	45,950.00
	$	177,451.77

** 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 Cordova

Department Director/Designee

8/22/25

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Medical Examiner **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	165,855.58
Amount Billed for this Period	$	521,785.99
Amount Collected during this Period	$	(515,324.99)
Amount Transferred to Revenue and Collections	$	-
Corrections/Restatements	$	(35.00) *
Accounts Receivable Ending Balance	$	172,281.58
Delinquent Balance	$	1,297.00 **
Collection Rate		75%
Number of open accounts at the end of the quarter		89
Number of delinquent accounts		7

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

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

Department Director/Designee

8/29/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: **National Opioids Trust**

Period Ending: 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	94,007,307.95
Amount Billed for this Period	$	974,521.81
Amount Collected during this Period	$	(3,354,322.25)
Amount Transferred to Revenue and Collections	$	-
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	91,627,507.51
Delinquent Balance	$	-
Collection Rate		4%
Number of open accounts at the end of the quarter		1
Number of delinquent accounts		0

Lorena Cordova
Department Director/Designee

8/28/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: **Parks & Recreation** (Combined) **Period Ending:** 6/30/2025

		Amount	
Accounts Receivable Beginning Balance	$	66,991.56	
Amount Billed for this Period	$	114,606.30	
Amount Collected during this Period	$	(123,360.08)	
Corrections/Restatements	$	10,727.48	*
Amount Transferred to Revenue & Collections	$	(2,827.60)	
Write-Offs	$	(97.09)	
Accounts Receivable Ending Balance	$	66,040.57	**
Delinquent Balance	$	6,337.71	***
Collection Rate		64%	
Number of open accounts at the end of the quarter		37	
Number of delinquent accounts		7	

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

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

Park Activities	$	28,413.15
Rental Properties	$	37,342.42
Special Use Permits	$	285.00
	$	66,040.57

*** The Delinquent Balance Amount consists of Park Activities for Slammers Baseball, Tucson Monsoon, NBHA Tucson Hurricanes, Tucson Aztecs Baseball, Tucson Sidewinders, Rental Properties' utility reimbursements for Reddington Livestock, and other receivables.

Department Director/Designee

8/28/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Pima Animal Care Dept (Combined)

Period Ending: 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	664,602.74
Amount Billed for this Period	$	492,770.51
Amount Collected during this Period	$	(652,501.27)
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	504,871.98
Delinquent Balance	$	2,400.00 *
Collection Rate		56%
Number of open accounts at the end of the quarter		5
Number of delinquent accounts		1

* The Delinquent Balance consists of Noise Fine fees.

Department Director/Designee

8/28/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Public Health Dept **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	221.00
Amount Billed for this Period	$	429,544.00
Amount Collected during this Period	$	(421,824.00)
Corrections / Restatements	$	-
Accounts Receivable Ending Balance	$	7,941.00 *
Delinquent Balance	$	-
Collection Rate		98%
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:

Vital Registration	$	7,896.00
Health Operations	$	45.00
	$	7,941.00

Department Director/Designee

8/27/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Real Property Services **Period Ending:** 6/30/2025

		Amount	
Accounts Receivable Beginning Balance	$	496,816.09	
Amount Billed for this Period	$	398,666.61	
Amount Collected during this Period	$	(493,482.70)	
Amount Transferred to Revenue and Collections	$	-	
Corrections/Restatements	$	-	
Accounts Receivable Ending Balance	$	402,000.00	*
Delinquent Balance	$	-	
Collection Rate		55%	
Number of open accounts at the end of the quarter		1	
Number of delinquent accounts		0	

* The Accounts Receivable Balance is World View's Release Consideration required to be paid to the County by December 31, 2027, which is the end of the primary agreement term.

Loreria Cordova
Department Director/Designee

8/26/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Flood Control District (Combined) **Period Ending:** 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	25,518.60
Amount Billed for this Period	$	10,947.00
Amount Collected during this Period	$	(14,815.60)
Amount Transferred to Revenue and Collections	$	(750.00)
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	20,900.00 *
Delinquent Balance	$	700.00
Collection Rate		41%
Number of accounts at the end of the quarter		3
Number of delinquent accounts		1

* The Accounts Receivable Ending Balance consists of the following:

Enforcements	$	20,200.00
Rental Properties	$	700.00
	$	20,900.00

Lorena Cordova
Department Director/Designee

8/27/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Wastewater Reclamation Department (Combined) **Period Ending:** 6/30/2025

	Amount
Accounts Receivable Beginning Balance	$ 680,802.74
Amount Billed for this Period	$ 1,088,135.83
Amount Collected during this Period	$ (1,101,091.84)
Amount Transferred to Revenue and Collections	$ -
Corrections/Restatements	$ -
Accounts Receivable Ending Balance	$ 667,846.73 *
Delinquent Balance	$ 44,128.49 **
Collection Rate	62%
Number of open accounts at the end of the quarter	23
Number of delinquent accounts	3

* The Accounts Receivable Ending Balance consists of the following:

Rental Prepayments	$ 3,698.28
Non-sufficient Funds	$ 8,401.00
Septage Hauling	$ 208,870.18
Biogas Sales	$ 446,877.27
	$ 667,846.73

** The Delinquent Balance consists of the following:

Non-sufficient Funds	$ 8,401.00
Septage Hauling	$ 35,727.49
	$ 44,128.49

Department Director/Designee

8/27/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: **Revenue & Collections** **Period Ending:** 6/30/2025

	Amount
Accounts Receivable Beginning Balance	$ 1,068,143.09
Amount Billed for this Period	$ 26,790.14
Amount Collected during this Period	$ (4,790.70)
Amount Transferred to Revenue & Collections	$ 182,159.59 *
Accounts Receivable Ending Balance	$ 1,272,302.12
Delinquent Balance	$ 1,272,302.12 **
Collection Rate	0.38%
Number of Accounts at the End of the Period	1,704
Number of Delinquent Accounts	1,704

* The Amount Transferred to Revenue & Collections consists of:

Constables	$ 1,217.90	Transportation	$ 27,509.49
Development Services	$ 29,550.00	Risk Management	$ 120,304.60
Parks and Recreation	$ 2,827.60	Total	$ 182,159.59
Regional Flood Control District	$ 750.00		

** 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

9/3/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Sheriff's Dept. **Period Ending:** 6/30/2025

	Amount
Accounts Receivable Beginning Balance	$ 1,218,200.95
Amount Billed for this Period	$ 2,155,352.22
Amount Collected during this Period	$ (2,126,582.61)
Corrections/Restatements	$ 51,384.74 *
Accounts Receivable Ending Balance	$ 1,298,355.30
Delinquent Balance	$ -
Collection Rate	62%
Number of open accounts at the end of the quarter	12
Number of delinquent accounts	0

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

Mandy Armenta
Department Director/Designee

8/25/2025
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Transportation (Combined) **Period Ending:** 6/30/2025

	Amount
Accounts Receivable Beginning Balance	$ 7,105,543.77
Amount Billed for this Period	$ 21,553,874.48
Amount Collected during this Period	$ (20,878,355.14)
Amount Transferred to Revenue and Collections	$ (27,509.49)
Corrections/Restatements	$ -
Settlement Agreements up to $10,000	$ (39,398.13)
Write-Offs of account balances	$ -
Accounts Receivable Ending Balance	$ 7,714,155.49 *
Delinquent Balance	$ 257,053.54 **
Collection Rate	73%
Number of open accounts at the end of the quarter	52
Number of delinquent accounts	20

* The Accounts Receivable Ending Balance consists of the following:

Prepaid Rental Properties	$ (1,660.00)	HURF/VLT/Aviation Funds	$ 6,492,724.01
Damage Billings	$ 602,555.75	Regional Transportation Authority	$ 51,016.09
License Agreements	$ 945.00	Star Valley Development	$ 568,574.64
			$ 7,714,155.49

** The Delinquent Balance consists of the following:

Damage Billings	$ 256,568.54
License Agreement:	$ 485.00
	$ 257,053.54

Lorena Cordova
Department Director/Designee

9/4/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Wireless Integrated Network (Combined)

Period Ending: 6/30/2025

		Amount
Accounts Receivable Beginning Balance	$	149,157.85
Amount Billed for this Period	$	74,582.33
Amount Collected during this Period	$	(243,901.55) *
Corrections/Restatements	$	-
Accounts Receivable Ending Balance	$	(20,161.37)
Delinquent Balance	$	-
Collection Rate		109% **
Number of accounts at the end of the quarter		30
Number of delinquent accounts		0

* The Amount Collected for this period consists of:

Collected for 4th Quarter Billing	$	(169,753.55)
Collected for 1st Quarter Billing	$	(74,148.00)
	$	(243,901.55)

** The Collection Rate exceeds 100% due to prepayments.

Department Director/Designee

9/2/25
Date