

COB - BOSAIR FORM

12/04/2025 4:48 PM (MST)

Submitted by Toni.Johnson@pima.gov



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:	01/06/2026
Project Title / Description:	Transmittal of Department Quarterly Reports on Receivable Collections

Agenda Item Report

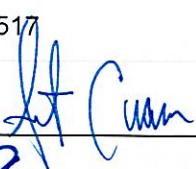
Introduction / Background:	Transmitted herewith are the Department Quarterly Reports on Receivable Collections and Summary, as delineated in Pima County Administrative Procedures 22-75, for the quarter ending September 30, 2025.
Discussion:	For the quarter ending September 30, 2025, departments reported account receivable balances totaling \$20,878,303 or a 5.5% increase from the previously reported quarter ending June 30, 2025. The increase is attributed to Community & Workforce Development loans receivable. Total collections for the departments reporting this quarter were \$46,411,822. The National Opioids Trust accounts receivable ending balance was \$87,946,205. The combined total for accounts receivable balances for the quarter ending September 30, 2025 was \$108,824,508. Of the total ending accounts receivable balance, \$1,745,239 or 8%, was considered delinquent.
Conclusion:	For details, 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 September 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:	<ul style="list-style-type: none">• 1• 2• 3

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Department: Finance & Risk Management

Name: Meridith Litton

Telephone: 520-724-8517

Department Director Signature:  Date: 12/12/2025

Deputy County Administrator Signature:  Date: 12/17/2025

County Administrator Signature:  Date: 12/17/2025

Summary of Quarterly Department Reports on Receivable Collections, received for the Quarter Ending 9/30/25

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	A/R Ending Balance	Delinquent Balance
Attractions & Tourism	(1)	85,983	210,941	(230,735)				66,189	
Communications		222	965	(1,186)				-	
Community & Workforce Dev.		-	459,545	(459,545)		2,700,000		2,700,000	
Conservation Lands & Resources		743,596	709,385	(762,107)		(2,000)		688,874	
Constables	(4)	(23,945)	114,090	(114,971)	(406)			(25,232)	2,253
Dept. of Environmental Quality		430,048	1,009,628	(813,269)				626,407	2,100
Development Services		28,650	-	(150)	(20,750)			7,750	7,750
Elections		92,590	6,080	(22,891)		(75,779)		-	
Facilities Mgmt	(2)	253,980	1,096,884	(1,160,671)				190,193	105,852
Finance & Risk Mgmt	(3)	5,297,453	10,368,564	(11,209,101)		(2,593)	(260)	4,454,063	9,618
Fleet Services		233,489	254,046	(292,667)				194,868	
Information Technology		15,387	62,981	(51,404)		(6,624)		20,340	10,986
Indo Sports Complex	(5)	339,445	499,009	(547,562)		4,037		294,929	
Library	(10)	177,452	195,108	(306,364)				66,196	
Medical Examiner		172,282	510,905	(514,872)		8		168,323	1,208
National Opioids Trust		91,627,508		(3,681,303)				87,946,205	
Parks & Recreation	(6)	66,041	92,751	(92,815)		1,284		67,261	2,115
Plma Animal Care		504,872	623,374	(785,257)				342,989	2,400
Public Health		7,941	483,328	(412,828)				78,441	
Real Property Services		402,000	397,024	(397,014)				402,010	
Regional Flood Control District		20,900	11,277	(19,046)	(11,784)			1,347	4,866
WRD	(7)	667,847	939,374	(1,168,161)		38		439,098	50,813
Revenue & Collections	(8)	1,272,302	15,706	(10,949)	84,903			1,361,962	1,361,962
Sheriff		1,298,355	2,314,897	(2,404,382)				1,208,871	
Transportation	(9)	7,714,155	19,406,388	(20,437,910)	(51,963)		(4,633)	6,626,038	183,316
Wireless Integrated Network	(4)	(20,161)	1,432,686	(514,662)	(477)			897,386	
Totals		\$ 111,408,391	\$ 41,214,937	\$ (46,411,822)	\$ -	\$ 2,617,895	\$ (4,893)	\$ 108,824,508	\$ 1,745,239

Footnotes to Summary:

- .) Includes prepayments of rent, special use permits, and hotel/motel tax.
- !) Includes rental properties, prepayments of rent, and parking.
- !) 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.
- !) Credit beginning or ending balances are due to prepayments of rent or other services.
- !) Includes sports facilities use, prepayments on account, hotel/motel tax, and capital projects.
- !) Includes usage of parks and other Parks & Rec. facilities, rental properties, and special use permits
- !) Includes rental prepayments, amounts owed for non-sufficient funds, misc. sewer, and septage hauling.
- !) Includes court-ordered restitution accounts, judgments, and delinquent accounts transferred from other County Departments.
- !) Includes prepaid rental & rental properties, damage billings, prepaid license & license agreements, HURF/VLT/Aviation Funds, and Star Valley note receivable.
- .0) Includes balance due from Marana School District for the Geasa-Marana Library Lease-Purchase and City of Tucson - Utilities.

Prepared by:


Ted Garza

Revenue & Collections Supervisor


Toni Johnson

Division Manager

Reviewed & Approved by:

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Attractions & Tourism **Period Ending:** 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 85,982.51
Amount Billed for this Period	\$ 210,941.14
Amount Collected during this Period	\$ (230,734.78)
Amount Transferred to Revenue and Collections	\$
Corrections/Restatements	\$
Accounts Receivable Ending Balance	<u><u>\$ 66,188.87 *</u></u>
'Delinquent Balance	\$ -
Collection Rate	78%
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	\$ (11,295.62)
Rentals and Special Use Permits	\$ 386.00
Hotel/Motel Tax	<u><u>\$ 77,098.49</u></u>
	<u><u>\$ 66,188.87</u></u>

Lorena Cordova
Department Director/Designee

11/6/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Communications **Period Ending:** 9/30/2025
Print Shop

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 221.50
Amount Billed for this Period	\$ 964.86
Amount Collected during this Period	\$ (1,186.36)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ -</u>
Delinquent Balance	\$ -
Collection Rate	100%
Number of open accounts at the end of the quarter	0
Number of delinquent accounts	0

Loren Cordova
Department Director/Designee

10/17/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Community & Workforce Development Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ -
Amount Billed for this Period	\$ 459,545.20 *
Amount Collected during this Period	\$ (459,545.20)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ 2,700,000.00 **
Accounts Receivable Ending Balance	<u>\$ 2,700,000.00</u>
Delinquent Balance	\$ -
Collection Rate	15%
Number of open accounts at the end of the quarter	3
Number of delinquent accounts	0

* The current quarter activity reflects Pima Early Education Program Scholarships (PEEPS) funding received from the City of Tucson and the Town of Marana.

** The Corrections/Restatements amount consists of prior period balances for Affordable Housing GAP loan receivables.

Lorena Cerdova

Department Director/Designee

11/6/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department:	<u>Conservation Lands and Resources</u> (Combined)	Period Ending:	<u>9/30/2025</u>
			Amount
Accounts Receivable Beginning Balance		\$ 743,596.11	
Amount Billed for this Period		\$ 709,384.84	
Amount Collected during this Period		\$ (762,107.38)	
Corrections/Restatements		\$ (2,000.00) *	
Accounts Receivable Ending Balance		<u>\$ 688,873.57</u> **	
Delinquent Balance		\$ 2,253.00 ***	
Collection Rate		53%	
Number of open accounts at the end of the quarter		6	
Number of delinquent accounts		2	

* The Corrections/Restatements amount consists of a prior quarter payment.

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

Fort Lowell Project:	\$ 615,646.91
Silverbell Project:	\$ 65,268.34
Rental Properties:	\$ 7,958.32
	<u>\$ 688,873.57</u>

*** The Delinquent Balance primarily consists of Rental Properties.



Department Director/Designee

11/3/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Constables

Period Ending:

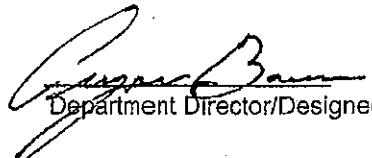
9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ (23,944.64)
Amount Billed for this Period	\$ 114,090.06
Amount Collected during this Period	\$ (114,971.15)
Amount Transferred to Revenue and Collections	\$ (406.32)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ (25,232.05)</u>

Delinquent Balance

Collection Rate 128%

Number of open accounts at the end of the quarter	59
Number of delinquent accounts	0


Jennifer Baum
Department Director/Designee

10/9/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Dept of Environmental Quality **Period Ending:** 9/30/2025
(Combined)

	Amount
Accounts Receivable Beginning Balance	\$ 430,048.28
Amount Billed for this Period	\$ 1,009,628.28
Amount Collected during this Period	\$ (813,269.28)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 626,407.28 *</u>
Delinquent Balance	\$ 2,100.00 **
Collection Rate	56%
Number of open accounts at the end of the quarter	9
Number of delinquent accounts	5

* The Accounts Receivable Ending Balance consists of the following:

Waste Hauler Permits	\$ 717.00
Public Water Permits	\$ 2,100.00
Waste Tire	\$ 623,590.28
	<u>\$ 626,407.28</u>

** The Delinquent Balance consists of Public Water Permits.

Lorena Cordero
Department Director/Designee

11/10/25
Date

Department: Development Services **Period Ending:** 9/30/2025
(Combined)

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 28,650.00
Amount Billed for this Period	\$ -
Amount Collected during this Period	\$ (150.00)
Amount Transferred to Revenue and Collections	\$ (20,750.00)
Accounts Receivable Ending Balance	<u>\$ 7,750.00 *</u>
Delinquent Balance	\$ 7,750.00 **
Collection Rate	2%
Number of Accounts at the End of the Period	5
Number of Delinquent Accounts	5

* The Accounts Receivable Ending Balance consists of enforcement accounts.

** The Delinquent Balance consists of enforcement accounts.

Lorena Cordova
Department Director/Designee

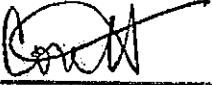
10/23/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Elections **Period Ending:** 9/30/2025

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 92,589.75
Amount Billed for this Period	\$ 6,080.00
Amount Collected during this Period	\$ (22,891.25)
Corrections/Restatements	\$ (75,778.50) *
Accounts Receivable Ending Balance	<u>\$ -</u>
Delinquent Balance	\$ -
Collection Rate	100%
Number of open accounts at the end of the quarter	0
Number of Delinquent Accounts	0

* The Corrections/Restatements amount consists of a prior quarter adjustment.



Department Director/Designee

10/23/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Facilities Management
(Combined)

Period Ending: 9/30/2025

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 253,980.25
Amount Billed for this Period	\$ 1,096,883.92
Amount Collected during this Period	\$ (1,160,670.90)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u><u>\$ 190,193.27</u></u> *
Delinquent Balance	\$ 105,852.44 **
Collection Rate	86%
Number of open accounts at the end of the quarter	34
Number of delinquent accounts	14

* The Accounts Receivable Ending Balance consists of the following:

Prepayments on Building rental accounts	\$ (126,489.15)
Building rental accounts	\$ 298,843.36
Parking accounts	<u><u>\$ 17,839.06</u></u>
	<u><u>\$ 190,193.27</u></u>

** The Delinquent Balance consists of the following:

Building rental accounts	\$ 98,686.06
Parking accounts	<u><u>\$ 7,166.38</u></u>
	<u><u>\$ 105,852.44</u></u> ***

*** The Delinquent Balance is primarily for Accelerate Diagnostics. The customer has filed Bankruptcy in the District of Delaware.

Lorenzo Cordova
 Department Director/Designee

11/12/25
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Finance & Risk Management
 (Combined)

Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 5,297,453.17
Amount Billed for this Period	\$ 10,368,563.56
Amount Collected during this Period	\$ (11,209,101.14)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (2,592.74) *
Risk Mgmt Settlement Agreements \$1,000 or Less	\$ (260.00)
Accounts Receivable Ending Balance	<u><u>\$ 4,454,062.85</u></u> **
Delinquent Balance	\$ 9,617.79 ***
Collection Rate	72%
Number of open accounts at the end of the period	26
Number of Delinquent Accounts	5

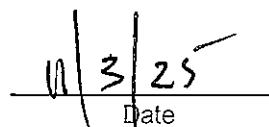
* The Corrections/Restatements amount consists of the Risk Management subrogation credit made on prior quarter invoice.

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

Vehicle license tax	\$ 1,529,266.07	American Indian Assoc. Note	\$ 1,302,868.83
Cable Company rents	\$ 276,180.31	U of A Mineral Museum Note	\$ 116,369.68
Hotel/Motel tax	\$ 240,932.79	City of South Tucson Note	\$ 876,200.92
Risk Mgmt claims	\$ 105,142.75		<u><u>\$ 4,454,062.85</u></u>
Insurance Premium	\$ 7,101.50		

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


 Department Director/Designee


 11/3/25
 Date

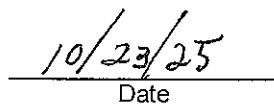
QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Fleet Services (Combined) Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 233,489.35
Amount Billed for this Period	\$ 254,045.55
Amount Collected during this Period	\$ (292,666.97)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u><u>\$ 194,867.93</u></u>
Delinquent Balance	\$ -
Collection Rate	60%
Number of open accounts at the end of the quarter	53
Number of delinquent accounts	0



Department Director/Designee



Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Information Technology **Period Ending:** 9/30/2025

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 15,386.69
Amount Billed for this Period	\$ 62,981.18
Amount Collected during this Period	\$ (51,404.29)
Corrections/Restatements	\$ (6,623.79) *
Accounts Receivable Ending Balance	<u>\$ 20,339.79</u>
Delinquent Balance	\$ 10,986.03 **
Collection Rate	72%
Number of open accounts at the end of the quarter	8
Number of delinquent accounts	3

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

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


Department Director/Designee

10 | 29 | 25
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department:	<u>Kino Sports Complex</u>	Period Ending:	<u>9/30/2025</u>
	(Combined)		

	Amount
Accounts Receivable Beginning Balance	\$ 339,444.94
Amount Billed for this Period	\$ 499,008.96
Amount Collected during this Period	\$ (547,561.86)
Corrections/Restatements	\$ 4,036.53 *
Accounts Receivable Ending Balance	<u><u>\$ 294,928.57</u></u> **
Delinquent Balance	\$ -
Collection Rate	65%
Number of open accounts at the end of the quarter	7
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	\$ 103,480.07
Prepayments on accounts	\$ (71,829.78)
Hotel/Motel Tax	\$ 163,834.28
Capital Projects	\$ 99,444.00
	<u><u>\$ 294,928.57</u></u>



Department Director/Designee

10/30/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Library

Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 177,451.77
Amount Billed for this Period	\$ 195,108.25
Amount Collected during this Period	\$ (306,363.64)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 66,196.38 *</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:

City of Tucson - Utilities	\$ 20,246.38
**Geasa-Marana Library Lease-Purchase Balance	\$ 45,950.00
	<u>\$ 66,196.38</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 Cordova

Department Director/Designee

11/3/25

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Medical Examiner

Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 172,281.58
Amount Billed for this Period	\$ 510,904.99
Amount Collected during this Period	\$ (514,871.99)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ 8.00 *
Accounts Receivable Ending Balance	<u><u>\$ 168,322.58</u></u>
Delinquent Balance	\$ 1,208.00 **
Collection Rate	75%
Number of open accounts at the end of the quarter	86
Number of delinquent accounts	8

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

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



Department Director/Designee

10/17/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: National Opioids Trust

Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 91,627,507.51
Amount Billed for this Period	\$ -
Amount Collected during this Period	\$ (3,681,303.01)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 87,946,204.50</u>
Delinquent Balance	\$ -
Collection Rate	4%
Number of open accounts at the end of the quarter	1
Number of delinquent accounts	0

Lorena Cordero
Department Director/Designee

10/23/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department:	Parks & Recreation (Combined)	Period Ending:	9/30/2025
		Amount	
Accounts Receivable Beginning Balance		\$ 66,040.57	
Amount Billed for this Period		\$ 92,751.45	
Amount Collected during this Period		\$ (92,814.65)	
Corrections/Restatements		\$ 1,284.00 *	
Accounts Receivable Ending Balance		<u>\$ 67,261.37 **</u>	
Delinquent Balance		\$ 2,115.42 ***	
Collection Rate		58%	
Number of open accounts at the end of the quarter		41	
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	\$ 43,402.95
Rental Properties	\$ 3,484.42
Special Use Permits	\$ 20,374.00
	<u>\$ 67,261.37</u>

*** The Delinquent Balance Amount consists of Park Activities for Slammers Baseball, Tucson Monsoon, Tucson Sidewinders, and NBHA Tucson Hurricanes.


Department Director/Designee

10/29/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Pima Animal Care Dept **Period Ending:** 9/30/2025
 (Combined)

	Amount
Accounts Receivable Beginning Balance	\$ 504,871.98
Amount Billed for this Period	\$ 623,373.79
Amount Collected during this Period	\$ (785,256.83)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u><u>\$ 342,988.94</u></u>
Delinquent Balance	\$ 2,400.00 *
Collection Rate	70%
Number of open accounts at the end of the quarter	4
Number of delinquent accounts	1

* The Delinquent Balance consists of Noise Fine fees.


 Department Director/Designee

10/23/25
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Public Health Dept Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 7,941.00
Amount Billed for this Period	\$ 483,327.50
Amount Collected during this Period	\$ (412,827.70)
Corrections / Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 78,440.80</u> *
Delinquent Balance	\$ -
Collection Rate	84%
Number of open accounts at the end of the quarter	4
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of the following:

Vital Registration	\$ 18,016.10
Health Operations	\$ 60,424.70
	\$ 78,440.80

Department Director/Designee

10 21 25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Real Property Services **Period Ending:** 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 402,000.00
Amount Billed for this Period	\$ 397,024.15
Amount Collected during this Period	\$ (397,014.25)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u><u>\$ 402,009.90</u></u> *
Delinquent Balance	\$ -
Collection Rate	50%
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.

Lorena Casdora
Department Director/Designee

10/17/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Flood Control District **Period Ending:** 9/30/2025
(Combined)

	Amount
Accounts Receivable Beginning Balance	\$ 20,900.00
Amount Billed for this Period	\$ 11,277.00
Amount Collected during this Period	\$ (19,046.00)
Amount Transferred to Revenue and Collections	\$ (11,784.00)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	\$ 1,347.00 *
 Delinquent Balance	 \$ 4,866.00 **
 Collection Rate	 93%
 Number of accounts at the end of the quarter	 2
 Number of delinquent accounts	 2

* The Accounts Receivable Ending Balance consists of the following:

Enforcements	\$ 4,416.00
Rental Properties	\$ 450.00
Prepaid Rental Properties	\$ (3,519.00)
	<u>\$ 1,347.00</u>

** The Delinquent Balance consists of the following:

Enforcements	\$ 4,416.00
Rental Properties	\$ 450.00
	<hr/>
	\$ 4,866.00

Lorena Cordova
Department Director/Designee

11/12/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Wastewater Reclamation Department Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 667,846.73
Amount Billed for this Period	\$ 939,374.06
Amount Collected during this Period	\$ (1,168,161.20)
Corrections/Restatements	\$ 38.32 *
Accounts Receivable Ending Balance	<u><u>\$ 439,097.91</u></u> **
Delinquent Balance	\$ 50,812.79 ***
Collection Rate	73%
Number of open accounts at the end of the quarter	21
Number of delinquent accounts	6

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

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

Rental Prepayments	\$ (1,475.02)
Non-sufficient Funds	\$ 8,401.00
Miscellaneous Sewer	\$ 305,347.00
Septage Hauling	\$ 126,824.93
	<u><u>\$ 439,097.91</u></u>

*** The Delinquent Balance consists of the following:

Non-sufficient Funds	\$ 8,401.00
Septage Hauling	\$ 42,411.79
	<u><u>\$ 50,812.79</u></u>



Department Director/Designee

10 | 31 | 25

Date

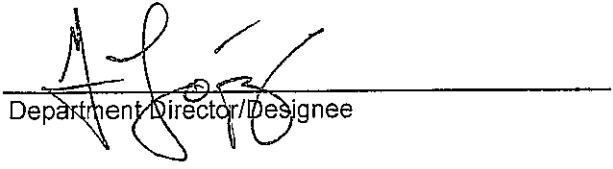
QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

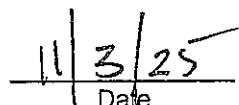
Department:	Revenue & Collections	Period Ending:	9/30/2025
	(Combined)		
Accounts Receivable Beginning Balance		Amount	\$ 1,272,302.12
Amount Billed for this Period		\$	15,705.95
Amount Collected during this Period		\$	(10,949.10)
Amount Transferred to Revenue and Collections		\$	84,902.92 *
Corrections/Restatements		\$	-
Accounts Receivable Ending Balance		<u>\$ 1,361,961.89</u>	
Delinquent Balance		\$ 1,361,961.89	**
Collection Rate		0.80%	
Number of open accounts at the end of the quarter		1,811	
Number of delinquent accounts		1,811	

* The Amount Transferred to Revenue & Collections consists of:

Constables	\$ 406.32
Development Services	\$ 20,750.00
Regional Flood Control District	\$ 11,784.00
Transportation	\$ 51,962.60
Total	<u>\$ 84,902.92</u>

** 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


11/3/25
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Sheriff's Dept.

Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ 1,298,355.30
Amount Billed for this Period	\$ 2,314,897.07
Amount Collected during this Period	\$ (2,404,381.52)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 1,208,870.85</u>
Delinquent Balance	\$ -
Collection Rate	67%
Number of open accounts at the end of the quarter	12
Number of delinquent accounts	0

Mark J. Anheita
Department Director/Designee

10/27/2025
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Transportation **Period Ending:** 9/30/2025
(Combined)

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 7,714,155.49
Amount Billed for this Period	\$ 19,406,387.54
Amount Collected during this Period	\$ (20,437,909.76)
Amount Transferred to Revenue and Collections	\$ (51,962.60)
Corrections/Restatements	\$ -
Settlement Agreements up to \$10,000	\$ (4,633.12)
Write-Offs of account balances	\$ -
Accounts Receivable Ending Balance	<u>\$ 6,626,037.55 *</u>
Delinquent Balance	\$ 183,316.40 **
Collection Rate	76%
Number of open accounts at the end of the quarter	48
Number of delinquent accounts	19

* The Accounts Receivable Ending Balance consists of the following:

Prepaid Rental Properties	\$ (1,335.00)	Prepaid License Agreements	\$ (2,115.00)
Rental Properties	\$ 400.00	License Agreements	\$ 1,175.00
Damage Billings	\$ 502,885.23	Star Valley Development	\$ 504,074.64
HURF/VLT/Aviation	\$ 5,620,952.68		<u>\$ 6,626,037.55</u>

** The Delinquent Balance consists of the following:

Damage Billings	\$ 182,871.40
License Agreement	\$ 445.00
	<u>\$ 183,316.40</u>

Lorena Cordon
 Department Director/Designee

11/7/25
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Wireless Integrated Network
 (Combined)

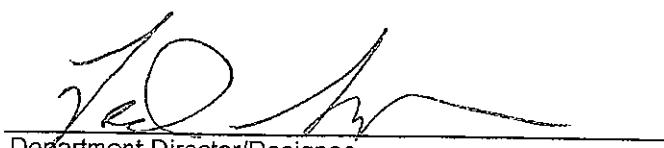
Period Ending: 9/30/2025

	Amount
Accounts Receivable Beginning Balance	\$ (20,161.37)
Amount Billed for this Period	\$ 1,432,685.57 *
Amount Collected during this Period	\$ (514,661.56)
Corrections/Restatements	\$ (476.88) **
Accounts Receivable Ending Balance	<u><u>\$ 897,385.76</u></u>
Delinquent Balance	\$ -
Collection Rate	36%
Number of accounts at the end of the quarter	54
Number of delinquent accounts	0

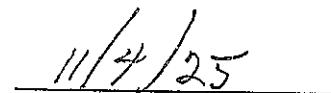
* The Amount Billed for this period consists of:

1st Quarter Billing	\$ 770,491.33
2nd Quarter Billing	\$ 662,194.24
	<u><u>\$ 1,432,685.57</u></u>

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



 Department Director/Designee



 Date