

COB - BOSAIR FORM

05/19/2026 4:20 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

BOSAIR Activity: Board Meeting Request

Requested Board Meeting Date: 06/09/2026

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 March 31, 2026.

Discussion:

For the quarter ending March 31, 2026, departments reported account receivable balances totaling \$22,858,600 or a .2% decrease from the previously reported quarter ending December 31, 2025. The decrease is attributed to amounts collected for Wireless Integrated Network. Total collections for the departments reporting this quarter were \$45,457,327.

The National Opioids Trust accounts receivable ending balance was \$93,145,344 or a 6% increase from the previously reported quarter ending December 31, 2025. The increase is attributed to amounts billed and no collections for the quarter ending March 31, 2026.

The combined total for accounts receivable balances for the quarter ending March 31, 2026 was \$116,003,944. Of the total ending accounts receivable balance, \$2,143,324 or 9.4%, 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 March 31, 2026.

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
- 4
- 5

Department:

Finance & Risk Management

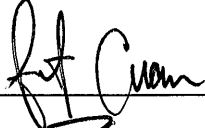
Name:

Meridith Litton

Telephone:

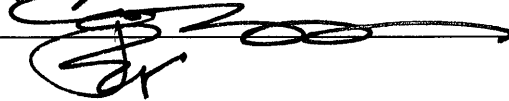
520-724-8517

Department Director Signature: _____



Date: 5-19-2026

Deputy County Administrator Signature: _____



Date: 5/19/2024

County Administrator Signature: _____



Date: 5/21/2024

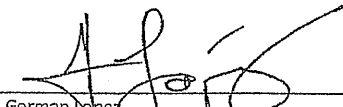
Summary of Quarterly Department Reports on Receivable Collections, received for the Quarter Ending 3/31/26
 Finance & Risk Management Department, Revenue Management Division

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
Arts & Tourism	(1)	14,675	684,609	(630,619)					68,665	
Communications		711	1,235	(1,391)					554	
Community & Workforce Dev.		2,700,000							2,700,000	
Conservation Lands & Resources		991,719	954,256	(1,006,231)		5,695			945,439	1,250
Costs	(4)	(25,227)	41,482	(42,488)	(1,054)				(27,287)	
Dept. of Environmental Quality		1,261,575	684,251	(1,213,226)					732,600	
Development Services		3,850		(100)					3,750	3,750
Facilities		544,123		(544,123)					-	
Facilities Mgmt	(2)	185,991	1,079,361	(1,044,567)		1,040			221,825	255,721
Finance & Risk Mgmt	(3)	5,100,843	12,447,657	(12,591,502)	(19,493)	459,895	(7,480)		5,389,920	56,745
Food Services		265,847	253,122	(265,450)					253,519	2,052
Information Technology	(4)	(13,199)	65,915	(123,732)		18,000			(53,016)	1,553
Mike Jacobs Sports Complex	(5)	312,521	1,456,431	(1,410,899)		(73,112)			284,941	
Mortuary	(10)	69,946	94,000	(133,421)		4,543			35,067	
Medical Examiner		164,675	501,197	(501,049)		(6)			164,817	
Municipal Opioids Trust		87,896,306	5,249,038						93,145,344	
Parks & Recreation	(6)	95,095	92,003	(138,196)	(771)	515			48,646	
Parks Animal Care		430,956	517,190	(417,638)					530,507	2,400
Public Health		7,332	431,593	(430,190)					8,735	
Public Property Services		412,013	405,211	(415,224)					402,000	
Regional Flood Control District	(4)	1,297	9,297	(11,944)					(1,350)	
Regional RD	(7)	168,140	465,287	(402,050)		1,596			232,974	44,827
Revenue & Collections	(8)	1,431,559	35,315	(12,106)	27,531	437		(1,241)	1,481,496	1,481,496
Riffling		1,281,715	2,240,370	(2,231,623)		(385)			1,290,076	
Transportation	(9)	7,232,492	21,836,705	(21,424,051)	(6,212)		(1,003)	(208)	7,637,723	275,438
Wireless Integrated Network		277,094	695,410	(465,506)					506,998	18,093
Totals		\$ 110,812,052	\$ 50,240,937	\$ (45,457,327)	\$ -	\$ 418,217	\$ (8,483)	\$ (1,449)	\$ 116,003,944	\$ 2,143,324

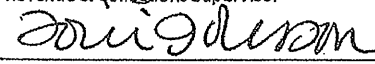
Footnotes to Summary:

- I) Includes prepayments of rent, special use permits, and hotel/motel tax.
- J) Includes rental properties, prepayments of rent, and parking.
- K) Includes VLT, cable co. rents, risk mngt. claims, hotel/motel tax, and notes for American Indian Assoc., City of South Tucson, and Mike Jacobs Sports Park.
- L) Credit beginning or ending balances are due to prepayments of rent or other services.
- M) Includes sports facilities use, prepayments on account, and hotel/motel tax.
- N) Includes usage of parks and other Parks & Rec. facilities, rental properties, special use permits, and encroachments.
- O) Includes rentals, amounts owed for non-sufficient funds, and septage hauling.
- P) Includes court-ordered restitution accounts, judgments, and delinquent accounts transferred from other County Departments.
- Q) Includes prepaid rental properties, City of Tucson IGA, damage billings, license agreements, HURF/VLT/Aviation Funds, RTA, and Star Valley note receivable.
- R) Includes parking and City of Tucson - Utilities.

Prepared by:


 German Lopez
 Revenue & Collections Supervisor

Reviewed & Approved by:


 Toni Johnson
 Division Manager

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Attractions & Tourism

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 14,674.48
Amount Billed for this Period	\$ 684,609.36
Amount Collected during this Period	\$ (630,618.95)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 68,664.89 *</u>
 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	\$ (11,469.05)
Rentals and Special Use Permits	\$ 2,742.00
Hotel/Motel Tax	\$ 77,391.94
	<u>\$ 68,664.89</u>

Lorena Cordova
Department Director/Designee

4/28/24
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Communications
Print Shop

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 710.99
Amount Billed for this Period	\$ 1,234.50
Amount Collected during this Period	\$ (1,391.49)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 554.00</u>
 Delinquent Balance	 \$ -
 Collection Rate	 72%
 Number of open accounts at the end of the quarter	 1
Number of delinquent accounts	0

Rosena Cordova
Department Director/Designee

4/22/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Community & Workforce Development **Period Ending:** 3/31/2026

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

* The Ending Balance consists of the Affordable Housing GAP funding loan receivables.

Loresna Cordova
Department Director/Designee

4/28/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Conservation Lands and Resources

Period Ending: 3/31/2026

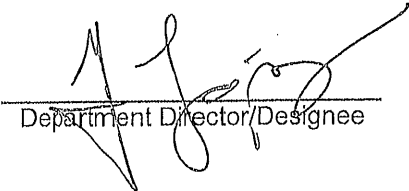
	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 991,718.97
Amount Billed for this Period	\$ 954,256.40
Amount Collected during this Period	\$ (1,006,231.49)
Corrections/Restatements	\$ 5,694.86 *
Accounts Receivable Ending Balance	<u>\$ 945,438.74 **</u>
Delinquent Balance	\$ 1,250.00 ***
Collection Rate	52%
Number of open accounts at the end of the quarter	4
Number of delinquent accounts	2

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

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

Fort Lowell Project:	\$ 937,628.22
Rental Properties:	\$ 7,810.52
	<u>\$ 945,438.74</u>

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



Department Director/Designee

5/1/26

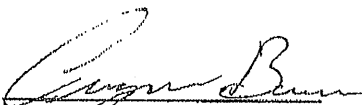
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Constables

Period Ending: 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ (25,226.69)
Amount Billed for this Period	\$ 41,482.20
Amount Collected during this Period	\$ (42,487.86)
Amount Transferred to Revenue and Collections	\$ (1,054.30)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ (27,286.65)</u>
Delinquent Balance	\$ -
Collection Rate	280%
Number of open accounts at the end of the quarter	13
Number of delinquent accounts	0


Department Director/Designee

4/30/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Dept of Environmental Quality **Period Ending:** 3/31/2026

	Amount
Accounts Receivable Beginning Balance	<u>\$ 1,261,574.98</u>
Amount Billed for this Period	\$ 684,250.88
Amount Collected during this Period	\$ (1,213,225.98)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u><u>\$ 732,599.88</u></u> *
 Delinquent Balance	 \$ -
 Collection Rate	 62%
 Number of open accounts at the end of the quarter	 27
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of the following:

Air Quality Permits	\$ 104,850.00
Waste Hauler Permits	\$ 3,376.50
Waste Tire	\$ 624,373.38
	<u><u>\$ 732,599.88</u></u>

Lozano Cordova

Department Director/Designee

4/29/26

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Development Services **Period Ending:** 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 3,850.00
Amount Billed for this Period	\$ -
Amount Collected during this Period	\$ (100.00)
Amount Transferred to Revenue and Collections	\$ -
Accounts Receivable Ending Balance	<u>\$ 3,750.00 *</u>
Delinquent Balance	\$ 3,750.00 **
Collection Rate	3%
Number of Accounts at the End of the Period	2
Number of Delinquent Accounts	2

* The Accounts Receivable Ending Balance consists of enforcement accounts.

** The Delinquent Balance consists of enforcement accounts.

Rosana Cardona
Department Director/Designee

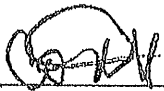
4/24/24
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Elections

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 544,122.50
Amount Billed for this Period	\$ -
Amount Collected during this Period	\$ (544,122.50)
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



Department Director/Designee

4/22/26

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Facilities Management

Period Ending: 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 185,990.92
Amount Billed for this Period	\$ 1,079,360.68
Amount Collected during this Period	\$ (1,044,566.97)
Corrections/Restatements	\$ 1,040.00 *
Accounts Receivable Ending Balance	<u>\$ 221,824.63 **</u>
Delinquent Balance	\$ 255,720.71 ***
Collection Rate	82%
Number of open accounts at the end of the quarter	42
Number of delinquent accounts	13

* The Corrections/Restatements amount consists of prior quarter billings not previously reported.

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

Prepayments on Building rental accounts	\$ (82,630.28)
Building rental accounts	\$ 276,000.52
Parking accounts	\$ 28,454.39
	<u>\$ 221,824.63</u>

*** The Delinquent Balance consists of the following:

Building rental accounts	\$ 245,860.68 ****
Parking accounts	\$ 9,860.03
	<u>\$ 255,720.71</u>

**** The Building rental delinquent balance represents the outstanding balance for Accelerate Diagnostics. This customer has filed a claim with the U.S. Bankruptcy Court for the District of Delaware.

Rosario Cordova
Department Director/Designee

4/30/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Finance & Risk Management

Period Ending: 3/31/2026


	Amount
Accounts Receivable Beginning Balance	\$ 5,100,843.15
Amount Billed for this Period	\$ 12,447,657.27
Amount Collected during this Period	\$ (12,591,501.53)
Corrections/Restatements	\$ 459,894.84 *
Amount Transferred to Revenue and Collections	\$ (19,493.47)
Write-Offs	\$ -
Risk Mgmt Settlement Agreements between \$1,000 - \$10,000	\$ (7,479.99)
Accounts Receivable Ending Balance	<u>\$ 5,389,920.27 **</u>
Delinquent Balance	\$ 56,745.37 ***
Collection Rate	70%
Number of open accounts at the end of the period	32
Number of Delinquent Accounts	9

* The Corrections/Restatements amount consists of Cable and Hotel/Motel tax prior quarter billing adjustments.

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

Vehicle license tax	\$ 1,918,947.46	American Indian Assoc. Note	\$ 1,272,013.12
Cable company rents	\$ 778,290.38	City of South Tucson Note	\$ 826,633.61
Hotel/Motel tax	\$ 241,849.83	Mike Jacobs Sports Park Note	\$ 160,000.00
Risk Mgmt claims	\$ 192,185.87		<u>\$ 5,389,920.27</u>

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



 Department Director/Designee

5/1/26

 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Fleet Services

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 265,847.33
Amount Billed for this Period	\$ 253,122.26
Amount Collected during this Period	\$ (265,450.15)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 253,519.44</u>
 Delinquent Balance	 \$ 2,051.95 *
 Collection Rate	 51%
 Number of open accounts at the end of the quarter	 60
Number of delinquent accounts	1

* The Delinquent Balance consists of Sheriff Off Duty Vehicle services for The Mexican Baseball Fiesta, LLC.



 Department Director/Designee

4/30/26

 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

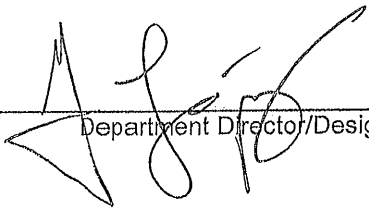
Department: Information Technology

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ (13,198.74)
Amount Billed for this Period	\$ 65,915.32
Amount Collected during this Period	\$ (123,732.28)
Corrections/Restatements	\$ 18,000.00 *
Accounts Receivable Ending Balance	<u>\$ (53,015.70)</u>
Delinquent Balance	\$ 1,553.26 **
Collection Rate	175%
Number of open accounts at the end of the quarter	4
Number of delinquent accounts	2

* The Corrections/Restatements balance consists of prior quarter billings.

** The Delinquent Balance primarily consists of Ngx Tech rooftop license fees.



Department Director/Designee

5/1/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Kino Sports Complex **Period Ending:** 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 312,521.22
Amount Billed for this Period	\$ 1,456,431.06
Amount Collected during this Period	\$ (1,410,899.13)
Corrections/Restatements	\$ (73,112.26) *
Accounts Receivable Ending Balance	<u>\$ 284,940.89 **</u>
 Delinquent Balance	 \$ -
 Collection Rate	 83%
 Number of open accounts at the end of the quarter	 8
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	\$ 131,545.43
Prepayments on accounts	\$ (11,062.43)
Hotel/Motel Tax	\$ 164,457.89
	<u>\$ 284,940.89</u>


 Department Director/Designee

4/30/26
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: *Library **Period Ending:** 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 69,945.84
Amount Billed for this Period	\$ 93,999.95
Amount Collected during this Period	\$ (133,421.10)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ 4,542.81 **
Accounts Receivable Ending Balance	<u>\$ 35,067.50 ***</u>
 Delinquent Balance	 \$ -
 Collection Rate	 79%
 Number of open accounts at the end of the quarter	 11
Number of delinquent accounts	0

* This is the first quarter reporting Parking activity. The Wells Fargo building and parking facility were purchased by the Library. The County took over the invoicing at the end of December.

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

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

City of Tucson Utilities	\$ 18,271.50
Parking Accounts	\$ 16,796.00
	<u>\$ 35,067.50</u>

Korena Cordova
Department Director/Designee

5/4/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Medical Examiner

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 164,674.58
Amount Billed for this Period	\$ 501,196.99
Amount Collected during this Period	\$ (501,048.99)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (6.00) *
Accounts Receivable Ending Balance	<u>\$ 164,816.58</u>
Delinquent Balance	\$ -
Collection Rate	75%
Number of open accounts at the end of the quarter	84
Number of delinquent accounts	0

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



Department Director/Designee

4/23/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: National Opioids Trust

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 87,896,306.27
Amount Billed for this Period	\$ 5,249,038.15
Amount Collected during this Period	\$ -
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 93,145,344.42</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

4/24/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Parks & Recreation

Period Ending: 3/31/2026


	Amount
Accounts Receivable Beginning Balance	\$ 95,094.86
Amount Billed for this Period	\$ 92,003.16
Amount Collected during this Period	\$ (138,195.89)
Corrections/Restatements	\$ 514.60 *
Amount Transferred to Revenue & Collections	\$ (771.12) **
Accounts Receivable Ending Balance	<u>\$ 48,645.61 ***</u>
Delinquent Balance	\$ -
Collection Rate	74%
Number of open accounts at the end of the quarter	43
Number of delinquent accounts	0

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

** The Amount Transferred to Revenue & Collections is for field light usage.

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

Park Activities	\$ 40,680.41
Rental Properties	\$ 7,231.20
Special Use Permits	\$ 564.00
Encroachments	\$ 170.00
	<u>\$ 48,645.61</u>



 Department Director/Designee

4/29/26

 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Pima Animal Care Dept

Period Ending: 3/31/2026

	Amount
Accounts Receivable Beginning Balance	\$ 430,955.56
Amount Billed for this Period	\$ 517,189.57
Amount Collected during this Period	\$ (417,637.74)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 530,507.39</u>
Delinquent Balance	\$ 2,400.00 *
Collection Rate	44%
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

4/28/26
Date


QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Public Health Dept **Period Ending:** 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 7,332.00
Amount Billed for this Period	\$ 431,592.80
Amount Collected during this Period	\$ (430,189.80)
Corrections / Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 8,735.00 *</u>
 Delinquent Balance	 \$ -
 Collection Rate	 98%
 Number of open accounts at the end of the quarter	 7
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of the following:

Vital Registration	\$ 7,620.00
Health Operations	\$ 1,115.00
	<u>\$ 8,735.00</u>



 Department Director/Designee

4/28/26

 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Real Property Services **Period Ending:** 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 412,013.25
Amount Billed for this Period	\$ 405,211.12
Amount Collected during this Period	\$ (415,224.37)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 402,000.00</u> *
Delinquent Balance	\$ -
Collection Rate	51%
Number of open accounts at the end of the quarter	1
Number of delinquent accounts	0

* The Accounts Receivable Ending 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 Cordova
Department Director/Designee

4/23/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Flood Control District **Period Ending:** 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 1,297.00
Amount Billed for this Period	\$ 9,297.00
Amount Collected during this Period	\$ (11,944.00)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ (1,350.00) *</u>
 Delinquent Balance	 \$ -
 Collection Rate	 113%
 Number of accounts at the end of the quarter	 1
Number of delinquent accounts	0

* The Accounts Receivable Ending Balance consists of the following:

Rental Properties	\$ 150.00
Prepaid Rental Properties	\$ (1,500.00)
	<u>\$ (1,350.00)</u>

Lorena Cordova
Department Director/Designee

4/28/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Wastewater Reclamation

Period Ending: 3/31/2026


	Amount
Accounts Receivable Beginning Balance	\$ 168,140.10
Amount Billed for this Period	\$ 465,287.43
Amount Collected during this Period	\$ (402,050.20)
Corrections/Restatements	\$ 1,596.21
Accounts Receivable Ending Balance	<u>\$ 232,973.54 *</u>
 Delinquent Balance	 \$ 44,826.83 **
 Collection Rate	 63%
 Number of open accounts at the end of the quarter	 23
Number of delinquent accounts	4

* The Accounts Receivable Ending Balance consists of the following:

Rental Leases	\$ (5,672.24)
Non-sufficient Funds	\$ 8,401.00
Septage Hauling	\$ 230,244.78
	<u>\$ 232,973.54</u>

** The Delinquent Balance consists of the following:

Non-sufficient Funds	\$ 8,401.00
Septage Hauling	\$ 36,425.83
	<u>\$ 44,826.83</u>


Department Director/Designee

4/29/26
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Revenue & Collections

Period Ending: 3/31/2026

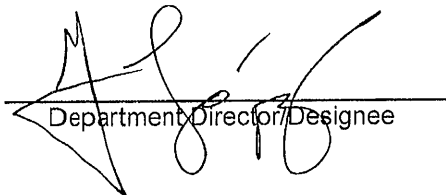
	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 1,431,559.18
Amount Billed for this Period	\$ 35,315.39
Amount Collected during this Period	\$ (12,106.06)
Corrections/Restatements	\$ 437.00 *
Amount Transferred to Revenue and Collections	\$ 27,530.66 **
Write-Offs	\$ (1,240.53)
Accounts Receivable Ending Balance	<u>\$ 1,481,495.64</u>
 Delinquent Balance	 \$ 1,481,495.64 ***
 Collection Rate	 0.81%
 Number of open accounts at the end of the quarter	 2,112
Number of delinquent accounts	2,112

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

** The Amount Transferred to Revenue & Collections consists of:

Constables	\$	1,054.30
Parks & Recreation	\$	771.12
Risk Management	\$	19,493.47
Transportation	\$	6,211.77
Totals	\$	<u>27,530.66</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

4/29/26

 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Sheriff's Dept.

Period Ending: 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 1,281,714.59
Amount Billed for this Period	\$ 2,240,370.05
Amount Collected during this Period	\$ (2,231,623.42)
Corrections/Restatements	\$ (384.84) *
Accounts Receivable Ending Balance	<u>\$ 1,290,076.38</u>
 Delinquent Balance	 \$ -
 Collection Rate	 63%
 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

4/23/2026
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Transportation

Period Ending: 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 7,232,492.17
Amount Billed for this Period	\$ 21,836,705.22
Amount Collected during this Period	\$ (21,424,051.23)
Amount Transferred to Revenue and Collections	\$ (6,211.77)
Corrections/Restatements	\$ -
Settlement Agreements up to \$10,000	\$ (1,002.89)
Write-Offs of account balances	\$ (208.01)
Accounts Receivable Ending Balance	<u>\$ 7,637,723.49 *</u>
Delinquent Balance	\$ 275,437.61 **
Collection Rate	74%
Number of open accounts at the end of the quarter	48
Number of delinquent accounts	17

* The Accounts Receivable Ending Balance consists of the following:

Prepaid Rental Properties	\$ (715.67)	HURF/VLT/Aviation Funds	\$ 6,491,032.97
City of Tucson IGA	\$ 84,440.07	Regional Transportation Authority	\$ 35,089.04
Damage Billings	\$ 556,208.12	Star Valley Development	\$ 471,433.96
License Agreements	\$ 235.00		
			<u>\$ 7,637,723.49</u>

** The Delinquent Balance consists of the following:

Damage Billings	\$ 275,187.61
License Agreement:	\$ 250.00
	<u>\$ 275,437.61</u>

Lorena Cordova

Department Director/Designee

5/1/26

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Wireless Integrated Network

Period Ending: 3/31/2026

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 277,093.59
Amount Billed for this Period	\$ 695,410.35 *
Amount Collected during this Period	\$ (465,506.35)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 506,997.59</u>
 Delinquent Balance	 \$ 18,093.00 **
 Collection Rate	 48%
 Number of accounts at the end of the quarter	 37
Number of delinquent accounts	1

* The Amount Billed for this period consists of:

3rd Quarter Billing	\$ 50,529.00
4th Quarter Billing	\$ 644,881.35
	<u>\$ 695,410.35</u>

** The Delinquent Balance consists of 1st Quarter Membership Fees billed to the University of Arizona.



 Department Director/Designee

4/30/26

 Date