



Board of Supervisors Memorandum

June 16, 2015

Transmittal of Department Quarterly Reports on Receivable Collections

Report

Transmitted herewith are the Department Quarterly Reports on Receivable Collections and Summary, as delineated in Pima County Administrative Procedure 22-75, for the period ending March 31, 2015.

Summary of Department Quarterly Reports on Receivable Collections

For the period ending March 31, 2015, departments report accounts receivable balances totaling \$18,093,927. Of this amount, \$1,872,097 is considered delinquent. Total collections for departments reporting this quarter were \$35,430,781. The Public Health Department, Regional Flood Control District, Revenue & Collections and Department of Transportation report delinquent balances greater than \$100,000. For additional detail, please see the attached Summary and reports from the departments.

With the revision of Administrative Procedure 22-75 on January 5, 2015, the Library District's library accounts are now exempt from the Quarterly Reporting process. The District's ending balance reported for the prior period (period ending December 31, 2014), was \$2,539,851. That amount was comprised of \$2,538,116 for library accounts and \$1,735 for the District's utility account. As the library accounts are not included in the report for the period ending March 31, 2015, the beginning balance reported for the Library District is the \$1,735 for the utilities.

Recommendation

I recommend the Board of Supervisors accept the Department Quarterly Reports on Receivable Collections for the period ending March 31, 2015.

Respectfully submitted,


C.H. Huckelberry
County Administrator

CHH/mjk – June 10, 2015

Attachments

c: Tom Burke, Deputy County Administrator for Administration
Keith Dommer, Director, Finance and Risk Management

Summary of Quarterly Department Reports on Receivable Collections, received for the Quarter Ending March 31, 2015

Finance & Risk Management Department, Revenue Management Division

Footnote references	(1)	(1.3)	(1.4)	(1)	(1.2)	(1)	(8)	(5)	(2)	(1.6)	(1.7)	(1)	Total								
	Constables	DEQ	DSD	ED&T	Elections	Facilities Mgmt	Finance & Risk Mgmt	Fleet Services	Forensic Science Center	Informa-tion Tech	Kino Sports Complex	Library	NRPR	Office of Emergency Mgmt	Public Health Control	Regional Flood Control	RWRD	Revenue & Collections	Sheriff	Transportation	Total
A/R Beginning Balance	\$ 940	\$ 879,055	\$ 25,991	\$ 42,311	\$ 451,108	\$ 354,708	\$ 2,156,803	\$ 123,854	\$ (357,887)	\$ 21,679	\$ 110,043	\$ 1,735	\$ 620,242	\$ (100,058)	\$ 2,212,044	\$ 122,153	\$ 30,751	\$ 668,364	\$ 5,122,576	\$ 6,454,461	\$ 18,940,873
Amount Billed this Period	\$ 624	\$ 277,809	\$ 11,889	\$ 320,821	\$ 374,107	\$ 961,205	\$ 7,996,677	\$ 196,721	\$ 381,785	\$ 216,426	\$ 1,191,033	\$ 26,379	\$ 659,191	\$ 378,879	\$ 1,421,962	\$ 31,575	\$ 59,217	\$ 161	\$ 1,957,858	\$ 18,411,242	\$ 34,815,561
Amount Collected	\$ (491)	\$ (816,148)	\$ (1,973)	\$ (286,751)	\$ (837,250)	\$ (1,026,617)	\$ (6,682,800)	\$ (196,752)	\$ (252,976)	\$ (224,247)	\$ (805,715)	\$ (17,398)	\$ (806,790)	\$ (627,982)	\$ (1,518,740)	\$ (37,589)	\$ (48,755)	\$ (17,734)	\$ (4,230,846)	\$ (16,993,227)	\$ (35,430,781)
Amount Transferred to Revenue & Collections	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Corrections/Restatements	\$	\$ (6,320)	\$	\$	\$ 12,035	\$ (652)	\$ 9,994	\$	\$ (60)	\$ (1,625)	\$ (1,372)	\$	\$	\$	\$	\$	\$	\$ (969)	\$ 5,638	\$ (139,537)	\$ (122,868)
Negotiated Settlements < \$1,000 Auth. By Rev. Mgmt Super.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (37)
Negotiated Settlements between \$1,000 and \$5,000 Auth. By Div. Mgr.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (11,829)
Write offs under \$100 approved by Revenue Mgmt. supervisor	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (77)
Write offs of \$100 to \$1,000 approved by Division Mgr.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (7,713)
Write offs of \$1,000 and < \$5,000 approved by Finance Dir.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (8,094)
Board of Supervisor's Approved Write-Offs > \$10,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (81,108)
A/R Ending Balance	\$ 1,073	\$ 334,396	\$ 24,307	\$ 76,381	\$ -	\$ 288,644	\$ 3,412,519	\$ 123,823	\$ (229,138)	\$ 12,233	\$ 493,989	\$ 10,716	\$ 472,643	\$ (349,161)	\$ 2,115,266	\$ 116,139	\$ 41,213	\$ 566,912	\$ 2,849,588	\$ 7,732,384	\$ 18,093,927
Delinquent Balance	\$ 943	\$ 2,000	\$ 5,978	\$	\$	\$	\$ 1,689	\$	\$	\$ 1	\$	\$	\$ 53	\$	\$ 686,779	\$ 102,319	\$ 9,746	\$ 566,912	\$	\$ 495,677	\$ 1,872,097

Delinquent Balance

Footnotes to Summary:

- (1) Corrections/Restatements are adjustments that were made to correct an error found during the quarterly reconciliation process; or to account for prior period activity that became available in the current quarter.
- (2) PCWIN is reported under Office of Emergency Management and Information Technology.
- (3) Includes Parking Garages.
- (4) Includes cable companies, hotel/motel tax, Risk Mgmt (claims & rental properties), notary and law library fees, Print Shop, Vehicle License Tax and three note receivables.
- (5) Includes parks field use, rental properties, Starr Pass funds and Capital Improvement Projects.
- (6) Includes court-ordered restitution accounts, judgments and delinquent accounts from Environmental Quality, Pima Animal Care Center, Development Services, Kino Sports Complex, Transportation, Community Development, Fleet Services and Sheriff's CEU.
- (7) Includes a note receivable from City of South Tucson.
- (8) The Library District's beginning balance reported for this quarter is for utilities only. The ending balance of \$2,539,851 reported in the prior quarter included library accounts, which are no longer reported per the Administrative Procedure 22-75 revision.

Prepared by: *Steven Liss*
Steven Liss

Reviewed & Approved by: *Michelle Hamilton*
Michelle Hamilton
Division Manager

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

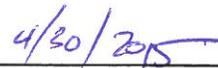
Department: Constables

Period Ending: 3/31/2015

	Amount
Accounts Receivable Beginning Balance	\$ 940.00
Amount Billed for this Period	\$ 624.00
Amount Collected during this Period	\$ (490.60)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	
Accounts Receivable Ending Balance	<u>\$ 1,073.40</u>
Delinquent Balance	\$ 943.00
Collection Costs Incurred	\$ -
Collection Rate	31%
Number of Accounts at the End of the Period	27
Number of Delinquent Accounts	31



Department Director/Designee



Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Dept. of Environmental Quality
(Combined to include Solid Waste)

Period Ending: 3/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 879,055.35
Amount Billed for this Period	\$ 277,808.09
Amount Collected during this Period	\$ (816,147.87)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (6,320.00) *
Accounts Receivable Ending Balance	<u>\$ 334,395.57 **</u>
Delinquent Balance	\$ 2,000.00 ***
Collection Costs Incurred	\$ -
Collection Rate	71%
Number of Accounts at the End of the Period	35
Number of Delinquent Accounts	4

* The Corrections/Restatements consist of the following:

Fee Category Correction	\$ (4,070.00)
Terminated Permit	\$ (2,250.00)
	<u>\$ (6,320.00)</u>

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

Waste Tire Fund	\$ 269,646.93
Public Water Permits	\$ 960.00
Hazardous Waste Permits	\$ 1,460.83
Waste Hauler Permits	\$ 1,269.33
Air Quality Permits	\$ 61,058.48
	<u>\$ 334,395.57</u>

*** The Delinquent Balance consists of the following:

Public Water Permits	\$ 960.00
Hazardous Waste Permits	\$ 1,040.00
	<u>\$ 2,000.00</u>

Lorena Cordova
Department Director/Designee

4/28/15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Development Services
(Combined)

Period Ending: 3/31/2015

	Amount
Accounts Receivable Beginning Balance	\$ 25,991.00
Amount Billed for this Period	\$ 11,889.00
Amount Collected during this Period	\$ (1,973.00)
Amount Transferred to Revenue and Collections	\$ (11,600.00)
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 24,307.00 *</u>
Delinquent Balance	\$ 5,978.00 **
Collection Costs Incurred	\$ -
Collection Rate	7.51%
Number of Accounts at the End of the Period	17
Number of Delinquent Accounts	6

* Accounts Receivable Ending Balance consists of the following:

DSD Enforcement:	\$ 20,340.00
DSD NSF:	\$ 3,967.00
	<u>\$ 24,307.00</u>

** The Delinquent Balance is comprised of the following accounts:

DSD Enforcement:	\$ 5,840.00	***
DSD NSF:	\$ 138.00	
	<u>\$ 5,978.00</u>	

***The Delinquent Enforcement accounts are currently on a payment plan.

Lorena Cordova
Department Director/Designee

4/29/15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: ED&T
(Combined)

Period Ending: 03/31/2015

	Amount
Accounts Receivable Beginning Balance	<u>\$ 42,310.74</u>
Amount Billed for this Period	\$ 320,821.55
Amount Collected during this Period	\$ (286,751.29)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 76,381.00 *</u>
 Delinquent Balance	 \$ -
 Collection Costs Incurred	 \$ -
Collection Rate	79%
 Number of Accounts at the End of the Period	 2
Number of Delinquent Accounts	0

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

Q3 Hotel/Motel tax	\$ 58,381.00
Regular Rents	<u>\$ 18,000.00</u>
	<u>\$ 76,381.00</u>



Department Director/Designee

05/05/2015

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Elections

Period Ending: 03/31/2015

	Amount
Accounts Receivable Beginning Balance	\$ 451,108.09
Amount Billed for this Period	\$ 374,106.50
Amount Collected during this Period	\$ (837,249.54)
Amount Transferred to Revenue and Collections	\$ -
Adjustment to RE 15*3598 for Late Prior Period Invoice	\$ 12,034.95 *
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ (0.00)</u>
 Delinquent Balance	 \$ -
 Collection Costs Incurred	 \$ -
Collection Rate	100.00%
 Number of Accounts at the End of the Period	 0
Number of Delinquent Accounts	0

* The Corrections/Restatements amount is for an additional invoice to the State of Arizona for the November 2014 election, which was billed after the prior quarter's (FY 14-15 Q2) Quarterly Report was completed.

 Carolyn Patacosi
Department Director/Designee

 4-10-15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Facilities Management
(Combined)

Period Ending: 03/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 354,708.42
Amount Billed for this Period	\$ 961,204.53
Amount Collected during this Period	\$ (1,026,616.53)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (652.33) *
Accounts Receivable Ending Balance	<u>\$ 288,644.09 **</u>
 Delinquent Balance	 \$ -
 Collection Costs Incurred	 \$ -
Collection Rate	106.88%
 Number of Accounts at the End of the Period	 27
Number of Delinquent Accounts	0

* The Corrections/Restatement amount is to reverse a billing that was erroneously accrued in the prior quarter.

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

Bldg Rental accounts with a credit balance (prepayments)	\$ (87,950.46)
Bldg Rental accounts with a receivable balance	\$ 10,540.17
Note Receivables	\$ 357,535.28
Parking accounts with a credit balance (prepayments)	\$ (2,340.00)
Parking accounts with a receivable balance	\$ 10,859.10
	<u>\$ 288,644.09</u>

Carolyn Pataconi
Department Director/Designee

4-10-15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Finance & Risk Management
(Combined)

Period Ending: 03/31/2015

	Amount
Accounts Receivable Beginning Balance	\$ 2,156,802.69
Amount Billed for this Period	\$ 7,936,678.61
Amount Collected during this Period	\$ (6,682,800.16)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ 9,993.72 *
Write-offs of \$100 - \$1,000 approved by Division Mgr.	\$ -
Risk Mgmt Settlement Agreements under \$1,000	\$ (37.31)
Risk Mgmt Settlement Agreements between \$1,000 - \$10,000	\$ (8,118.27)
Accounts Receivable Ending Balance	\$ 3,412,519.28 **
 Delinquent Balance	 \$ 1,688.70 ****
 Collection Rate	 66.20%
 Number of open accounts at the end of the period	 27
Number of Delinquent Accounts	1

* The Corrections/Restatements amount was an adjustment to agree estimated revenue for Comcast to actual revenues earned; and for the December 2014 Notary/Law Library fees that were not known at the time the FY 14-15 Q2 report was prepared, as recapped below:

Comcast adjustment	\$ 9,585.21
Notary/Law Library Fees adjustment	\$ 408.51
	\$ 9,993.72

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

Hotel/Motel tax	\$ 182,440.61	Bacahui Note Rec	\$ 70,040.42	
Risk Mgmt	\$ 39,282.38	Mt. Lemmon Fire District	\$ 17,711.05	
Risk Mgmt Rentals	\$ -	Notary/Law Library	\$ -	***
Print Shop	\$ 66.80	Rural Metro Note Rec	\$ 240,792.93	
Cable Companies	\$ 682,745.00	Vehicle License Tax	\$ 2,179,440.09	
			\$ 3,412,519.28	

*** There is a two - three month lag in receiving Notary & Law Library fees from the State. As of the date this report was signed, the February and March 2015 amounts were not known. Only December 2014 and January 2015 fees were collected during the quarter. Therefore, there is no ending A/R balance to report.

**** The Delinquent Balance represents unpaid late fees on the Bacahui Note Receivable.

Carolyn Pataconi
Department Director/Designee

4-28-15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

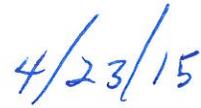
Department: Fleet Services

Period Ending: 3/31/2015

	Amount
Accounts Receivable Beginning Balance	\$ 123,853.66
Amount Billed for this Period	\$ 196,721.03
Amount Collected during this Period	\$ (196,751.51)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Board of Supervisors' Approved Write-offs	\$ -
Accounts Receivable Ending Balance	<u>\$ 123,823.18</u>
Delinquent Balance	\$ -
Collection Costs Incurred	\$ -
Collection Rate	61%
Number of Open Accounts at the End of the Period	15
Number of Delinquent Accounts	0



Department Director/Designee



Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Forensic Science Center

Period Ending: 3/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ (357,887.41)
Amount Billed for this Period	\$ 381,785.09
Amount Collected during this Period	\$ (252,975.75)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (60.00) *
Accounts Receivable Ending Balance	<u>\$ (229,138.07) **</u>
Delinquent Balance	\$ 5,088.75 ***
Collection Costs Incurred	\$ -
Collection Rate	1061%
Number of Open Accounts at the End of the Period	97
Number of Delinquent Accounts	5

* Corrections/Restatements amounts consist of two \$30.00 prior period adjustments.

** The accounts receivables ending balance is comprised of the following:

Medical Examiner Non IGA Customers Ending balance	\$ 146,740.25
Pre-Payments	<u>\$ (375,878.32)</u>
	<u>\$ (229,138.07)</u>

*** The Delinquent Balance of \$5,088.75 is comprised of the following:

Source Access, Inc.	\$ 18.75
Funeraria Azahares	\$ 30.00
Research For Life	\$ 90.00
East Lawn Palms Mortuary	\$ 810.00
Vistoso Memorial Chapel	\$ 4,140.00
	<u>\$ 5,088.75</u>



Department Director/Designee

5/11/15

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Information Technology
(Combined)

Period Ending: 3/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 21,679.33
Amount Billed for this Period	\$ 216,426.10
Amount Collected during this Period	\$ (224,247.19)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (1,624.75) *
Accounts Receivable Ending Balance	<u>\$ 12,233.49 **</u>
Delinquent Balance	\$ 1.20
Collection Costs Incurred	\$ -
Collection Rate	95%
Number of Accounts at the End of the Period	18
Number of Delinquent Accounts	1

* The Corrections/Restatements amount is to reverse a \$1,700 adjustment erroneously made in the prior quarter and to reflect a \$75.25 refund of a prior period overpayment, as recapped below:

reversal	\$ (1,700.00)
refund	\$ 75.25
	<u>\$ (1,624.75)</u>

** Following is the break-down of the ending A/R balance.

Lease accounts with a credit balance (prepayments)	\$ (3,983.24)
Lease accounts with a receivable balance	\$ 8,400.00
Wireless (PCWIN) accounts	\$ 7,816.73
	<u>\$ 12,233.49</u>



Department Director/Designee

5/11/15

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Kino Sports Complex
(Combined)

Period Ending: 03/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 110,043.16
Amount Billed for this Period	\$ 1,191,033.24
Amount Collected during this Period	\$ (805,715.33)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ (1,372.03) *
Accounts Receivable Ending Balance	<u>\$ 493,989.04 **</u>
Delinquent Balance	\$ -
Collection Costs Incurred	\$ -
Collection Rate	61.99%
Number of Accounts at the End of the Period	6
Number of Delinquent Accounts	0

* The Corrections/Restatements amount is for discounts that were credited to MountainStar Sports for utility costs attributed to other parties.

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

KSC accounts for sports and events	\$ 273,076.34
Hotel/Motel Tax	\$ 220,912.70
	<u>\$ 493,989.04</u>

Carolyn Pataconi
Department Director/Designee

4-28-15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Library
Utilities *

Period Ending: 03/31/2015

		Amount
Accounts Receivable Beginning Balance	\$	1,735.27
Amount Billed for this Period	\$	26,379.05
Amount Collected during this Period	\$	(17,398.37)
Amount Transferred to Revenue and Collections	\$	-
Corrections/Restatements	\$	-
Accounts Receivable Ending Balance	\$	10,715.95
 Delinquent Balance	 \$	 -
Collection Costs Incurred	\$	-
Collection Rate		62%
 Number of Open Accounts at the End of the Period		 1
Number of Delinquent Accounts		0

* The January 5, 2015 revision of Administrative Procedure 22-75, Accounts Receivable, exempted the Library District's library accounts in the Quarterly Reporting process. Therefore, only the District's utility accounts are being reported in this quarter.

Caroleyn Pataconi
 Department Director/Designee

4-27-15
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: NRPR
(Combined)

Period Ending: 03/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 620,242.05
Amount Billed for this Period	\$ 659,191.10
Amount Collected during this Period	\$ (806,789.67)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 472,643.49 *</u>
Delinquent Balance	\$ 53.16 **
Collection Costs Incurred	\$ -
Collection Rate	63%
Number of Accounts at the End of the Period	50
Number of Delinquent Accounts	2

* The A/R Ending Balance is comprised of the following:

Parks Operations	\$ 42,801.10
Starr Pass	\$ 182,521.93
Capital Improvement Projects	\$ 247,495.47
Parks Real Property Rentals	\$ (175.00)
	<u>\$ 472,643.49</u>

** The Delinquent Balance is comprised of \$45 for a returned check; and \$8.16 of San Xavier Little League's \$1,151.44 account balance.

Carolyn Pataconi
Department Director/Designee

4-29-15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Office of Emergency Management
& Homeland Security

Period Ending: 3/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ (100,057.74)
Amount Billed for this Period	\$ 378,878.56
Amount Collected during this Period	\$ (627,981.98)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ (349,161.16) *</u>
Delinquent Balance	\$ -
Collection Costs Incurred	\$ -
Collection Rate	225%
Number of Accounts at the End of the Period	27
Number of Delinquent Accounts	0

*Credit balance is due to 4th quarter membership fees paid prior to due date of April 1, 2015.



Department Director/Designee

5/4/15

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Public Health Dept
(Combined)

Period Ending: 3/31/2015

	Amount
Accounts Receivable Beginning Balance	\$ 2,212,044.39
Amount Billed for this Period	\$ 1,421,960.82
Amount Collected during this Period	\$ (1,518,739.62)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Write-offs under \$100 approved by Revenue Mgmt Supervisor	\$ -
Write-offs of \$100 - \$1,000 approved by Revenue Mgmt Division Mgr.	\$ -
Accounts Receivable Ending Balance	<u>\$ 2,115,265.59 *</u>
 Delinquent Balance	 \$ 686,779.11 **
 Collection Costs Incurred	 \$ -
Collection Rate	41.79%
 Number of Accounts at the End of the Period	 73
Number of Delinquent Accounts	49

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

Health Dept. TB Clinic	\$ 22.00
Health Dept. PHN Clinic	\$ 373.00
Health Dept. Vital Registration	\$ 107,660.00
Health Fin/Ops	\$ 5,657.28
Pima Animal Care Center	\$ 2,001,553.31
	<u>\$ 2,115,265.59</u>

**The Delinquent Balance consists of the following:

Vital Registration - Vistoso Memorial Chapel	\$ 20,450.00
NSF Checks & Fees	\$ 5,250.68
PACC - City of South Tucson	\$ 40,405.26
PACC - City of Tucson	\$ 605,664.96
PACC - Town of Marana	\$ 13,522.97
PACC - Noise complaint fines	\$ 1,485.24
	<u>\$ 686,779.11</u>



Department Director/Designee

5/11/15

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Regional Flood Control District
(Combined)

Period Ending: 3/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 122,153.14
Amount Billed for this Period	\$ 31,574.66
Amount Collected during this Period	\$ (37,588.77)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 116,139.03</u> *
Delinquent Balance	\$ 102,319.37 **
Collection Costs Incurred	\$ -
Collection Rate	24%
Number of Accounts at the End of the Period	4
Number of Delinquent Accounts	1

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

Rental Properties	\$ 35.00
Prepaid Rental Properties	\$ (1,978.00)
IGA- RTA	\$ 15,762.66
IGA- COT	\$ 102,319.37
	<u>\$ 116,139.03</u>

** The Delinquent Balance represents an unpaid City of Tucson account for work completed at the Ryland Landfill.

Lorena Cordova
Department Director/Designee

4/29/15
Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

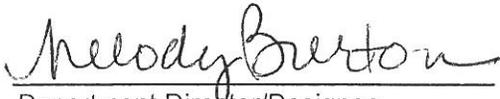
Department: RWRD

Period Ending: 3/31/2015

	Amount
Accounts Receivable Beginning Balance	\$ 30,750.85
Amount Billed for this Period	\$ 59,217.26
Amount Collected during this Period	\$ (48,755.45)
Amount Transferred to Revenue and Collections	\$ -
Corrections/Restatements	\$ -
Accounts Receivable Ending Balance	<u>\$ 41,212.66</u>
Delinquent Balance	\$ 9,745.68 **
Collection Costs Incurred	\$ -
Collection Rate	54.19%
Number of Accounts at the End of the Period	15
Number of Delinquent Accounts	7

** The Delinquent Balance of \$9,745.68 is comprised of the following:

Waste Management	\$ 3,768.15
Green Valley Septic	\$ 424.76
EDG Fuels	\$ 2,071.99
Tucson Septic Pumping	\$ 5,936.16
NPL	\$ 437.52
Carlos Ivan Sahagun Llamas	\$ 1,300.01
	<u>\$ 9,745.68</u>


Melody Burton
 Department Director/Designee

4-23-15
 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Revenue & Collections **Period Ending:** 03/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 668,363.79
Amount Billed for this Period	\$ 160.93
Amount Collected during this Period	\$ (17,733.65)
Amount Transferred to Revenue and Collections	\$ 17,792.99 *
Corrections/Restatements	\$ (969.25) **
Discounts allowed for Settlement Agreements between \$100 and \$1,000	\$ -
Discounts allowed for Settlement Agreements between \$1,000 and \$5,000	\$ (3,710.50)
Write-offs under \$100 approved by Revenue Mgmt Supervisor	\$ (77.05)
Write-offs of \$100 - \$1,000 approved by Revenue Mgmt Division Mgr.	\$ (7,712.89)
Write-offs of \$1,000 and < \$5,000 requiring Finance Director approval	\$ (8,093.98)
Board of Supervisor's Approved Write-offs	\$ (81,108.34)
Accounts Receivable Ending Balance	<u>\$ 566,912.05</u>
Delinquent Balance	\$ 566,912.05
Requested Board of Supervisors Write-offs	\$ -
Collection Costs Incurred	\$ -
Collection Rate	3.03%
Number of Accounts at the End of the Period	2,180
Number of Delinquent Accounts	2,180

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

DSD	\$ 11,600.00	Sheriff's - CEU	\$ 3,612.40
Sheriff's Dept	\$ 2,025.94	Transportation	\$ 554.65
		<u>Total Transfers</u>	<u>\$ 17,792.99</u>

** The Correction/Restatement amount is comprised of the following:

Acct reduced to judgment amount	\$ (1,000.00)
Reverse Credit Memo	\$ 49.60
Reversal of interest	\$ (18.85)
	<u>\$ (969.25)</u>

Carolyn Pataconi

Department Director/Designee

4-7-15

Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Sheriff's Dept.

Period Ending: 3/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 5,122,576.43
Amount Billed for this Period	\$ 1,957,856.64
Amount Collected during this Period	\$ (4,230,845.46)
Amount Transferred to Revenue and Collections	\$ (5,638.34) *
Corrections/Restatements	\$ 5,638.34 *
Accounts Receivable Ending Balance	<u>\$ 2,849,587.61</u>

Delinquent Balance

Collection Costs Incurred \$0.00
 Collection Rate 60%

Number of Accounts at the End of the Period 12
 Number of Delinquent Accounts 0

* The Corrections/Restatements and Transfers to Revenue & Collections amounts represent restitution cases and Civil Enforcement Unit (CEU) accounts that were not previously reported prior to transferring the accounts, as follows:

Restitution	\$ 2,025.94
CEU	\$ 3,612.40
	<u>\$ 5,638.34</u>



 Department Director/Designee



 Date

QUARTERLY DEPARTMENT REPORT ON RECEIVABLE COLLECTIONS

Department: Transportation
(Combined)

Period Ending: 3/31/2015

	<u>Amount</u>
Accounts Receivable Beginning Balance	\$ 6,454,460.70
Amount Billed for this Period	\$ 18,411,241.40
Amount Collected during this Period	\$ (16,993,226.76)
Amount Transferred to Revenue and Collections	\$ (554.65)
Corrections/Restatements	\$ (139,536.80) *
Manager Approved Write-Offs	\$ -
Accounts Receivable Ending Balance	<u>\$ 7,732,383.89 **</u>
 Delinquent Balance	 \$ 495,677.24 ***
 Collection Costs Incurred	 \$ -
Collection Rate	69%
 Number of Accounts at the End of the Period	 103
Number of Delinquent Accounts	45

*The Corrections/Restatements amount consists of the following:

Adjustments made on invoices reported in the prior quarter	\$ (277,213.80)
Advanced billing not reported in a prior quarter	\$ 137,677.00
	<u>\$ (139,536.80)</u>

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

Privilege Taxes \$ 9,330.14	Damage Billings \$ 29,493.03
RTA \$ 1,578,077.88	PAG/MISC IGA's \$ 758,290.29
Rentals \$ 5,504.09	CIP Utility Billings \$ 20,541.52
HURF/VLT \$ 4,785,929.12	Star Valley- Camino Verde \$ 400,040.27
License Agreements \$ 1,570.00	Star Valley- Wade/Valencia \$ 137,677.00
NSF \$ 5,930.55	<u>\$ 7,732,383.89</u>

*** The Delinquent Balance consists of the following:

Privilege Taxes \$ 9,330.14	NSF \$ 218.55
RTA \$ 312,368.32	Damage Billings \$ 9,371.91
Rentals \$ 4,599.80	CIP Utility Billings \$ 20,541.52
License Agreements \$ 1,570.00	Star Valley- Wade/Valencia \$ 137,677.00
	<u>\$ 495,677.24</u>

Lorena Cardosa
Department Director/Designee

4/30/15
Date