

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

August 2007

Alex J. McLaughlin, Comptroller

Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Mark R. Whalen, Chairman of the Legislature



Broome County Office Building . 44 Hawley Street . P.O. Box 1766 . Binghamton, New York 13902
(607) 778-2178 . Fax (607) 778-2236 . Website: www.gobroomecounty.com

August 21, 2007

Barbara J. Fiala, County Executive:

The Department of Audit and Control has compiled a summary of the status of accounts receivable balances in various County departments as of March 31, 2007.

Our analysis of the data provided has revealed the following critical issues:

- For the Aviation Department, \$45,625 of the \$61,122.52 balance over 120 days old is owed by Comair Inc. Comair is a subsidiary of Northeast Airlines which recently emerged from bankruptcy. Another \$5,210 of the \$61,122.52 is owed by Mesaba Aviation Inc. Mesaba Aviation is a subsidiary of Northwest Airlines, which recently emerged from bankruptcy. According to the Department of Aviation, the settlement process with both Comair and Northwest is ongoing and reaching its final stages.
- The Solid Waste Division of Public Works is doing a commendable job of collecting on their Accounts Receivable. Over 99% of their outstanding Accounts Receivable is current (1 - 30 days old).

Attached are schedules summarizing the status of significant receivables as of March 31, 2007. The criteria that we established for monitoring was to track balances that we consider significant as of March 31, 2007 and generate from fee for service transactions. If you are aware of other receivable categories that are at risk of becoming uncollectable, please advise.

Sincerely,

Alex J. McLaughlin
Comptroller

cc: Mark R. Whalen, Chairman of the Legislature
Members of the Legislature
Eric Denk, Clerk of the Legislature
Carl Beardsley, Commissioner, Aviation
Henry D. Weissmann, Commissioner, Public Works
Claudia A. Edwards, Director, Health Department
Dr. Judy Blanding, Administrator, Willow Point Nursing Home

Accounts Receivable Aging Summary
First Quarter 2007

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Aviation	28,500	885	4,334	61,123	94,841
% Change From Prior Qtr	6.7%	-91.1%	8.7%	0.0%	-6.8%
Health - Early Intervention	51,463	41,979	72,551	15,210	181,203
% Change From Prior Qtr	-10.6%	80.4%	97.8%	-62.7%	14.5%
Solid Waste Division	461,661	(40)	176	(100)	461,697
% Change From Prior Qtr	-4.2%	-103.1%	-865.2%	-173.5%	-4.5%
Willow Point	1,804,622	1,468,638	572,968	3,179,415	7,025,642
% Change From Prior Qtr	8.1%	-1.4%	19.7%	13.7%	9.2%