

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**3rd QUARTER 2009**

*Alex J. McLaughlin, Comptroller*

# Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller • Daniel D. Reynolds, Chairman of the Legislature



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March 17, 2010

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 September 30, 2009.

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

- Compared to the previous quarter, the Solid Waste Division shows a 467 percent increase in the 31-60 day aging category. However, \$10,370 of the \$25,112 outstanding receivables was collected in October and will be reflected in the 4<sup>th</sup> quarter aging report.

Attached are schedules summarizing the status of significant receivables as of September 30, 2009. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of September 30, 2009 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: Daniel D. Reynolds, Chairman of the Legislature  
Members of the Legislature  
Eric Denk, Clerk of the Legislature  
Patrick J. Brennan, Deputy County Executive of Physical Services  
Darcy M. Fauci, Deputy County Executive  
Claudia A. Edwards, Director, Health Department  
Steven Reagan, Administrator, Willow Point Nursing Home  
Daniel A. Schofield, Deputy Commissioner, Solid Waste

**3rd quarter 2009**

**Component Age of Receivables (In Days)**

<b>Department</b>	<b>1-30</b>	<b>31-60</b>	<b>61-90</b>	<b>Over 90</b>	<b>Total</b>
Health - Early Intervention	85,963.68	22,587.00	11,783.00	23,842.00	144,175.68
% Change From Prior Qtr	-25.2%	-17.9%	-58.2%	-41.6%	-31.8%
Solid Waste Division	528,914.16	25,112.28	(82.33)	249.53	554,193.64
% Change From Prior Qtr	71.3%	467.5%	-28489.7%	-73.0%	76.5%
Willow Point	1,678,498.21	622,718.09	362,084.04	4,573,334.10	7,236,634.44
% Change From Prior Qtr	-7.9%	-63.0%	33.1%	31.2%	-0.4%