

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**JUNE 2005**

*Alex J. McLaughlin, Comptroller*



Broome County

## Department of Audit and Control

Edwin L. Crawford County Office Building / P.O. Box 1766 / Binghamton, New York 13902 / (607) 778-2178

DANIEL A. SCHOFIELD  
Chairman of the Legislature

ALEX J. McLAUGHLIN  
Comptroller

June 13, 2005

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, 2005.

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

- The Aviation Accounts Receivable aging shows two (2) amounts outstanding over 90 days. Piedmont Airlines owes \$41,528.63 and PSA Airlines owes \$5,020.70. According to the Aviation Department, both of these companies are presently involved in bankruptcy proceedings, leaving the Aviation Department unable to pursue collection.
- The Solid Waste Division's over 90 day category shows a 99% increase. However, 35% of this balance was paid after the quarter ended and will be reflected in the next report.

Attached are schedules summarizing the status of significant receivables as of March 31, 2005. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 2005 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 A. Schofield, Chairman of the Legislature  
Members of the Legislature  
Louis P. Augostini, Clerk of the Legislature  
Carl G. Olson, Commissioner, Aviation  
Henry D. Weissmann, Commissioner, Public Works  
Claudia A. Edwards, Director, Health Department  
John F. Demske, Administrator, Willow Point Nursing Home

**Accounts Receivable Aging Summary**  
**1st Quarter 2005**

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	44,686.98	14,895.52	415.54	46,974.35	106,972.39
% Change From Prior Qtr	-8.2%	242.5%	-99.5%	3.2%	-40.5%
Health - Early Intervention	0.00	37,869.00	4,260.00	18,003.00	60,132.00
% Change From Prior Qtr	-100.0%	281.4%	-88.8%	-11.0%	-80.3%
Solid Waste Division	528,049.38	85,631.69	2,176.56	3,868.63	619,726.26
% Change From Prior Qtr	10.3%	20.9%	98.1%	99.0%	12.1%
Willow Point	1,738,054.07	1,470,116.88	199,254.48	1,494,052.82	4,901,478.25
% Change From Prior Qtr	3.7%	1.2%	-83.8%	-36.0%	-26.7%