

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**JANUARY 2007**

*Alex J. McLaughlin, Comptroller*

January 12, 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 September 30, 2006.

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

- The Aviation Department shows a 308% increase in the 31-60 day category. However, the outstanding amounts were paid in November and will be reflected in the 4<sup>th</sup> quarter aging report.
- The Health Department shows a 4915.3% increase in the 61-90 day category. This is the result of a \$17,695 increase in third party insurance billings for this category.

Attached are schedules summarizing the status of significant receivables as of September 30, 2006. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of September 30, 2006 and generate from fee for service transactions. If you are aware of other receivable categories that are at risk of becoming uncollectible, please advise.

Sincerely,

Alex J. McLaughlin  
Comptroller

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

**Accounts Receivable Aging Summary  
3rd Quarter 2006**

**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>
Aviation	30,480	4,680	500	67,928	103,587
% Change From Prior Qtr	-18.2%	308.2%	-35.5%	-9.7%	-12.1%
Health - Early Intervention	111,280	96,646	18,055	24,323	250,304
% Change From Prior Qtr	10.0%	37.8%	4915.3%	149.8%	-69.7%
Solid Waste Division	506,540	(39,845)	174	377	467,246
% Change From Prior Qtr	-24.8%	-271.1%	-233.8%	n/a	21.9%
Willow Point	1,702,578	1,623,236	436,372	2,503,372	6,265,559
% Change From Prior Qtr	-2.4%	0.8%	12.0%	7.0%	9.1%