

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

JULY 2008

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

July 3, 2008

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, 2008.

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

- The Health Department is aware of the increases in their 1st quarter Accounts Receivable balances. They indicated that the increase is, in part, due to billings in the last week of the month.
- The Solid Waste Division shows a large percentage increase in the 61 – 90 day category. The category increased from .76 to \$33,128.98. These receivables need to be monitored by management.

Attached are schedules summarizing the status of significant receivables as of March, 31, 2008. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 2008 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
Patrick J. Brennan, Deputy County Executive
Carl Beardsley, Commissioner, Aviation
Claudia A. Edwards, Director, Health Department
Steven Reagen, Administrator, Willow Point Nursing Home

Ist quarter 2008 Quarter

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Health - Early Intervention	253,648.85	71,311.47	1,725.00	28,493.00	355,178
% Change From Prior Qtr	168.0%	1429.3%	-92.0%	126.0%	165.9%
Solid Waste Division	399,419.83	434.72	33,128.98	881.55	433,865
% Change From Prior Qtr	-12.4%	-75.5%	4358976.3%	-52.4%	-5.6%
Willow Point	1,835,513.67	1,573,503.47	483,221.97	4,189,572.87	8,081,812
% Change From Prior Qtr	3.9%	3.4%	10.6%	9.0%	6.8%