

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**JULY 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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July 1, 2009

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, 2009.

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

- No critical issues noted.

Attached are schedules summarizing the status of significant receivables as of March 31, 2009. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 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,

A handwritten signature in black ink that reads "Alex J. McLaughlin".

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  
Claudia Edwards, Director, Health Department  
Steven Regan, Administrator, Willow Point Nursing Home

1st quarter 2009

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Health - Early Intervention % Change From Prior Qtr	157,659.00 123.9%	43,496.48 119.6%	37,387.00 82.8%	14,375.24 -30.2%	252,918 128.5%
Solid Waste Division % Change From Prior Qtr	370,949.53 20.2%	594.58 -86.6%	0.29 -100.0%	1,026.17 47.2%	372,571 17.9%
Willow Point % Change From Prior Qtr	1,714,016.85 -5.9%	562,253.14 -66.6%	282,438.85 3.8%	3,694,300.94 6.0%	6,253,010 -13.9%