

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**SEPTEMBER 2008**

*Alex J. McLaughlin, Comptroller*

# Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Mark R. Whalen, Chairman of the Legislature



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September 15, 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 June 30, 2008.

Our analysis of the data provided revealed no critical issues for the 2<sup>nd</sup> quarter 2008.

Attached are schedules summarizing the status of significant receivables as of June 30, 2008. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of June, 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,

A handwritten signature in cursive script, appearing to read "Alex J. McLaughlin".

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

2nd Quarter 2008

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Health - Early Intervention % Change From Prior Qtr	149,126.98 -41.2%	31,107.16 -56.4%	9,511.00 451.4%	2,755.00 -90.3%	192,500 -45.8%
Solid Waste Division % Change From Prior Qtr	564,276.81 41.3%	196.71 -54.8%	(24.46) -100.1%	1,340.78 52.1%	565,790 30.4%
Willow Point % Change From Prior Qtr	1,745,497.73 -4.9%	718,407.61 -54.3%	305,278.57 -36.8%	3,950,930.48 -5.7%	6,720,114 -16.8%