

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

JANUARY 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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January 16, 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 September 30, 2007.

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

- Of the total \$47,929 due to the Aviation Department in the over 90 day category, \$45,625 is attributable to Comair (a subsidiary of Delta Airlines which emerged from bankruptcy). The 4th quarter aging report will reflect partial payment (\$12,128) received in the form of stock. Department management is working with the Law Department and the Finance Department to determine the proper way to accept this payment.
- In July 2007, payment for 70% of Mesaba's pre-petition debt was received by the Aviation Department. Department management indicated the remaining \$1,588.39 (currently included in the over 90 day category) is now considered a bad debt and a resolution has been prepared to request Legislative approval to write the balance off.

Attached are schedules summarizing the status of significant receivables as of September 30, 2007. The criteria that we established for monitoring, was to track balances that we consider significant as of September 30, 2007 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 that reads "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
Carl Beardsley, Commissioner, Aviation
Claudia A. Edwards, Director, Health Department
Steven P. Reagan, Administrator, Willow Point Nursing Home

**Accounts Receivable Aging Summary
Third Quarter 2007**

Department	Component Age of Receivables (In Days)					Total
	1-30	31-60	61-90	Over 90		
Aviation	49,900	26,019	4,912	48,004	128,835	
% Change From Prior Qtr	152.1%	n/a	793.1%	-5.9%	80.4%	
Health - Early Intervention	156,190	375	20,738	28,873	206,176	
% Change From Prior Qtr	78.9%	-99.5%	81.1%	-42.6%	-6.6%	
Solid Waste Division	742,551	12,922	2,722	7,087	765,282	
% Change From Prior Qtr	13.6%	1527%	725%	-6602%	16.9%	
Willow Point	1,764,914	560,594	335,411	3,748,779	6,409,699	
% Change From Prior Qtr	-2.0%	-65.7%	-35.1%	2.4%	-15.8%	