

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

MARCH 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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March 26, 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 December 31, 2008.

Attached are schedules summarizing the status of significant receivables as of December 31, 2008. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of December 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: 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 A. Edwards, Director, Health Department
Steven Reagan, Administrator, Willow Point Nursing Home

4th Quarter 2008

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Health - Early Intervention	70,399.71	19,805.00	20,457.00	-	110,662
% Change From Prior Qtr	20.1%	3.3%	113.6%	-100.0%	2.5%
Solid Waste Division	308,714.03	4,425.31	2,108.56	697.05	315,945
% Change From Prior Qtr	-48.9%	673.6%	-16573.1%	-49.9%	-47.9%
Willow Point	1,821,579.37	1,683,798.90	272,023.45	3,484,771.69	7,262,173
% Change From Prior Qtr	3.6%	219.4%	-4.8%	-12.2%	11.1%