

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

September 2005

Alex J. McLaughlin, Comptroller



Broome County

Department of Audit and Control

Edwin L. Crawford County Office Building / P.O. Box 1766 / Binghamton, New York 13902 / (607) 778-2178

DANIEL A. SCHOFIELD
Chairman of the Legislature

ALEX J. McLAUGHLIN
Comptroller

September 22, 2005

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, 2005.

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

- The Health Department shows a 431% increase in the 61-90 day category (the 61-90 day category represents 8.95% of the Health Department's receivable balance).

Attached are schedules summarizing the status of significant receivables as of June 30, 2005. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of June 30, 2005 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 A. Schofield, Chairman of the Legislature
Members of the Legislature
Louis P. Augostini, Clerk of the Legislature
Henry D. Weissmann, Commissioner, Public Works
Claudia A. Edwards, Director, Health Department
John F. Demske, Administrator, Willow Point Nursing Home

**Accounts Receivable Aging Summary
2nd Quarter 2005**

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Health - Early Intervention	96,015.00	104,584.00	22,653.00	29,619.00	252,871.00
% Change From Prior Qtr	n/a	176.2%	431.8%	64.5%	320.5%
Solid Waste Division	449,060.11	112,459.39	2,340.80	1,767.73	565,628.03
% Change From Prior Qtr	-15.0%	31.3%	7.5%	-54.3%	-8.7%
Willow Point	1,623,452.69	1,688,476.12	305,962.36	1,770,149.56	5,388,040.73
% Change From Prior Qtr	-6.6%	14.9%	53.6%	18.5%	9.9%