

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

OCTOBER 2006

Alex J. McLaughlin, Comptroller



Broome County

Department of Audit and Control

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DANIEL A. SCHOFIELD
Chairman of the Legislature

ALEX J. McLAUGHLIN
Comptroller

October 27, 2006

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 July 31, 2006.

- For the quarter ended July 31, 2006, we noted no substantial percentage increase in Accounts Receivable balances when compared to the first (1) quarter Accounts Receivable Report.
- We also note that former Aviation Commissioner Carl Olsen still owes the Airport \$487.50 that is in excess of 120 days old.

Attached are schedules summarizing the status of significant receivables as of July 31, 2006. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of July 31, 2006 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
Carl Beardsley, Commissioner of Aviation
Dr. Judy Blanding, Administrator, Willow Point Nursing Home
Claudia A. Edwards, Director, Health Department

**Accounts Receivable Aging Summary
2nd Quarter 2006**

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Aviation	36,213	1,146	775	75,242	113,377
% Change From Prior Qtr	15.2%	-10.8%	157.1%	-11.3%	-3.8%
Health - Early Intervention	101,121	70,142	360	9,738	181,361
% Change From Prior Qtr	-76.4%	-7.8%	-98.6%	-96.7%	-78.1%
Solid Waste Division	673,578	23,286	(130)	0	696,734
% Change From Prior Qtr	118.8%	-68.5%	-166.9%	n/a	81.8%
Willow Point	1,743,581	1,610,501	389,643	2,436,088	6,179,813
% Change From Prior Qtr	0.3%	14.9%	48.8%	4.1%	7.6%