

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**APRIL 2007**

*Alex J. McLaughlin, Comptroller*

March 15, 2007

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, 2006.

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

- The Aviation Department's receivables show a 607% increase in the 61-90 day category. However, \$3,853 of the \$3,988 balance (96.6%) has been paid in January of 2007. Also, regarding the over 90 day category, the Aviation Department has done a resolution request to write off remaining balances of \$8,632 and \$1,255 owed by Piedmont and PSA Airlines (bankruptcies).

Attached are schedules summarizing the status of significant receivables as of December 31, 2006. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of December 31, 2006 and generate from fee for service transactions. If you are aware of other receivable categories that are a risk of becoming uncollectible, please advise.

Sincerely,

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  
Henry D. Weissmann, Commissioner, Public Works  
Claudia A. Edwards, Director, Health Department  
Dr. Judy Blanding, Administrator, Willow Point Nursing Home

**4th Quarter 2006**

**Component Age of Receivables (In Days)**

<b>Department</b>	<b>1-30</b>	<b>31-60</b>	<b>61-90</b>	<b>Over 90</b>	<b>Total</b>
Aviation	26,709	9,962	3,988	61,148	101,808
% Change From Prior Qtr	-12.4%	112.9%	697.6%	-10.0%	-1.7%
Health - Early Intervention	57,558	23,272	36,673	40,773	158,276
% Change From Prior Qtr	-48.3%	-75.9%	103.1%	67.5%	-36.8%
Solid Waste Division	482,000	1,285	(23)	136	483,399
% Change From Prior Qtr	-4.8%	-103.2%	-113.0%	-64.0%	3.5%
Willow Point	1,669,279	1,490,239	478,591	2,796,106	6,434,215
% Change From Prior Qtr	-2.0%	-8.2%	9.7%	11.7%	2.7%