

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**2<sup>ND</sup> QUARTER 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 17, 2010

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, 2009.

For the quarter ending June 30, 2009, our analysis of the data provided did not reveal any critical issues.

Attached are schedules summarizing the status of significant receivables as of June 30, 2009. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of June 30, 2009 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, appearing to read "Alex J. McLaughlin".

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  
Darcy M. Fauci, Deputy County Executive  
Claudia A. Edwards, Director, Health Department  
Steven Reagen, Administrator, Willow Point Nursing Home  
Daniel A. Schofield, Deputy Commissioner, Solid Waste

**2nd quarter 2009**

**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>
Health - Early Intervention	114,862.68	27,509.00	28,197.00	40,828.00	211,397
% Change From Prior Qtr	-27.1%	-36.8%	-24.6%	184.0%	-16.4%
Solid Waste Division	407,169.98	317.84	(467.72)	742.78	407,763
% Change From Prior Qtr	9.8%	-46.5%	n/a	-27.6%	9.4%
Willow Point	1,660,749.10	608,906.77	324,632.71	4,072,692.70	6,666,981
% Change From Prior Qtr	-3.1%	8.3%	14.9%	10.2%	6.6%