

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**JANUARY 2009**

*Alex J. McLaughlin, Comptroller*

# Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller · Daniel D. Reynolds, Chairman of the Legislature



Broome County Office Building · 44 Hawley Street · P.O. Box 1766 · Binghamton, New York 13902  
(607) 778-2178 · Fax (607) 778-2236 · Website: [www.gobroomecounty.com](http://www.gobroomecounty.com)

January 21, 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 September 30, 2008.

For the third quarter 2008, the Health Departments shows a 647.7% increase in the over 90 day category when compared to the previous quarter. Managers from the Health Department attributed the increase to a staffing issue resulting from an employee's leave of absence. Nearly all of the receivable had been collected by December.

Attached are schedules summarizing the status of significant receivables as of September 30, 2008. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of September, 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,

A handwritten signature in cursive script that reads "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  
Claudia A. Edwards, Director, Health Department  
Steven Reagan, Administrator, Willow Point Nursing Home

3rd Quarter 2008

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Health - Early Intervention % Change From Prior Qtr	58,608.00 -60.7%	19,168.00 -38.4%	9,579.00 0.7%	20,600.00 647.7%	107,955 -43.9%
Solid Waste Division % Change From Prior Qtr	603,916.04 7.0%	572.07 190.8%	(12.80) -47.7%	1,390.65 3.7%	605,866 7.1%
Willow Point % Change From Prior Qtr	1,758,713.48 0.8%	527,237.25 -26.6%	285,757.85 -6.4%	3,967,779.34 0.4%	6,539,488 -2.7%