

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

*March 2008*

*Alex J. McLaughlin, Comptroller*

# Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Mark R. Whalen, 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

March 28, 2008

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, 2007.

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

- For the Aviation Department, the 61-90 day category shows an 85.9% increase. However, \$8,488.17 of the \$9,133.82 outstanding balance is a lease payment due from a recently re-negotiated lease with the FAA. Payment is expected in the near future.
- The Health Department does show a large percentage increase in the 31 -60 day category but it represents a relatively small increase of \$4,288.

Attached are schedules summarizing the status of significant receivables as of December, 31, 2007. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of December 31, 2007 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: Mark R. Whalen, Chairman of the Legislature  
Members of the Legislature  
Eric Denk, Clerk of the Legislature  
Patrick J. Brennan, Deputy County Executive  
Carl Beardsley, Commissioner, Aviation ✓  
Claudia A. Edwards, Director, Health Department  
Steven Reagen, Administrator, Willow Point Nursing Home

4th Quarter 2007

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Aviation % Change From Prior Qtr	38,902.35 -22.0%	6,397.69 -75.4%	9,133.82 85.9%	38,388.78 -20.0%	92,823 -28.0%
Health - Early Intervention % Change From Prior Qtr	94,632.08 -39.4%	4,663.00 1143.5%	21,677.00 4.5%	12,605.00 -56.3%	133,577 -35.2%
Solid Waste Division % Change From Prior Qtr	455,995.42 -38.6%	1,771.04 -86.3%	0.76 -100.0%	1,851.62 -73.9%	459,619 -39.9%
Willow Point % Change From Prior Qtr	1,767,005.45 0.1%	1,522,034.75 171.5%	436,813.03 30.2%	3,844,711.32 2.6%	7,570,565 18.1%