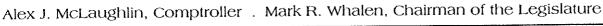
## BROOME COUNTY DEPARTMENT OF AUDIT AND CONTROL

## Quarterly Accounts Receivable Analysis JULY 2008

Alex J. McLaughlin, Comptroller

## Broome County Department of Audit and Control





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

July 3, 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 March 31, 2008.

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

- The Health Department is aware of the increases in their 1<sup>st</sup> quarter Accounts Receivable balances. They indicated that the increase is, in part, due to billings in the last week of the month.
- The Solid Waste Division shows a large percentage increase in the 61 90 day category. The category increased from .76 to \$33,128.98. These receivables need to be monitored by management.

Attached are schedules summarizing the status of significant receivables as of March, 31, 2008. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 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,

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

1st quarter 2008 Quarter

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Department	1-30	31-60	61-90 Over 90	Over 90 💉	1 otal
Health - Early Intervention	253,648.85	71,311.47	1,725.00	28,493.00	355,178
% Change From Prior Qtr	168.0%	1429.3%	-92.0%	126.0%	165.9%
Solid Waste Division % Change From Prior Qtr	399,419.83	434.72	33,128.98	881.55	433,865
	-12.4%	-75.5%	4358976.3%	-52.4%	-5.6%
Willow Point	1,835,513.67	1,573,503.47	483,221.97	4,189,572.87	8,081,812
% Change From Prior Qtr	3.9%	3.4%	10.6%	9.0%	6.8%
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