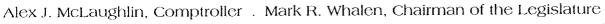
BROOME COUNTY DEPARTMENT OF AUDIT AND CONTROL

Quarterly Accounts Receivable Analysis SEPTEMBER 2008

Alex J. McLaughlin, Comptroller

Broome County Department of Audit and Control





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September 15, 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 June 30, 2008.

Our analysis of the data provided revealed no critical issues for the 2nd quarter 2008.

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

2nd Quarter 2008

Component Age of Receivables (In Days)

Department	1-30	31-60	0.1-70	Over 90	10131
Health - Early Intervention % Change From Prior Qtr	149,126.98 -41.2%	31,107.16 -56.4%	9,511.00	2,755.00	192,500
Solid Waste Division % Change From Prior Qtr	564,276.81 41.3%	196.71 -54.8%	(24.46) -100.1%	1,340.78	565,790 30.4%
Willow Point % Change From Prior Qtr	1,745,497.73 -4,9%	718,407.61 -54.3%	305,278.57 -36.8%	3,950,930.48 -5.7%	6,720,114