

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

June 2004

Alex J. McLaughlin, Comptroller

July 2, 2004

Jeffrey P. Kraham, 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, 2004

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

- The Health Department's 31-60 day aging category shows a 12,626% increase (from \$116 to \$14,762) from the previous quarter. This is the result of a third party insurance claim. As noted in our previous report, the Health Department has substantially aged receivables in the over 90 day category. For this quarter, the Health Departments Medicaid claims in the over 90 day category is an average of 1,784 days old (4.89 years). This account requires Management's attention and if uncollectable, should be indicated as such and, proper procedures used to write down the appropriate balance.
- Willow Point Nursing Home shows a 72% increase in the 61-90 day category. These receivables need to be monitored by Management.

Attached are schedules summarizing the status of significant receivables as of March 31, 2004. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 2004 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: Daniel A. Schofield, Chairman of the Legislature
Members of the Legislature
Louis P. Augostini, Clerk of the Legislature
Arthur R. Johnson, Commissioner, Mental Health Department
Carl G. Olson, Commissioner, Aviation
Kevin Roche, Director, Solid Waste Division
Claudia A. Edwards, Director, Health Department
John F. Demske, Administrator, Willow Point Nursing Home

Accounts Receivable Aging Summary
1st Quarter 2004

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	22,329.97	43,855.26	0.00	70,741.63	136,926.86
% Change From Prior Qtr	-4.6%	-38.3%	-100.0%	-17.7%	-25.5%
Health - Early Interventio	178,150.00	14,762.00	0.00	23,542.75	216,454.75
% Change From Prior Qtr	6.4%	12625.9%	-100.0%	8.1%	2.2%
Mental Health	33,830.27	37,337.14	32,678.20	364,485.07	468,330.68
% Change From Prior Qtr	-29.5%	-21.2%	-42.0%	-6.7%	-13.7%
Solid Waste Division	577,733.96	81,193.42	-	12,130.60	671,057.98
% Change From Prior Qtr	29.1%	3.1%	n/a	-19.9%	20.5%
Willow Point	1,549,550.48	1,348,608.61	440,257.76	1,733,907.03	5,072,323.88
% Change From Prior Qtr	0.5%	-4.4%	71.7%	5.9%	4.6%