

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**July 2003**

*Alex J. McLaughlin, Comptroller*

July 09, 2003

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, 2003.

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

- For the 1st quarter of 2003, the Aviation Department's 61-90 day category shows an increase of 3,720.5%. The outstanding receivables in this category (\$5,348.71) were paid as of June 17<sup>th</sup>, 2003. Resolution # 03-274 (effective 6/20/03), authorized the write off of \$25,966.91 uncollectable accounts currently in the over 90 day category. This reduction will be reflected in the 3rd quarter 2003 report.
- The Mental Health Department's outstanding receivables increased 92.2% in total. The 31-60 day category increased 824.3% and the 61-90 day category increased 628.7%. These increases require management's attention. The Mental Health Department reports that, as of the beginning of 2003, they have been billing from the UNICARE system, and that as of July they have been billing daily to catch up. According to management, billing should be current by September 30. We will assess management's progress in future reports.

Attached are schedules summarizing the status of significant receivables as of March 31, 2003. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 2003 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 2003**

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	30,110.67	183.07	5,348.71	106,337.99	141,980.44
% Change From Prior Qtr	-58.0%	-92.3%	3720.5%	-6.3%	-24.4%
Health - Early Intervention	174,176.00	43,670.50	7,207.50	41,222.75	266,276.75
% Change From Prior Qtr	24.4%	538.1%	-65.4%	-44.2%	10.2%
Mental Health	275,901.00	273,600.00	273,233.00	49,391.00	872,125.00
% Change From Prior Qtr	803.1%	824.3%	628.7%	-86.1%	92.2%
Solid Waste Division	452,010.34	116,919.02	182.80	13,127.36	582,239.52
% Change From Prior Qtr	25.1%	-38.0%	-87.8%	-0.1%	3.2%
Willow Point	1,541,810.18	1,282,036.13	220,261.68	2,151,844.07	5,195,952.06
% Change From Prior Qtr	6.1%	-6.5%	-16.9%	-2.9%	-2.1%

**Accounts Receivable  
Quarterly Comparison of Data  
(4<sup>th</sup> quarter 2002 to 1<sup>st</sup> quarter 2003)**

	1-30			31-60			61-90			Over 90			Total		
	4th Qtr (02)	1st Qtr (03)	% Chg	4th Qtr (02)	1st Qtr (03)	% Chg	4th Qtr (02)	1st Qtr (03)	% Chg	4th Qtr (02)	1st Qtr (03)	% Chg	4th Qtr (02)	1st Qtr (03)	% Chg
<b>Aviation</b>	71,756.03	30,110.67	-58.0%	2,392.26	183.07	-92.3%	140.00	5,348.71	3720.5%	113,541.43	106,337.99	-6.3%	187,829.72	141,980.44	-24.4%
<b>Health</b>	140,018.72	174,176.00	24.4%	6,844.00	43,670.50	538.1%	20,854.00	7,207.50	-65.4%	73,857.25	41,222.75	-44.2%	241,573.97	266,276.75	10.2%
<b>Mental Health</b>	30,552.00	275,901.00	803.1%	29,602.00	273,600.00	824.3%	37,495.00	273,233.00	628.7%	356,011.00	49,391.00	-86.1%	453,660.00	872,125.00	92.2%
<b>Solid Waste</b>	361,256.66	452,010.34	25.1%	188,448.41	116,919.02	-38.0%	1,497.11	182.80	-87.8%	13,139.04	13,127.36	-0.1%	564,341.22	582,239.52	3.2%
<b>Willow Point</b>	1,452,504.10	1,541,810.18	6.1%	1,371,596.30	1,282,036.13	-6.5%	265,177.47	220,261.68	-16.9%	2,216,238.88	2,151,844.07	-2.9%	5,305,516.75	5,195,952.06	-2.1%

