

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

November 2003

Alex J. McLaughlin, Comptroller

November 4, 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 June 30, 2003.

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

- For the 2nd quarter of 2003, the Department of Mental Health shows a slight decrease (5.5%) in total outstanding receivables. However, while total receivables have decreased, the over 90 day aging category has increased 720 percent. These uncollected receivables require Management's attention
- For the second quarter of 2003, the Solid Waste Management Division shows an increase of 647.9 percent in the 61 – 90 day category. The major portion of this increase is attributable to a one vendor that shows a \$973.30 balance over 60 days old. Division Management informed us that this bill has been paid.

Attached are schedules summarizing the status of significant receivables as of June 30, 2003. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of June 30, 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, Social Services / 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
2nd Quarter 2003**

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	48,982.97	4,395.75	367.92	71,572.48	125,319.12
% Change From Prior Qtr	62.7%	2301.1%	-93.1%	-32.7%	-11.7%
Health - Early Intervention	220,575.00	20,105.00	12,384.00	26,246.25	279,310.25
% Change From Prior Qtr	26.6%	-54.0%	71.8%	-36.3%	4.9%
Mental Health	127,116.00	144,123.00	147,333.00	405,314.00	823,886.00
% Change From Prior Qtr	-53.9%	-47.3%	-46.1%	720.6%	-5.5%
Solid Waste Division	547,165.41	96,253.95	1,367.15	13,558.59	658,345.10
% Change From Prior Qtr	21.1%	-17.7%	647.9%	3.3%	13.1%
Willow Point (1)	1,494,519.53	1,438,694.96	182,245.42	2,024,370.00	5,139,829.91
% Change From Prior Qtr	-3.1%	12.2%	-17.3%	-5.9%	-1.1%