

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**ACCOUNTS RECEIVABLE
AGING SUMMARY**

**1ST QUARTER
2001**

Alex J. McLaughlin, Comptroller



Broome County

Department of Audit and Control

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DANIEL A. SCHOFIELD
Chairman of the Legislature

ALEX J. McLAUGHLIN
Comptroller

May 7, 2001

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, 2001.

As this is the first such compilation, no comparative data is available. Future quarterly compilations will include comparative analyses, to highlight changes in the various receivables balances.

Even without comparative data, three receivables issues stand out:

- The Mental Health Department does not have functioning systems in place for billing and/or receivables management. According to the Department, systems will be in place by June. This situation clearly requires attention, and should be closely monitored.
- The Health Department's Early Intervention Program carries a large balance of very old receivables generating from billings to commercial insurance companies that seldom, if ever, pay. The billings are required by the state, but they have the effect of tying up County funds and delaying the 50% state reimbursement for the eventual "no-pays".
- Willow Point Nursing Home, for reasons described by management as related to staffing, is not properly managing the billing/accounts receivable function. This situation, if left uncorrected, could lead to a repeat of the large accounts receivable write-off experienced earlier this year.

The criteria that we established for receivables monitoring was to track balances that were in excess of \$100,000 as of December 31 and that generate from fee for service transactions. If you are aware of other receivables categories that are at risk for 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
John F. Demske, Administrator, Willow Point Nursing Home
Arthur R. Johnson, Commissioner, Mental Health Department
Carl G. Olson, Commissioner, Aviation
Charles H. Wolford, Director, Health Department

**Broome County
Accounts Receivable Aging Summary
1st Quarter 2001**

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	\$9,375.00	\$7,121.00	\$8,469.00	\$36,775.00	\$61,740.00
% Change From Prior Qtr	(1) N/A	(1) N/A	(1) N/A	(1) N/A	(1) N/A
Health - Early Intervention	-0-	-0-	-0-	\$445,749.00	\$445,749.00
% Change From Prior Qtr	(1) N/A	(1) N/A	(1) N/A	(1) N/A	(1) N/A
Mental Health	\$163,223.00	\$150,183.00	\$152,604.00	\$89,688.00	\$555,698.00
% Change From Prior Qtr	(1) N/A	(1) N/A	(1) N/A	(1) N/A	(1) N/A
Solid Waste Division	\$279,787.00	\$66,223.00	\$198.00	\$7,294.00	\$353,502.00
% Change From Prior Qtr	(1) N/A	(1) N/A	(1) N/A	(1) N/A	(1) N/A
Willow Point (2)	\$1,208,295.00	\$1,298,860.00	\$388,284.00	\$5,764,790.00	\$8,660,229.00
% Change From Prior Qtr	(1) N/A	(1) N/A	(1) N/A	(1) N/A	(1) N/A

Notes: (1) Prior quarter comparison is not possible at this time, as this is the first quarter for which these statistics have been collected by the Department of Audit and Control.

(2) Data provided for Willow Point is as of 2-28-01