

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**ACCOUNTS RECEIVABLE
AGING SUMMARY**

**2nd QUARTER
2001**

Alex J. McLaughlin, Comptroller



Broome County

Department of Audit and Control

Edwin L. Crawford County Office Building / P.O. Box 1766 / Binghamton, New York 13902 / (607) 778-2227

DANIEL A. SCHOFIELD
Chairman of the Legislature

ALEX J. McLAUGHLIN
Comptroller

August 28, 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 June 30, 2001.

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

- The Mental Health Department still does not have functioning systems in place for billing and/or receivables management. The Department had previously committed to have this problem fixed by June. This situation clearly still requires attention and should be closely monitored.
- The Health Department's Early Intervention Program carries a large balance of 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".
- The Division of Solid Waste Management's total receivables for the second quarter have increased 70% over the Division's first quarter total. It is the more aged categories of receivables that have experienced the most dramatic growth (31-60 days + 172%; 61-90 days + 16,398%; over 90 days + 212%). This trend requires immediate attention from management and should not be allowed to continue.

Attached is a schedule summarizing the status of significant receivables as of June 30, 2001. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of December 31 and generate from fee for service transactions. If you are aware of other receivables 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
John F. Demske, Administrator, Willow Point Nursing Home
Arthur R. Johnson, Commissioner, Mental Health Department
Carl G. Olson, Commissioner, Aviation
Kevin Roche, Director, Solid Waste Division
Charles H. Wolford, Director, Health Department

**Accounts Receivable Aging Summary
2nd Quarter 2001**

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	20,256.00	4,875.00	464.00	27,737.00	53,332.00
% Change From Prior Qtr	+116%	-32%	-95%	-25%	-14%
Health - Early Intervention	-0-	-0-	-0-	659,065.00	659,065.00
% Change From Prior Qtr	-0-	-0-	-0-	+48%	+48%
Mental Health	336,379.00	79,676.00	148,810.00	161,054.00	725,919.00
% Change From Prior Qtr	+106%	-47%	-2%	+80%	+31%
Solid Waste Division	366,685.00	179,926.00	32,470.00	22,775.00	601,856.00
% Change From Prior Qtr	+31%	+172%	+16398%	+212%	+70%
Willow Point	1,438,892.00	1,405,962.00	346,336.00	5,145,304.00	8,336,494.00
% Change From Prior Qtr	+19%	+8%	-11%	-11%	-4%

**ACCOUNTS RECEIVABLE
QUARTERLY COMPARISON OF DATA**

	1-30		31-60		61-90		Over 90		Total		% Chg
	1st Qtr	2nd Qtr	1st Qtr	2nd Qtr	1st Qtr	2nd Qtr	1st Qtr	2nd Qtr	1st Qtr	2nd Qtr	
Aviation	9,375.00	20,256.00	7,121.00	4,875.00	8,469.00	464.00	36,775.00	27,737.00	61,740.00	53,332.00	-14%
Health	-0-	-0-	-0-	-0-	-0-	-0-	\$445,749.00	659,065.00	445,749.00	659,065.00	48%
Mental Health	163,223.00	336,379.00	150,183.00	79,676.00	152,604.00	148,810.00	\$89,688.00	161,054.00	555,698.00	725,919.00	31%
Solid Waste	279,787.00	366,685.00	66,223.00	179,926.00	198.00	32,470.00	7,294.00	22,775.00	353,502.00	601,856.00	70%
Willow Point	1,208,295.00	1,438,892.00	1,298,860.00	1,405,962.00	388,284.00	346,336.00	5,764,790.00	5,145,304.00	8,660,229.00	8,336,494.00	-4%