

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**ACCOUNTS RECEIVABLE  
AGING SUMMARY**

**4<sup>th</sup> QUARTER  
2001**

*Alex J. McLaughlin, Comptroller*

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BROOME COUNTY, NY

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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

March 11, 2002

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 December 31, 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. They have begun data entry of the Children's Unit client information. The new system is to be used to begin billing these clients while the old system will continue to be used to bill the Adult Unit until that information is input into the system. Test billing has been done with the new system with successful results. They plan to be billing all clients with the new system by mid year 2002.
- The receivables for Mental Health dropped during the 4<sup>th</sup> quarter largely due to the fact that the staff spent more time rebilling clients for past debts and collected some of the amounts due. Since the books are still open until March, some of the money collected in 2002 is for receivables from 2001.
- The main reason for the decrease in the receivables for Willow Point Nursing Home is the fact that they had a \$1.2 million write off in December of 2001. This caused the significant decrease in the receivables, especially the 61-90 day category, with a 68% decrease from the 3<sup>rd</sup> quarter.
- The Aviation Department usually sees an increase in receivables between the 3<sup>rd</sup> and 4<sup>th</sup> quarters of every year. This trend is due to the fact that more billing is done in December. A large portion of the receivables were collected in January 2002.

Attached is a schedule summarizing the status of significant receivables as of December 31, 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  
4th Quarter 2001**

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	49,421.00	33,224.00	23,030.00	27,870.00	133,545.00
% Change From Prior Qtr	+52%	+2309%	+11415%	+6%	+121%
Health - Early Intervention	-0-	-0-	-0-	479,611.00	479,611.00
% Change From Prior Qtr	0%	0%	0%	+14%	+14%
Mental Health	274,505.00	48,758.00	44,080.00	87,331.00	454,674.00
% Change From Prior Qtr	+6%	-12%	-37%	-14%	-6%
Solid Waste Division	338,704.00	53,245.00	13,628.00	7,395.00	412,972.00
% Change From Prior Qtr	+14%	-78%	-74%	-69%	-32%
Willow Point	1,392,624.00	1,311,848.00	387,439.00	3,756,556.00	6,848,467.00
% Change From Prior Qtr	-6%	-12%	-68%	-26%	-26%