

**BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL**

**Quarterly Accounts Receivable Analysis**

**OCTOBER 2004**

*Alex J. McLaughlin, Comptroller*

October 7, 2004

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 2004, the Heath Department, as previously reported, is still carrying substantially old receivable balances. However, Department Management indicated that they intend to submit a resolution requesting authorization to write off some of the oldest receivables.

Attached are schedules summarizing the status of significant receivables as of June 30, 2004. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of June 30, 2004 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 2004**

Department	Component Age of Receivables (In Days)				Total
	1-30	31-60	61-90	Over 90	
Aviation	47,155.06	4,618.93	1,217.38	71,101.12	124,092.49
% Change From Prior Qtr	111.2%	-89.5%	n/a	0.5%	-9.4%
Health - Early Intervention	175,356.00	52,669.00	23,398.00	42,350.75	293,773.75
% Change From Prior Qtr	-1.6%	256.8%	n/a	79.9%	35.7%
Mental Health	7,528.77	6,832.11	6,042.55	105,220.30	125,623.73
% Change From Prior Qtr	-77.7%	-81.7%	-81.5%	-71.1%	-73.2%
Solid Waste Division	633,876.02	254,241.18	323.76	4,065.45	892,506.41
% Change From Prior Qtr	9.7%	213.1%	n/a	-66.5%	33.0%
Willow Point	1,470,723.54	1,431,953.37	162,421.48	1,555,028.32	4,620,126.71
% Change From Prior Qtr	-5.1%	6.2%	-63.1%	-10.3%	-8.9%