

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

Quarterly Accounts Receivable Analysis

MARCH 2006

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

March 22, 2006

Barbara J. Fiala, 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, 2005.

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

- The Aviations Department reported that over \$90,000 of the \$107,175 receivable balance is pre-bankruptcy debt. The Department also indicated that US Air is paying off \$28,556 over time and \$10,384 needs to be written off as bad debt.
- Over \$640,000 of the Health Department's \$840,824 in total receivables is the result of unpaid Medicaid claims. The Department noted that this amount continues to be unusually high due to a problem with New York State software. Management is working with the NYS Department of Health to resolve the outstanding amounts.
- The Willow Point Nursing Home reported that a delayed payment of \$2,085,545 was received on January 6, 2006. This will be reflected in the next quarterly aging report.

Attached are schedules summarizing the status of significant receivables as of December 31, 2005. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of December 31, 2005 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
Henry D. Weissmann, Commissioner, Public Works
Carl Beardsley, Commissioner of Aviation
John F. Demske, Administrator, Willow Point Nursing Home
Claudia A. Edwards, Director, Health Department

**Accounts Receivable Aging Summary
4th Quarter 2005**

Component Age of Receivables (In Days)

Department	1-30	31-60	61-90	Over 90	Total
Aviation	9,447.21	11,393.18	3,180.30	83,154.78	107,175.47
% Change From Prior Qtr	-80.6%	-49.7%	264.7%	93.0%	-7.0%
Health - Early Intervention	312,362.81	9,648.00	58,709.00	470,702.42	851,422.23
% Change From Prior Qtr	30.2%	-26.9%	-82.35%	161.5%	11.2%
Solid Waste Division	490,489.45	189,489.11	5,037.50	1,765.00	686,781.06
% Change From Prior Qtr	-6.5%	60.7%	87.99%	-5.0%	6.1%
Willow Point	1,712,259.48	1,400,154.57	275,055.66	3,520,965.24	6,908,434.95
% Change From Prior Qtr	0.8%	-14.3%	-80.3%	48.4%	-2.7%