

BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL

QUARTERLY ACCOUNTS RECEIVABLE ANALYSIS

FIRST QUARTER 2013

*Alex J. McLaughlin, Comptroller*

June 4, 2013

Debra A. Preston, 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, 2013.

- For the Solid Waste Division, the 31-60 day aging category shows a 647% increase (\$12,808 to \$95,733). This should be monitored by management.
- Previously, this report included receivables related to Health Department billings for Early Intervention Program third party insurance. Effective April 1, 2013, a New York State fiscal agent has taken over the Medicaid and insurance billing for all Early Intervention services. Broome County will not have accounts receivable for services provided after this date. As of March 31, 2013, total outstanding receivables for this program were only \$15,389.

Attached are schedules summarizing the status of significant receivables as of March 31, 2013. The criteria that we established for monitoring was to track balances that were in excess of \$100,000 as of March 31, 2013 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: Jerry F. Marinich, Chairman of the Legislature  
Members of the Legislature  
Aaron M. Martin, Clerk of the Legislature  
John M. Bernardo, Deputy County Executive  
Bijoy Datta, Deputy County Executive  
Claudia Edwards, Director, Health Department  
Daniel A. Schofield, Commissioner, Public Works  
Kurt Apthorpe, Administrator, Willow Point Nursing Home

**1st Quarter 2013**

<b>Department</b>	<b>1-30</b>	<b>31-60</b>	<b>61-90</b>	<b>Over 90</b>	<b>Total</b>
Solid Waste Division	698,848.39	95,733.28	46.94	(588.55)	794,040.06
% Change From Prior Qtr	11.5%	647.4%	-99.1%	165.7%	23.1%
Willow Point	1,548,952.10	587,379.19	518,071.31	9,432,377.82	12,086,780.42
% Change From Prior Qtr	-9.9%	4.0%	-3.1%	4.4%	2.0%