

JEFFERSON COUNTY COMMISSION



JAMES A. (JIMMIE) STEPHENS - PRESIDENT
GEORGE BOWMAN
SANDRA LITTLE BROWN
T. JOE KNIGHT
DAVID CARRINGTON

Tony Petelos
Chief Executive Officer

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Birmingham, Alabama 35203
Telephone (205) 731-2880

MEMORANDUM

TO: Jefferson County Legislative Delegation

FROM: Tony Petelos, Chief Executive Officer

DATE: January 29, 2018

SUBJECT: Indigent Care Fund Report (September 30, 2017)

Please find attached your copy of the September 2017 quarterly report on collections and disbursements from the indigent healthcare funds as required by Act 2014-260.

Sheet 1 - Balance Sheet

Sheet 2 - Statement of Revenues, Expenditures, and Changes in Fund Balance

Please contact our office at 205-731-2880 or by email at petelost@jccal.org if you have any questions.

JEFFERSON COUNTY COMMISSION
INDIGENT CARE FUND - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	SEPTEMBER 30, 2017 UNAUDITED (IN THOUSANDS)	JUNE 30, 2017 UNAUDITED (IN THOUSANDS)	MARCH 31, 2017 UNAUDITED (IN THOUSANDS)	DECEMBER 30, 2016 UNAUDITED (IN THOUSANDS)	YE SEPTEMBER 30, 2016 AUDITED (IN THOUSANDS)
Revenues					
Taxes	53,661	39,680	25,734	12,495	49,626
Charges for services, net	8	6	-	-	-
Miscellaneous	5,456	3,649	2,013	933	1,690
Interest and investment income	-	-	-	-	-
	59,125	43,335	27,747	13,428	51,316
Expenditures					
Current:					
Health and welfare	52,163	36,824	21,793	10,867	47,791
Capital Outlay	775	767	643	45	586
Indirect expenses	2,161	20	10	3	3,046
Debt service:					
Principal retirement	450	280	152	28	118
	55,549	37,891	22,598	10,943	51,541
Excess (Deficiency) of Revenues over Expenditures	3,576	5,444	5,149	2,485	(225)
Transfers Out	3,500	3,500	3,500	3,500	
Net Changes in Fund Balances	76	1,944	1,649	(1,015)	(225)
Fund Balances - beginning of year	21,937	21,937	21,937	21,937	21,559
Prior Period Adjustment, (1)	-	-	-	-	603
Fund Balances - beginning of year, as restated	21,937	21,937	21,937	21,937	22,162
Fund Balances: end of year	22,013	23,881	23,586	20,922	21,937

(1) The commission recorded an adjustment to increase FY 2016 beginning fund balance in the amount of \$603 to remove liabilities for accrued compensated absences and claims as these items are not considered expenditures of current financial resources on the modified accrual basis of accounting.

JEFFERSON COUNTY COMMISSION
INDIGENT CARE FUND - BALANCE SHEET

	SEPTEMBER 30, 2017 UNAUDITED (IN THOUSANDS)	JUNE 30, 2017 UNAUDITED (IN THOUSANDS)	MARCH 31, 2017 UNAUDITED (IN THOUSANDS)	DECEMBER 30, 2016 UNAUDITED (IN THOUSANDS)	YE SEPTEMBER 30, 2016 AUDITED (IN THOUSANDS)
ASSETS					
Cash and investments	15,506	31,123	26,947	22,223	20,062
Taxes receivable, net	8,514	9,045	9,045	9,045	9,045
Patient accounts receivable, net	2,185	2,185	1,112	653	119
Prepaid expenses and other current assets	1,457	304	284	161	284
Advances due from (to) other funds	-	-	-	-	-
	<u>27,662</u>	<u>42,657</u>	<u>37,388</u>	<u>32,082</u>	<u>29,510</u>

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**

Liabilities					
Accounts payable	4,699	17,860	12,886	10,244	6,657
Unearned revenue	57	57	57	57	57
Accrued wages and benefits	459	429	429	429	429
Estimated third-party payor settlements	322	322	322	322	322
Estimated liability for compensated absences	-	-	-	-	-
Estimated claims liability	112	108	108	108	108
Total Liabilities	<u>5,649</u>	<u>18,776</u>	<u>13,802</u>	<u>11,160</u>	<u>7,573</u>

Fund Balances

Nonspendable					
Restricted	22,013	23,881	23,586	20,922	21,937
Assigned	9,593	9,593	9,593	12,528	3,690
Unassigned	(9,593)	(9,593)	(9,593)	(12,528)	(3,690)
	<u>22,013</u>	<u>23,881</u>	<u>23,586</u>	<u>20,922</u>	<u>21,937</u>
	<u>27,662</u>	<u>42,657</u>	<u>37,388</u>	<u>32,082</u>	<u>29,510</u>