

## JEFFERSON COUNTY COMMISSION



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

**Tony Petelos**  
**Chief Executive Officer**

Suite 251 Courthouse  
716 Richard Arrington, Jr. Blvd. N.  
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 (June 30, 2017)

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Please find attached your copy of the June 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](mailto:petelost@jccal.org) if you have any questions.

JEFFERSON COUNTY COMMISSION  
INDIGENT CARE FUND - BALANCE SHEET

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

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

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

**Fund Balances**

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

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

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

(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.