

Report on the

# Office of Treasurer

Jefferson County, Alabama

October 1, 2010 through September 30, 2011

Filed: December 27, 2013



## Department of Examiners of Public Accounts

50 North Ripley Street, Room 3201

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Ronald L. Jones, Chief Examiner*





Ronald L. Jones  
Chief Examiner

State of Alabama  
Department of  
**Examiners of Public Accounts**

P.O. Box 302251, Montgomery, AL 36130-2251  
50 North Ripley Street, Room 3201  
Montgomery, Alabama 36104-3833  
Telephone (334) 242-9200  
FAX (334) 242-1775

Honorable Ronald L. Jones  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Sir:

Under the authority of the *Code of Alabama 1975*, Section 41-5-21, we submit this report on the results of the examination of the Office of Treasurer, Jefferson County, Alabama, for the period October 1, 2010 through September 30, 2011.

Sworn to and subscribed before me this  
the 16<sup>th</sup> day of December, 2013.

  
\_\_\_\_\_  
Notary Public

Sworn to and subscribed before me this  
the 16<sup>th</sup> day of December, 2013.

  
\_\_\_\_\_  
Notary Public

Respectfully submitted,



Cathy M. Cook  
Examiner of Public Accounts



Legiah R. Taylor  
Examiner of Public Accounts

rb



---

---

## *Table of Contents*

---

	<i>Page</i>
<b>Summary</b>	A
Contains items pertaining to state and local legal compliance.	
<b>Financial Information</b>	1
Exhibit #1      Summary Schedule of Cash	2
Exhibit #2      Schedule of Receipts, Disbursements and Balances Operating Funds	3
Exhibit #3      Schedule of Receipts, Disbursements and Balances Enterprise Funds	5
Exhibit #4      Schedule of Receipts, Disbursements and Balances Fiduciary Funds	7
Exhibit #5      Schedule of Receipts, Disbursements and Balances Trust Funds	9
Exhibit #6      Summary Schedule of Bank Reconciliations	11
Exhibit #7      Other Information	13

---





Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Treasurer  
Jefferson County, Alabama  
October 1, 2010 through September 30, 2011**

The Office of Treasurer, Jefferson County, Alabama, (hereinafter referred to as the "Treasurer") acts as custodian for the Jefferson County Commission and acts in a trust or fiduciary capacity for the Probate Courts, Sheriff's Fund, Law Libraries, District Attorney's Funds and others in accordance with the *Code of Alabama 1975*, Section 11-4-23. The Treasurer's duties include, but are not limited to, the payment of all claims presented and maintaining an accurate accounting of all receipts and disbursements.

Honorable Jennifer P. Champion served as Treasurer during the examination period. Honorable Doris H. Britton served as Deputy Treasurer during the examination period.

This report presents the results of an examination of the Treasurer and a review of compliance by the Treasurer with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5-14.

Tests performed during the examination did not disclose any material instances of noncompliance with applicable state or local laws and regulations.

The following officials were invited to an exit conference to discuss the results of the examination: Jefferson County Treasurer, Honorable Jennifer P. Champion; and Deputy Treasurer, Honorable Doris H. Britton. The following individuals attended the exit conference held at the Office of Treasurer: Honorable Doris Britton, Deputy Treasurer; and representatives of the Department of Examiners of Public Accounts: Cathy M. Cook and Legiah R. Taylor, Examiners of Public Accounts. An exit conference was held via telephone with Honorable Jennifer P. Champion, Treasurer.

---

*This Page Intentionally Blank*

---



---

# *Financial Information*

---

*This Page Intentionally Blank*

---

---

***Summary Schedule of Cash***  
***September 30, 2011***

---

	<b>Total</b>
Cash in Banks	
Operating Funds	\$ 30,231,496.28
Enterprise Funds	2,845,801.86
Fiduciary Funds	11,294,464.21
Trust Funds	15,865,324.33
Total	<u>\$ 60,237,086.68</u>

***Schedule of Receipts, Disbursements and Balances***  
***Operating Funds***  
***October 1, 2010 through September 30, 2011***

<b>Fund/Account</b>	<b>Office</b>	<b>Treasurer's Balance 10/01/2010</b>	<b>Receipts</b>
Operating	Birmingham	\$ 327,167.00	\$ 283,116,316.30
Operating - Money Market Account	Birmingham	30,960,000.00	1,490.06
Operating - Money Market Account	Birmingham		
Treasurer's Operating Reserve	Birmingham		
Accounts Payable	Birmingham	(11,784,637.55)	
Payroll	Birmingham	(64,862.11)	
Petty Cash	Birmingham	3,382.11	208,685.14
Transfer Fund	Bessemer	32,049.93	3,012,997.78
Total Operating Funds		<u>\$ 19,473,099.38</u>	<u>\$ 286,339,489.28</u>

---

<b>Transfers In</b>	<b>Disbursements</b>	<b>Transfers Out</b>	<b>Treasurer's Balance 09/30/2011</b>
\$ 409,254,908.60	\$ (46,784,022.55)	\$ (645,797,123.06)	\$ 117,246.29
118,873,414.39		(149,834,904.45)	
215,921,982.23		(212,126,982.23)	3,795,000.00
25,013,315.05			25,013,315.05
228,805,992.58	(216,346,673.48)		674,681.55
26,584,295.41	(25,929,567.90)		589,865.40
	(199,885.00)	(100.00)	12,082.25
	(3,014,067.47)	(1,674.50)	29,305.74
<u>\$ 1,024,453,908.26</u>	<u>\$ (292,274,216.40)</u>	<u>\$ (1,007,760,784.24)</u>	<u>\$ 30,231,496.28</u>

***Schedule of Receipts, Disbursements and Balances***  
***Enterprise Funds***  
***October 1, 2010 through September 30, 2011***

<b>Cooper Green Hospital</b>	<b>Office</b>	<b>Treasurer's Balance 10/01/2010</b>	<b>Receipts</b>
Operating Account	Birmingham	\$ 503,817.97	\$ 13,630,423.00
Money Market Account	Birmingham	343,000.00	18.03
Indigent Care Fund	Birmingham		
<b>Total Enterprise Funds</b>		<b>\$ 846,817.97</b>	<b>\$ 13,630,441.03</b>

---

Transfers In	Transfers Out	Treasurer's Balance 09/30/2011
\$ 68,065,822.91	\$ (82,101,721.31)	\$ 98,342.57
42,820,901.48	(40,960,746.22)	2,203,173.29
11,167,449.25	(10,623,163.25)	544,286.00
<u>\$ 122,054,173.64</u>	<u>\$ (133,685,630.78)</u>	<u>\$ 2,845,801.86</u>

***Schedule of Receipts, Disbursements and Balances***  
***Fiduciary Funds***  
***October 1, 2010 through September 30, 2011***

<b>Fund/Account</b>	<b>Office</b>	<b>Treasurer's Balance 10/01/2010</b>	<b>Receipts</b>
Redemption Fund	Birmingham	\$ 1,688,448.86	\$ 8,668,873.08
Redemption Fund	Bessemer	94,966.84	2,074,668.87
Redemption Investment Fund	Birmingham	194.20	
Redemption Investment Money Market	Birmingham		11,109.49
Redemption Investment Money Market Account	Birmingham	11,471,000.00	718.04
MNP Class Settlement Fund (New)	Birmingham	718,143.17	
Winston, Et Al vs. Jefferson County	Birmingham	14,219.53	
Special Witness	Birmingham	2,296.66	177,875.08
Total Fiduciary Funds		<u>\$ 13,989,269.26</u>	<u>\$ 10,933,244.56</u>



<b>Transfers In</b>	<b>Disbursements</b>	<b>Transfers Out</b>	<b>Treasurer's Balance 09/30/2011</b>
\$ 3,404,483.94	\$ (11,167,797.88)	\$ (440,000.00)	\$ 2,154,008.00
275,581.54	(1,931,496.04)		513,721.21
11,471,718.04		(11,471,912.24)	
8,075,912.24		(256,167.78)	7,830,853.95
	(1,570.91)	(11,471,718.04)	716,572.26
440,000.00	(381,239.24)		72,980.29
202,000.00	(194,843.24)	(181,000.00)	6,328.50
<b>\$ 23,869,695.76</b>	<b>\$ (13,676,947.31)</b>	<b>\$ (23,820,798.06)</b>	<b>\$ 11,294,464.21</b>

***Schedule of Receipts, Disbursements and Balances***  
***Trust Funds***  
***October 1, 2010 through September 30, 2011***

<b>Fund/Account</b>	<b>Office</b>	<b>Treasurer's Balance 10/01/2010</b>	<b>Receipts</b>
Tax Assessor Special	Birmingham	\$ 6,674.85	\$ 9,986.00
Assistant Tax Assessor Special	Bessemer	9,261.19	9,607.89
Tax Collector Special	Birmingham	4,985.98	10,306.05
Assistant Tax Collector Special	Bessemer	8,617.22	9,970.17
Sheriff's Special - New	Birmingham	429,685.63	48,429.82
Sheriff's Service - New	Birmingham	26,720.77	290,599.63
District Attorney	Birmingham	185,924.72	1,920,771.38
District Attorney	Bessemer	880,750.25	970,999.18
Worthless Checks	Birmingham		339,390.18
Worthless Checks	Bessemer	1.00	178,160.26
Probate Court	Birmingham	169,033.68	3,144,578.83
Probate Court - New	Bessemer	66,397.32	2,339,230.22
Barber Commission - New	Birmingham	6,322.41	26,036.61
General Retirement	Birmingham	99,615.76	18,791,568.19
Law Library	Bessemer	106,731.65	49,859.24
Law Library	Birmingham	87,879.31	349,417.60
Law Library - Money Market	Bessemer	4,177.97	604.45
Legislative Fund - New	Birmingham	970,897.90	110,281.24
Legislative Fund - Money Market	Birmingham	1,178.77	0.39
Legislative Delegation Fund	Bessemer	5,008.26	25,608.50
License and Bond Fund	Birmingham	59,083.52	22,000.00
Savings Bond Fund	Birmingham	1,551.58	
Investment Account	Birmingham	190.66	
Investment Trust Account	Birmingham		0.12
Investment Trust Account	Birmingham	11,040,000.00	376.08
Investment Trust Sweep Account	Birmingham		19,119.04
<b>Total Trust Funds</b>		<b>\$ 14,170,690.40</b>	<b>\$ 28,666,901.07</b>

Transfers In	Disbursements	Transfers Out	Treasurer's Balance 09/30/2011
\$	\$	\$	\$
	(8,640.28)		8,020.57
347.25	(10,667.14)		8,549.19
	(8,306.53)		6,985.50
1,889.39	(11,598.68)		8,878.10
50,173.43	(475,173.43)		53,115.45
293,134.24	(584,615.00)		25,839.64
201,465.10	(1,978,992.40)		329,168.80
73.26	(828,077.89)		1,023,744.80
	(339,390.18)		
	(178,160.26)		1.00
977,313.51	(2,065,431.62)	(2,125,000.00)	100,494.40
575,000.00	(1,884,224.22)	(500,000.00)	596,403.32
	(22,855.34)		9,503.68
	(4,043,975.94)	(14,742,259.11)	104,948.90
192.19	(21,696.62)		135,086.46
1,267.25	(252,569.07)		185,995.09
			4,782.42
55,576.90	(20,539.46)	(1,016,875.01)	99,341.57
		(1,179.16)	
	(620.74)	(18,000.00)	11,996.02
	(7,300.00)		73,783.52
45.00	(1,596.58)		
13,727,376.08		(13,727,566.74)	
41,566.74		(41,566.86)	
1,331,000.00		(12,371,376.08)	
14,661,133.60		(1,601,566.74)	13,078,685.90
<b>\$ 31,917,553.94</b>	<b>\$ (12,744,431.38)</b>	<b>\$ (46,145,389.70)</b>	<b>\$ 15,865,324.33</b>

**Summary Schedule of Bank Reconciliations**  
**September 30, 2011**

<b>Account</b>	<b>Office</b>	<b>Balance Per Banks 09/30/2011</b>	<b>Less: Outstanding Checks</b>
Operating	Birmingham	\$ 117,246.29	\$
Operating Money Market Account	Birmingham	3,795,000.00	
Treasurers Operating Reserves	Birmingham	25,013,315.05	
Accounts Payable	Birmingham	5,498,531.61	(4,823,850.06)
Payroll	Birmingham	1,373,208.89	(783,342.39)
Petty Cash	Birmingham	12,082.25	
Transfer Fund	Bessemer	32,005.77	(2,704.00)
Operating	Birmingham	90,980.71	
Money Market Account	Birmingham	2,203,173.29	
Indigent Care Fund	Birmingham	544,286.00	
New Redemption Fund	Birmingham	3,229,420.36	(1,075,412.36)
Redemption Fund	Bessemer	591,489.52	(77,768.31)
Redemption Investment Fund (New)	Birmingham	7,830,853.95	
MNP Class Settlement Fund	Birmingham	716,572.26	
Winston, Et Al v. Jefferson County	Birmingham	102,231.79	(29,553.58)
Special Witness Fund	Birmingham	6,328.50	
Tax Assessor's Special Fund	Birmingham	8,021.43	
Assistant Tax Assessor's Special Fund	Bessemer	9,101.17	(551.98)
Tax Collector's Special Fund	Birmingham	7,395.20	(409.00)
Assistant Tax Collector's Special Fund	Bessemer	8,997.10	(119.00)
Sheriff's Special Fund	Birmingham	53,115.45	
Sheriff's Service Fund	Birmingham	313,148.36	(287,308.72)
District Attorney's Fund	Birmingham	340,524.90	(11,356.10)
District Attorney's Fund	Bessemer	1,027,636.02	(3,891.22)
Worthless Checks	Bessemer	1.00	
Probate Trust Fund	Birmingham	112,931.37	(12,436.97)
Probate Court	Bessemer	603,117.38	(6,714.06)
Barber Commission	Birmingham	9,503.68	
General Retirement	Birmingham	120,333.89	(15,384.99)
Law Library	Bessemer	135,086.46	
Law Library	Birmingham	186,038.56	(43.47)
Law Library - Money Market	Bessemer	4,782.42	
Legislative Fund	Birmingham	99,341.57	
Legislative Delegation Fund	Bessemer	11,996.02	
License and Bond	Birmingham	73,783.52	
Investment Sweep Account (Trust Account) New	Birmingham	13,078,685.90	
<b>Totals</b>		<b>\$ 67,360,267.64</b>	<b>\$ (7,130,846.21)</b>

<u>Adjustments</u>	<u>Treasurer's Balance</u>
\$	\$ 117,246.29
	3,795,000.00
	25,013,315.05
	674,681.55
(1.10)	589,865.40
	12,082.25
3.97	29,305.74
7,361.86	98,342.57
	2,203,173.29
	544,286.00
	2,154,008.00
	513,721.21
	7,830,853.95
	716,572.26
302.08	72,980.29
	6,328.50
(0.86)	8,020.57
	8,549.19
(0.70)	6,985.50
	8,878.10
	53,115.45
	25,839.64
	329,168.80
	1,023,744.80
	1.00
	100,494.40
	596,403.32
	9,503.68
	104,948.90
	135,086.46
	185,995.09
	4,782.42
	99,341.57
	11,996.02
	73,783.52
	13,078,685.90
\$ 7,665.25	\$ 60,237,086.68

---

***Other Information***  
***For the Year Ended September 30, 2011***

---

**A. Legal Authority**

The Treasurer, Jefferson County, Alabama, operates under the authority of the *Code of Alabama 1975*, Section 11-4-23. The Treasurer is the custodian of funds for the Jefferson County Commission and acts in a trust or fiduciary capacity for the Probate Courts, Sheriff's Fund, Law Libraries, District Attorney's Funds and others, as shown on the Statements of Receipts, Disbursements and Balances.

**B. Deposits**

The Treasurer's deposits at year-end were entirely deposited in Qualified Public Depositories under the Security for Alabama Funds Enhancement Act.

**C. Reclassifications**

The following reclassifications of the prior year balances were made to reclassify the investments to cash:

	Balance 09/30/2010	Reclassification	Balance 09/30/2010, as Restated
Operating Funds	\$(11,486,900.62)	\$30,960,000.00	\$19,473,099.38
Enterprise Funds	503,817.97	343,000.00	846,817.97
Fiduciary Funds	2,518,269.26	11,471,000.00	13,989,269.26
Trust Funds	3,130,690.40	11,040,000.00	14,170,690.40
<b>Total</b>	<b>\$ (5,334,122.99)</b>	<b>\$53,814,000.00</b>	<b>\$48,479,877.01</b>