



Fund for Hospital Care to Indigent Persons (IAF)

August 2022

**VINSON GUTHREAU
EXECUTIVE DIRECTOR
NEVADA ASSOCIATION COUNTIES
(NACO)**

GOVERNANCE & PURPOSE

- *Nevada Revised Statute (NRS 428.175)*
- Board of Trustees
- Administers Revenues of Fund
- Fund Held at Nevada Department of Health and Human Services (DHHS)



REVENUE SOURCES



**1. Property Tax – 1.5 cents per \$100
– directed to fund**

**3. \$3,000 per claim reimbursement
for automobile crash claims**

**2. Annual Amount of Unmet
Indigent “Free Care” Obligation**

4. DSH Payment – NRS 428.285

INDIGENT “FREE CARE” OBLIGATION

- Applies to where two hospitals 100+ Beds.
(currently Washoe & Clark)
- Calculated and Assessed by Medicaid
- Impact of Affordable Care Act



IAF - USES



Maximizing Local Revenue – Preserving IAF Partnership

1. Assist Counties to Meet Long Term Care Obligations

2. Leverage Federal Share of Medicaid Dollars

3. Reimburse Auto Accident Claims that Exceed \$25,000 to Hospitals

4. NACO Administrative Costs

FLOW OF FUNDS



Fund for Hospital Care to Indigent Persons at the Controller's Office - Administered by the Board of Trustees

IAF - Indigent Accident Fund
County collects Ad Valorem property tax 1.5 ¢ per \$100.
NRS 428.18 & 361.745

Free Care Obligation
Supplemental Account
NRS 428.305 - Sec 1

1 ¢ per \$100 Ad Valorem collected by the counties & remitted to the Controller's office
NRS 428.285 Sec 3

IAF
Board approved county match set aside of \$2,000,000

Hospital IAF Claims

IAF Non Federal Share Transfer
DHHS/DHCFP
BA3244-BA3245

NACO Administrative Costs

DHCFP-IGT Account
(BA 3157)
Reduces DSH IGT Balance from Clark & Washoe County

\$3,000 IAF claim from county hospitals when approved by the Board of Trustees

Free Care Obligation
Free Care minimum obligation assessed by counties (with > 1 hospital > 100 beds (Clark & Washoe)) and collected by DHCFP to be remitted to the county's treasurer

County treasurer remits Free Care obligation amount to controller's office for credit to IAF account
NRS 428.285 Sec 3

ASSISTANCE WITH THE LONG-TERM CARE COUNTY MATCH PROGRAM

- Board of Trustees
Approved Usage in 2019
- What is the Long-Term
Care County Match
Program
- NACO Medicaid Actuarial
Study



MEDICAID FUNDING

- Sources: Federal Funds and Public Sourced non-federal funds
- Public Sources in Nevada
- Utilized to Issue Payments to Providers



Annual Sources and Uses – Approved 2022

Sources and Uses - HIF- IAF Supplemental Payment Program

Sources	Actual SFY 2019	Actual SFY 2020	Actual SFY 2021	IAF Board Approved Projected SFY 2022	Proposed SFY 2023
Balanced Forward from Prior Year	23,558,289.00	30,106,803.31	25,925,928.00	29,840,814.00	23,912,974.54
1.5 Cent Ad Valorem Tax	14,222,766.29	15,144,694.00	16,554,810.35	16,697,025.14	17,531,877.00
Unmet Free Care Obligation	20,810,667.00	21,506,007.00	23,049,415.00	22,400,926.00	23,778,446.00
Interest Earned ²	398,683.84	385,051.00	115,865.56	142,851.00	142,851.00
\$3,000 per Claim from Counties	3,000.00	-	-	3,000.00	3,000.00
Reserve HIF - IAF Non Federal Share from 2014	7,573,584.00				
Total Sources	66,566,990.13	67,142,555.31	65,646,018.91	69,084,616.13	65,369,148.54

Uses	Actual SFY 2019	Actual SFY 2020	Actual Projected SFY 2021	IAF Board Approved Projected SFY 2022	Proposed SFY 2023
NACO Administration/Assessments	70,000.00	70,000.00	70,000.00	70,874.00	71,870.00
HIF - IAF Non Federal Share Transfer	35,590,638.82	37,402,882.00	27,588,372.99	26,308,525.80	24,575,785.39
HIF - IAF Transfer to Medicaid to offset decrease in UPL ²	814,241.00	769,125.00	146,832.00	56,306.00	56,306.00
Hospital Claims	(14,693.00)	974,621.00	-	-	1,000,000.00
HIF - IAF County Match Set Aside ¹	-	2,000,000.00	8,000,000.00	18,735,935.80	15,886,741.39
Total Uses	36,460,186.82	41,216,628.00	35,805,204.99	45,171,641.60	41,590,702.78
Remaining to Balance Forward:	30,106,803.31	25,925,927.31	29,840,813.92	23,912,974.54	23,778,445.75

QUESTIONS?

*Vinson Guthreau
Executive Director*

Nevada Association of Counties

Email: vguthreau@nvnaco.org

Office: (775) 527-4888

