

JEFFERSON COUNTY COMMISSION BALANCE SHEET  
INDIGENT CARE FUND COMPARISON

	JUNE 30, 2018 UNAUDITED (IN THOUSANDS)	MARCH 31, 2018 UNAUDITED (IN THOUSANDS)	DECEMBER, 2017 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2017 AUDITED (IN THOUSANDS)
<b>ASSETS</b>				
Cash and investments	18,059	20,954	20,999	15,464
Taxes receivable, net	8,504	8,504	8,504	8,513
Patient accounts receivable, net	166	166	166	166
Prepaid expenses and other current assets	1,177	1,359	806	310
Advances due from (to) other funds	-	-	-	-
	<u>27,906</u>	<u>30,983</u>	<u>30,475</u>	<u>24,453</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	1,649	6,745	6,679	9,083
Unearned revenue	57	57	57	57
Accrued wages and benefits	459	459	459	459
Estimated third-party payor settlements	322	322	322	322
Estimated liability for compensated absences	-	-	-	-
Estimated litigation liability	11	11	11	11
Estimated claims liability	112	112	112	112
<b>Total Liabilities</b>	<u>2,610</u>	<u>7,706</u>	<u>7,640</u>	<u>10,044</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	310
Restricted	25,296	23,277	22,835	14,099
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>25,296</u>	<u>23,277</u>	<u>22,835</u>	<u>14,409</u>
	<u>27,906</u>	<u>30,983</u>	<u>30,475</u>	<u>24,453</u>

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

	JUNE 30, 2018 UNAUDITED (IN THOUSANDS)	MARCH 31, 2018 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2017 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2017 AUDITED (IN THOUSANDS)
<b>Revenues</b>				
Taxes	42,101	27,666	12,810	53,661
Charges for services, net	7	5	2	1,723
Miscellaneous	2,684	2,284	1,059	505
Interest and investment income	11	-	-	-
	<u>44,803</u>	<u>29,955</u>	<u>13,871</u>	<u>55,889</u>
<b>Expenditures</b>				
Current:				
Health and welfare	31,196	20,996	5,433	57,005
Capital Outlay	111	57	-	775
Indirect expenses	55	1	1	2,137
Debt service:				
Principal retirement	54	33	11	-
	<u>31,416</u>	<u>21,087</u>	<u>5,445</u>	<u>59,917</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	13,387	8,868	8,426	(4,028)
Transfers Out	2,500	-	-	3,500
Net Changes in Fund Balances	10,887	8,868	8,426	(7,528)
Fund Balances - beginning of year	14,409	14,409	14,409	21,937
Prior Period Adjustment, (1)	-	-	-	-
Fund Balances - beginning of year, as restated	<u>14,409</u>	<u>14,409</u>	<u>14,409</u>	<u>21,937</u>
Fund Balances - end of year	<u>25,296</u>	<u>23,277</u>	<u>22,835</u>	<u>14,409</u>