

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

	JUNE 30, 2020 UNAUDITED (IN THOUSANDS)	MARCH 31, 2020 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2019 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2019 AUDITED (IN THOUSANDS)
ASSETS				
Cash and investments	24,181	40,065	34,667	29,345
Taxes receivable, net	8,472	8,906	8,906	8,906
Patient accounts receivable, net	-	241	225	188
Prepaid expenses and other current assets	-	-	-	19
Advances due from (to) other funds	-	-	-	-
	<u>32,653</u>	<u>49,212</u>	<u>43,798</u>	<u>38,458</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	1,239	4,555	6,904	10,892
Unearned revenue	-	-	-	-
Accrued wages and benefits	642	493	493	493
Estimated third-party payor settlements	-	-	-	-
Estimated liability for compensated absences	-	-	-	-
Estimated litigation liability	11	11	11	11
Estimated claims liability	110	108	108	108
Total Liabilities	<u>2,002</u>	<u>5,167</u>	<u>7,516</u>	<u>11,504</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	30,651	44,045	36,282	19,178
Assigned	-	-	-	7,776
Unassigned	-	-	-	-
	<u>30,651</u>	<u>44,045</u>	<u>36,282</u>	<u>26,954</u>
	<u>32,653</u>	<u>49,212</u>	<u>43,798</u>	<u>38,458</u>

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

	JUNE 30, 2020 UNAUDITED (IN THOUSANDS)	MARCH 31, 2020 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2019 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2019 AUDITED (IN THOUSANDS)
Revenues				
Taxes	41,402	29,031	13,664	56,071
Intergovernmental	119	98	25	551
Charges for services, net	435	591	282	-
Miscellaneous	276	276	88	522
Interest and investment income	104	83	34	134
	42,336	30,079	14,093	57,278
Expenditures				
Current:				
Health and welfare	38,559	12,918	4,738	48,806
Capital Outlay	-	-	-	12
Indirect expenses	43	39	27	2,312
Debt service:	-	-	-	-
Principal retirement	37	32	-	-
Interest and fiscal charges	-	-	-	-
	38,639	12,989	4,765	51,130
Excess (Deficiency) of Revenues over Expenditures	3,697	17,090	9,328	6,148
Transfers Out	-	-	-	1,800
Net Changes in Fund Balances	3,697	17,090	9,328	4,348
Fund Balances - beginning of year	26,954	26,954	26,954	22,606
Prior Period Adjustment, (1)	-	-	-	-
Fund Balances - beginning of year, as restated	26,954	26,954	26,954	22,606
Fund Balances - end of year	30,651	44,045	36,282	26,954