

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

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

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

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