

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

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

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

	DECEMBER 31, 2017 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2017 AUDITED (IN THOUSANDS)
Revenues		
Taxes	12,810	53,661
Charges for services, net	2	1,723
Miscellaneous	1,059	505
Interest and investment income	-	-
	13,871	55,889
Expenditures		
Current:		
Health and welfare	5,433	57,005
Capital Outlay	-	775
Indirect expenses	1	2,137
Debt service:		
Principal retirement	11	-
	5,445	59,917
Excess (Deficiency) of Revenues over Expenditures	8,426	(4,028)
Transfers Out	-	3,500
Net Changes in Fund Balances	8,426	(7,528)
Fund Balances - beginning of year	14,409	21,937
Prior Period Adjustment, (1)	-	-
Fund Balances - beginning of year, as restated	14,409	21,937
Fund Balances - end of year	22,835	14,409