

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

| | SEPTEMBER 30, 2020 AUDITED (IN THOUSANDS) | JUNE 30, 2020 UNAUDITED (IN THOUSANDS) | MARCH 31, 2020 UNAUDITED (IN THOUSANDS) | DECEMBER 31, 2019 UNAUDITED (IN THOUSANDS) |
|---|---|--|---|--|
| ASSETS | | | | |
| Cash and investments | 23,185 | 24,181 | 40,065 | 34,667 |
| Accounts receivable, net | 2,228 | - | - | - |
| Taxes receivable, net | 9,840 | 8,472 | 8,906 | 8,906 |
| Patient accounts receivable, net | - | - | 241 | 225 |
| Prepaid expenses and other current assets | 1 | - | - | - |
| Advances due from (to) other funds | - | - | - | - |
| | 35,254 | 32,653 | 49,212 | 43,798 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | 12,695 | 1,239 | 4,555 | 6,904 |
| Unearned revenue | - | - | - | - |
| Accrued wages and benefits | - | 642 | 493 | 493 |
| Estimated third-party payor settlements | - | - | - | - |
| Estimated liability for compensated absences | - | - | - | - |
| Estimated litigation liability | 11 | 11 | 11 | 11 |
| Estimated claims liability | 55 | 110 | 108 | 108 |
| Total Liabilities | 12,761 | 2,002 | 5,167 | 7,516 |
| Fund Balances | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 551 | 30,651 | 44,045 | 36,282 |
| Assigned | 21,942 | - | - | - |
| Unassigned | - | - | - | - |
| | 22,493 | 30,651 | 44,045 | 36,282 |
| | 35,254 | 32,653 | 49,212 | 43,798 |

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

| | SEPTEMBER 30, 2020 AUDITED (IN THOUSANDS) | JUNE 30, 2020 UNAUDITED (IN THOUSANDS) | MARCH 31, 2020 UNAUDITED (IN THOUSANDS) | DECEMBER 31, 2019 UNAUDITED (IN THOUSANDS) |
|--|---|--|---|--|
| Revenues | | | | |
| Taxes | 56,957 | 41,402 | 29,031 | 13,664 |
| Intergovernmental | 119 | 119 | 98 | 25 |
| Charges for services, net | - | 435 | 591 | 282 |
| Miscellaneous | 277 | 276 | 276 | 88 |
| Interest and investment income | 109 | 104 | 83 | 34 |
| | <u>57,462</u> | <u>42,336</u> | <u>30,079</u> | <u>14,093</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health and welfare | 48,612 | 38,559 | 12,918 | 4,738 |
| Capital Outlay | - | - | - | - |
| Indirect expenses | 44 | 43 | 39 | 27 |
| Contributions to other entities | 11,267 | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | 37 | 32 | - |
| Interest and fiscal charges | - | - | - | - |
| | <u>59,923</u> | <u>38,639</u> | <u>12,989</u> | <u>4,765</u> |
| Excess (Deficiency) of Revenues over Expenditures | (2,461) | 3,697 | 17,090 | 9,328 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | 2,000 | - | - | - |
| Net Changes in Fund Balances | (4,461) | 3,697 | 17,090 | 9,328 |
| Fund Balances - beginning of year | 26,954 | 26,954 | 26,954 | 26,954 |
| Prior Period Adjustment, (1) | - | - | - | - |
| Fund Balances - beginning of year, as restated | <u>26,954</u> | <u>26,954</u> | <u>26,954</u> | <u>26,954</u> |
| Fund Balances - end of year | <u>22,493</u> | <u>30,651</u> | <u>44,045</u> | <u>36,282</u> |