

JEFFERSON COUNTY COMMISSION BALANCE SHEET  
INDIGENT CARE FUND COMPARISON

	DECEMBER 31, 2021 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2021 AUDITED (IN THOUSANDS)
<b>ASSETS</b>		
Cash and investments	13,851	12,240
Accounts receivable, net	-	856
Taxes receivable, net	10,416	10,416
Patient accounts receivable, net	-	-
Prepaid expenses and other current assets	-	-
Advances due from (to) other funds	-	-
	24,267	23,512

**LIABILITIES, DEFERRED INFLOWS OF  
RESOURCES AND FUND BALANCES**

<b>Liabilities</b>		
Accounts payable	472	466
Unearned revenue	-	-
Accrued wages and benefits	-	-
Estimated third-party payor settlements	-	-
Estimated liability for compensated absences	-	-
Estimated litigation liability	-	-
Estimated claims liability	-	-
<b>Total Liabilities</b>	472	466
<b>Fund Balances</b>		
Nonspendable	-	-
Restricted	23,046	23,046
Assigned	-	-
Unassigned	749	-
	23,795	23,046
	24,267	23,512

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

	DECEMBER 31, 2021 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2021 AUDITED (IN THOUSANDS)
<b>Revenues</b>		
Taxes	16,164	63,533
Intergovernmental	-	-
Charges for services, net	-	-
Miscellaneous	-	111
Interest and investment income	(1)	1
	<u>16,163</u>	<u>63,645</u>
<b>Expenditures</b>		
Current:		
Health and welfare	15,414	61,092
Capital Outlay	-	-
Indirect expenses	-	-
Contributions to other entities	-	-
Debt service:	-	-
Principal retirement	-	-
Interest and fiscal charges	-	-
	<u>15,414</u>	<u>61,092</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	749	2,553
<b>Other Financing Sources (Uses)</b>		
Transfers Out	-	2,000
<b>Net Changes in Fund Balances</b>	749	553
Fund Balances - beginning of year	23,046	22,493
Prior Period Adjustment, (1)	-	-
Fund Balances - beginning of year, as restated	<u>23,046</u>	<u>22,493</u>
Fund Balances - end of year	<u>23,795</u>	<u>23,046</u>