

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

	SEPTEMBER 30, 2021 AUDITED (IN THOUSANDS)	JUNE 30, 2021 UNAUDITED (IN THOUSANDS)	MARCH 31, 2021 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2020 UNAUDITED (IN THOUSANDS)
ASSETS				
Cash and investments	12,240	13,241	23,615	22,796
Accounts receivable, net	856	2,228	2,228	2,228
Taxes receivable, net	10,416	9,840	9,840	9,840
Patient accounts receivable, net	-	-	-	-
Prepaid expenses and other current assets	-	-	-	-
Advances due from (to) other funds	-	-	-	-
	<u>23,512</u>	<u>25,309</u>	<u>35,683</u>	<u>34,864</u>

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

Liabilities				
Accounts payable	466	426	11,651	11,530
Unearned revenue	-	-	-	-
Accrued wages and benefits	-	-	-	-
Estimated third-party payor settlements	-	-	-	-
Estimated liability for compensated absences	-	-	-	-
Estimated litigation liability	-	-	11	11
Estimated claims liability	-	55	55	55
Total Liabilities	<u>466</u>	<u>481</u>	<u>11,717</u>	<u>11,596</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	23,046	24,828	23,966	23,268
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>23,046</u>	<u>24,828</u>	<u>23,966</u>	<u>23,268</u>
	<u>23,512</u>	<u>25,309</u>	<u>35,683</u>	<u>34,864</u>

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

	SEPTEMBER 30, 2021 AUDITED (IN THOUSANDS)	JUNE 30, 2021 UNAUDITED (IN THOUSANDS)	MARCH 31, 2021 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2020 UNAUDITED (IN THOUSANDS)
Revenues				
Taxes	63,533	46,398	30,539	14,985
Intergovernmental	-	-	-	-
Charges for services, net	-	-	-	-
Miscellaneous	111	111	-	-
Interest and investment income	1	4	4	2
	<u>63,645</u>	<u>46,513</u>	<u>30,543</u>	<u>14,987</u>
Expenditures				
Current:				
Health and welfare	61,092	44,178	29,070	14,212
Capital Outlay	-	-	-	-
Indirect expenses	-	-	-	-
Contributions to other entities	-	-	-	-
Debt service:	-	-	-	-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
	<u>61,092</u>	<u>44,178</u>	<u>29,070</u>	<u>14,212</u>
Excess (Deficiency) of Revenues over Expenditures	2,553	2,335	1,473	775
Other Financing Sources (Uses)				
Transfers Out	2,000	-	-	-
Net Changes in Fund Balances	553	2,335	1,473	775
Fund Balances - beginning of year	22,493	22,493	22,493	22,493
Prior Period Adjustment, (1)	-	-	-	-
Fund Balances - beginning of year, as restated	<u>22,493</u>	<u>22,493</u>	<u>22,493</u>	<u>22,493</u>
Fund Balances - end of year	<u>23,046</u>	<u>24,828</u>	<u>23,966</u>	<u>23,268</u>