

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

	MARCH 31, 2021 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2020 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2020 AUDITED (IN THOUSANDS)
ASSETS			
Cash and investments	23,615	22,796	23,185
Accounts receivable, net	2,228	2,228	2,228
Taxes receivable, net	9,840	9,840	9,840
Patient accounts receivable, net	-	-	-
Prepaid expenses and other current assets	-	-	1
Advances due from (to) other funds	-	-	-
	35,683	34,864	35,254
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	11,651	11,530	12,695
Unearned revenue	-	-	-
Accrued wages and benefits	-	-	-
Estimated third-party payor settlements	-	-	-
Estimated liability for compensated absences	-	-	-
Estimated litigation liability	11	11	11
Estimated claims liability	55	55	55
Total Liabilities	11,717	11,596	12,761
Fund Balances			
Nonspendable	-	-	-
Restricted	23,966	23,268	551
Assigned	-	-	21,942
Unassigned	-	-	-
	23,966	23,268	22,493
	35,683	34,864	35,254

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

	MARCH 31, 2021 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2020 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2020 AUDITED (IN THOUSANDS)
Revenues			
Taxes	30,539	14,985	56,957
Intergovernmental	-	-	119
Charges for services, net	-	-	-
Miscellaneous	-	-	277
Interest and investment income	4	2	109
	30,543	14,987	57,462
Expenditures			
Current:			
Health and welfare	29,070	14,212	48,612
Capital Outlay	-	-	-
Indirect expenses	-	-	44
Contributions to other entities	-	-	11,267
Debt service:	-	-	-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
	29,070	14,212	59,923
Excess (Deficiency) of Revenues over Expenditures	1,473	775	(2,461)
Other Financing Sources (Uses)			
Transfers Out	-	-	2,000
Net Changes in Fund Balances	1,473	775	(4,461)
Fund Balances - beginning of year	22,493	22,493	26,954
Prior Period Adjustment, (1)	-	-	-
Fund Balances - beginning of year, as restated	22,493	22,493	26,954
Fund Balances - end of year	23,966	23,268	22,493