

JEFFERSON COUNTY COMMISSION BALANCE SHEET  
INDIGENT CARE FUND COMPARISON

	MARCH 30, 2023 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2022 AUDITED (IN THOUSANDS)
<b>ASSETS</b>			
Cash and investments	15,096	12,863	10,625
Accounts receivable, net	-	-	-
Taxes receivable, net	11,743	11,743	11,743
Patient accounts receivable, net	-	-	-
Prepaid expenses and other current assets	-	-	-
Advances due from (to) other funds	-	-	-
	26,839	24,606	22,368
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	11,243	11,243	11,243
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>	11,243	11,243	11,243
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	11,125	11,125	11,125
Assigned	-	-	-
Unassigned	4,471	2,238	-
	15,596	13,363	11,125
	26,839	24,606	22,368

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

	MARCH 30, 2023 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2022 AUDITED (IN THOUSANDS)
<b>Revenues</b>			
Taxes	36,389	17,769	69,926
Intergovernmental	-	-	-
Charges for services, net	-	-	-
Miscellaneous	-	-	-
Interest and investment income	14	9	472
	36,403	17,778	70,398
<b>Expenditures</b>			
Current:			
Health and welfare	31,932	15,540	68,111
Capital Outlay	-	-	-
Indirect expenses	-	-	-
Contributions to other entities	-	-	-
Debt service:	-	-	-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
	31,932	15,540	68,111
<b>Excess (Deficiency) of Revenues over Expenditures</b>	4,471	2,238	2,287
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	-	4,291
<b>Net Changes in Fund Balances</b>	4,471	2,238	(2,004)
Fund Balances - beginning of year	11,125	11,125	23,046
Prior Period Adjustment, (1)	-	-	(9,917)
Fund Balances - beginning of year, as restated	11,125	11,125	13,129
Fund Balances- end of year	15,596	13,363	11,125