

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

	JUNE 30, 2023 UNAUDITED (IN THOUSANDS)	MARCH 30, 2023 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2022 AUDITED (IN THOUSANDS)
ASSETS				
Cash and investments	17,376	15,096	12,863	10,625
Accounts receivable, net	-	-	-	-
Taxes receivable, net	11,743	11,743	11,743	11,743
Patient accounts receivable, net	-	-	-	-
Prepaid expenses and other current assets	-	-	-	-
Advances due from (to) other funds	-	-	-	-
	29,119	26,839	24,606	22,368
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	11,243	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	-	-	-	-
Total Liabilities	11,243	11,243	11,243	11,243
Fund Balances				
Nonspendable	-	-	-	-
Restricted	11,125	11,125	11,125	11,125
Assigned	-	-	-	-
Unassigned	6,751	4,471	2,238	-
	17,876	15,596	13,363	11,125
	29,119	26,839	24,606	22,368

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

	JUNE 30, 2023 UNAUDITED (IN THOUSANDS)	MARCH 30, 2023 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2022 AUDITED (IN THOUSANDS)
Revenues				
Taxes	54,332	36,389	17,769	69,926
Intergovernmental	-	-	-	-
Charges for services, net	-	-	-	-
Miscellaneous	-	-	-	-
Interest and investment income	67	14	9	472
	<u>54,399</u>	<u>36,403</u>	<u>17,778</u>	<u>70,398</u>
Expenditures				
Current:				
Health and welfare	47,648	31,932	15,540	68,111
Capital Outlay	-	-	-	-
Indirect expenses	-	-	-	-
Contributions to other entities	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
	<u>47,648</u>	<u>31,932</u>	<u>15,540</u>	<u>68,111</u>
Excess (Deficiency) of Revenues over Expenditures	6,751	4,471	2,238	2,287
Other Financing Sources (Uses)				
Transfers Out	-	-	-	4,291
Net Changes in Fund Balances	6,751	4,471	2,238	(2,004)
Fund Balances - beginning of year	11,125	11,125	11,125	23,046
Prior Period Adjustment, (1)	-	-	-	(9,917)
Fund Balances - beginning of year, as restated	<u>11,125</u>	<u>11,125</u>	<u>11,125</u>	<u>13,129</u>
Fund Balances - end of year	<u>17,876</u>	<u>15,596</u>	<u>13,363</u>	<u>11,125</u>