

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2022 UNAUDITED (IN THOUSANDS)
ASSETS		
Cash and investments	102,321	99,922
Accounts receivable, net	-	170
Taxes receivable, net	11,743	11,743
Patient accounts receivable, net	-	-
Prepaid expenses and other current assets	-	-
Advances due from (to) other funds	-	-
	114,064	111,835
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	475	475
Unearned revenue	-	-
Accrued wages and benefits	-	-
Estimated third-party payor settlements	-	-
Estimated liability for compensated absences	-	-
Estimated litigation liability	-	-
Estimated claims liability	-	-
Total Liabilities	475	475
Fund Balances		
Nonspendable	-	-
Restricted	111,360	23,046
Assigned	-	-
Unassigned	2,229	88,314
	113,589	111,360
	114,064	111,835

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

	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2022 UNAUDITED (IN THOUSANDS)
Revenues		
Taxes	17,769	69,926
Intergovernmental	-	-
Charges for services, net	-	-
Miscellaneous	-	1
Interest and investment income	-	(144)
	17,769	69,783
Expenditures		
Current:		
Health and welfare	15,540	66,784
Capital Outlay	-	-
Indirect expenses	-	-
Contributions to other entities	-	-
Debt service:	-	-
Principal retirement	-	-
Interest and fiscal charges	-	861
	15,540	67,645
Excess (Deficiency) of Revenues over Expenditures	2,229	2,138
Other Financing Sources (Uses)		
Issuance of Finance Purchases	-	90,467
Transfers Out	-	4,291
	-	94,758
Net Changes in Fund Balances	2,229	88,314
Fund Balances - beginning of year	111,360	23,046
Prior Period Adjustment, (1)	-	-
Fund Balances - beginning of year, as restated	111,360	23,046
Fund Balances - end of year	113,589	111,360