

JEFFERSON COUNTY COMMISSION BALANCE SHEET  
INDIGENT CARE FUND COMPARISON

	SEPTEMBER 30, 2023 UNAUDITED (IN THOUSANDS)	JUNE 30, 2023 UNAUDITED (IN THOUSANDS)	MARCH 30, 2023 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)
<b>ASSETS</b>				
Cash and investments	9,499	17,376	15,096	12,863
Accounts receivable, net	-	-	-	-
Taxes receivable, net	12,099	11,743	11,743	11,743
Patient accounts receivable, net	-	-	-	-
Prepaid expenses and other current assets	-	-	-	-
Advances due from (to) other funds	-	-	-	-
	21,598	29,119	26,839	24,606
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	11,599	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>	11,599	11,243	11,243	11,243
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	11,125	11,125	11,125	11,125
Assigned	-	-	-	-
Unassigned	(1,126)	6,751	4,471	2,238
	9,999	17,876	15,596	13,363
	21,598	29,119	26,839	24,606

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

	SEPTEMBER 30, 2023 UNAUDITED (IN THOUSANDS)	JUNE 30, 2023 UNAUDITED (IN THOUSANDS)	MARCH 30, 2023 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2022 UNAUDITED (IN THOUSANDS)
<b>Revenues</b>				
Taxes	72,815	54,332	36,389	17,769
Intergovernmental	-	-	-	-
Charges for services, net	-	-	-	-
Miscellaneous	1	-	-	-
Interest and investment income	-	67	14	9
	72,816	54,399	36,403	17,778
<b>Expenditures</b>				
Current:				
Health and welfare	70,942	47,648	31,932	15,540
Capital Outlay	-	-	-	-
Indirect expenses	-	-	-	-
Contributions to other entities	-	-	-	-
Debt service:	-	-	-	-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
	70,942	47,648	31,932	15,540
<b>Excess (Deficiency) of Revenues over Expenditures</b>	1,874	6,751	4,471	2,238
<b>Other Financing Sources (Uses)</b>				
Transfers Out	3,000	-	-	-
<b>Net Changes in Fund Balances</b>	(1,126)	6,751	4,471	2,238
Fund Balances - beginning of year	11,125	11,125	11,125	11,125
Prior Period Adjustment, (1)	-	-	-	-
Fund Balances - beginning of year, as restated	11,125	11,125	11,125	11,125
Fund Balances - end of year	9,999	17,876	15,596	13,363