

**JEFFERSON COUNTY COMMISSION
BALANCE SHEET
INDIGENT CARE FUND COMPARISON**

	MARCH 31, 2025 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)
ASSETS			
Cash and investments	11,946	13,070	12,279
Accounts receivable, net	-	-	-
Taxes receivable, net	11,498	11,498	11,498
Patient accounts receivable, net	-	-	-
Prepaid expenses and other current assets	-	-	-
Advances due from (to) other funds	-	-	-
Total Assets	23,444	24,568	23,777
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	10,998	10,998	10,998
Unearned revenue	-	-	-
Accrued wages and benefits	-	-	-
Due to other funds	-	1,899	1,899
Estimated third-party payor settlements	-	-	-
Estimated liability for compensated absences	-	-	-
Estimated litigation liability	-	-	-
Estimated claims liability	-	-	-
Total Liabilities	10,998	12,897	12,897
Fund Balances			
Nonspendable	-	-	-
Restricted	12,446	11,671	10,880
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balance	12,446	11,671	10,880
Total Liabilities and Fund Balance	23,444	24,568	23,777

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

	MARCH 31, 2025 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)
Revenues			
Taxes	35,931	17,616	71,073
Intergovernmental	-	-	-
Charges for services, net	-	-	-
Interest and investment income	76	46	-
Miscellaneous	1	-	1
	<u>36,007</u>	<u>17,663</u>	<u>71,074</u>
Expenditures			
Current:			
Health and welfare	34,441	16,872	69,395
Capital Outlay	-	-	-
Indirect expenses	-	-	-
Contributions to other entities	-	-	-
Debt service:	-	-	-
Principal	-	-	-
Interest and fiscal charges	-	-	-
	<u>34,441</u>	<u>16,872</u>	<u>69,395</u>
Excess (Deficiency) of Revenues over Expenditures	1,566	791	1,679
Other Financing Sources (Uses)			
Transfers Out	-	-	1,899
Net Changes in Fund Balances	1,566	791	(220)
 Fund Balances - beginning of year	 10,880	 10,880	 11,100
Fund Balances - end of year	<u>12,446</u>	<u>11,671</u>	<u>10,880</u>