

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

	JUNE 30, 2025 UNAUDITED (IN THOUSANDS)	MARCH 31, 2025 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)
<b>ASSETS</b>				
Cash and investments	\$ 11,932	\$ 11,946	\$ 13,070	\$ 12,279
Accounts receivable, net	-	-	-	-
Taxes receivable, net	11,498	11,498	11,498	11,498
Patient accounts receivable, net	-	-	-	-
Prepaid expenses and other current assets	-	-	-	-
Advances due from (to) other funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 23,430</b>	<b>\$ 23,444</b>	<b>\$ 24,568</b>	<b>\$ 23,777</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 10,998	\$ 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	-	-	-	-
<b>Total Liabilities</b>	<b>10,998</b>	<b>10,998</b>	<b>12,897</b>	<b>12,897</b>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	12,432	12,446	11,671	10,880
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b>12,432</b>	<b>12,446</b>	<b>11,671</b>	<b>10,880</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 23,430</b>	<b>\$ 23,444</b>	<b>\$ 24,568</b>	<b>\$ 23,777</b>

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

	JUNE 30, 2025 UNAUDITED (IN THOUSANDS)	MARCH 31, 2025 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)
<b>Revenues</b>				
Taxes	\$ 54,326	\$ 35,931	\$ 17,616	\$ 71,073
Intergovernmental	-	-	-	-
Charges for services, net	-	-	-	-
Interest and investment income	156	76	46	-
Miscellaneous	1	1	-	1
	<u>54,482</u>	<u>36,008</u>	<u>17,663</u>	<u>71,074</u>
<b>Expenditures</b>				
Current:				
Health and welfare	52,930	34,441	16,872	69,395
Capital Outlay	-	-	-	-
Indirect expenses	-	-	-	-
Contributions to other entities	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
	<u>52,930</u>	<u>34,441</u>	<u>16,872</u>	<u>69,395</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	1,552	1,567	791	1,679
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	-	1,899
Net Changes in Fund Balances	1,552	1,567	791	(220)
Fund Balances - beginning of year	10,880	10,880	10,880	11,100
Fund Balances - end of year	<u>\$ 12,432</u>	<u>\$ 12,447</u>	<u>\$ 11,671</u>	<u>\$ 10,880</u>