JEFFERSON COUNTY COMMISSION BALANCE SHEET INDIGENT CARE FUND COMPARISON

ASSETS Cash and investments 13,070 12,279 Accounts receivable, net - - Taxes receivable, net 11,498 11,498 Patient accounts receivable, net - - Prepaid expenses and other current assets - - Advances due from (to) other funds - - Total Assets 24,568 23,777 LIABILITIES AND FUND BALANCES Accounts payable 10,998 10,998 Unearned revenue - - Accrued wages and benefits - - Due to other funds 1,899 1,899 Estimated third-party payor settlements - - Estimated litigation liability for compensated absences - - Estimated claims liability - - Total Liabilities 12,897 12,897 Fund Balances Nonspendable - - Nonspendable - - - Restricted 11,671 10,880		DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)
Accounts receivable, net - - Taxes receivable, net 11,498 11,498 Patient accounts receivable, net - - Prepaid expenses and other current assets - - Advances due from (to) other funds - - Total Assets 24,568 23,777 LIABILITIES AND FUND BALANCES - - Liabilities - - Accounts payable 10,998 10,998 Unearned revenue - - Accrued wages and benefits - - Due to other funds 1,899 1,899 Estimated hird-party payor settlements - - Estimated litigation liability - - Estimated claims liability - - Total Liabilities 12,897 12,897 Fund Balances Nonspendable - - Nonspendable - - Restricted 11,671 10,880 Assigned - -		10.000	10.050
Taxes receivable, net 11,498 11,498 Patient accounts receivable, net - - Prepaid expenses and other current assets - - Advances due from (to) other funds - - Total Assets 24,568 23,777 LIABILITIES AND FUND BALANCES Liabilities - - Accounts payable 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 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -		13,070	12,279
Patient accounts receivable, net - - Prepaid expenses and other current assets - - Advances due from (to) other funds - - Total Assets 24,568 23,777 LIABILITIES AND FUND BALANCES Liabilities - - Accounts payable 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 claims liability - - Total Liabilities 12,897 12,897 Fund Balances Nonspendable - - Restricted 11,671 10,880 Assigned - -	,	11.400	11 400
Prepaid expenses and other current assets - - Advances due from (to) other funds - - Total Assets 24,568 23,777 LIABILITIES AND FUND BALANCES Liabilities Accounts payable 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 claims liability - - Estimated claims liability - - Total Liabilities 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -	· · · · · · · · · · · · · · · · · · ·	11,498	11,498
Advances due from (to) other funds		-	-
Liabilities 24,568 23,777 Liabilities Accounts payable 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 claims liability - - Total Liabilities 12,897 12,897 Fund Balances Nonspendable - - Restricted 11,671 10,880 Assigned - -		-	-
LIABILITIES AND FUND BALANCES Liabilities Accounts payable 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 claims liability - - Total Liabilities 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -	, ·	24.560	
AND FUND BALANCES Liabilities 30,998 10,998 10,998 Accounts payable 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 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -	Total Assets	24,568	23,777
Accounts payable 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 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -			
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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 12,897 12,897 Fund Balances Nonspendable - - Restricted 11,671 10,880 Assigned - -		10,998	10,998
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 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -		· -	-
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 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -	Accrued wages and benefits	-	-
Estimated liability for compensated absences Estimated litigation liability Estimated claims liability Total Liabilities 12,897 12,897 Fund Balances Nonspendable Restricted Assigned	5	1,899	1,899
Estimated liability for compensated absences Estimated litigation liability Estimated claims liability Total Liabilities 12,897 12,897 Fund Balances Nonspendable Restricted Assigned	Estimated third-party payor settlements		-
Estimated litigation liability - - Estimated claims liability - - Total Liabilities 12,897 12,897 Fund Balances - - Nonspendable - - Restricted 11,671 10,880 Assigned - -		-	•
Estimated claims liability Total Liabilities 12,897 Fund Balances Nonspendable Restricted Assigned		-	_
Fund Balances Nonspendable Restricted 11,671 10,880 Assigned	-	-	-
Nonspendable Restricted Assigned 10,880	Total Liabilities	12,897	12,897
Nonspendable Restricted Assigned 10,880		,	
Restricted 11,671 10,880 Assigned		_	_
Assigned	· ·	11 671	10.880
		-	
		_	-
Total Fund Balance 11,671 10,880	_	11,671	10,880
Total Liabilities and Fund Balance 24,568 23,777	Total Liabilities and Fund Balance	24,568	23,777

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

	DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)
Revenues		
Taxes	17,616	71,073
Intergovermental	-	-
Charges for services, net	-	-
Interest and investment income	46	-
Miscellaneous	0	1_
	17,663	71,074
Expenditures		
Current:		
Health and welfare	16,872	69,395
Capital Outlay	-	*
Indirect expenses	-	-
Contributions to other entities	-	-
Debt service:	-	-
Principal	-	-
Interest and fiscal charges		
	16,872	69,395
Excess (Deficiency) of Revenues over Expenditures	791	1,679
Other Financing Sources (Uses) Transfers Out		1,899_
Net Changes in Fund Balances	791	(220)
Fund Balances - beginning of year	10,880	11,100
Fund Balances - end of year	11,671	10,880