

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

	December 31, 2025 UNAUDITED (IN THOUSANDS)	September 30, 2025 UNAUDITED (IN THOUSANDS)
ASSETS		
Cash and investments	\$ 11,324	\$ 10,501
Accounts receivable, net		
Taxes receivable, net	12,081	12,081
Patient accounts receivable, net		
Prepaid expenses and other current assets		
Advances due from (to) other funds		
Total Assets	\$ 23,405	\$ 22,582
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 11,715	\$ 11,586
Unearned revenue		
Accrued wages and benefits		
Due to other funds		
Estimated third-party payor settlements		
Estimated liability for compensated absences		
Estimated litigation liability		
Estimated claims liability		
Total Liabilities	11,715	11,586
Fund Balances		
Nonspendable		
Restricted	11,689	10,996
Assigned		
Unassigned		
Total Fund Balance	11,689	10,996
Total Liabilities and Fund Balance	\$ 23,405	\$ 22,582

**JEFFERSON COUNTY COMMISSION
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
INDIGENT CARE FUND COMPARISON**

	DECEMBER 31, 2025 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2025 UNAUDITED (IN THOUSANDS)
Revenues		
Taxes	\$ 18,244	\$ 73,641
Intergovernmental		
Charges for services, net		
Interest and investment income	83	160
Miscellaneous		1
	18,327	73,802
Expenditures		
Current:		
Health and welfare	17,634	71,787
Capital Outlay		
Indirect expenses		
Contributions to other entities		
Debt service:		
Principal		
Interest and fiscal charges		
	17,634	71,787
Excess (Deficiency) of Revenues over Expenditures	693	2,015
Other Financing Sources (Uses)		
Transfers Out		(1,899)
Net Changes in Fund Balances	693	116
Fund Balances - beginning of year	10,996	10,880
Fund Balances - end of year	\$ 11,689	\$ 10,996