

JEFFERSON COUNTY COMMISSION BALANCE SHEET  
INDIGENT CARE FUND COMPARISON

	MARCH 31, 2024 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2023 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2023 AUDITED (IN THOUSANDS)
<b>ASSETS</b>			
Cash and investments	11,996	11,294	10,600
Accounts receivable, net	-	-	-
Taxes receivable, net	12,099	12,099	12,099
Patient accounts receivable, net	-	-	-
Prepaid expenses and other current assets	-	-	-
Advances due from (to) other funds	-	-	-
	24,095	23,393	22,699
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	11,599	11,599	11,599
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	11,599	11,599
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	11,100	11,100	11,125
Assigned	-	-	-
Unassigned	1,396	694	(25)
	12,496	11,794	11,100
	24,095	23,393	22,699

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

	MARCH 31, 2024 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2023 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2023 AUDITED (IN THOUSANDS)
<b>Revenues</b>			
Taxes	36,140	17,944	72,815
Intergovernmental	-	-	-
Charges for services, net	-	-	-
Miscellaneous	-	-	1
Interest and investment income	(103)	(55)	-
	36,037	17,889	72,816
<b>Expenditures</b>			
Current:			
Health and welfare	34,641	17,195	70,942
Capital Outlay	-	-	-
Indirect expenses	-	-	-
Contributions to other entities	-	-	-
Debt service:	-	-	-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
	34,641	17,195	70,942
<b>Excess (Deficiency) of Revenues over Expenditures</b>	1,396	694	1,874
<b>Other Financing Sources (Uses)</b>			
Transfers Out	-	-	1,899
Net Changes in Fund Balances	1,396	694	(25)
Fund Balances - beginning of year	11,100	11,100	11,125
Prior Period Adjustment, (1)	-	-	-
Fund Balances - beginning of year, as restated	11,100	11,100	11,125
Fund Balances - end of year	12,496	11,794	11,100