

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

	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)	JUNE 30, 2024 UNAUDITED (IN THOUSANDS)	MARCH 31, 2024 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2023 UNAUDITED (IN THOUSANDS)
ASSETS				
Cash and investments	12,279	12,672	11,996	11,294
Accounts receivable, net	-	-	-	-
Taxes receivable, net	11,498	12,099	12,099	12,099
Patient accounts receivable, net	-	-	-	-
Prepaid expenses and other current assets	-	-	-	-
Advances due from (to) other funds	-	-	-	-
Total Assets	23,777	24,771	24,095	23,393
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	10,998	11,599	11,599	11,599
Unearned revenue	-	-	-	-
Accrued wages and benefits	-	-	-	-
Due to other funds	1,899	-	-	-
Estimated third-party payor settlements	-	-	-	-
Estimated liability for compensated absences	-	-	-	-
Estimated litigation liability	-	-	-	-
Estimated claims liability	-	-	-	-
Total Liabilities	12,897	11,599	11,599	11,599
Fund Balances				
Nonspendable	-	-	-	-
Restricted	10,880	13,172	12,496	11,794
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balance	10,880	13,172	12,496	11,794
Total Liabilities and Fund Balance	23,777	24,771	24,095	23,393

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

	SEPTEMBER 30, 2024 AUDITED (IN THOUSANDS)	JUNE 30, 2024 UNAUDITED (IN THOUSANDS)	MARCH 31, 2024 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2023 UNAUDITED (IN THOUSANDS)
Revenues				
Taxes	71,073	53,861	36,140	17,944
Intergovernmental	-	-	-	-
Charges for services, net	-	-	-	-
Interest and investment income	-	(174)	(103)	(55)
Miscellaneous	1	-	-	-
	<u>71,074</u>	<u>53,687</u>	<u>36,037</u>	<u>17,889</u>
Expenditures				
Current:				
Health and welfare	69,395	51,615	34,641	17,195
Capital Outlay	-	-	-	-
Indirect expenses	-	-	-	-
Contributions to other entities	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
	<u>69,395</u>	<u>51,615</u>	<u>34,641</u>	<u>17,195</u>
Excess (Deficiency) of Revenues over Expenditures	1,679	2,072	1,396	694
Other Financing Sources (Uses)				
Transfers Out	1,899	-	-	-
Net Changes in Fund Balances	(220)	2,072	1,396	694
Fund Balances - beginning of year	11,100	11,100	11,100	11,100
Fund Balances - end of year	<u>10,880</u>	<u>13,172</u>	<u>12,496</u>	<u>11,794</u>