

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

	September 30, 2025 UNAUDITED (IN THOUSANDS)	JUNE 30, 2025 UNAUDITED (IN THOUSANDS)	MARCH 31, 2025 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)
ASSETS				
Cash and investments	\$ 10,502	\$ 11,932	\$ 11,946	\$ 13,070
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		-	-	-
Total Assets	\$ 22,000	\$ 23,430	\$ 23,444	\$ 24,568
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 11,003	\$ 10,998	\$ 10,998	\$ 10,998
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	11,003	10,998	10,998	12,897
Fund Balances				
Nonspendable		-	-	-
Restricted	10,997	12,432	12,446	11,671
Assigned		-	-	-
Unassigned		-	-	-
Total Fund Balance	10,997	12,432	12,446	11,671
Total Liabilities and Fund Balance	\$ 22,000	\$ 23,430	\$ 23,444	\$ 24,568

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

	SEPTEMBER 30,2025 UNAUDITED	JUNE 30, 2025 UNAUDITED (IN THOUSANDS)	MARCH 31, 2025 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2024 UNAUDITED (IN THOUSANDS)
Revenues				
Taxes	\$ 73,058	\$ 54,326	\$ 35,931	\$ 17,616
Intergovernmental		-	-	-
Charges for services, net		-	-	-
Interest and investment income	160	156	76	46
Miscellaneous	1	1	1	-
	<u>73,220</u>	<u>54,482</u>	<u>36,008</u>	<u>17,663</u>
Expenditures				
Current:				
Health and welfare	71,204	52,930	34,441	16,872
Capital Outlay		-	-	-
Indirect expenses		-	-	-
Contributions to other entities		-	-	-
Debt service:		-	-	-
Principal		-	-	-
Interest and fiscal charges		-	-	-
	<u>71,204</u>	<u>52,930</u>	<u>34,441</u>	<u>16,872</u>
Excess (Deficiency) of Revenues over Expenditures	2,016	1,552	1,567	791
Other Financing Sources (Uses)				
Transfers Out	<u>1,899</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	117	1,552	1,567	791
 Fund Balances - beginning of year	 10,880	 10,880	 10,880	 10,880
Fund Balances - end of year	<u>\$ 10,997</u>	<u>\$ 12,432</u>	<u>\$ 12,447</u>	<u>\$ 11,671</u>