

JEFFERSON COUNTY COMMISSION BALANCE SHEET
INDIGENT CARE FUND COMPARISON

	JUNE 30, 2024 UNAUDITED (IN THOUSANDS)	MARCH 31, 2024 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2023 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2023 AUDITED (IN THOUSANDS)
ASSETS				
Cash and investments	12,672	11,996	11,294	10,600
Accounts receivable, net	-	-	-	-
Taxes receivable, net	12,099	12,099	12,099	12,099
Patient accounts receivable, net	-	-	-	-
Prepaid expenses and other current assets	-	-	-	-
Advances due from (to) other funds	-	-	-	-
	24,771	24,095	23,393	22,699
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	11,599	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	-	-	-	-
Total Liabilities	11,599	11,599	11,599	11,599
Fund Balances				
Nonspendable	-	-	-	-
Restricted	11,100	11,100	11,100	11,125
Assigned	-	-	-	-
Unassigned	2,072	1,396	694	(25)
	13,172	12,496	11,794	11,100
	24,771	24,095	23,393	22,699

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

	JUNE 30, 2024 UNAUDITED (IN THOUSANDS)	MARCH 31, 2024 UNAUDITED (IN THOUSANDS)	DECEMBER 31, 2023 UNAUDITED (IN THOUSANDS)	SEPTEMBER 30, 2023 AUDITED (IN THOUSANDS)
Revenues				
Taxes	53,861	36,140	17,944	72,815
Intergovernmental	-	-	-	-
Charges for services, net	-	-	-	-
Miscellaneous	-	-	-	1
Interest and investment income	(174)	(103)	(55)	-
	53,687	36,037	17,889	72,816
Expenditures				
Current:				
Health and welfare	51,615	34,641	17,195	70,942
Capital Outlay	-	-	-	-
Indirect expenses	-	-	-	-
Contributions to other entities	-	-	-	-
Debt service:	-	-	-	-
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
	51,615	34,641	17,195	70,942
Excess (Deficiency) of Revenues over Expenditures	2,072	1,396	694	1,874
Other Financing Sources (Uses)				
Transfers Out	-	-	-	1,899
Net Changes in Fund Balances	2,072	1,396	694	(25)
Fund Balances - beginning of year	11,100	11,100	11,100	11,125
Prior Period Adjustment, (1)	-	-	-	-
Fund Balances - beginning of year, as restated	11,100	11,100	11,100	11,125
Fund Balances - end of year	13,172	12,496	11,794	11,100