

DEBORAH HEART & LUNG CENTER  
BALANCE SHEET

<b>Assets</b>	<u>September 2025</u>	<u>Audited December 2024</u>
<b>Current Assets</b>		
Cash and cash equivalents	3,187,650	4,731,737
Investments	13,298,161	11,899,171
Patient accounts receivable, net	29,841,214	27,260,806
Due from Deborah Hospital Foundation	4,033,298	4,129,529
Supplies	10,477,388	9,363,608
Prepaid expenses and other current assets	6,317,851	6,706,726
Interest Reserve Fund	1,341,540	2,602,485
Total Current Assets	<u>68,497,102</u>	<u>66,694,062</u>
<b>Assets limited as to use</b>		
By Board for designated purposes	16,624,885	15,683,279
Donor restricted	5,587,790	5,433,212
Interest reserve fund	-	-
	<u>22,212,675</u>	<u>21,116,491</u>
Property, plant and equipment, net	100,352,815	94,568,425
Right of Use Assets	2,883,850	3,715,265
Other assets	3,502,077	3,480,100
Beneficial interest in perpetual trust	1,713,532	1,713,532
Beneficial interest in net assets with donor restrictions of Deborah Hospital Foundation	<u>7,561,206</u>	<u>7,561,206</u>
Total Assets	<u><u>206,723,257</u></u>	<u><u>198,849,081</u></u>
 <b>Liabilities and Net Assets</b>		
<b>Current liabilities</b>		
Accounts payable and accrued expenses	21,417,515	20,277,661
Accrued compensation and employee benefits	14,764,633	12,005,744
Estimated settlements due to third-party payors, net	3,237,999	2,728,726
Deferred Revenue	-	-
Lease Liability - Current	951,915	1,046,773
Current maturities of long-term debt	604,858	640,513
Total current liabilities	<u>40,976,920</u>	<u>36,699,417</u>
Accrued retirement benefits	1,549,420	1,625,212
Long-term debt, USDA	62,551,795	54,182,811
Long-term debt, Lease Liability	2,084,822	2,821,380
Long-term debt, less current maturities	<u>2,419,434</u>	<u>2,557,667</u>
Total liabilities	109,582,391	97,886,487
<b>Net assets</b>		
Without donor restrictions		
Controlled by the Center	75,016,317	78,882,631
Total without donor restrictions	75,016,317	78,882,631
With donor restrictions	22,124,549	22,079,963
Total nets assets	<u>97,140,866</u>	<u>100,962,594</u>
Total liabilities and net assets	<u><u>206,723,257</u></u>	<u><u>198,849,081</u></u>

## Deborah Heart and Lung Center

**STATEMENTS OF OPERATIONS**

	Q3 2025	YTD 2025
Unrestricted net assets		
Revenue		
Net patient service revenue	\$ 58,154,810	\$ 164,523,707
Other revenue, gains and losses	2,735,224	11,805,442
Total revenue	<u>60,890,034</u>	<u>176,329,149</u>
Expenses		
Salary and wages	27,309,942	79,926,595
Employee benefits	5,756,831	18,587,392
Supplies and other expenses	29,006,463	81,692,775
Interest	-	-
Depreciation and amortization	2,786,175	6,152,901
Total expenses	<u>64,859,411</u>	<u>186,359,663</u>
Gain (loss) from operations	<u>(3,969,377)</u>	<u>(10,030,514)</u>
Contributions from Deborah Hospital Foundation	1,250,000	3,750,000
Gain (loss) from operations	<u>(2,719,377)</u>	<u>(6,280,514)</u>
Unrealized Gains (losses)	963,120	1,622,761
Excess of revenue and gains over expenses	<u>\$ (1,756,257)</u>	<u>\$ (4,657,753)</u>

**DEBORAH HEART & LUNG CENTER  
MONTHLY FINANCIAL DATA**

2025

Sept

<b>1) Days Cash on Hand</b>	67
<b>2) Average Daily Census</b>	45
<b>3) Days in Accounts Receivable</b>	47
<b>4) Days in Accounts Payable</b>	62
<b>5) Operating Margin</b>	-7.92
<b>6) Adjusted Operating Margin</b>	-7.92