

DEBORAH HEART & LUNG CENTER
BALANCE SHEET

Assets	Audited	
	December 2025	December 2024
Current Assets		
Cash and cash equivalents	1,466,554	4,731,737
Investments	10,474,959	11,899,171
Patient accounts receivable, net	33,790,422	27,260,806
Due from Deborah Hospital Foundation	4,009,086	4,129,529
Supplies	9,253,465	9,363,608
Prepaid expenses and other current assets	7,435,478	6,706,726
Interest Reserve Fund	883,870	2,602,485
Total Current Assets	67,313,834	66,694,062
Assets limited as to use		
By Board for designated purposes	16,852,925	15,683,279
Donor restricted	5,374,012	5,433,212
Interest reserve fund	-	-
	22,226,937	21,116,491
Property, plant and equipment, net	100,928,481	94,568,425
Right of Use Assets	2,681,971	3,715,265
Other assets	3,502,077	3,480,100
Beneficial interest in perpetual trust	1,860,764	1,713,532
Beneficial interest in net assets with donor restrictions of Deborah Hospital Foundation	8,427,556	7,561,206
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Total Assets	206,941,620	198,849,081
 Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	26,693,952	20,277,661
Accrued compensation and employee benefits	12,762,821	12,005,744
Estimated settlements due to third-party payors, net	3,284,872	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	44,298,418	36,699,417
Accrued retirement benefits	1,469,657	1,625,212
Long-term debt, USDA	65,430,820	54,182,811
Long-term debt, Lease Liability	1,882,944	2,821,380
Long-term debt, less current maturities	2,318,624	2,557,667
Total liabilities	115,400,463	97,886,487
Net assets		
Without donor restrictions		
Controlled by the Center	68,617,327	78,882,631
Total without donor restrictions	68,617,327	78,882,631
With donor restrictions	22,923,830	22,079,963
Total nets assets	91,541,157	100,962,594
Total liabilities and net assets	206,941,620	198,849,081

Deborah Heart and Lung Center

STATEMENTS OF OPERATIONS

	Q4 2025	YTD 2025
Unrestricted net assets		
Revenue		
Net patient service revenue	\$ 57,555,425	\$ 222,079,132
Other revenue, gains and losses	3,844,594	15,650,036
Total revenue	<u>61,400,019</u>	<u>237,729,168</u>
Expenses		
Salary and wages	29,232,192	109,158,787
Employee benefits	5,513,785	24,101,177
Supplies and other expenses	30,712,641	112,405,416
Interest	-	-
Depreciation and amortization	2,786,175	8,939,076
Total expenses	<u>68,244,793</u>	<u>254,604,456</u>
Gain (loss) from operations	<u>(6,844,774)</u>	<u>(16,875,288)</u>
Contributions from Deborah Hospital Foundation	1,250,000	5,000,000
Gain (loss) from operations	<u>(5,594,774)</u>	<u>(11,875,288)</u>
Unrealized Gains (losses)	(831,475)	791,286
Excess of revenue and gains over expenses	<u>\$ (6,426,249)</u>	<u>\$ (11,084,002)</u>