

DEBORAH HEART & LUNG CENTER  
BALANCE SHEET

<b>Assets</b>	June 2024	December 2023
<b>Current Assets</b>		
Cash and cash equivalents	10,016,702	13,972,366
Investments	11,301,044	10,614,266
Patient accounts receivable, net	36,648,589	31,285,900
Due from Deborah Hospital Foundation	4,034,614	3,991,727
Supplies	8,511,781	6,671,016
Prepaid expenses and other current assets	7,272,596	7,031,008
Total Current Assets	77,785,326	73,566,283
<b>Assets limited as to use</b>		
By Board for designated purposes	14,838,118	14,378,208
Donor restricted	6,092,409	6,882,012
Interest reserve fund	3,337,141	3,907,770
	24,267,667	25,167,990
Property, plant and equipment, net	84,652,911	73,023,991
Right of Use Assets	4,280,184	6,276,531
Other assets	3,501,327	3,501,327
Investment in Surgery Center	(543,056)	765,000
Beneficial interest in perpetual trust	1,604,184	1,604,184
Beneficial interest in net assets with donor restrictions of Deborah Hospital Foundation	7,198,965	7,337,436
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Total Assets	202,747,507	191,242,742
 <b>Liabilities and Net Assets</b>		
<b>Current liabilities</b>		
Accounts payable and accrued expenses	27,521,458	28,345,950
Accrued compensation and employee benefits	12,481,988	12,689,141
Estimated settlements due to third-party payors, net	2,956,692	1,241,692
Deferred Revenue	471,271	1,213,689
Lease Liability - Current	1,436,699	1,510,736
Current maturities of long-term debt	640,513	847,136
Total current liabilities	45,508,622	45,848,344
Accrued retirement benefits	1,353,802	1,355,314
Long-term debt, USDA	44,917,855	36,355,092
Long-term debt, Lease Liability	3,094,597	4,332,478
Long-term debt, less current maturities	1,919,344	1,472,274
Total liabilities	96,794,221	89,363,502
<b>Net assets</b>		
Without donor restrictions		
Controlled by the Center	83,575,506	78,785,476
Total without donor restrictions	83,575,506	78,785,476
With donor restrictions	22,377,781	23,093,764
Total nets assets	105,953,287	101,879,240
Total liabilities and net assets	202,747,507	191,242,742

## Deborah Heart and Lung Center

**STATEMENTS OF OPERATIONS**

	Q2 2024	YTD 2024
Unrestricted net assets		
Revenue		
Net patient service revenue	\$ 56,903,701	\$ 116,216,728
Other revenue, gains and losses	3,608,456	6,985,542
Total revenue	<u>60,512,157</u>	<u>123,202,270</u>
Expenses		
Salary and wages	26,397,524	52,159,235
Employee benefits	5,409,544	11,254,936
Supplies and other expenses	27,619,218	57,082,970
Interest	21	238
Depreciation and amortization	1,314,084	2,928,168
Total expenses	<u>60,740,391</u>	<u>123,425,547</u>
Gain (loss) from operations	<u>(228,234)</u>	<u>(223,277)</u>
Contributions from Deborah Hospital Foundation	1,250,000	2,500,000
Gain (loss) from operations	<u>1,021,766</u>	<u>2,276,723</u>
Unrealized Gains (losses)	(236,359)	834,884
Excess of revenue and gains over expenses	<u>\$ 785,407</u>	<u>\$ 3,111,607</u>

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

2024

June

<b>1) Days Cash on Hand</b>	74
<b>2) Average Daily Census</b>	52
<b>3) Days in Accounts Receivable</b>	57.75
<b>4) Days in Accounts Payable</b>	62.79
<b>5) Operating Margin</b>	3.39
<b>6) Adjusted Operating Margin</b>	3.39