

DEBORAH HEART & LUNG CENTER  
BALANCE SHEET

<b>Assets</b>	December 2024	December 2023
<b>Current Assets</b>		
Cash and cash equivalents	4,982,690	13,972,366
Investments	11,899,171	10,614,266
Patient accounts receivable, net	30,756,427	31,285,900
Due from Deborah Hospital Foundation	4,129,529	3,991,727
Supplies	9,363,609	6,671,016
Prepaid expenses and other current assets	6,603,865	7,031,008
Total Current Assets	67,735,290	73,566,283
<b>Assets limited as to use</b>		
By Board for designated purposes	15,683,279	14,378,208
Donor restricted	5,540,186	6,882,012
Interest reserve fund	2,602,485	3,907,770
	23,825,950	25,167,990
Property, plant and equipment, net	93,803,716	73,023,991
Right of Use Assets	3,347,262	6,276,531
Other assets	3,501,327	3,501,327
Investment in Surgery Center	-	765,000
Beneficial interest in perpetual trust	1,713,532	1,604,184
Beneficial interest in net assets with donor restrictions of Deborah Hospital Foundation	7,561,206	7,337,436
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Total Assets	201,488,284	191,242,742
 <b>Liabilities and Net Assets</b>		
<b>Current liabilities</b>		
Accounts payable and accrued expenses	25,039,992	28,345,950
Accrued compensation and employee benefits	11,915,910	12,689,141
Estimated settlements due to third-party payors, net	1,828,044	1,241,692
Deferred Revenue	-	1,213,689
Lease Liability - Current	996,313	1,510,736
Current maturities of long-term debt	640,513	847,136
Total current liabilities	40,420,771	45,848,344
Accrued retirement benefits	1,625,212	1,355,314
Long-term debt, USDA	54,182,812	36,355,092
Long-term debt, Lease Liability	2,502,288	4,332,478
Long-term debt, less current maturities	2,557,666	1,472,274
Total liabilities	101,288,749	89,363,502
<b>Net assets</b>		
Without donor restrictions		
Controlled by the Center	78,119,572	78,785,476
Total without donor restrictions	78,119,572	78,785,476
With donor restrictions	22,079,963	23,093,764
Total nets assets	100,199,535	101,879,240
Total liabilities and net assets	201,488,284	191,242,742

## Deborah Heart and Lung Center

**STATEMENTS OF OPERATIONS**

	Q4 2024	YTD 2024
Unrestricted net assets		
Revenue		
Net patient service revenue	\$ 52,622,824	\$ 226,333,836
Other revenue, gains and losses	2,553,667	10,640,070
Total revenue	<u>55,176,491</u>	<u>236,973,906</u>
Expenses		
Salary and wages	24,816,981	104,021,382
Employee benefits	6,567,667	23,425,935
Supplies and other expenses	25,708,700	110,531,677
Interest	60	298
Depreciation and amortization	1,614,084	6,126,336
Total expenses	<u>58,707,492</u>	<u>244,105,628</u>
Gain (loss) from operations	<u>(3,531,001)</u>	<u>(7,131,722)</u>
Contributions from Deborah Hospital Foundation	1,250,000	5,000,000
Gain (loss) from operations	<u>(2,281,001)</u>	<u>(2,131,722)</u>
Unrealized Gains (losses)	(436,627)	1,569,160
Excess of revenue and gains over expenses	<u>\$ (2,717,628)</u>	<u>\$ (562,562)</u>

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

2024

Dec

<b>1) Days Cash on Hand</b>	69
<b>2) Average Daily Census</b>	47
<b>3) Days in Accounts Receivable</b>	53
<b>4) Days in Accounts Payable</b>	62
<b>5) Operating Margin</b>	(0.90)
<b>6) Adjusted Operating Margin</b>	(0.90)