

DEBORAH HEART & LUNG CENTER
BALANCE SHEET

Assets	March 2026	December 2025
Current Assets		
Cash and cash equivalents	536,127	1,466,554
Investments	7,430,509	10,474,959
Patient accounts receivable, net	35,366,691	33,217,561
Due from Deborah Hospital Foundation	4,034,377	4,009,086
Supplies	10,035,548	9,253,465
Prepaid expenses and other current assets	12,552,356	12,043,977
Interest Reserve Fund	407,897	883,870
Total Current Assets	70,363,505	71,349,472
Assets limited as to use		
By Board for designated purposes	16,702,663	16,852,925
Donor restricted	5,692,702	5,374,012
Interest reserve fund		
	22,395,365	22,226,937
Property, plant and equipment, net	100,893,772	100,928,481
Right of Use Assets	2,389,139	2,681,971
Other assets	3,502,077	3,502,077
Beneficial interest in perpetual trust	1,860,764	1,860,764
Beneficial interest in net assets with donor restrictions of Deborah Hospital Foundation	8,427,556	8,427,556
Total Assets	209,832,178	210,977,258
 Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	28,749,105	27,750,418
Accrued compensation and employee benefits	13,620,932	12,823,430
Estimated settlements due to third-party payors, net	3,294,381	3,284,872
Deferred Revenue	-	-
Lease Liability - Current	951,915	951,915
Current maturities of long-term debt	604,858	604,858
Total current liabilities	47,221,191	45,415,493
Accrued retirement benefits	1,469,657	1,469,657
Long-term debt, USDA	67,583,245	65,430,820
Long-term debt, Lease Liability	1,590,112	1,882,944
Long-term debt, less current maturities	2,167,409	2,318,624
Total liabilities	120,031,614	116,517,538
Net assets		
Without donor restrictions		
Controlled by the Center	66,894,059	71,536,340
Total without donor restrictions	66,894,059	71,536,340
With donor restrictions	22,906,505	22,923,380
Total nets assets	89,800,564	94,459,720
Total liabilities and net assets	209,832,178	210,977,258
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Deborah Heart and Lung Center

STATEMENTS OF OPERATIONS

	Q1 2026	YTD 2026
Unrestricted net assets		
Revenue		
Net patient service revenue	\$ 56,988,963	\$ 56,988,963
Other revenue, gains and losses	3,873,773	3,873,773
Total revenue	<u>60,862,736</u>	<u>60,862,736</u>
Expenses		
Salary and wages	26,072,996	26,072,996
Employee benefits	6,196,848	6,196,848
Supplies and other expenses	30,281,651	30,281,651
Interest	-	-
Depreciation and amortization	2,897,802	2,897,802
Total expenses	<u>65,449,297</u>	<u>65,449,297</u>
Gain (loss) from operations	<u>(4,586,561)</u>	<u>(4,586,561)</u>
Contributions from Deborah Hospital Foundation	1,500,000	1,500,000
Gain (loss) from operations	<u>(3,086,561)</u>	<u>(3,086,561)</u>
Unrealized Gains (losses)	(1,555,703)	(1,555,703)
Excess of revenue and gains over expenses	<u>\$ (4,642,264)</u>	<u>\$ (4,642,264)</u>

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

2026

March

1) Days Cash on Hand	55
2) Average Daily Census	46
3) Days in Accounts Receivable	57
4) Days in Accounts Payable	68
5) Operating Margin	5.07
6) Adjusted Operating Margin	5.07