

HOSPITAL AUTHORITY OF STEPHENS COUNTY, GEORGIA
(A Component Unit of Stephens County, Georgia)

Balance Sheets
September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 419,880	\$ 128,975
Current portion of funds held by trustee	26,592	21,159
Patient accounts receivable, net of estimated uncollectibles of \$16,718,000 in 2024 and \$17,479,000 in 2023	4,941,904	4,575,746
Estimated third-party payor settlements	85,518	267,273
Other receivables	1,139,707	670,555
Supplies, at lower of cost (first-in, first-out) or market	1,217,088	1,242,139
Prepaid expenses	<u>160,721</u>	<u>232,940</u>
Total current assets	<u>7,991,410</u>	<u>7,138,787</u>
Noncurrent cash and investments:		
Restricted for capital acquisition under indenture agreement	21	4,032
Held by trustee under indenture agreement	<u>26,592</u>	<u>21,159</u>
	26,613	25,191
Less amount required to meet current obligations	(<u>26,592</u>)	(<u>21,159</u>)
Total noncurrent cash and investments	<u>21</u>	<u>4,032</u>
Capital assets:		
Land	255,787	255,787
Construction-in-progress	94,694	34,512
Depreciable capital assets, net of accumulated depreciation	14,215,068	15,307,399
Intangible right-to-use lease assets and subscription IT assets, net of accumulated amortization	<u>969,494</u>	<u>1,570,310</u>
Total capital assets, net	<u>15,535,043</u>	<u>17,168,008</u>
Total assets	<u>\$ 23,526,474</u>	<u>\$ 24,310,827</u>

Continued