CANDLER COUNTY HOSPITAL AUTHORITY
(A Component Unit of Candler County, Georgia)

BALANCE SHEETS, Continued
December 31, 2025 and 2024

	2025	2024
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
Current liabilities:		
Current maturities of lease liabilities	$ 469,226	$ 458,609
Current maturities of subscription liabilities	401,522	493,252
Accounts payable	1,031,249	747,982
Accrued expenses	892,077	1,371,711
Estimated third-party payor settlements	-	961,990
Total current liabilities	2,794,074	4,033,544
Lease liabilities, net of current maturities	1,287,534	1,264,368
Subscription liabilities, net of current maturities	357,728	192,492
Total liabilities	4,439,336	5,490,404
Deferred inflows of resources:		
Deferred inflows on lessor leases	522,889	586,270
Total liabilities and deferred inflows of resources	4,962,225	6,076,674
Net position:		
Net investment in capital assets	4,048,157	4,354,006
Unrestricted	8,488,385	8,145,312
Total net position	12,536,542	12,499,318
Total liabilities, deferred inflows of resources, and net position	$ 17,498,767	$ 18,575,992

See accompanying notes to financial statements.