

**IOWA HEALTH SYSTEM AND SUBSIDIARIES  
d/b/a UNITYPOINT HEALTH**

Consolidated Balance Sheets

December 31, 2020 and 2019

(In thousands)

Assets	2020	2019
Current assets:		
Cash and cash equivalents	\$ 634,781	278,444
Short-term investments	173,825	25,926
Assets limited as to use – required for current liabilities	24,882	20,167
Patient accounts receivable	514,616	565,461
Other receivables	202,377	129,421
Inventories	97,147	84,406
Prepaid expenses	58,501	57,360
Total current assets	1,706,129	1,161,185
Assets limited as to use, noncurrent:		
Held by trustee under bond indenture agreements	388	485
Internally designated for capital improvements	1,405,046	1,311,258
Internally designated for insurance reserve	21,834	22,988
Total assets limited as to use, noncurrent	1,427,268	1,334,731
Property, plant and equipment, net	1,844,659	1,875,363
Operating lease right-of-use assets	204,343	220,215
Other long-term investments	1,593,860	1,102,503
Investments in joint ventures and other investments	142,910	121,916
Contributions receivable and other assets held in trust	118,623	114,617
Other	83,665	86,151
Total assets	\$ 7,121,457	6,016,681
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Current maturities of long-term debt	\$ 151,244	129,121
Current portion of operating lease liabilities	32,282	31,450
Accounts payable	233,481	236,412
Accrued payroll	306,736	217,910
Accrued interest	11,614	9,704
Estimated settlements due to third-party payors	85,374	57,252
Other current liabilities	243,043	81,039
Total current liabilities	1,063,774	762,888
Long-term debt, net	1,134,788	895,871
Long-term operating lease liabilities	176,739	188,765
Other long-term liabilities	687,653	396,016
Total liabilities	3,062,954	2,243,540
Net assets:		
Without donor restrictions:		
Attributable to UnityPoint Health	3,781,923	3,515,956
Attributable to noncontrolling interests	32,999	31,952
Total without donor restrictions	3,814,922	3,547,908
With donor restrictions:		
Attributable to UnityPoint Health	242,852	224,446
Attributable to noncontrolling interests	729	787
Total with donor restrictions	243,581	225,233
Total net assets	4,058,503	3,773,141
Total liabilities and net assets	\$ 7,121,457	6,016,681

See accompanying notes to consolidated financial statements.