

ACCRUAL BASIS  
June 26, 2018

**West Custer County Hospital District**  
Balance Sheet - Unaudited  
As of May 31, 2018

ASSETS		
Current Assets:		
Cash		
Petty Cash	400.00	
Cash - General Fund	539,110.16	
Cash - Instymeds	13,515.59	
Cash - Ambulance Fund	1,190.67	
Cash - Unrestricted	205,326.63	
Cash - Savings	<u>1,054.17</u>	
TOTAL Cash		760,597.22
Accts Receivable		
Accts Rec - Clinic	202,525.13	
Bad Debt Allowance - Clinic	(9,413.13)	
Accrued Insurance Adjustments - Clinic	<u>(112,521.90)</u>	
SUBTOTAL Accounts Receivable - Clinic	80,590.10	
Accts Rec - Ambulance	94,304.97	
Bad Debt Allowance - Ambulance	(46,562.04)	
Accrued Insurance Adjustments - Ambulance	<u>(34,075.49)</u>	
SUBTOTAL Accounts Receivable - Ambulance	13,667.44	
Accts Rec - Instymeds	<u>583.42</u>	
TOTAL Accounts Receivable		94,840.96
OTHER Current Assets		
Inventory	49,176.98	
Accounts Receivable Misc	2,975.42	
Prepaid Insurance	13,707.09	
Prepaid IT	1,625.00	
Prepaid Airgas	<u>6,711.38</u>	
TOTAL Other Current Assets		<u>74,195.87</u>
TOTAL Current Assets		929,634.05
Land, Building and Equipment:		
Land	207,841.97	
Buildings	1,127,977.97	
Building Improvements	76,165.44	
Furniture and Equipment	838,298.20	
X-Ray Equipment	123,790.16	
Laboratory Equipment	55,153.98	
Optometry Equipment	12,875.00	
Ambulance Vehicles	461,390.82	
Accum Depr - Buildings	(533,819.56)	
Accum Depr - Bldg Improvements	(24,291.67)	
Accum Depr - Furniture & Equip	(691,411.49)	
Accum Depr - X-Ray Equipment	(117,781.72)	
Accum Depr- Lab Equipment	(52,362.39)	
Accum Depr - Optometry	(12,875.00)	
Accum Depr - Ambulance Vehicles	<u>(294,360.16)</u>	
TOTAL Land, Building and Equipment		<u>1,176,591.55</u>
TOTAL ASSETS		<u><u>2,106,225.60</u></u>

ACCRUAL BASIS  
June 26, 2018

**West Custer County Hospital District**  
Balance Sheet - Unaudited  
As of May 31, 2018

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	17,048.65	
Account Payable - Other	<u>24,655.10</u>	
TOTAL Accounts Payable		41,703.75
Accrued Payroll Taxes		
Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	(115.30)	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	<u>345.44</u>	
TOTAL Accrued Payroll Taxes		230.14
Other Current Liabilities		
Accrued Vacation	12,690.50	
Accrued Salaries	-	
Deferred Property Taxes	231,401.60	
Deferred Treasurer Collection fees	(11,520.12)	
Deferred Specific Ownership Tax	<u>(299.23)</u>	
TOTAL Other Current Liabilities		<u>232,272.75</u>
TOTAL Current Liabilities		<u>274,206.64</u>
TOTAL LIABILITIES		274,206.64
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	49,600.00	
Retained Earnings	1,513,473.64	
Year-to-Date Earnings	<u>141,721.12</u>	
TOTAL Fund Equity		<u>1,832,018.96</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>2,106,225.60</u></u>

ACCRUAL BASIS  
June 26, 2018

**West Custer County Hospital District**  
Statement of Revenues and Expenses - Unaudited  
5 Month Ended May 31, 2018

	Clinic 5/31/2018	EMS 5/31/2018	Hospital District Total 5/31/2018
Operating Revenues			
Patient Fees	735,297.72	230,318.80	965,616.52
Less Adjstmts, Disallow & Reduct	(376,361.87)	(140,494.47)	(516,856.34)
<b>TOTAL Operating Revenues</b>	<u>358,935.85</u>	<u>89,824.33</u>	<u>448,760.18</u>
Operating Expenses			
Salaries and employee benefits	338,912.74	137,725.42	476,638.16
Payroll taxes	24,676.67	8,567.19	33,243.86
Supplies	52,847.23	17,212.77	70,060.00
Professional services	54,435.50	4,729.66	59,165.16
Marketing	1,174.24	0.00	1,174.24
Repairs and maintenance	1,535.33	2,710.86	4,246.19
Travel	0.00	0.00	0.00
Insurance	10,337.98	8,460.34	18,798.32
Printing & Election	766.95	766.92	1,533.87
Publicity, subscriptions, dues	2,866.19	100.34	2,966.53
Training	474.00	0.00	474.00
Depreciation	15,244.57	25,281.03	40,525.60
Bad debts	9,358.54	20,728.69	30,087.23
Bad Debt Collection costs	759.13	1,007.26	1,766.39
Telephone	8,877.18	663.55	9,540.73
Utilities	8,552.87	2,927.59	11,480.46
<b>TOTAL Operating Expenses</b>	<u>530,819.12</u>	<u>230,881.62</u>	<u>761,700.74</u>
<b>TOTAL Income from Operations</b>	(171,883.27)	(141,057.29)	(312,940.56)
Nonoperating Revenues			
General property tax	170,597.25	135,456.10	306,053.35
Specific ownership tax	20,341.89	16,151.70	36,493.59
Non-Capital grant revenue	1,881.30	1,460.00	3,341.30
Investment income	1,442.64	600.46	2,043.10
Non-Capital contributions	6,662.38	10,568.66	17,231.04
Other nonoperating revenue	12,563.56	2,393.99	14,957.55
<b>TOTAL Nonoperating Revenues</b>	<u>213,489.02</u>	<u>166,630.91</u>	<u>380,119.93</u>
Nonoperating Expenses			
Treasurer collection fees	8,529.85	6,772.80	15,302.65
Other nonoperating expenses	1,933.63	289.59	2,223.22
<b>TOTAL Nonoperating Expenses</b>	<u>10,463.48</u>	<u>7,062.39</u>	<u>17,525.87</u>
Excess of Revenues Over (Under) Expenses before Capital Grants and Donations	31,142.27	18,511.23	49,653.50
Capital Grants and Donations	<u>0.00</u>	<u>92,067.62</u>	<u>92,067.62</u>
Excess of Revenues Over (Under) Expenses	<u>31,142.27</u>	<u>110,578.85</u>	<u>141,721.12</u>
Capital Expenditures	<u>816.23</u>	<u>109,011.80</u>	<u>109,828.03</u>