

ACCRUAL BASIS
May 19, 2017

West Custer County Hospital District
Balance Sheet - Unaudited
As of April 30, 2017

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	280,344.01
Cash - Instymeds	1,577.33
Cash - Ambulance Fund	2,054.79
Cash - Unrestricted	204,216.05
Cash - Savings	1,053.65

TOTAL Cash 489,645.83

Accts Receivable

Accts Rec - Clinic	287,605.41
Bad Debt Allowance - Clinic	(1,049.81)
Accrued Insurance Adjustments - Clinic	(182,437.33)

SUBTOTAL Accounts Receivable - Clinic 104,118.27

Accts Rec - Ambulance	96,693.32
Bad Debt Allowance - Ambulance	(11,915.94)
Accrued Insurance Adjustments - Ambulance	(59,432.96)

SUBTOTAL Accounts Receivable - Ambulance 25,344.42

Accts Rec - Instymeds 1,135.68

TOTAL Accounts Receivable 130,598.37 -

OTHER Current Assets

Inventory	47,116.00
Accounts Receivable Misc	11,738.00
Prepaid Insurance	19,143.26
Prepaid Airgas	2,640.00

TOTAL Other Current Assets 80,637.26

TOTAL Current Assets 700,881.46

Land, Building and Equipment:

Land	207,841.97
Buildings	1,127,977.97
Building Improvements	76,165.44
Furniture and Equipment	714,729.28
X-Ray Equipment	123,790.16
Laboratory Equipment	55,153.98
Optometry Equipment	12,875.00
Ambulance Vehicles	370,249.02
Accum Depr - Buildings	(503,959.88)
Accum Depr - Bldg Improvements	(22,299.90)
Accum Depr - Furniture & Equip	(667,382.12)
Accum Depr - X-Ray Equipment	(115,971.97)
Accum Depr- Lab Equipment	(49,673.86)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(257,710.18)

TOTAL Land, Building and Equipment 1,058,909.91

TOTAL ASSETS 1,759,791.37

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LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	20,345.57	
Account Payable - Other	44,779.85	
TOTAL Accounts Payable		65,125.42
Accrued Payroll Taxes		
Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	-	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	265.75	
TOTAL Accrued Payroll Taxes		265.75
Other Current Liabilities		
Accrued Vacation	9,416.83	
Accrued Salaries	-	
Deferred Property Taxes	99,744.68	
Deferred Treasurer Collection fees	(4,950.27)	
Deferred Specific Ownership Tax	(4,059.58)	
TOTAL Other Current Liabilities		100,151.66
TOTAL Current Liabilities		<u>165,542.83</u>
TOTAL LIABILITIES		165,542.83
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	57,400.00	
Retained Earnings	1,321,643.72	
Year-to-Date Earnings	87,980.62	
TOTAL Fund Equity		<u>1,594,248.54</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>1,759,791.37</u></u>

ACCRUAL BASIS
 May 19, 2017

West Custer County Hospital District
 Statement of Revenues and Expenses - Unaudited
 4 Month Ended April 30, 2017

	Clinic 4/30/2017	EMS 4/30/2017	Hospital District Total 4/30/2017
Operating Revenues			
Patient Fees	591,485.74	221,512.50	812,998.24
Less Adjstmnts, Disallow & Reduct	(298,422.96)	(139,552.88)	(437,975.84)
TOTAL Operating Revenues	<u>293,062.78</u>	<u>81,959.62</u>	<u>375,022.40</u>
Operating Expenses			
Salaries and employee benefitfs	264,954.64	99,584.01	364,538.65
Payroll taxes	20,480.86	6,046.80	26,527.66
Supplies	48,074.13	4,745.35	52,819.48
Professional services	44,222.36	10,297.32	54,519.68
Marketing	524.40	150.00	674.40
Repairs and maintenance	3,012.62	1,702.69	4,715.31
Travel	0.00	956.12	956.12
Insurance	8,214.91	8,453.17	16,668.08
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	365.00	100.17	465.17
Training	346.95	5,360.18	5,707.13
Depreciation	11,597.23	13,909.87	25,507.10
Bad debts	5,836.05	15,505.88	21,341.93
Bad Debt Collection costs	1,327.15	1,439.55	2,766.70
Telephone	7,563.78	486.80	8,050.58
Utilities	6,278.17	2,443.23	8,721.40
TOTAL Operating Expenses	<u>422,798.25</u>	<u>171,181.14</u>	<u>593,979.39</u>
TOTAL Income from Operations	(129,735.47)	(89,221.52)	(218,956.99)
Nonoperating Revenues			
General property tax	140,652.00	111,679.00	252,331.00
Specific ownership tax	16,440.66	13,054.00	29,494.66
Grant revenue	1,684.56	1,413.25	3,097.81
Investment income	624.13	16.06	640.19
Contributions	8,797.94	10,662.71	19,460.65
Other nonoperating revenue	14,546.38	3,247.80	17,794.18
TOTAL Nonoperating Revenues	<u>182,745.67</u>	<u>140,072.82</u>	<u>322,818.49</u>
Nonoperating Expenses			
Treasurer collection fees	7,032.68	5,584.00	12,616.68
Other nonoperating expenses	3,124.52	139.68	3,264.20
TOTAL Nonoperating Expenses	<u>10,157.20</u>	<u>5,723.68</u>	<u>15,880.88</u>
Excess of Revenues Over (Under) Expenses	<u>42,853.00</u>	<u>45,127.62</u>	<u>87,980.62</u>
Capital Expenditures	<u>18,085.06</u>	<u>581.00</u>	<u>18,666.06</u>