

ACCRUAL BASIS  
July 21, 2017

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

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	372,700.44
Cash - Instymeds	3,955.25
Cash - Ambulance Fund	2,056.50
Cash - Unrestricted	204,386.73
Cash - Savings	1,053.78
	1,053.78

TOTAL Cash

584,552.70

Accts Receivable

Accts Rec - Clinic	266,851.39
Bad Debt Allowance - Clinic	(24,720.23)
Accrued Insurance Adjustments - Clinic	(170,680.41)
	71,450.75

SUBTOTAL Accounts Receivable - Clinic

71,450.75

Accts Rec - Ambulance	147,172.67
Bad Debt Allowance - Ambulance	(14,236.99)
Accrued Insurance Adjustments - Ambulance	(88,809.72)
	44,125.96

SUBTOTAL Accounts Receivable - Ambulance

44,125.96

Accts Rec - Instymeds	738.57
	738.57

TOTAL Accounts Receivable

116,315.28

OTHER Current Assets

Inventory	46,868.85
Accounts Receivable Misc	10,558.94
Prepaid Insurance	23,789.24
Prepaid Airgas	8,389.30
	89,606.33

TOTAL Other Current Assets

89,606.33

TOTAL Current Assets

790,474.31

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	(508,553.68)
Accum Depr - Bldg Improvements	(22,606.66)
Accum Depr - Furniture & Equip	(669,295.54)
Accum Depr - X-Ray Equipment	(116,339.05)
Accum Depr- Lab Equipment	(50,087.48)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(263,120.48)
	1,045,904.93

TOTAL Land, Building and Equipment

1,045,904.93

TOTAL ASSETS

1,836,379.24

ACCRUAL BASIS  
July 21, 2017

## West Custer County Hospital District

Balance Sheet - Unaudited

As of June 30, 2017

### LIABILITIES

#### Current Liabilities

##### Accounts Payable

Accounts Payable	14,646.36	
Account Payable - Other	14,596.36	

##### TOTAL Accounts Payable

29,242.72

##### Accrued Payroll Taxes

Federal Withholding	6,864.76	
State Withholding Payable	4,109.87	
FICA Payable	2,794.00	
125 Plan Insurance	-	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	950.17	

##### TOTAL Accrued Payroll Taxes

14,718.80

##### Other Current Liabilities

Accrued Vacation	9,887.82	
Accrued Salaries	-	
Deferred Property Taxes	217,038.18	
Deferred Treasurer Collection fees	(10,796.00)	
Deferred Specific Ownership Tax	(609.64)	

##### TOTAL Other Current Liabilities

215,520.36

##### TOTAL Current Liabilities

259,481.88

##### TOTAL LIABILITIES

259,481.88

### FUND EQUITY

Contributed Capital	127,224.20	
Retained Earnings - Emergency	57,400.00	
Retained Earnings	1,324,748.09	
Year-to-Date Earnings	67,525.07	

##### TOTAL Fund Equity

1,576,897.36

##### TOTAL LIABILITIES & FUND EQUITY

1,836,379.24

ACCRUAL BASIS  
July 21, 2017

**West Custer County Hospital District**  
Statement of Revenues and Expenses - Unaudited  
6 Month Ended June 30, 2017

	Clinic 6/30/2017	EMS 6/30/2017	Hospital District Total 6/30/2017
Operating Revenues			
Patient Fees	879,806.06	354,127.50	1,233,933.56
Less Adjstmts, Disallow & Reduct	(444,403.84)	(223,100.33)	(667,504.17)
TOTAL Operating Revenues	<u>435,402.22</u>	<u>131,027.17</u>	<u>566,429.39</u>
Operating Expenses			
Salaries and employee benefits	438,225.77	172,018.28	610,244.05
Payroll taxes	33,965.65	10,737.17	44,702.82
Supplies	69,853.08	8,395.03	78,248.11
Professional services	62,355.55	13,444.86	75,800.41
Marketing	1,398.56	150.00	1,548.56
Repairs and maintenance	4,069.19	4,069.32	8,138.51
Travel	0.00	3,298.32	3,298.32
Insurance	12,377.35	12,755.75	25,133.10
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	865.00	100.17	965.17
Training	366.95	5,360.18	5,727.13
Depreciation	17,620.25	20,891.83	38,512.08
Bad debts	8,685.52	24,788.93	33,474.45
Bad Debt Collection costs	1,938.68	2,301.68	4,240.36
Telephone	10,970.42	743.25	11,713.67
Utilities	9,111.73	3,416.12	12,527.85
TOTAL Operating Expenses	<u>671,803.70</u>	<u>282,470.89</u>	<u>954,274.59</u>
TOTAL Income from Operations	(236,401.48)	(151,443.72)	(387,845.20)
Nonoperating Revenues			
General property tax	210,978.00	167,518.50	378,496.50
Specific ownership tax	24,661.00	19,581.00	44,242.00
Grant revenue	4,936.96	4,474.75	9,411.71
Investment income	1,119.94	26.31	1,146.25
Contributions	8,797.94	10,762.71	19,560.65
Other nonoperating revenue	20,585.37	5,249.05	25,834.42
TOTAL Nonoperating Revenues	<u>271,079.21</u>	<u>207,612.32</u>	<u>478,691.53</u>
Nonoperating Expenses			
Treasurer collection fees	10,549.02	8,376.00	18,925.02
Other nonoperating expenses	3,815.01	581.23	4,396.24
TOTAL Nonoperating Expenses	<u>14,364.03</u>	<u>8,957.23</u>	<u>23,321.26</u>
Excess of Revenues Over (Under) Expenses	<u>20,313.70</u>	<u>47,211.37</u>	<u>67,525.07</u>
Capital Expenditures	<u>18,085.06</u>	<u>581.00</u>	<u>18,666.06</u>