

ACCRUAL BASIS  
Aug 23, 2017

**West Custer County Hospital District**  
Balance Sheet - Unaudited  
As of July 31, 2017

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	432,402.51
Cash - Instymeds	4,698.94
Cash - Ambulance Fund	2,057.37
Cash - Unrestricted	204,473.52
Cash - Savings	1,053.78

TOTAL Cash

645,086.12

Accts Receivable

Accts Rec - Clinic	260,012.16
Bad Debt Allowance - Clinic	(25,567.99)
Accrued Insurance Adjustments - Clinic	(163,179.65)

SUBTOTAL Accounts Receivable - Clinic

71,264.52

Accts Rec - Ambulance	156,363.25
Bad Debt Allowance - Ambulance	(15,500.12)
Accrued Insurance Adjustments - Ambulance	(101,309.11)

SUBTOTAL Accounts Receivable - Ambulance

39,554.02

Accts Rec - Instymeds	1,158.20
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TOTAL Accounts Receivable

111,976.74

OTHER Current Assets

Inventory	46,868.85
Accounts Receivable Misc	10,254.73
Prepaid Insurance	21,734.65
Prepaid Airgas	8,236.77

TOTAL Other Current Assets

87,095.00

TOTAL Current Assets

844,157.86

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	(510,850.58)
Accum Depr - Bldg Improvements	(22,760.04)
Accum Depr - Furniture & Equip	(670,252.25)
Accum Depr - X-Ray Equipment	(116,469.60)
Accum Depr- Lab Equipment	(50,294.29)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(265,825.63)

TOTAL Land, Building and Equipment

1,039,455.43

TOTAL ASSETS

1,883,613.29

ACCRUAL BASIS  
Aug 23, 2017

## West Custer County Hospital District

Balance Sheet - Unaudited

As of July 31, 2017

### LIABILITIES

#### Current Liabilities

##### Accounts Payable

Accounts Payable	30,832.12	
Account Payable - Other	7,532.06	

TOTAL Accounts Payable		38,364.18
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##### Accrued Payroll Taxes

Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	-	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	276.09	

TOTAL Accrued Payroll Taxes		276.09
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##### Other Current Liabilities

Accrued Vacation	9,887.82	
Accrued Salaries	-	
Deferred Property Taxes	262,485.06	
Deferred Treasurer Collection fees	(13,029.56)	
Deferred Specific Ownership Tax	713.97	

TOTAL Other Current Liabilities		260,057.29
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TOTAL Current Liabilities		<u>298,697.56</u>
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TOTAL LIABILITIES		298,697.56
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### FUND EQUITY

Contributed Capital	127,224.20	
Retained Earnings - Emergency	57,400.00	
Retained Earnings	1,324,748.09	
Year-to-Date Earnings	75,543.44	

TOTAL Fund Equity		<u>1,584,915.73</u>
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TOTAL LIABILITIES & FUND EQUITY		<u><u>1,883,613.29</u></u>
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ACCRUAL BASIS  
Aug 23, 2017

**West Custer County Hospital District**  
Statement of Revenues and Expenses - Unaudited  
7 Month Ended July 31, 2017

	Clinic 7/31/2017	EMS 7/31/2017	Hospital District Total 7/31/2017
Operating Revenues			
Patient Fees	1,017,956.70	417,770.00	1,435,726.70
Less Adjstmts, Disallow & Reduct	(513,474.94)	(263,195.11)	(776,670.05)
TOTAL Operating Revenues	<u>504,481.76</u>	<u>154,574.89</u>	<u>659,056.65</u>
Operating Expenses			
Salaries and employee benefits	506,545.53	204,306.62	710,852.15
Payroll taxes	39,294.47	12,725.16	52,019.63
Supplies	74,350.67	10,834.02	85,184.69
Professional services	79,935.46	18,182.01	98,117.47
Marketing	1,492.16	180.77	1,672.93
Repairs and maintenance	4,975.61	4,465.56	9,441.17
Travel	0.00	3,298.32	3,298.32
Insurance	14,458.57	14,907.12	29,365.69
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	1,416.38	100.17	1,516.55
Training	366.95	5,360.18	5,727.13
Depreciation	20,578.77	24,382.81	44,961.58
Bad debts	10,049.83	29,243.91	39,293.74
Bad Debt Collection costs	1,950.34	2,524.08	4,474.42
Telephone	12,733.79	864.86	13,598.65
Utilities	10,629.85	3,842.11	14,471.96
TOTAL Operating Expenses	<u>778,778.38</u>	<u>335,217.70</u>	<u>1,113,996.08</u>
TOTAL Income from Operations	(274,296.62)	(180,642.81)	(454,939.43)
Nonoperating Revenues			
General property tax	246,141.00	195,438.25	441,579.25
Specific ownership tax	28,771.17	22,844.50	51,615.67
Grant revenue	5,313.22	4,474.75	9,787.97
Investment income	1,385.19	27.18	1,412.37
Contributions	8,947.94	10,912.71	19,860.65
Other nonoperating revenue	26,613.23	6,205.65	32,818.88
TOTAL Nonoperating Revenues	<u>317,171.75</u>	<u>239,903.04</u>	<u>557,074.79</u>
Nonoperating Expenses			
Treasurer collection fees	12,307.19	9,772.00	22,079.19
Other nonoperating expenses	4,113.50	399.23	4,512.73
TOTAL Nonoperating Expenses	<u>16,420.69</u>	<u>10,171.23</u>	<u>26,591.92</u>
Excess of Revenues Over (Under) Expenses	<u>26,454.44</u>	<u>49,089.00</u>	<u>75,543.44</u>
Capital Expenditures	<u>18,085.06</u>	<u>581.00</u>	<u>18,666.06</u>