

ACCRUAL BASIS  
Dec 15, 2017

**West Custer County Hospital District**

Balance Sheet - Unaudited  
As of November 30, 2017

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	324,279.64
Cash - Instymeds	7,159.07
Cash - Ambulance Fund	1,187.71
Cash - Unrestricted	204,815.46
Cash - Savings	1,053.91

TOTAL Cash 538,895.79

Accts Receivable

Accts Rec - Clinic	209,736.37
Bad Debt Allowance - Clinic	(27,437.44)
Accrued Insurance Adjustments - Clinic	(127,420.66)

SUBTOTAL Accounts Receivable - Clinic 54,878.27

Accts Rec - Ambulance	127,651.38
Bad Debt Allowance - Ambulance	(1,918.76)
Accrued Insurance Adjustments - Ambulance	(104,724.02)

SUBTOTAL Accounts Receivable - Ambulance 21,008.60

Accts Rec - Instymeds	1,975.43
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TOTAL Accounts Receivable 77,862.30

OTHER Current Assets

Inventory	51,294.28
Accounts Receivable Misc	1,052.72
Prepaid Insurance	9,953.27
Prepaid Airgas	7,626.65

TOTAL Other Current Assets 69,926.92

TOTAL Current Assets 686,685.01

Land, Building and Equipment:

Land	207,841.97
Buildings	1,127,977.97
Building Improvements	76,165.44
Furniture and Equipment	819,611.97
X-Ray Equipment	123,790.16
Laboratory Equipment	55,153.98
Optometry Equipment	12,875.00
Ambulance Vehicles	370,249.02
Accum Depr - Buildings	(520,038.16)
Accum Depr - Bldg Improvements	(23,402.12)
Accum Depr - Furniture & Equip	(677,550.57)
Accum Depr - X-Ray Equipment	(116,998.42)
Accum Depr- Lab Equipment	(51,121.53)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(276,610.23)

TOTAL Land, Building and Equipment 1,115,069.48

TOTAL ASSETS 1,801,754.49

ACCRUAL BASIS  
Dec 15, 2017

## West Custer County Hospital District

Balance Sheet - Unaudited  
As of November 30, 2017

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	27,140.95	
Account Payable - Other	<u>12,297.42</u>	
TOTAL Accounts Payable		39,438.37
Accrued Payroll Taxes		
Federal Withholding	5,807.60	
State Withholding Payable	3,503.47	
FICA Payable	3,733.00	
125 Plan Insurance	-	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	<u>619.79</u>	
TOTAL Accrued Payroll Taxes		13,663.86
Other Current Liabilities		
Accrued Vacation	9,887.82	
Accrued Salaries	-	
Deferred Property Taxes	55,953.96	
Deferred Treasurer Collection fees	(2,619.29)	
Deferred Specific Ownership Tax	<u>9,674.05</u>	
TOTAL Other Current Liabilities		<u>72,896.54</u>
TOTAL Current Liabilities		<u>125,998.77</u>
TOTAL LIABILITIES		125,998.77
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	49,600.00	
Retained Earnings	1,337,586.89	
Year-to-Date Earnings	<u>161,344.63</u>	
TOTAL Fund Equity		<u>1,675,755.72</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>1,801,754.49</u></u>

ACCRUAL BASIS  
Dec 15, 2017

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

	Clinic 11/30/2017	EMS 11/30/2017	Hospital District Total 11/30/2017
Operating Revenues			
Patient Fees	1,572,012.39	628,538.75	2,200,551.14
Less Adjstmts, Disallow & Reduct	(805,018.52)	(393,743.89)	(1,198,762.41)
TOTAL Operating Revenues	<u>766,993.87</u>	<u>234,794.86</u>	<u>1,001,788.73</u>
Operating Expenses			
Salaries and employee benefits	798,576.90	329,154.72	1,127,731.62
Payroll taxes	62,059.48	20,248.66	82,308.14
Supplies	110,401.59	22,167.26	132,568.85
Professional services	120,206.91	26,793.30	147,000.21
Marketing	1,982.69	440.55	2,423.24
Repairs and maintenance	6,332.33	11,333.53	17,665.86
Travel	4.39	4,766.81	4,771.20
Insurance	22,883.46	23,512.61	46,396.07
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	2,845.88	100.34	2,946.22
Training	495.95	6,904.18	7,400.13
Depreciation	32,841.97	42,160.05	75,002.02
Bad debts	15,514.44	43,970.61	59,485.05
Bad Debt Collection costs	2,851.74	3,805.68	6,657.42
Telephone	20,005.65	1,411.43	21,417.08
Utilities	16,592.28	5,493.18	22,085.46
TOTAL Operating Expenses	<u>1,213,595.66</u>	<u>542,262.91</u>	<u>1,755,858.57</u>
TOTAL Income from Operations	(446,601.79)	(307,468.05)	(754,069.84)
Nonoperating Revenues			
General property tax	386,793.00	307,117.25	693,910.25
Specific ownership tax	45,211.85	35,898.50	81,110.35
Non-Capital Grant revenue	6,818.26	2,350.56	9,168.82
Investment income	2,367.50	29.36	2,396.86
Non-Capital Contributions	11,594.73	11,547.30	23,142.03
Other nonoperating revenue	35,881.69	9,936.33	45,818.02
TOTAL Nonoperating Revenues	<u>488,667.03</u>	<u>366,879.30</u>	<u>855,546.33</u>
Nonoperating Expenses			
Treasurer collection fees	19,339.87	15,356.00	34,695.87
Other nonoperating expenses	5,443.29	399.24	5,842.53
TOTAL Nonoperating Expenses	<u>24,783.16</u>	<u>15,755.24</u>	<u>40,538.40</u>
Excess of Revenues Over (Under) Expenses	<u>17,282.08</u>	<u>43,656.01</u>	<u>60,938.09</u>
Capital Expenditures	<u>18,096.55</u>	<u>106,202.22</u>	<u>124,298.77</u>
Capital Grants and Donations	<u>0.00</u>	<u>100,406.54</u>	<u>100,406.54</u>