

ACCRUAL BASIS  
Feb 19, 2018

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

ASSETS		
Current Assets:		
Cash		
Petty Cash	400.00	
Cash - General Fund	214,204.67	
Cash - Instymeds	10,274.63	
Cash - Ambulance Fund	1,188.71	
Cash - Unrestricted	204,989.45	
Cash - Savings	1,054.04	
TOTAL Cash		432,111.50
Accts Receivable		
Accts Rec - Clinic	172,740.19	
Bad Debt Allowance - Clinic	(5,694.03)	
Accrued Insurance Adjustments - Clinic	(100,635.35)	
SUBTOTAL Accounts Receivable - Clinic	66,410.81	
Accts Rec - Ambulance	87,490.15	
Bad Debt Allowance - Ambulance	(25,045.45)	
Accrued Insurance Adjustments - Ambulance	(43,933.55)	
SUBTOTAL Accounts Receivable - Ambulance	18,511.15	
Accts Rec - Instymeds	988.68	
TOTAL Accounts Receivable		85,910.64
OTHER Current Assets		
Inventory	52,135.36	
Accounts Receivable Misc	4,592.08	
Prepaid Insurance	20,886.83	
Prepaid IT	2,200.00	
Prepaid Airgas	7,321.53	
TOTAL Other Current Assets		87,135.80
TOTAL Current Assets		605,157.94
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	(524,631.96)	
Accum Depr - Bldg Improvements	(23,708.88)	
Accum Depr - Furniture & Equip	(682,125.71)	
Accum Depr - X-Ray Equipment	(117,259.52)	
Accum Depr- Lab Equipment	(51,535.15)	
Accum Depr - Optometry	(12,875.00)	
Accum Depr - Ambulance Vehicles	(282,020.53)	
TOTAL Land, Building and Equipment		1,099,508.76
TOTAL ASSETS		1,704,666.70

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As of January 31, 2018

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	25,681.78	
Account Payable - Other	1,381.95	
TOTAL Accounts Payable		27,063.73
Accrued Payroll Taxes		
Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	-	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	238.14	
TOTAL Accrued Payroll Taxes		238.14
Other Current Liabilities		
Accrued Vacation	12,690.50	
Accrued Salaries	-	
Deferred Property Taxes	(61,210.67)	
Deferred Treasurer Collection fees	3,060.53	
Deferred Specific Ownership Tax	(7,298.72)	
TOTAL Other Current Liabilities		(52,758.36)
TOTAL Current Liabilities		(25,456.49)
TOTAL LIABILITIES		(25,456.49)
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	49,600.00	
Retained Earnings	1,513,473.64	
Year-to-Date Earnings	39,825.35	
TOTAL Fund Equity		1,730,123.19
TOTAL LIABILITIES & FUND EQUITY		1,704,666.70

ACCRUAL BASIS  
Feb 19, 2018

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

	Clinic 1/31/2018	EMS 1/31/2018	Hospital District Total 1/31/2018
Operating Revenues			
Patient Fees	153,649.00	45,190.00	198,839.00
Less Adjstmts, Disallow & Reduct	(78,441.59)	(27,565.90)	(106,007.49)
TOTAL Operating Revenues	<u>75,207.41</u>	<u>17,624.10</u>	<u>92,831.51</u>
Operating Expenses			
Salaries and employee benefits	50,418.43	21,293.64	71,712.07
Payroll taxes	3,631.68	1,201.24	4,832.92
Supplies	10,911.08	2,541.87	13,452.95
Professional services	8,494.11	425.00	8,919.11
Marketing	93.60	0.00	93.60
Repairs and maintenance	85.00	251.32	336.32
Travel	0.00	0.00	0.00
Insurance	2,125.71	1,623.38	3,749.09
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	0.00	100.00	100.00
Training	0.00	0.00	0.00
Depreciation	3,043.47	4,736.89	7,780.36
Bad debts	1,957.62	4,067.10	6,024.72
Bad Debt Collection costs	125.18	206.14	331.32
Telephone	1,761.75	141.87	1,903.62
Utilities	1,718.25	743.24	2,461.49
TOTAL Operating Expenses	<u>84,365.88</u>	<u>37,331.69</u>	<u>121,697.57</u>
TOTAL Income from Operations	(9,158.47)	(19,707.59)	(28,866.06)
Nonoperating Revenues			
General property tax	34,119.45	27,091.22	61,210.67
Specific ownership tax	4,068.38	3,230.34	7,298.72
Non-Capital grant revenue	376.26	0.00	376.26
Investment income	199.61	7.75	207.36
Non-Capital contributions	50.00	150.00	200.00
Other nonoperating revenue	2,269.80	521.46	2,791.26
TOTAL Nonoperating Revenues	<u>41,083.50</u>	<u>31,000.77</u>	<u>72,084.27</u>
Nonoperating Expenses			
Treasurer collection fees	1,705.97	1,354.56	3,060.53
Other nonoperating expenses	332.33	0.00	332.33
TOTAL Nonoperating Expenses	<u>2,038.30</u>	<u>1,354.56</u>	<u>3,392.86</u>
Excess of Revenues Over (Under) Expenses before Capital Grants and Donations	29,886.73	9,938.62	39,825.35
Capital Grants and Donations	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under) Expenses	<u>29,886.73</u>	<u>9,938.62</u>	<u>39,825.35</u>
Capital Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>