

ACCRUAL BASIS  
Mar 16, 2018

**West Custer County Hospital District**  
Balance Sheet - Unaudited  
As of February 28, 2018

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	299,710.96
Cash - Instymeds	10,216.35
Cash - Ambulance Fund	1,189.17
Cash - Unrestricted	205,068.08
Cash - Savings	1,054.04
	1,054.04

TOTAL Cash

517,638.60

Accts Receivable

Accts Rec - Clinic	201,183.95
Bad Debt Allowance - Clinic	(7,126.86)
Accrued Insurance Adjustments - Clinic	(117,789.73)
	76,267.36

SUBTOTAL Accounts Receivable - Clinic

76,267.36

Accts Rec - Ambulance	100,379.29
Bad Debt Allowance - Ambulance	(31,638.22)
Accrued Insurance Adjustments - Ambulance	(49,450.89)
	19,290.18

SUBTOTAL Accounts Receivable - Ambulance

19,290.18

Accts Rec - Instymeds	1,046.55
	1,046.55

TOTAL Accounts Receivable

96,604.09

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OTHER Current Assets

Inventory	52,135.36
Accounts Receivable Misc	1,795.96
Prepaid Insurance	17,152.83
Prepaid IT	2,200.00
Prepaid Airgas	7,169.00
	7,169.00

TOTAL Other Current Assets

80,453.15

TOTAL Current Assets

694,695.84

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	(526,928.86)
Accum Depr - Bldg Improvements	(23,862.26)
Accum Depr - Furniture & Equip	(684,413.28)
Accum Depr - X-Ray Equipment	(117,390.07)
Accum Depr- Lab Equipment	(51,741.96)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(284,725.68)
	(284,725.68)

TOTAL Land, Building and Equipment

1,091,728.40

TOTAL ASSETS

1,786,424.24

ACCRUAL BASIS  
Mar 16, 2018

**West Custer County Hospital District**  
Balance Sheet - Unaudited  
As of February 28, 2018

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	18,759.74	
Account Payable - Other	<u>11,475.34</u>	
TOTAL Accounts Payable		30,235.08
Accrued Payroll Taxes		
Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	-	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	<u>461.78</u>	
TOTAL Accrued Payroll Taxes		461.78
Other Current Liabilities		
Accrued Vacation	12,690.50	
Accrued Salaries	-	
Deferred Property Taxes	(8,374.74)	
Deferred Treasurer Collection fees	423.79	
Deferred Specific Ownership Tax	<u>(5,591.24)</u>	
TOTAL Other Current Liabilities		<u>(851.69)</u>
TOTAL Current Liabilities		<u>29,845.17</u>
TOTAL LIABILITIES		29,845.17
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	49,600.00	
Retained Earnings	1,513,473.64	
Year-to-Date Earnings	<u>66,281.23</u>	
TOTAL Fund Equity		<u>1,756,579.07</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>1,786,424.24</u></u>

ACCRUAL BASIS  
Mar 14, 2018

**West Custer County Hospital District**  
Statement of Revenues and Expenses - Unaudited  
2 Month Ended February 28, 2018

	Clinic 2/28/2018	EMS 2/28/2018	Hospital District Total 2/28/2018
Operating Revenues			
Patient Fees	286,798.36	94,831.90	381,630.26
Less Adjstmnts, Disallow & Reduct	(147,882.46)	(57,847.46)	(205,729.92)
TOTAL Operating Revenues	<u>138,915.90</u>	<u>36,984.44</u>	<u>175,900.34</u>
Operating Expenses			
Salaries and employee benefits	116,600.80	47,312.87	163,913.67
Payroll taxes	8,394.08	2,813.32	11,207.40
Supplies	19,394.51	3,443.90	22,838.41
Professional services	18,614.92	1,127.25	19,742.17
Marketing	215.80	0.00	215.80
Repairs and maintenance	274.39	491.32	765.71
Travel	0.00	0.00	0.00
Insurance	4,270.96	3,332.62	7,603.58
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	6,086.94	9,473.78	15,560.72
Bad debts	3,687.51	8,534.87	12,222.38
Bad Debt Collection costs	361.88	280.64	642.52
Telephone	3,560.97	270.68	3,831.65
Utilities	3,439.35	1,116.30	4,555.65
TOTAL Operating Expenses	<u>184,902.11</u>	<u>78,297.55</u>	<u>263,199.66</u>
TOTAL Income from Operations	(45,986.21)	(41,313.11)	(87,299.32)
Nonoperating Revenues			
General property tax	68,238.90	54,182.44	122,421.34
Specific ownership tax	8,136.76	6,460.68	14,597.44
Non-Capital grant revenue	752.52	0.00	752.52
Investment income	278.24	14.53	292.77
Non-Capital contributions	6,602.38	10,358.66	16,961.04
Other nonoperating revenue	4,812.99	681.46	5,494.45
TOTAL Nonoperating Revenues	<u>88,821.79</u>	<u>71,697.77</u>	<u>160,519.56</u>
Nonoperating Expenses			
Treasurer collection fees	3,411.94	2,709.12	6,121.06
Other nonoperating expenses	817.95	0.00	817.95
TOTAL Nonoperating Expenses	<u>4,229.89</u>	<u>2,709.12</u>	<u>6,939.01</u>
Excess of Revenues Over (Under) Expenses before Capital Grants and Donations	38,605.69	27,675.54	66,281.23
Capital Grants and Donations	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under) Expenses	<u>38,605.69</u>	<u>27,675.54</u>	<u>66,281.23</u>
Capital Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>