

ACCRUAL BASIS
 May 21, 2018

West Custer County Hospital District

Balance Sheet - Unaudited

As of April 30, 2018

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	343,878.11
Cash - Instymeds	13,430.74
Cash - Ambulance Fund	1,190.16
Cash - Unrestricted	205,239.47
Cash - Savings	1,054.17

TOTAL Cash 565,192.65

Accts Receivable

Accts Rec - Clinic	201,339.72
Bad Debt Allowance - Clinic	(8,258.63)
Accrued Insurance Adjustments - Clinic	(114,862.62)

SUBTOTAL Accounts Receivable - Clinic 78,218.47

Accts Rec - Ambulance	81,338.45
Bad Debt Allowance - Ambulance	(41,995.44)
Accrued Insurance Adjustments - Ambulance	(28,871.98)

SUBTOTAL Accounts Receivable - Ambulance 10,471.03

Accts Rec - Instymeds	139.19
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TOTAL Accounts Receivable 88,828.69

OTHER Current Assets

Inventory	49,176.98
Accounts Receivable Misc	2,796.50
Prepaid Insurance	15,983.67
Prepaid IT	1,850.00
Prepaid Airgas	6,863.91

TOTAL Other Current Assets 76,671.06

TOTAL Current Assets 730,692.40

Land, Building and Equipment:

Land	207,841.97
Buildings	1,127,977.97
Building Improvements	76,165.44
Furniture and Equipment	838,298.20
X-Ray Equipment	123,790.16
Laboratory Equipment	55,153.98
Optometry Equipment	12,875.00
Ambulance Vehicles	461,390.82
Accum Depr - Buildings	(531,522.66)
Accum Depr - Bldg Improvements	(24,148.53)
Accum Depr - Furniture & Equip	(689,056.17)
Accum Depr - X-Ray Equipment	(117,651.17)
Accum Depr- Lab Equipment	(52,155.58)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(290,135.98)

TOTAL Land, Building and Equipment 1,185,948.45

TOTAL ASSETS 1,916,640.85

ACCRUAL BASIS
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As of April 30, 2018

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	22,141.16	
Account Payable - Other	<u>21,831.19</u>	
TOTAL Accounts Payable		43,972.35
Accrued Payroll Taxes		
Federal Withholding	182.39	
State Withholding Payable	2,844.00	
FICA Payable	329.52	
125 Plan Insurance	64.50	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	<u>165.82</u>	
TOTAL Accrued Payroll Taxes		3,586.23
Other Current Liabilities		
Accrued Vacation	12,690.50	
Accrued Salaries	-	
Deferred Property Taxes	103,294.36	
Deferred Treasurer Collection fees	(5,124.76)	
Deferred Specific Ownership Tax	<u>(1,650.81)</u>	
TOTAL Other Current Liabilities		<u>109,209.29</u>
TOTAL Current Liabilities		<u>156,767.87</u>
TOTAL LIABILITIES		156,767.87
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	49,600.00	
Retained Earnings	1,513,473.64	
Year-to-Date Earnings	<u>69,575.14</u>	
TOTAL Fund Equity		<u>1,759,872.98</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>1,916,640.85</u></u>

ACCRUAL BASIS
May 21, 2018

West Custer County Hospital District
Statement of Revenues and Expenses - Unaudited
4 Month Ended April 30, 2018

	Clinic 4/30/2018	EMS 4/30/2018	Hospital District Total 4/30/2018
Operating Revenues			
Patient Fees	576,779.56	179,578.80	756,358.36
Less Adjstmnts, Disallow & Reduct	(295,009.93)	(109,543.07)	(404,553.00)
TOTAL Operating Revenues	<u>281,769.63</u>	<u>70,035.73</u>	<u>351,805.36</u>
Operating Expenses			
Salaries and employee benefits	251,860.40	99,861.32	351,721.72
Payroll taxes	18,257.38	6,084.95	24,342.33
Supplies	41,127.92	13,931.68	55,059.60
Professional services	43,931.27	3,312.50	47,243.77
Marketing	575.84	0.00	575.84
Repairs and maintenance	1,151.94	2,360.55	3,512.49
Travel	0.00	0.00	0.00
Insurance	8,315.64	6,751.10	15,066.74
Printing & Election	394.86	394.84	789.70
Publicity, subscriptions, dues	2,866.19	100.17	2,966.36
Training	275.00	0.00	275.00
Depreciation	12,187.49	18,981.21	31,168.70
Bad debts	7,322.32	16,162.09	23,484.41
Bad Debt Collection costs	672.15	568.80	1,240.95
Telephone	7,118.02	529.25	7,647.27
Utilities	7,036.01	2,511.01	9,547.02
TOTAL Operating Expenses	<u>403,092.43</u>	<u>171,549.47</u>	<u>574,641.90</u>
TOTAL Income from Operations	(121,322.80)	(101,513.74)	(222,836.54)
Nonoperating Revenues			
General property tax	136,477.80	108,364.88	244,842.68
Specific ownership tax	16,273.51	12,921.36	29,194.87
Non-Capital grant revenue	1,505.04	0.00	1,505.04
Investment income	1,145.58	599.95	1,745.53
Non-Capital contributions	6,662.38	10,518.66	17,181.04
Other nonoperating revenue	10,552.85	1,461.46	12,014.31
TOTAL Nonoperating Revenues	<u>172,617.16</u>	<u>133,866.31</u>	<u>306,483.47</u>
Nonoperating Expenses			
Treasurer collection fees	6,823.88	5,418.24	12,242.12
Other nonoperating expenses	1,563.67	266.00	1,829.67
TOTAL Nonoperating Expenses	<u>8,387.55</u>	<u>5,684.24</u>	<u>14,071.79</u>
Excess of Revenues Over (Under) Expenses before Capital Grants and Donations	42,906.81	26,668.33	69,575.14
Capital Grants and Donations	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under) Expenses	<u>42,906.81</u>	<u>26,668.33</u>	<u>69,575.14</u>
Capital Expenditures	<u>816.23</u>	<u>109,011.80</u>	<u>109,828.03</u>