

ACCRUAL BASIS
 March 25, 2019

West Custer County Hospital District

Balance Sheet - Unaudited
 As of February 28, 2019

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	436,864.80
Cash - Instymeds	16,379.90
Cash - Ambulance Fund	108.69
Cash - Unrestricted	206,095.78
Cash - Savings	1,054.61
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TOTAL Cash 660,903.78

Accts Receivable

Accts Rec - Clinic	186,652.81
Bad Debt Allowance - Clinic	(18,915.50)
Accrued Insurance Adjustments - Clinic	(86,073.53)
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SUBTOTAL Accounts Receivable - Clinic 81,663.78

Accts Rec - Ambulance	116,135.85
Bad Debt Allowance - Ambulance	(40,791.90)
Accrued Insurance Adjustments - Ambulance	(50,859.95)
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SUBTOTAL Accounts Receivable - Ambulance 24,484.00

Accts Rec - Instymeds	2,036.88
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TOTAL Accounts Receivable 108,184.66

OTHER Current Assets

Accrued Property Taxes	-
Inventory	45,409.20
Accounts Receivable Misc	9,595.21
Prepaid Insurance	29,576.99
Prepaid IT	675.00
Prepaid Airgas	5,338.52
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TOTAL Other Current Assets 90,594.92

TOTAL Current Assets 859,683.36

Land, Building and Equipment:

Land	207,841.97
Buildings	1,127,977.97
Building Improvements	76,165.44
Furniture and Equipment	855,167.05
X-Ray Equipment	123,790.16
Laboratory Equipment	55,153.98
Optometry Equipment	12,875.00
Ambulance Vehicles	403,862.82
Accum Depr - Buildings	(552,194.76)
Accum Depr - Bldg Improvements	(25,571.57)
Accum Depr - Furniture & Equip	(712,741.34)
Accum Depr - X-Ray Equipment	(118,826.12)
Accum Depr- Lab Equipment	(53,421.61)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(265,343.23)
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TOTAL Land, Building and Equipment 1,121,860.76

TOTAL ASSETS 1,981,544.12

ACCRUAL BASIS
March 25, 2019

West Custer County Hospital District
Balance Sheet - Unaudited
As of February 28, 2019

LIABILITIES

Current Liabilities

Accounts Payable

Accounts Payable	15,179.44	
Account Payable - Other	5,314.18	

TOTAL Accounts Payable 20,493.62

Accrued Payroll Taxes

Federal Withholding	(612.42)	
State Withholding Payable	(936.10)	
FICA Payable	(185.00)	
125 Plan Insurance	171.14	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	470.02	

TOTAL Accrued Payroll Taxes (1,092.36)

Other Current Liabilities

Accrued Vacation	15,998.59	
Accrued Salaries	-	
Deferred Property Taxes	(10,643.25)	
Deferred Treasurer Collection fees	534.59	
Deferred Specific Ownership Tax	(6,370.41)	

TOTAL Other Current Liabilities (480.48)

TOTAL Current Liabilities 18,920.78

TOTAL LIABILITIES 18,920.78

FUND EQUITY

Contributed Capital	127,224.20	
Retained Earnings - Emergency	52,000.00	
Retained Earnings	1,701,972.24	
Year-to-Date Earnings	81,426.90	

TOTAL Fund Equity 1,962,623.34

TOTAL LIABILITIES & FUND EQUITY 1,981,544.12

ACCRUAL BASIS
 March 25, 2019

West Custer County Hospital District
 Statement of Revenues and Expenses - Unaudited
 2 Month Ended February 28, 2019

	Clinic 2/28/2019	EMS 2/28/2019	Hospital District Total 2/28/2019
Operating Revenues			
Patient Fees	273,181.00	97,122.50	370,303.50
Less Adjstmnts, Disallow & Reduct	(138,714.84)	(59,244.73)	(197,959.57)
TOTAL Operating Revenues	<u>134,466.16</u>	<u>37,877.77</u>	<u>172,343.93</u>
Operating Expenses			
Salaries and employee benefits	103,110.05	48,854.07	151,964.12
Payroll taxes	7,782.32	3,081.46	10,863.78
Supplies	15,883.43	5,076.59	20,960.02
Professional services	19,450.16	1,975.81	21,425.97
Marketing	231.20	0.00	231.20
Repairs and maintenance	1,002.69	2,225.02	3,227.71
Travel	89.94	0.00	89.94
Insurance	4,041.67	4,088.94	8,130.61
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	15.00	100.00	115.00
Training	200.00	858.26	1,058.26
Depreciation	6,086.94	9,473.78	15,560.72
Bad debts	3,479.60	8,741.03	12,220.63
Bad Debt Collection costs	883.97	122.50	1,006.47
Telephone	3,597.02	256.70	3,853.72
Utilities	3,705.16	2,006.14	5,711.30
TOTAL Operating Expenses	<u>169,559.15</u>	<u>86,860.30</u>	<u>256,419.45</u>
TOTAL Income from Operations	(35,092.99)	(48,982.53)	(84,075.52)
Nonoperating Revenues			
General property tax	68,852.58	54,669.70	123,522.28
Specific ownership tax	9,419.73	7,479.36	16,899.09
Non-Capital grant revenue	0.00	2,138.26	2,138.26
Investment income	1,729.77	700.47	2,430.24
Non-Capital contributions	7,634.31	10,330.02	17,964.33
Other nonoperating revenue	9,524.78	390.72	9,915.50
TOTAL Nonoperating Revenues	<u>97,161.17</u>	<u>75,708.53</u>	<u>172,869.70</u>
Nonoperating Expenses			
Treasurer collection fees	3,442.62	2,733.48	6,176.10
Other nonoperating expenses	947.06	244.12	1,191.18
TOTAL Nonoperating Expenses	<u>4,389.68</u>	<u>2,977.60</u>	<u>7,367.28</u>
Excess of Revenues Over (Under) Expenses before Capital Grants and Donations	57,678.50	23,748.40	81,426.90
Capital Grants and Donations	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under) Expenses	<u>57,678.50</u>	<u>23,748.40</u>	<u>81,426.90</u>
Capital Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**CUSTER COUNTY MEDICAL CENTER
OPS REPORT**

For the Month Ended

Feb-19

# Encounters	2019		2018	
	Feb-19	% Total	YTD	% Total
Clinic	517	82.46%	1180	84.83%
Physical Therapy	110	17.54%	211	15.17%
Total Encounters	627	100.00%	1391	100.00%
Production Per Encounter - Clinic	183.72		187.44	
Production Per Encounter - PT	207.31		218.21	

Feb-18	% Total	2018	
		YTD	% Total
636	85.48%	1374	86.09%
108	14.52%	222	13.91%
744	100.00%	1596	100.00%
169.08		167.93	
236.4		238.33	

Over(Under)	% Chge	Over(Under)	% Chge
Prior Month		Prior YTD	
(119)	-18.71%	(194)	-14.12%
2	1.85%	(11)	-4.95%
14.64	8.66%	19.51	11.62%
(29.09)	-12.31%	(20.12)	-8.44%

Clinic Service Category Breakdown	2019		2018	
	Feb-19	% Total	YTD	% Total
Face to Face/Clinic	395	47.08%	916	48.26%
Surgical Procedures	35	4.17%	71	3.74%
Xrays	36	4.29%	86	4.53%
Labs	330	39.33%	721	37.99%
Medications/Injections	25	2.98%	55	2.90%
Other	0	0.00%	0	0.00%
Vision	4	0.48%	14	0.74%
Sleep Studies	0	0.00%	0	0.00%
Cardio/Audio/Pulmonary Testing	14	1.67%	35	1.84%
Total Patient Service Items	839	100.00%	1898	100.00%

Feb-18	% Total	2018	
		YTD	% Total
464	47.06%	1012	41.17%
27	2.74%	77	3.13%
36	3.65%	79	3.21%
358	36.31%	783	31.86%
61	6.19%	413	16.80%
1	0.10%	29	1.18%
25	2.54%	40	1.63%
0	0.00%	0	0.00%
14	1.42%	25	1.02%
986	100.00%	2458	100.00%

Over(Under)	% Chge	Over(Under)	% Chge
Prior Month		Prior YTD	
(69)	-14.87%	(96)	-9.49%
8	29.63%	(6)	-7.79%
-	0.00%	7	8.86%
(28)	-7.82%	(62)	-7.92%
(36)	-59.02%	(358)	-86.68%
(1)	-100.00%	(29)	-100.00%
(21)	-84.00%	(26)	-65.00%
-	#DIV/0!	-	#DIV/0!
-	0.00%	10	40.00%

Average Face to Face Visits	# Days	Avge/Day	# Days	Avge/Day
Clinic	20	19.75	42	21.81
PT	20	5.50	42	5.02

# Days	Avge/Day	# Days	Avge/Day
20	23.20	42	24.10
20	5.40	42	5.29

Over(Under)	% Chge	Over(Under)	% Chge
Prior Month		Prior YTD	
(3.45)	-14.87%	(2.29)	-9.49%
0.10	1.85%	(0.26)	-4.95%

INSTYMEDS	# Scripts	Avge/Day	# Scripts	Avge/Day
INSTYMEDS Scripts	134	6.70	311	7.40
Amount Over(Under) Breakeven		292.37		18.93

# Scripts	Avge/Day	# Scripts	Avge/Day
128	6.40	262	6.24
	(1,280.29)		(1,291.61)

Over(Under)	% Chge	Over(Under)	% Chge
Prior Month		Prior YTD	
6	4.69%	49	18.70%
1,572.66		(1,311)	

COLLECTIONS

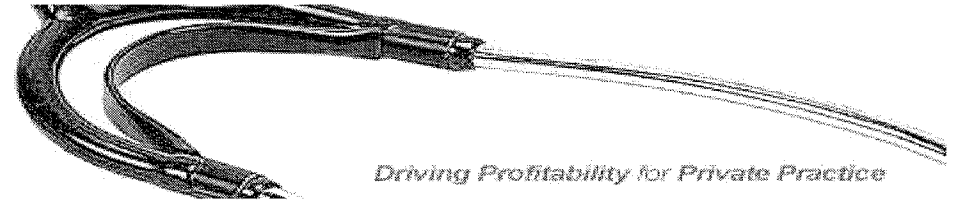
12-Month Rolling Insurance Breakdown:	# Claims	% of Claims
Clinic: Medicare	3362	44.33%
Medicaid	1478	19.49%
Commercial	2494	32.89%
Private	250	3.30%
OVERALL AVERAGE CLINIC	7585	100.00%
Physical Therapy:		
Medicare	914	61.77%
Medicaid	134	9.07%
Commercial	431	29.16%
Private	0	0.00%
OVERALL AVERAGE PT	1479	100.00%

**Includes Bad Debt Collection - see below*

Collection Rate after Contractual

43.50%
51.96%
47.69%
76.72%
47.64%
40.34%
34.31%
42.79%
80.06%
40.53%

**Clinic Bad Debt Write-off - currently at 1.3%*

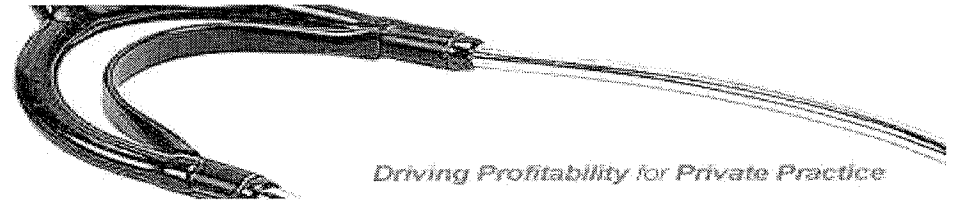
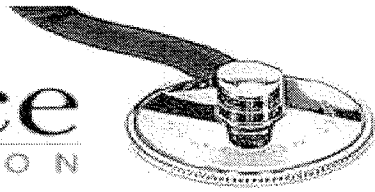


OFFICE 708
CSCR36

WEST CUSTER COUNTY HOSP

AGING SUMMARY
PERIOD ENDING 03-15-2019

TYPE OF INSURANCE	PATIENT COUNT	PCT	LIAB	AMOUNT PENDING	BALANCE 1 TO 30	BALANCE OVER 30	BALANCE OVER 60	BALANCE OVER 90	BALANCE OVER 120	CREDIT BALANCE
AETNA			P	389.00		62.00	24.00	267.00	35.00	-10.00
	6	1%	I							-19.00
BLUE SHIELD			P	1,322.00	255.00	223.00	186.00	243.00	413.00	-1,007.00
	56	7%	I	3,028.00		214.00	715.00	24.00	2,074.00	-377.00
C.C.H.P.			P	307.00	5.00	2.00	230.00	70.00		
	8	1%	I	952.00	280.00	59.00	466.00		146.00	-2.00
CIGNA			P	1,876.00			274.00	105.00	1,497.00	-273.00
	17	2%	I	392.00	392.00					
HUMANA CH CR			P	2,256.00			1,018.00	426.00	812.00	-379.00
	33	4%	I	54.00		13.00			41.00	-390.00
HUMANA MCARE			P	4.00		4.00				-93.00
	12	2%	I	30.00				30.00		-159.00
MCAID COLO.			P	3,058.00	264.00	221.00	536.00	528.00	1,509.00	-1,162.00
	142	18%	I	1,517.00			523.00	220.00	774.00	-690.00
MCARE CO			P	5,717.00	946.00	557.00	600.00	1,022.00	2,590.00	-3,105.00
	343	44%	I	9,886.00	192.00	303.00	2,087.00	1,705.00	5,596.00	-12,784.00
RCKY MT HMO			P							-2.00
	6	1%	I	166.00		57.00		84.00	25.00	-188.00
RR MCARE			P							-53.00
	5	1%	I	1,330.00				129.00	1,201.00	-67.00
UNITED HLTH			P	595.00		60.00	45.00	146.00	342.00	-239.00
	24	3%	I	2,002.00	506.00		359.00	702.00	435.00	-392.00
OTHER INS			P	4,147.00	309.00	920.00	1,420.00	407.00	1,089.00	-1,347.00
	102	13%	I	9,643.00	1,017.00	914.00	3,393.00	902.00	3,415.00	-1,486.00
PRIVATE PAY			P	3,726.00	146.00	50.00	1,045.00	770.00	1,714.00	-269.00
	27	3%	I							-641.00
MISC.			P							-460.00
	1		I							-219.00
PATIENT TOTAL				23,401.00	1,926.00	2,102.00	5,380.00	3,987.00	10,004.00	-8,404.00
				45%	4%	4%	10%	8%	19%	-16%
INSURANCE TOTAL				29,001.00	2,388.00	1,561.00	7,544.00	3,797.00	13,709.00	-17,418.00
				55%	5%	3%	14%	7%	26%	-33%
TOTAL	782			52,403.00	4,315.00	3,663.00	12,925.00	7,784.00	23,714.00	-25,822.00
				100%	8%	7%	25%	15%	45%	-49%
PAYMENT PLAN	20		P	5,531.00	196.00	544.00	1,360.00	198.00	3,231.00	-2.00
CREDIT BALANCE				-25,824.00	-25,824.00					
ADJUSTED TOTALS				32,109.00	-21,312.00	4,208.00	14,285.00	7,982.00	26,945.00	



OFFICE 710
CSCR36

WEST CUSTER COUNTY HOSP

AGING SUMMARY
PERIOD ENDING 03-15-2019

TYPE OF INSURANCE	PATIENT COUNT	PCT	LIAB	AMOUNT PENDING	BALANCE 1 TO 30	BALANCE OVER 30	BALANCE OVER 60	BALANCE OVER 90	BALANCE OVER 120	CREDIT BALANCE
BLUE SHIELD	3	4%	P I							-543.00
HUMANA CH CR	6	8%	P I	220.00 130.00					220.00 130.00	-15.00 -73.00
HUMANA MCARE	4	6%	P I	45.00 1,370.00	59.00	537.00		240.00	45.00 534.00	
MCAID COLO.	5	7%	P I	93.00					93.00	-479.00
MCARE CO	39	55%	P I	1,100.00 7,507.00			744.00	1,028.00	1,100.00 5,735.00	-163.00 -2,176.00
OTHER INS	14	20%	P I	2,074.00 11,330.00	58.00 278.00	81.00 448.00	420.00	1,524.00	1,934.00 8,659.00	-100.00 -254.00
PATIENT TOTAL				3,534.00 15%	58.00 0%	81.00 0%			3,394.00 14%	-278.00 -1%
INSURANCE TOTAL				20,338.00 85%	337.00 1%	985.00 4%	1,164.00 5%	2,792.00 12%	15,059.00 63%	-3,527.00 -15%
TOTAL	71			23,872.00 100%	396.00 2%	1,067.00 4%	1,164.00 5%	2,792.00 12%	18,453.00 77%	-3,805.00 -16%
PAYMENT PLAN	1		P	74.00					74.00	
CREDIT BALANCE				-3,805.00	-3,805.00					
ADJUSTED TOTALS				20,142.00	-3,409.00	1,067.00	1,164.00	2,792.00	18,527.00	

Custer County EMS

OPS REPORT

For the 2 Month ended February 28, 2019

2019

CHARGES SUMMARY	Jan-19	Feb-19	YTD Gross	YTD Count
			Revenue	
Custer County EMS,				
SO Blood Draws	100	-	\$ 100	2
A0425-Ground mileage	26,090	26,923	53,013	2,121
A0427-ALS1-emergency	2,655	-	2,655	2
A0429-BLS-emergency	18,435	19,955	38,390	43
A0433-ALS 2	1,615	-	1,615	1
A0998-Treat and Release	1,050	300	1,350	9
Total Custer County EMS	49,945	47,178	\$ 97,123	

COMPARED TO 2018 YTD	YTD 2018	YTD Count	Over (Under) Prior Year	Count Variance	% Change
Custer County EMS,					
SO Blood Draws	\$ 250	5	\$ (150)	-3	-60.00%
A0425-Ground mileage	54,157	2166	(1,144)	-45	-2.11%
A0427-ALS1-emergency	12,220	10	(9,565)	-8	-78.27%
A0429-BLS-emergency	25,800	29	12,590	14	48.80%
A0433-ALS 2	1,655	1	(40)	0	-2.42%
A0998-Treat and Release	750	5	600	4	80.00%
Total Custer County EMS	\$ 94,832		\$ 2,291		2.42%

COLLECTION RATE ANALYSIS	# Claims	% Claims	Coll Rate
			After Contractl - Bad Debt
Medicare	166	36.64%	34.74%
Medicaid	86	18.98%	10.62%
Commerical	79	17.44%	38.48%
Self-Pay	122	26.93%	40.68%
Overall Average	453	100.00%	30.52%

CUSTER COUNTY EMS - AR Aging

As of January 31, 2019

Insurance	CurrentBalance	Age31_60	Age61_90	Age91_120	Age121_180	TotalBalance	Credit
AARP Medicare Supplement	-	472.10	-	-	-	472.10	-
AETNA	-	4,675.00	-	-	-	4,675.00	-
BCBS	1,305.00	150.00	-	-	-	1,455.00	-
Blue Cross blue Shield Supplement	-	192.38	-	-	-	192.38	-
Blue Cross Medicare Advantage	4,810.00	-	-	-	-	4,810.00	-
Choice	2,745.00	-	-	-	-	2,745.00	-
CIGNA Supplemental	-	-	-	-	-	-	(1,846.29)
Cofinity Health	-	190.85	-	-	-	190.85	-
Kaiser/Employers Mutual Ambulance Billin;	-	-	2,550.00	150.00	-	2,700.00	-
Medicaid	12,915.00	3,257.50	-	-	-	16,172.50	-
Medicare	20,592.50	2,332.50	-	-	1,392.50	24,317.50	-
Meritain Health	-	2,650.00	-	-	-	2,650.00	-
Tricare for Life	-	224.73	-	-	516.89	741.62	-
UHC Supplement	-	-	186.59	-	-	186.59	-
UMR-CEBT	-	2,325.00	-	-	-	2,325.00	-
VA	2,317.50	-	-	-	-	2,317.50	-
Total Insurance AR	44,685.00	16,470.06	2,736.59	150.00	1,909.39	65,951.04	(1,846.29)
Patient Balance	4,907.50	7,778.18	6,347.01	2,776.19	28,575.93	50,384.81	(200.00)
Total AR Balance	49,592.50	24,248.24	9,083.60	2,926.19	30,485.32	116,335.85	116,135.85
% of Balance	42.63%	20.84%	7.81%	2.52%	26.20%	100.00%	