

1. Updated 2019 Year-end Financials:
 - a. Do not include an accrual for the Clinic or EMS Cost Reports
 - b. Clinic Income reduced by \$4,000 for additional expenses found
 - c. \$1,943.92 of additional expense is disposal of computer equipment
2. Clinic Billing - Refunds to the State of Colorado Unclaimed Property Division should be completed this week. Andrew Graham, President of CSC has not responded to my emails asking about the remaining credit balances. Two emails have been sent. \$10,000 from 2018 & prior credits on the books; \$7,500 from 2019
3. Clinic Billing - CSC has agreed to go month to month beginning April 1, 2020
4. Clinic OPS report – face to face is down 17% compared to January 2019. All other categories down except physical therapy
5. Reminder that January has the December payroll accrual taken out of what was actually paid causing the month to have a larger profit. Without that entry, income would have been approximately \$30,000 lower.

ACCRUAL BASIS
Feb 24, 2020

West Custer County Hospital District
Balance Sheet - Unaudited
As of December 31, 2019

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	85,879.25
Cash - Instymeds	22,932.34
Cash - Ambulance Fund	199.09
Cash - Unrestricted	6,437.34
Colo Trust - General Fund #1	329,561.29
Colo Trust - General Fund #2	328,696.63
Cash - Savings	<u>1,055.67</u>

TOTAL Cash 775,161.61

Accts Receivable

Accts Rec - Clinic	181,981.21
Bad Debt Allowance - Clinic	(2,701.69)
Accrued Insurance Adjustments - Clinic	<u>(96,342.87)</u>

SUBTOTAL Accounts Receivable - Clinic 82,936.65

Accts Rec - Ambulance	127,799.91
Bad Debt Allowance - Ambulance	(22,278.01)
Accrued Insurance Adjustments - Ambulance	<u>(71,852.56)</u>

SUBTOTAL Accounts Receivable - Ambulance 33,669.34

Accts Rec - Instymeds	<u>668.68</u>
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TOTAL Accounts Receivable 117,274.67 -

OTHER Current Assets

Accrued Property Taxes	809,656.00
Inventory	25,917.40
Accounts Receivable Misc	9,352.12
Prepaid Insurance	17,615.50
Prepaid IT	15,815.56
Prepaid Airgas	<u>3,813.10</u>

TOTAL Other Current Assets 882,169.68

TOTAL Current Assets 1,774,605.96

Land, Building and Equipment:

Land	207,841.97
Buildings	1,127,977.97
Building Improvements	85,680.52
Furniture and Equipment	984,031.68
X-Ray Equipment	123,790.16
Laboratory Equipment	55,153.98
Optometry Equipment	12,875.00
Ambulance Vehicles	403,862.82
Accum Depr - Buildings	(577,278.97)
Accum Depr - Bldg Improvements	(27,733.45)
Accum Depr - Furniture & Equip	(748,553.66)
Accum Depr - X-Ray Equipment	(120,262.17)
Accum Depr - Lab Equipment	(53,761.98)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	<u>(309,890.51)</u>

1,150,858.36

2,925,464.32

ACCRUAL BASIS
Feb 24, 2020

West Custer County Hospital District
Balance Sheet - Unaudited
As of December 31, 2019

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	31,941.82	
Account Payable - Other	25,127.09	
Direct Access Testing - HRRMC	-	
TOTAL Accounts Payable		57,068.91
Accrued Payroll Taxes		
Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	615.09	
Other Ins W/H Payable	-	
Unemployment Taxes Payable	816.00	
TOTAL Accrued Payroll Taxes		1,431.09
Other Current Liabilities		
Accrued Vacation	12,215.46	
Accrued Salaries	29,070.58	
Deferred Property Taxes	809,656.00	
Deferred Treasurer Collection fees	-	
Deferred Specific Ownership Tax	-	
TOTAL Other Current Liabilities		850,942.04
TOTAL Current Liabilities		<u>909,442.04</u>
TOTAL LIABILITIES		909,442.04
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	52,000.00	
Retained Earnings	1,737,084.54	
Year-to-Date Earnings	99,713.54	
TOTAL Fund Equity		<u>2,016,022.28</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>2,925,464.32</u></u>

ACCRUAL BASIS
Feb 24, 2020

West Custer County Hospital District
Statement of Revenues and Expenses - Unaudited
12 Month Ended December 31, 2019

	Clinic <u>12/31/2019</u>	EMS <u>12/31/2019</u>	Hospital District Total <u>12/31/2019</u>
Operating Revenues			
Patient Fees	1,582,062.03	660,520.00	2,242,582.03
Less Adjstmnts, Disallow & Reduct	(827,505.38)	(400,747.38)	(1,228,252.76)
TOTAL Operating Revenues	<u>754,556.65</u>	<u>259,772.62</u>	<u>1,014,329.27</u>
Operating Expenses			
Salaries and employee benefits	803,947.86	354,532.22	1,158,480.08
Payroll taxes	61,026.05	22,711.22	83,737.27
Supplies	109,007.22	37,175.27	146,182.49
Professional services	138,828.11	19,284.53	158,112.64
Marketing	3,824.89	596.17	4,421.06
Repairs and maintenance	6,937.33	6,922.46	13,859.79
Travel	2,971.67	1,283.65	4,255.32
Insurance	21,904.81	21,845.49	43,750.30
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	4,239.70	119.04	4,358.74
Training	4,706.80	2,611.46	7,318.26
Depreciation	42,459.34	77,861.38	120,320.72
Bad debts	15,785.12	40,316.62	56,101.74
Bad Debt Collection costs	3,813.82	2,662.18	6,476.00
Telephone	25,691.36	1,551.34	27,242.70
Utilities	18,459.75	8,130.97	26,590.72
TOTAL Operating Expenses	<u>1,263,603.83</u>	<u>597,604.00</u>	<u>1,861,207.83</u>
TOTAL Income from Operations	(509,047.18)	(337,831.38)	(846,878.56)
Nonoperating Revenues			
General property tax	414,847.71	329,407.24	744,254.95
Specific ownership tax	67,450.01	53,558.26	121,008.27
Non-Capital grant revenue	6,085.34	5,803.04	11,888.38
Investment income	5,656.52	7,487.33	13,143.85
Non-Capital contributions	12,288.11	17,931.22	30,219.33
Other nonoperating revenue	57,696.00	9,124.33	66,820.33
TOTAL Nonoperating Revenues	<u>564,023.69</u>	<u>423,311.42</u>	<u>987,335.11</u>
Nonoperating Expenses			
Treasurer collection fees	20,599.71	16,357.07	36,956.78
Other nonoperating expenses	9,801.62	1,114.24	10,915.86
TOTAL Nonoperating Expenses	<u>30,401.33</u>	<u>17,471.31</u>	<u>47,872.64</u>
Excess of Revenues Over (Under) Expenses before Capital Grants and Donations	24,575.18	68,008.73	92,583.91
Capital Grants and Donations	<u>2,500.00</u>	<u>4,629.63</u>	<u>7,129.63</u>
Excess of Revenues Over (Under) Expenses	<u>27,075.18</u>	<u>72,638.36</u>	<u>99,713.54</u>
Capital Expenditures	<u>135,044.80</u>	<u>10,599.72</u>	<u>145,644.52</u>

West Custer County Hospital Dist.
Statement of Revenues and Expenses
Year-to-Date Only, December 2019 - 1 month back

	<i>12 Months Ended December 31, 2019</i>	
Operating Revenues		
Patient Fees	909,707.67	40.6 %
Ambulance Fees	660,520.00	29.5 %
X-Ray Fees	21,753.37	1.0 %
Therapy Fees	340,639.21	15.2 %
Lab Fees	260,996.00	11.6 %
Pharmacy Fees	40,539.65	1.8 %
Optometry Fees	8,426.13	0.4 %
TOTAL Operating Revenues	2,242,582.03	100.0 %
 TOTAL OPERATING REVENUES	 2,242,582.03	 100.0 %
Adjustments		
Disallow, Reducts- Lab fees	135,239.24	6.0 %
Disallow, Reducts-Patient Fees	474,366.97	21.2 %
Disallow, Reducts- Rx fees	10,044.14	0.4 %
Disallow, Reducts- PT fees	192,256.00	8.6 %
Disallow, Reducts-Xray fees	11,217.02	0.5 %
Disallow, Reducts - Optometry fees	4,382.01	0.2 %
Disallow, Reducts - Ambulance	400,747.38	17.9 %
TOTAL Adjustments	1,228,252.76	54.8 %
NET OPERATING REVENUES	1,014,329.27	45.2 %
Operating Expenses		
Salaries - Permanent - Maint	14,262.99	0.6 %
Salaries - Permanent - Therapy	81,371.06	3.6 %
Salaries - Part time-Therapy	9,498.68	0.4 %
Salaries - EMT	205,480.77	9.2 %
EMS Admin Support	1,258.40	0.1 %
Salaries - EMS Managers	80,617.68	3.6 %
Salaries - On Call Pay	3,099.94	0.1 %
Salaries - Physician	9,624.65	0.4 %
Salaries - Nurse Practitioner	250,954.36	11.2 %
Salaries - Lab Nurse	31,699.54	1.4 %
Salaries - Nurses	122,545.52	5.5 %
Salaries - Xray Nurse	572.41	0.0 %
Salaries - Administrator	86,758.30	3.9 %
Salaries - Business Manager	60,696.79	2.7 %
Salaries - Business Manager Asst	14,605.90	0.7 %

*12 Months Ended
December 31, 2019*

Salaries - Receptionists	48,441.23	2.2 %
Salaries - Healthcare Coordinator	28,576.02	1.3 %
Salaries - Office Manager	26,777.70	1.2 %
Payroll Taxes - Admin	20,660.56	0.9 %
Payroll Taxes - Ambulance	22,711.22	1.0 %
Payroll Taxes - Lab	2,513.56	0.1 %
Payroll Taxes - Maintenance	1,133.91	0.1 %
Payroll Taxes - Medical Services	29,394.34	1.3 %
Payroll Taxes - Therapy	7,278.18	0.3 %
Payroll Taxes - Xray	45.50	0.0 %
Employee Benefits - Med Insur	22,258.74	1.0 %
Employee Benefits - Medical EMS	19,457.06	0.9 %
Employee Benefits - Med Insur - Lab	926.64	0.0 %
Employee Benefits - Med Insur - Medical	24,935.70	1.1 %
EMS Admin Support Allocation - Admin	(44,618.37)	-2.0 %
EMS Admin Support Allocation - Ambulance	44,618.37	2.0 %
Bad Debts - Ambulance	40,316.62	1.8 %
Bad Debts - Central Service	13,356.80	0.6 %
Bad Debt - Physical Therapy	2,428.32	0.1 %
Collection Costs - Ambulance	2,662.18	0.1 %
Collection Costs	3,813.82	0.2 %
Contract Labor - Medical	9,310.00	0.4 %
Contract Labor - Optometrist	4,750.00	0.2 %
Depreciation - Ambulance	77,861.38	3.5 %
Depreciation - Central Service	12,480.18	0.6 %
Depreciation - Lab	696.00	0.0 %
Depreciation - Maintenance	24,759.32	1.1 %
Depreciation - Medical	2,202.35	0.1 %
Depreciation - Therapy	638.29	0.0 %
Depreciation - X-ray	1,683.20	0.1 %
Insurance - Vehicle	3,728.50	0.2 %
Insurance - Fire & Liability Amb	2,959.52	0.1 %
Insurance - Fire & Liability	3,829.70	0.2 %
Insurance - Liab & Malpractice Amb	2,278.85	0.1 %
Insurance - Liab & Malpractice	5,530.24	0.2 %
Insurance - Directors & Officers Amb	2,671.84	0.1 %
Insurance - Officers, Directors	9,003.96	0.4 %
Insurance - Official Bonds	220.49	0.0 %
Insurance - Workmens Comp	3,320.42	0.1 %
Insurance - Workers Comp Ambulance	10,206.78	0.5 %
Office Supplies	6,441.65	0.3 %
Housekeeping/Office Supplies-EMS	1,843.29	0.1 %
Operating Supplies - Ambulance	17,995.31	0.8 %
Operating Supplies - Central Service	3,987.36	0.2 %
Operating Supplies - Lab	42,605.40	1.9 %
Operating Supplies - Maintenance	2,295.24	0.1 %
Operating Supplies - Medical	29,246.31	1.3 %

*12 Months Ended
December 31, 2019*

Operating Supplies - Pharmacy	9,408.19	0.4 %
Operating Supplies - Therapy	2,132.81	0.1 %
Operating Supplies - Amb Rx	4,720.85	0.2 %
Operating Supplies - Amb Fuel	9,792.50	0.4 %
Operating Supplies - EMS Uniforms	1,702.44	0.1 %
Operating Supplies - EMS Tower Expense	1,120.88	0.0 %
Postage	890.26	0.0 %
Prof Services - Audit Ambulance	3,453.21	0.2 %
Prof Services - Audit	10,359.62	0.5 %
Prof Services - Legal Ambulance	2,195.25	0.1 %
Prof Services - Legal	102.25	0.0 %
Prof Services - Other	2,800.00	0.1 %
Prof Services - Billing/Other Amb	13,067.49	0.6 %
Prof Services - Other - Central Svc	27,769.05	1.2 %
Prof Services - Other - Lab	9,849.80	0.4 %
Prof Services - Other - Maintenance	1,391.00	0.1 %
Prof Services - Other - Medical	241.80	0.0 %
Prof Services Insymeds	3,741.00	0.2 %
Professional Services - Therapy	1,524.67	0.1 %
Prof Services - Other - X-ray	742.40	0.0 %
Info Tech Expense	7,119.57	0.3 %
IT Expense - Ambulance	568.58	0.0 %
Prof Services -Billing	60,506.75	2.7 %
Prof Services - Billing PT	12,680.20	0.6 %
Publicity, Subs, Dues-Ambulance	119.04	0.0 %
Publicity, Subs., Dues - Central Service	3,834.70	0.2 %
Publicity, Subs., Dues - XRAY	405.00	0.0 %
Marketing - Admin	3,799.89	0.2 %
Marketing - Ambulance	596.17	0.0 %
Marketing - Therapy	25.00	0.0 %
Rent Expense - Instymed Machine	12,000.00	0.5 %
Repairs and Maintenance - Amb	6,922.46	0.3 %
Repairs and Maintenance - Central Service	535.03	0.0 %
Repairs & Maintenance - Laboratory	326.83	0.0 %
Repairs and Maintenance - Maintenance	3,852.45	0.2 %
Repairs and Maintenance - Medical	275.00	0.0 %
Repairs and Maintenance - Phys Therapy	200.72	0.0 %
Repairs and Maintenance- X-ray	1,747.30	0.1 %
Telephone - Ambulance	1,551.34	0.1 %
Telephone - Central Service	25,691.36	1.1 %
Training - Admin	209.20	0.0 %
Training - Ambulance	2,611.46	0.1 %
Training - Central Service	3,205.60	0.1 %
Training - Medical	1,292.00	0.1 %
Travel and Transportation - Amb	1,283.65	0.1 %
Travel and Transportation - Central Serv	2,547.89	0.1 %
Travel and Transportation - Medical	423.78	0.0 %

*12 Months Ended
December 31, 2019*

Utilities - Electric - Ambulance	3,593.51	0.2 %
Utilities - Electric - Maintenance	11,457.45	0.5 %
Utilities - Water - Ambulance	1,147.68	0.1 %
Utilities - Water	2,025.36	0.1 %
Utilities - Gas - Ambulance	2,986.78	0.1 %
Utilities - Gas	3,797.94	0.2 %
Utilities - Trash Ambulance	403.00	0.0 %
Utilities - Trash	1,179.00	0.1 %
TOTAL Operating Expenses	<u>1,861,207.83</u>	83.0 %
NET OPERATING INCOME (LOSS)	<u>(846,878.56)</u>	-37.8 %
Non-Operating Rev & Exp		
General Property Taxes - Ambulance	329,407.24	14.7 %
General Property Taxes	414,847.71	18.5 %
Specific Ownership Taxes - Ambulance	53,558.26	2.4 %
Specific Ownership Taxes	67,450.01	3.0 %
Donation Revenue - Ambulance	17,931.22	0.8 %
Donation Revenue	14,788.11	0.7 %
Other Revenue - Ambulance	1,688.01	0.1 %
Other Revenue	36,890.94	1.6 %
Grant Income - Ambulance	10,432.67	0.5 %
Grant Income	6,085.34	0.3 %
Interest Income - Ambulance	6,611.65	0.3 %
Interest Income	3,949.20	0.2 %
Dividend Income - EMS	875.68	0.0 %
Dividend Income	1,707.32	0.1 %
Supplies Sold	2,064.20	0.1 %
Rental Income	6,900.00	0.3 %
Bad Deb Recovery - Ambulance	7,416.59	0.3 %
Bad Debt Recovery - Clinic	9,909.42	0.4 %
Other Non-Operating Rev - Ambulance	19.73	0.0 %
Other Non-Operating Revenues	1,931.44	0.1 %
Fundraising Costs/Rev - Ambulance	362.20	0.0 %
Penalties/Fees - Ambulance	(49.72)	0.0 %
Penalties/Fees	(5,443.84)	-0.2 %
Gifts & Remembrances	(53.69)	0.0 %
EMS Staff	(1,426.72)	-0.1 %
Staff Meetings	(17.70)	0.0 %
Staff Expense	(2,342.47)	-0.1 %
Gain-Loss on Sale of Assets	(1,943.92)	-0.1 %
Treasurer Collection Fees - Ambulance	(16,357.07)	-0.7 %
Treasurer Collection Fees	(20,599.71)	-0.9 %
TOTAL Non-Operating Rev & Exp	<u>946,592.10</u>	42.2 %
	<u>99,713.54</u>	4.4 %

*12 Months Ended
December 31, 2019*

NET INCOME (LOSS)	99,713.54	4.4 %
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**CUSTER COUNTY MEDICAL CENTER
OPS REPORT**

For the Month Ended

Jan-20

# Encounters	2020		2019		Over(Under)		Over(Under)					
	Jan-20	% Total	YTD	% Total	Prior Month	% Chge	Prior YTD	% Chge				
Clinic	559	80.78%	559	80.78%	663	86.78%	663	86.78%	(104)	-15.69%	(104)	-15.69%
Physical Therapy	133	19.22%	133	19.22%	101	13.22%	101	13.22%	32	31.68%	32	31.68%
Total Encounters	692	100.00%	692	100.00%	764	100.00%	764	100.00%				
Production Per Encounter - Clinic	160.94		160.94		191.15		191.15		(30.21)	-15.80%	(30.21)	-15.80%
Production Per Encounter - PT	230.10		230.10		229.12		229.12		0.98	0.43%	0.98	0.43%

Clinic Service Category Breakdown	2020		2019		Over(Under)		Over(Under)					
	Jan-20	% Total	YTD	% Total	Prior Month	% Chge	Prior YTD	% Chge				
Face to Face/Clinic	432	45.86%	432	45.86%	521	47.41%	521	47.41%	(89)	-17.08%	(89)	-17.08%
Surgical Procedures	91	9.66%	91	9.66%	49	4.46%	49	4.46%	42	85.71%	42	85.71%
Xrays	13	1.38%	13	1.38%	55	5.00%	55	5.00%	(42)	-76.36%	(42)	-76.36%
Labs	276	29.30%	276	29.30%	400	36.40%	400	36.40%	(124)	-31.00%	(124)	-31.00%
Medications/Injections	29	3.08%	29	3.08%	40	3.64%	40	3.64%	(11)	-27.50%	(11)	-27.50%
Other	74	7.86%	74	7.86%	1	0.09%	1	0.09%	73	7300.00%	73	7300.00%
Vision	14	1.49%	14	1.49%	12	1.09%	12	1.09%	2	16.67%	2	16.67%
Sleep Studies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	-	#DIV/0!	-	#DIV/0!
Cardio/Audio/Pulmonary Testing	13	1.38%	13	1.38%	21	1.91%	21	1.91%	(8)	-38.10%	(8)	-38.10%
Total Patient Service Items	942	100.00%	942	100.00%	1099	100.00%	1099	100.00%				

Average Face to Face Visits	2020		2019		Over(Under)		Over(Under)					
	# Days	Avg/Day	# Days	Avg/Day	Prior Month	% Chge	Prior YTD	% Chge				
Clinic	22	19.64	22	19.64	22	23.68	22	23.68	(4.05)	-17.08%	(4.05)	-17.08%
PT	22	6.05	22	6.05	22	4.59	22	4.59	1.45	31.68%	1.45	31.68%

INSTYMEDS	2020		2019		Over(Under)		Over(Under)					
	# Scripts	Avg/Day	# Scripts	Avg/Day	Prior Month	% Chge	Prior YTD	% Chge				
INSTYMEDS Scripts	134	6.09	134	6.09	177	8.05	177	8.05	(43)	-24.29%	(43)	-24.29%
Amount Over(Under) Breakeven		(380.89)		(380.89)		(273.44)		(273.44)	(107.45)		107	

COLLECTIONS				*Includes Bad Debt Collection - see below
12-Month Rolling Insurance Breakdown:		# Claims	% of Claims	Collection Rate after Contractual
Clinic:	Medicare	2617	42.15%	46.80%
	Medicaid	1263	20.34%	52.21%
	Commercial	2170	34.95%	46.14%
	Private	159	2.56%	69.35%
	OVERALL AVERAGE CLINIC	6209	100.00%	48.03%
Physical Therapy:	Medicare	808	54.93%	42.35%
	Medicaid	145	9.86%	37.19%
	Commercial	518	35.21%	42.07%
	Private	0	0.00%	29.59%
	OVERALL AVERAGE PT	1471	100.00%	41.82%

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

CUSTER COUNTY EMS - AR Aging

As of January 31, 2020

Insurance	CurrentBalance	Age31_60	Age61_90	Age91_120	Age121_180	TotalBalance	Credit/Unapplied
AARP Medicare Supplement	-	389.32	-	-	-	389.32	-
AETNA	2,175.00	-	-	-	-	2,175.00	-
Auto	-	-	-	-	2,300.00	2,300.00	-
BCBS	-	1,835.00	-	-	98.65	1,933.65	-
BCBS Adventist health Employee Health Plan	-	-	-	-	1,575.00	1,575.00	-
Blue Cross blue Shield Supplement	1,987.50	-	-	-	-	1,987.50	-
Blue Cross Medicare Advantage PERA	2,032.50	-	-	-	-	2,032.50	-
Choice	-	3,100.00	-	-	2,370.00	5,470.00	-
Friday Health Plan	-	-	-	-	2,075.00	2,075.00	-
Humana Choice	6,195.00	-	-	-	-	6,195.00	-
Kaiser/Employers Mutual Ambulance Billing	-	-	-	-	4,765.00	4,765.00	-
Medicaid	3,565.00	-	-	-	1,810.00	5,375.00	-
Medicaid of Alabama	-	-	2,075.00	-	-	2,075.00	-
Medicare	19,282.50	2,530.00	-	4,250.00	-	26,062.50	(760.07)
Medicare Advantage	2,197.50	-	-	-	-	2,197.50	-
Railroad Medicare	4,262.50	-	-	-	-	4,262.50	-
Tricare for Life	-	400.00	-	-	530.83	930.83	-
VA	-	3,417.50	4,155.00	2,377.50	12,677.32	22,627.32	-
Werner Enterprises, Inc	-	-	-	-	800.00	800.00	-
workers comp	2,190.00	-	-	-	-	2,190.00	-
Total Insurance AR	43,887.50	11,671.82	6,230.00	6,627.50	29,001.80	97,418.62	(760.07)
Patient Balance	300.00	3,051.02	2,050.00	2,412.69	28,714.05	36,527.76	(1,195.75)
Total AR Balance	44,187.50	14,722.84	8,280.00	9,040.19	57,715.85	133,946.38	131,990.56
% of Balance	32.99%	10.99%	6.18%	6.75%	43.09%	100.00%	

WEST CUSTER COUNTY HOSPITAL DISTRICT
Monthly Analysis of Collection Rate on Profit and Loss

OFFICE 708 - CLINIC				
	Jan-20	YTD 2020		
Patient Fees	66,818.78	66,818.78		
X-Ray Fees	869.00	869.00		
Lab Fees	20,349.00	20,349.00		
Pharmacy Fees	3,721.51	3,721.51		
Optometry Fees	763.00	763.00		
Total Clinic Operating Revenue	92,521.29	92,521.29		
Adjustments				
Disallow, Reducts- Lab fees	10,316.94	10,316.94		
Disallow, Reducts-Patient Fees	33,877.13	33,877.13		
Disallow, Reducts- Rx fees	590.91	590.91		
Disallow, Reducts-Xray fees	440.58	440.58		
Disallow, Reducts - Optometry fees	386.84	386.84		
Bad Debts - Central Service (1.3% Clinic/PT Revenue)	1,169.55	1,169.55	SPLIT	
		% of Revenue	% of Revenue	
Total Clinic Allowances and Bad Debt	46,781.95	50.56%	46,781.95	50.56%
		Collection Rate	Collection Rate	
Net Operating Revenue Clinic	45,739.34	49.44%	45,739.34	49.44%
Net Operating Revenue Clinic Adjusted for Instymed	43,183.34	46.67%	43,183.34	46.67%
Collection Rate Per Biller - Clinic			48.03%	-1.36%
				Incr(Decr)
				Rev if Adj
				(1,254.64)
OFFICE 710- PT				
	Jan-20	YTD 2020		
Therapy Fees	30,603.00	30,603.00		
Disallow, Reducts- PT fees	17,504.92	17,504.92		
Bad Debts - Central Service (1.3% Clinic/PT Revenue)	397.84	397.84	SPLIT	
		% Revenue	% Revenue	
Total PT Allowances and Bad Debt	17,902.76	58.50%	17,902.76	58.50%
		Collection Rate	Collection Rate	
Total PT Operating Revenue	12,700.24	41.50%	12,700.24	41.50%
Collection Rate Per Biller - PT			41.82%	0.32%
				Incr(Decr)
				Rev if Adj
				97.93
EMS				
	Jan-20	YTD 2020		
Ambulance Fees	44,237.50	44,237.50		
Disallow, Reducts - Ambulance	28,312.00	28,312.00		
Bad Debts - Ambulance	2,455.06	2,455.01		
		% Revenue	% Revenue	
Total EMS Allowances and Bad Debt	30,767.06	69.55%	30,767.01	69.55%
		Collection Rate	Collection Rate	
Net Operating Revenue EMS	13,470.44	30.45%	13,470.49	30.45%
Collection Rate Per Biller - EMS			31.78%	1.33%
				Incr(Decr)
				Rev if Adj
				588.18

CSCR-516 REVENUE COMPENSATION

REVENUE COMPENSATION



PHYSICAL THERAPY ENDING 1/31/2020

INSURANCE CATEGORY	PATIENT ENCOUNTERS	ACTIVE PATIENTS		CHARGES THIS PERIOD		CHARGES OUTSTANDING		CHARGES RESOLVED		PAYMENTS ON CHARGES	% RETURN
AETNA	13	4	0.87%	3,021.00	3.88%	1,079.00	0.61%	1,942.00	0.84%	-1,117.62	57.55
BLUE SHIELD	126	26	8.14%	28,213.04	11.55%	3,207.98	7.84%	25,005.06	8.61%	-11,477.24	45.9
CIGNA	31	7	1.87%	6,486.00	2.59%	720.97	1.81%	5,765.03	1.47%	-1,960.94	34.01
CO CHOICE FRI	7	2	0.38%	1,328.00	0.85%	237.00	0.34%	1,091.00	0.51%	-686.36	62.91
DEP OF VA	9	5	0.29%	1,006.02	0.46%	128.02	0.28%	878.00	0.38%	-507.81	57.84
HUMANA CH CR	142	15	9.10%	31,535.02	12.01%	3,338.00	8.85%	28,197.02	8.92%	-11,891.74	42.17
HUMANA-MCARE	44	15	2.74%	9,503.04	4.28%	1,190.29	2.61%	8,312.75	2.72%	-3,623.13	43.59
MAIL HANDLERS	2	1	0.10%	349.00	0.88%	243.28	0.03%	105.72	0.00%	0.00	0.00
MCAID COLO	145	39	8.34%	28,894.09	13.87%	3,853.00	7.86%	25,041.09	6.99%	-9,312.95	37.19
MCARE CO	764	118	46.47%	161,069.26	38.58%	10,719.65	47.16%	150,349.61	47.68%	-63,563.79	42.28
MERITAIN HEALTH	1	1	0.07%	237.00	0.00%	0.00	0.07%	237.00	0.16%	-213.30	90
PRIVATE PAY	2	2	0.04%	139.00	0.00%	0.00	0.04%	139.00	0.03%	-41.13	29.59
RCKY MT HMO	7	2	0.20%	683.00	1.27%	353.00	0.10%	330.00	0.08%	-112.44	34.07
TRICARE	56	7	2.59%	8,969.01	2.67%	741.29	2.58%	8,227.72	3.37%	-4,494.63	54.63
UMR	9	4	0.49%	1,684.00	0.49%	135.31	0.49%	1,548.69	0.46%	-617.77	39.89
UNITED-HLTH	91	16	5.55%	19,240.04	2.20%	611.10	5.84%	18,628.94	6.00%	-8,004.32	42.97
MISC	0	0	11.42%	39,573.02	0.00%	0.00	12.41%	39,573.02	10.42%	-13,889.37	35.1
VET CHOICE	1	1	0.04%	144.02	0.00%	0.00	0.05%	144.02	0.06%	-79.19	54.99
WORK COMP	23	4	1.30%	4,500.00	4.42%	1,228.00	1.03%	3,272.00	1.29%	-1,714.53	52.4
GRAND TOTAL	1,473	269		346,573.56		27,785.89		318,787.67		-133,308.26	41.82

CSCR-516 REVENUE COMPENSATION

REVENUE COMPENSATION



MEDICAL ENDING 1/31/2020

INSURANCE CATEGORY	PATIENT ENCOUNTERS	ACTIVE PATIENTS		CHARGES THIS PERIOD		CHARGES OUTSTANDING		CHARGES RESOLVED		PAYMENTS ON CHARGES	% RETURN
AARP MCARE CHO	1	1	0.01%	146.00	0.00%	0.00	0.01%	146.00	0.01%	-74.99	51.36
AETNA	81	39	1.10%	12,899.02	1.18%	1,352.17	1.09%	11,546.85	0.76%	-3,877.23	33.58
BLUE SHIELD	827	310	12.44%	146,245.25	9.73%	11,186.38	12.74%	135,058.87	13.19%	-67,175.02	49.74
BLUE-ADV-MCR	11	4	0.19%	2,221.00	0.09%	105.47	0.20%	2,115.53	0.17%	-880.66	41.63
CCHP	28	18	0.43%	5,064.00	1.25%	1,441.00	0.34%	3,623.00	0.35%	-1,764.70	48.71
CIGNA	130	60	2.11%	24,792.04	2.79%	3,212.66	2.04%	21,579.38	1.69%	-8,631.04	40
CO CHOICE FRI	113	57	1.80%	21,184.07	4.25%	4,884.34	1.54%	16,299.73	1.52%	-7,746.18	47.52
DEP OF VA	11	9	0.16%	1,833.00	0.87%	1,002.89	0.08%	830.11	0.06%	-283.30	34.13
FIRST-HLTH	1	1	0.02%	270.00	0.00%	0.00	0.03%	270.00	0.01%	-27.41	10.15
GOLDEN RULE	11	7	0.14%	1,628.01	1.11%	1,277.51	0.03%	350.50	0.06%	-314.68	89.78
HEALTH PARTNERS	1	1	0.02%	188.00	0.00%	0.00	0.02%	188.00	0.01%	-28.58	15.2
HUMANA CH CR	397	123	6.43%	75,555.67	4.17%	4,794.07	6.67%	70,761.60	4.54%	-23,146.41	32.71
HUMANA-MCARE	189	71	2.48%	29,118.07	1.49%	1,707.60	2.59%	27,410.47	1.68%	-8,538.04	31.15
MAIL HANDLERS	3	2	0.05%	538.00	0.14%	157.00	0.04%	381.00	0.02%	-122.07	32.04
MCAID COLO	1,235	436	19.48%	228,925.60	10.23%	11,760.99	20.48%	217,164.61	22.29%	-113,500.76	52.26
MCARE CO	2,391	666	34.10%	400,787.99	44.25%	50,882.25	33.00%	349,905.74	33.18%	-169,003.87	48.3
MERITAIN HEALTH	35	7	0.50%	5,918.03	0.73%	839.09	0.48%	5,078.94	0.39%	-1,974.11	38.87
PHCS	23	13	0.36%	4,178.00	1.00%	1,144.58	0.29%	3,033.42	0.43%	-2,188.41	72.14
PRIVATE PAY	159	95	2.08%	24,444.04	5.77%	6,629.71	1.68%	17,814.33	2.43%	-12,353.71	69.35
RCKY MT HMO	51	24	0.76%	8,905.03	0.35%	403.23	0.80%	8,501.80	1.00%	-5,068.25	59.61
RR MCARE	37	19	0.47%	5,496.02	0.26%	298.54	0.49%	5,197.48	0.29%	-1,476.02	28.4
TRICARE	89	54	1.55%	18,195.03	1.63%	1,875.00	1.54%	16,320.03	1.13%	-5,756.26	35.27
UMR	49	31	0.72%	8,489.06	1.29%	1,482.15	0.66%	7,006.91	0.76%	-3,878.58	55.35
UNITED-HC-MCARE	1	1	0.03%	328.00	0.28%	318.00	0.00%	10.00	0.00%	-10.00	100
UNITED-HLTH	316	117	4.67%	54,889.84	6.63%	7,626.62	4.46%	47,263.22	4.66%	-23,718.78	50.18
MISC	0	0	7.63%	89,657.13	0.00%	0.00	8.46%	89,657.13	9.05%	-46,112.02	51.43
VET CHOICE	1	1	0.01%	129.00	0.00%	0.00	0.01%	129.00	0.00%	-14.58	11.3
WEB TPA	3	2	0.04%	468.00	0.08%	88.00	0.04%	380.00	0.03%	-177.99	46.84
WORK COMP	15	14	0.24%	2,841.01	0.44%	510.29	0.22%	2,330.72	0.28%	-1,443.02	61.91
GRAND TOTAL	6,209	2,183		1,175,333.91		114,979.54		1,060,354.37		-509,286.67	48.03

Custer County EMS

OPS REPORT

For the 1 Month Ended January 31, 2020

CHARGES SUMMARY	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	YTD Gross Revenue	2020 YTD Count
Custer County EMS,										
SO Blood Draws	\$ 50								\$ 50	1
A0425-Ground mileage	24,523								\$ 24,523	981
A0427-ALS1-emergency	4,030								\$ 4,030	3
A0429-BLS-emergency	15,185								\$ 15,185	17
A0433-ALS 2	-								\$ -	0
A0998-Treat and Release	450								\$ 450	3
Total Custer County EMS	\$44,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,238	

Transports 20
 Transport Revenue \$ 19,215

2020 Avge	
Rev Per	
Transport	
Less	
Mileage	\$ 961

PRIOR YEAR COMPARISON

YTD 2019	2019 YTD Count	Over (Under) Prior Year	Count Variance	% Change
\$ 100	2	\$ (50)	-1	-50.00%
27,493	1,100	(2,970)	-119	-10.80%
2,655	2	1,375	1	51.79%
19,595	22	(4,410)	-5	-22.51%
1,615	1	(1,615)	-1	-100.00%
1,050	7	(600)	-4	-57.14%
\$ 52,508		\$ (8,270)		-15.75%
	25		\$ (4,650)	
	\$ 23,865			

2019 Avge	
Rev Per	
Transport	
Less	
Mileage	\$ 955

COLLECTION RATE ANALYSIS -12 Month Rolling-90 Days Prior

12 Mths Ended	% Claims	Collection Rate %
10/31/2019		
144	48.48%	38.85%
79	26.60%	11.21%
15	5.05%	40.00%
59	19.87%	37.44%
297	100.00%	31.78%

Medicare
 Medicaid
 Commerical
 Self-Pay
 Overall Average

Custer County EMS
Payer Mix Summary - Jan 2020; 90-Day Prior
For Service Date November 1, 2018 through October 31, 2019

<u>Payer</u>	<u>Patients</u>	<u>Ptnt (%)</u>	<u>Encounters</u>	<u>Encntrs (%)</u>	<u>Procedures</u>	<u>Proc (%)</u>	<u>Charges</u>	<u>Chrgs (%)</u>	<u>Receipts</u>	<u>Rcpts (%)</u>	<u>Rcpts (%)</u>
Custer County EMS,											
Auto Insurance	3	1.0%	3	0.8%	6	0.9%	5,330.00	0.8%	2,272.50	1.1%	42.64%
BC/BS	21	7.1%	26	6.8%	48	7.0%	48,737.50	7.2%	15,691.77	7.3%	32.20%
Commercial	47	15.8%	50	13.1%	90	13.2%	95,195.00	14.1%	34,766.86	16.2%	36.52%
HMO	2	0.7%	2	0.5%	4	0.6%	5,115.00	0.8%	4,250.15	2.0%	83.09%
Medicaid	70	23.6%	79	20.6%	154	22.5%	161,702.50	23.9%	18,133.11	8.4%	11.21%
Medicare	108	36.4%	144	37.6%	270	39.5%	283,672.50	42.0%	110,218.56	51.3%	38.85%
PPO	2	0.7%	2	0.5%	4	0.6%	4,225.00	0.6%	1,789.72	0.8%	42.36%
Self Pay	28	9.4%	59	15.4%	73	10.7%	36,770.00	5.4%	13,766.81	6.4%	37.44%
VA	10	3.4%	12	3.1%	23	3.4%	22,887.50	3.4%	7,755.41	3.6%	33.88%
Workers Comp	3	1.0%	3	0.8%	5	0.7%	5,415.00	0.8%	3,504.84	1.6%	64.72%
Tricare	3	1.0%	3	0.8%	6	0.9%	6,552.50	1.0%	2,586.09	1.2%	39.47%
Total Custer County EMS,	297	100.0%	383	100.0%	683	100.0%	675,602.50	100.0%	214,735.82	100.0%	31.78%

ACCRUAL BASIS
Feb 24, 2020

West Custer County Hospital District
Balance Sheet - Unaudited
As of January 31, 2020

ASSETS

Current Assets:

Cash

Petty Cash	400.00
Cash - General Fund	109,249.31
Cash - Instymeds	2,932.34
Cash - Ambulance Fund	199.12
Cash - Unrestricted	1,437.64
Colo Trust - General Fund #1	280,035.44
Colo Trust - General Fund #2	279,086.92
Cash - Savings	1,055.67

TOTAL Cash 674,396.44

Accts Receivable

Accts Rec - Clinic	167,386.19
Bad Debt Allowance - Clinic	(3,006.78)
Accrued Insurance Adjustments - Clinic	(87,109.81)

SUBTOTAL Accounts Receivable - Clinic 77,269.60

Accts Rec - Ambulance	131,990.56
Bad Debt Allowance - Ambulance	(24,711.07)
Accrued Insurance Adjustments - Ambulance	(75,426.61)

SUBTOTAL Accounts Receivable - Ambulance 31,852.88

Accts Rec - Instymeds	1,287.79
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TOTAL Accounts Receivable 110,410.27

OTHER Current Assets

Accrued Property Taxes	-
Inventory	25,917.40
Accounts Receivable Misc	11,109.08
Prepaid Insurance	28,222.89
Prepaid IT	14,630.85
Prepaid Airgas	3,660.56

TOTAL Other Current Assets 83,540.78

TOTAL Current Assets 868,347.49

Land, Building and Equipment:

Land	207,841.97
Buildings	1,127,977.97
Building Improvements	85,680.52
Furniture and Equipment	1,002,973.38
X-Ray Equipment	123,790.16
Laboratory Equipment	55,153.98
Optometry Equipment	12,875.00
Ambulance Vehicles	403,862.82
Accum Depr - Buildings	(579,545.59)
Accum Depr - Bldg Improvements	(27,989.86)
Accum Depr - Furniture & Equip	(753,741.33)
Accum Depr - X-Ray Equipment	(120,392.72)
Accum Depr- Lab Equipment	(53,819.98)
Accum Depr - Optometry	(12,875.00)
Accum Depr - Ambulance Vehicles	(313,992.47)

1,157,798.85

2,026,146.34

ACCRUAL BASIS
Feb 24, 2020

West Custer County Hospital District
Balance Sheet - Unaudited
As of January 31, 2020

LIABILITIES		
Current Liabilities		
Accounts Payable		
Accounts Payable	8,783.29	
Account Payable - Other	18,916.46	
Direct Access Testing - HRRMC	376.54	
TOTAL Accounts Payable		28,076.29
Accrued Payroll Taxes		
Federal Withholding	-	
State Withholding Payable	-	
FICA Payable	-	
125 Plan Insurance	952.49	
Other Ins W/H Payable	(61.10)	
Unemployment Taxes Payable	235.25	
TOTAL Accrued Payroll Taxes		1,126.64
Other Current Liabilities		
Accrued Vacation	12,215.46	
Accrued Salaries	-	
Deferred Property Taxes	(67,471.32)	
Deferred Treasurer Collection fees	3,373.57	
Deferred Specific Ownership Tax	(8,726.50)	
TOTAL Other Current Liabilities		(60,608.79)
TOTAL Current Liabilities		<u>(31,405.86)</u>
TOTAL LIABILITIES		(31,405.86)
FUND EQUITY		
Contributed Capital	127,224.20	
Retained Earnings - Emergency	52,000.00	
Retained Earnings	1,836,798.08	
Year-to-Date Earnings	41,529.92	
TOTAL Fund Equity		<u>2,057,552.20</u>
TOTAL LIABILITIES & FUND EQUITY		<u><u>2,026,146.34</u></u>

ACCRUAL BASIS
Feb 24, 2020

West Custer County Hospital District
Statement of Revenues and Expenses - Unaudited
1 Month Ended January 31, 2020

	Clinic 1/31/2020	EMS 1/31/2020	Hospital District Total 1/31/2020
Operating Revenues			
Patient Fees	123,124.29	44,237.50	167,361.79
Less Adjstmts, Disallow & Reduct	(63,117.32)	(28,312.00)	(91,429.32)
TOTAL Operating Revenues	<u>60,006.97</u>	<u>15,925.50</u>	<u>75,932.47</u>
Operating Expenses			
Salaries and employee benefits	41,440.32	22,204.52	63,644.84
Payroll taxes	3,003.72	1,107.65	4,111.37
Supplies	6,964.41	2,925.07	9,889.48
Professional services	7,606.62	873.45	8,480.07
Marketing	974.78	0.00	974.78
Repairs and maintenance	1,069.99	40.00	1,109.99
Travel	182.70	0.00	182.70
Insurance	1,781.95	2,097.30	3,879.25
Printing & Election	0.00	0.00	0.00
Publicity, subscriptions, dues	31.00	100.00	131.00
Training	380.00	6.00	386.00
Depreciation	5,570.50	6,430.71	12,001.21
Bad debts	1,567.39	2,455.06	4,022.45
Bad Debt Collection costs	954.43	0.00	954.43
Telephone	2,518.32	131.19	2,649.51
Utilities	2,452.87	985.27	3,438.14
TOTAL Operating Expenses	<u>76,499.00</u>	<u>39,356.22</u>	<u>115,855.22</u>
TOTAL Income from Operations	(16,492.03)	(23,430.72)	(39,922.75)
Nonoperating Revenues			
General property tax	37,609.20	29,862.12	67,471.32
Specific ownership tax	4,864.24	3,862.26	8,726.50
Non-Capital grant revenue	761.80	-	761.80
Investment income	993.81	1,213.17	2,206.98
Non-Capital contributions	50.00	150.00	200.00
Other nonoperating revenue	4,684.82	1,700.00	6,384.82
TOTAL Nonoperating Revenues	<u>48,963.87</u>	<u>36,787.55</u>	<u>85,751.42</u>
Nonoperating Expenses			
Treasurer collection fees	1,880.46	1,493.11	3,373.57
Other nonoperating expenses	890.18	35.00	925.18
TOTAL Nonoperating Expenses	<u>2,770.64</u>	<u>1,528.11</u>	<u>4,298.75</u>
Excess of Revenues Over (Under) Expenses before Capital Grants and Donations	29,701.20	11,828.72	41,529.92
Capital Grants and Donations	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under) Expenses	<u>29,701.20</u>	<u>11,828.72</u>	<u>41,529.92</u>
Capital Expenditures	<u>135,044.80</u>	<u>10,599.72</u>	<u>145,644.52</u>