

**WEST CUSTER COUNTY HOSPITAL DISTRICT**

General Fund Budget

January 1, 2018 through December 31, 2018

I, 

S. Ann Evans, certify that this is a true and accurate copy of the adopted budget of the West Custer County Hospital District.

|   | 2016<br>Actual | 2017<br>Estimated | 2018<br>Proposed | % Variance<br>2017-2018 | \$\$ Variance<br>2017-2018 |
|---|----------------|-------------------|------------------|-------------------------|----------------------------|
| <b>REVENUE</b>                                |                |                   |                  |                         |                            |
| <b>Operating Revenues</b>                     |                |                   |                  |                         |                            |
| 400 Clinic Revenue                            | 1,086,378      | 1,040,788         | 1,185,392        | 13.89%                  | 144,604                    |
| 300 Lab Revenues                              | 357,905        | 338,253           | 379,325          | 12.14%                  | 41,072                     |
| 420 Pharmacy Revenue                          | 40,708         | 30,432            | 33,191           | 9.06%                   | 2,759                      |
| 450 Physical Therapy Revenue                  | 336,991        | 273,991           | 346,788          | 26.57%                  | 72,797                     |
| 600 X-Ray Fees                                | 31,855         | 27,906            | 29,635           | 6.20%                   | 1,729                      |
| 700 Optometry Revenues                        | 18,152         | 15,584            | 15,215           | -2.37%                  | (369)                      |
| Less Disallowed                               | (952,063)      | (860,979)         | (1,010,921)      | 17.42%                  | (149,943)                  |
| 150 Ambulance Revenue                         | 639,763        | 700,713           | 660,000          | -5.81%                  | (40,712)                   |
| Less Disallowed                               | (407,127)      | (439,457)         | (415,800)        | -5.38%                  | 23,657                     |
| Net Operating Revenue                         | 1,152,562      | 1,127,231         | 1,222,825        | 8.48%                   | 95,594                     |
| <b>Non-Operating Revenues</b>                 |                |                   |                  |                         |                            |
| General Property Tax                          | 751,952        | 756,993           | 734,528          | -2.97%                  | (22,465)                   |
| Specific Ownership Tax                        | 100,892        | 88,484            | 87,585           | -1.02%                  | (900)                      |
| Interest Earned                               | 5,254          | 2,403             | 2,736            | 13.85%                  | 333                        |
| Contrib & Donations - Noncapital              | 20,439         | 23,432            | 14,564           | -37.85%                 | (8,868)                    |
| Supplies Sold                                 | 2,280          | 1,778             | 2,166            | 21.82%                  | 388                        |
| Grants - Noncapital                           | 11,816         | 8,540             | 2,878            | -66.30%                 | (5,662)                    |
| Rental Income                                 | 8,100          | 4,425             | 1,800            | -59.32%                 | (2,625)                    |
| Other Non-Operating Revenue                   | 106,873        | 40,125            | 32,848           | -18.14%                 | (7,277)                    |
| Total Non-Operating Revenues                  | 1,007,606      | 926,181           | 879,105          | -5.08%                  | (47,076)                   |
| Total Revenue                                 | 2,160,168      | 2,053,412         | 2,101,930        | 2.36%                   | 48,518                     |
| <b>EXPENDITURES</b>                           |                |                   |                  |                         |                            |
| 100 Administrative                            | 360,550        | 347,087           | 358,155          | 3.19%                   | 11,068                     |
| 150 Ambulance                                 | 537,808        | 591,723           | 601,901          | 1.72%                   | 10,178                     |
| 200 Central                                   | 154,955        | 157,827           | 168,631          | 6.85%                   | 10,804                     |
| 300 Lab                                       | 114,500        | 104,164           | 113,350          | 8.82%                   | 9,187                      |
| 350 Maintenance                               | 72,382         | 66,185            | 70,967           | 7.22%                   | 4,782                      |
| 400 Medical                                   | 603,340        | 528,026           | 561,899          | 6.42%                   | 33,873                     |
| 420 Pharmacy                                  | 31,439         | 29,266            | 29,377           | 0.38%                   | 111                        |
| 450 Physical Therapy                          | 114,283        | 104,227           | 111,428          | 6.91%                   | 7,201                      |
| 600 Xray                                      | 23,927         | 24,821            | 26,111           | 5.20%                   | 1,290                      |
| 700 Optometry                                 | 5,625          | 5,094             | 5,425            | 6.50%                   | 331                        |
| 990 Other Non-Operating Expenditures          | 45,077         | 45,420            | 46,685           | 2.78%                   | 1,265                      |
| Total Expenditures                            | 2,063,886      | 2,003,840         | 2,093,929        | 4.50%                   | 90,089                     |
| Net Profit (Loss) Accrual Basis               | 96,281         | 49,572            | 8,001            | -83.86%                 | -41,572                    |
| Add Depreciation Expense                      | 79,993         | 82,815            | 115,705          | 39.71%                  | 32,890                     |
| Add Capital Asset Grants, Contrib & Donations | 5,267          | 95,406            | 121,079          | 26.91%                  | 25,673                     |
| Deduct Capital Asset Expenditures             | (23,587)       | (122,247)         | (138,479)        | 13.28%                  | (16,232)                   |
| Net Profit (Loss) Modified for Capital Items  | 157,954        | 105,546           | 106,306          | 0.72%                   | 759                        |
| Beginning Unrestricted Fund Balance           | 29,190         | 187,144           | 292,690          | 56.40%                  | 105,546                    |
| Ending Unrestricted Fund Balance              | 187,144        | 292,690           | 398,996          | 36.32%                  | 106,306                    |