

HOLIDAYS

Regular full time employees are eligible for paid holidays if they are scheduled to work on that day. Employees are not eligible for holidays that occur during leaves of absence. Holidays are not a termination or resignation benefit. If employee is called in on a Holiday and was already scheduled to work, the employee will receive regular hourly pay in addition to Holiday pay.

The Company will provide the following paid holidays:

New Year's Day
Labor Day

Memorial Day
Thanksgiving Day

Independence Day
Christmas Day

LAKE FORK HEALTH SERVICE DISTRICT
Balance Sheet Prev Year Comparison
As of July 31, 2017

	<u>Jul 31, 17</u>	<u>Jul 31, 16</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
100 - Bank / Cash Assets				
107 - CD #607056 Tabor	0.00	15,866.82	-15,866.82	-100.0%
109 - Petty Cash{49}	320.00	320.00	0.00	0.0%
110 - Operating Lake City 1511	103,680.48	275,306.81	-171,626.33	-62.34%
110.2 - Operating Dental	35,197.17	25,660.61	9,536.56	37.16%
113 - Tabor 11932	40,667.14	24,695.96	15,971.18	64.67%
115 - Colorado Trust - Capital	252,819.73	118,631.60	134,188.13	113.11%
Total 100 - Bank / Cash Assets	<u>432,684.52</u>	<u>460,481.80</u>	<u>-27,797.28</u>	<u>-6.04%</u>
Total Checking/Savings	432,684.52	460,481.80	-27,797.28	-6.04%
Accounts Receivable				
123.98 - EMS Rental Receivable	3,750.00	0.00	3,750.00	100.0%
121.7 - Healthchoice Pmts not Posted	-206.63	0.00	-206.63	-100.0%
121.6 - WOMENS WELLNESS PMTS	0.00	-365.00	365.00	100.0%
121.5 - BCBS PAYMENTS	-143.03	-173.80	30.77	17.7%
121.4 - MEDICAID PMTS	-2,705.07	-2,640.65	-64.42	-2.44%
121.3 - Practice Partner-RMHMO	-72.52	-1,524.89	1,452.37	95.24%
121.2 - PRACTICE PARTNER-AETNA PMTS	0.00	-2,122.17	2,122.17	100.0%
121.1 - Practice Partner-Medicare Pmts	-709.73	-4,983.75	4,274.02	85.76%
120 - Accounts Receivable				
120.6 - Dental AR				
Dental Pmts not Posted	-131.00	0.00	-131.00	-100.0%
TINA	51,295.42	47,661.40	3,634.02	7.63%
Allow for Bad debts	-15,388.62	-14,298.42	-1,090.20	-7.63%
Total 120.6 - Dental AR	<u>35,775.80</u>	<u>33,362.98</u>	<u>2,412.82</u>	<u>7.23%</u>
121 - Practice Partner				
Pmts Ajmt	-236.13	35.30	-271.43	-768.92%
121 - Practice Partner - Other	222,402.43	191,529.80	30,872.63	16.12%
Total 121 - Practice Partner	<u>222,166.30</u>	<u>191,565.10</u>	<u>30,601.20</u>	<u>15.97%</u>
125 - Allowance for Doubtful	-77,840.85	-67,208.33	-10,632.52	-15.82%
120 - Accounts Receivable - Other	480.00	0.00	480.00	100.0%
Total 120 - Accounts Receivable	<u>180,581.25</u>	<u>157,719.75</u>	<u>22,861.50</u>	<u>14.5%</u>
Total Accounts Receivable	180,494.27	145,909.49	34,584.78	23.7%
Other Current Assets				
146 - Prepaid Deposit	0.00	14,818.88	-14,818.88	-100.0%
127 - Receivable-Medicar Cost Report	128.00	0.00	128.00	100.0%
140 - Inventory				
Dental Supplies	8,666.32	8,428.87	237.45	2.82%
Medical & Lab Supplies	32,558.12	29,580.26	2,977.86	10.07%
Pharmacy	15,430.87	15,409.88	20.99	0.14%
Total 140 - Inventory	<u>56,655.31</u>	<u>53,419.01</u>	<u>3,236.30</u>	<u>6.06%</u>
Total Other Current Assets	<u>56,783.31</u>	<u>68,237.89</u>	<u>-11,454.58</u>	<u>-16.79%</u>

LAKE FORK HEALTH SERVICE DISTRICT
Balance Sheet Prev Year Comparison
As of July 31, 2017

	<u>Jul 31, 17</u>	<u>Jul 31, 16</u>	<u>\$ Change</u>	<u>% Change</u>
Total Current Assets	669,962.10	674,629.18	-4,667.08	-0.69%
Fixed Assets				
163 - Dental Equipment	113,085.56	113,085.56	0.00	0.0%
152 - Land	121,500.00	121,500.00	0.00	0.0%
159 - Medical Equip	377,651.70	375,551.70	2,100.00	0.56%
160 - Furniture & Equipment				
Computer Equip	272,562.60	253,422.30	19,140.30	7.55%
160 - Furniture & Equipment - Other	178,353.49	178,353.49	0.00	0.0%
Total 160 - Furniture & Equipment	<u>450,916.09</u>	<u>431,775.79</u>	<u>19,140.30</u>	<u>4.43%</u>
161 - Building & Improvements				
New Building Project	2,506,079.78	2,506,079.78	0.00	0.0%
LAB	15,368.28	15,368.28	0.00	0.0%
161 - Building & Improvements - Other	446,295.15	446,295.15	0.00	0.0%
Total 161 - Building & Improvements	<u>2,967,743.21</u>	<u>2,967,743.21</u>	<u>0.00</u>	<u>0.0%</u>
162 - Xray Equipment	226,886.79	226,886.79	0.00	0.0%
171 - Accumulated Depreciation	-1,490,373.00	-1,304,898.00	-185,475.00	-14.21%
Total Fixed Assets	<u>2,767,410.35</u>	<u>2,931,645.05</u>	<u>-164,234.70</u>	<u>-5.6%</u>
TOTAL ASSETS	<u>3,437,372.45</u>	<u>3,606,274.23</u>	<u>-168,901.78</u>	<u>-4.68%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Misc Payable-2015 Medicare Cost	0.00	138.62	-138.62	-100.0%
Note Payable-Medicaid Incentive	0.00	21,250.00	-21,250.00	-100.0%
2100 - Payroll Liabilities				
HSA	0.00	550.00	-550.00	-100.0%
941 - Overpaid	0.00	1,360.00	-1,360.00	-100.0%
2100 - Payroll Liabilities - Other	914.50	0.00	914.50	100.0%
Total 2100 - Payroll Liabilities	<u>914.50</u>	<u>1,910.00</u>	<u>-995.50</u>	<u>-52.12%</u>
222 - CO WH Payable	1,712.00	1,442.00	270.00	18.72%
223 - CO UTA Payable	21.35	15.36	5.99	39.0%
Total Other Current Liabilities	<u>2,647.85</u>	<u>24,755.98</u>	<u>-22,108.13</u>	<u>-89.3%</u>
Total Current Liabilities	<u>2,647.85</u>	<u>24,755.98</u>	<u>-22,108.13</u>	<u>-89.3%</u>
Total Liabilities	<u>2,647.85</u>	<u>24,755.98</u>	<u>-22,108.13</u>	<u>-89.3%</u>
Equity				
320 - Opening Balance Equity	3,371,566.71	3,474,618.03	-103,051.32	-2.97%
Net Income	63,157.89	106,900.22	-43,742.33	-40.92%
Total Equity	<u>3,434,724.60</u>	<u>3,581,518.25</u>	<u>-146,793.65</u>	<u>-4.1%</u>
TOTAL LIABILITIES & EQUITY	<u>3,437,372.45</u>	<u>3,606,274.23</u>	<u>-168,901.78</u>	<u>-4.68%</u>

LAKE FORK HEALTH SERVICE DISTRICT

Profit & Loss Budget vs. Actual

January through July 2017

TOTAL

	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
421 - Medicaid Incentive Payment				
Repayment	0.00	0.00	0.00	0.0%
421 - Medicaid Incentive Payment - Other	10,104.88	0.00	10,104.88	100.0%
Total 421 - Medicaid Incentive Payment	10,104.88	0.00	10,104.88	100.0%
850 - Rental Income				
850.1 - Space Rental	1,800.00	2,333.31	-533.31	77.14%
850 - Rental Income - Other	100.00			
Total 850 - Rental Income	1,900.00	2,333.31	-433.31	81.43%
Dental Income				
Dental Income - Patient				
ADJUSTMENTS				
Refunds	-304.00	0.00	-304.00	100.0%
Reserve	-2,211.74	0.00	-2,211.74	100.0%
ADJUSTMENTS - Other	-12,651.54	-16,950.00	4,298.46	74.64%
Total ADJUSTMENTS	-15,167.28	-16,950.00	1,782.72	89.48%
Dental Income - Patient - Other	79,051.80	74,900.00	4,151.80	105.54%
Total Dental Income - Patient	63,884.52	57,950.00	5,934.52	110.24%
Dental Inc - Insurance Incentiv	139.00			
Total Dental Income	64,023.52	57,950.00	6,073.52	110.48%
400 - Patient Services Revenue				
Incentive Payments				
Colo Rural Health Center	0.00	0.00	0.00	0.0%
RMHMO	5,000.00	0.00	5,000.00	100.0%
Incentive Payments - Other	0.00	0.00	0.00	0.0%
Total Incentive Payments	5,000.00	0.00	5,000.00	100.0%
400.1 - Services	480.00			
400.9 - Patient Fee Writeoffs				
400.94 - Refunds	-29.60			
Reserve Adjmt	-25,055.23	0.00	-25,055.23	100.0%
400.92 - Refunds-Allowances	-21,360.17	0.00	-21,360.17	100.0%
400.9 - Patient Fee Writeoffs - Other	-95,224.25	-83,570.00	-11,654.25	113.95%
Total 400.9 - Patient Fee Writeoffs	-141,669.25	-83,570.00	-58,099.25	169.52%
400 - Patient Services Revenue - Other	357,044.87	355,960.00	1,084.87	100.31%
Total 400 - Patient Services Revenue	220,855.62	272,390.00	-51,534.38	81.08%
408 - Medical Records Copy Fee	60.00	0.00	60.00	100.0%
420 - Medicare Audit-Cost Report	0.00	0.00	0.00	0.0%
Total Income	296,944.02	332,673.31	-35,729.29	89.26%
Expense				
664 - Gifts-Business	0.00	0.00	0.00	0.0%
642 - Donations	700.00	750.00	-50.00	93.33%
649 - Dental Expense				
Dues and Subscriptions	0.00	730.00	-730.00	0.0%
Workmans Comp	0.00	0.00	0.00	0.0%
Licenses and Fees	51.00	1,243.00	-1,192.00	4.1%
Tuition and Fees	-69.01	0.00	-69.01	100.0%
Dental Memberships	1,444.00	1,498.00	-54.00	96.4%
Service Agreements	0.00	0.00	0.00	0.0%

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Budget vs. Actual
January through July 2017

	TOTAL			
	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
Billing	2,745.95	2,260.00	485.95	121.5%
Advertising	718.05	0.00	718.05	100.0%
Depreciation	0.00	0.00	0.00	0.0%
Dental Payroll Taxes	0.00	0.00	0.00	0.0%
Accounting	905.00	350.00	555.00	258.57%
Repairs & Maint	0.00	437.50	-437.50	0.0%
Dental Wages	25,734.27	20,607.30	5,126.97	124.88%
Dental Office Supplies	89.99	115.50	-25.51	77.91%
Dental Lab	2,323.20	1,735.00	588.20	133.9%
Dental Insurance Cost	0.00	0.00	0.00	0.0%
Dental Professional Pay				
Travel	1,730.82	1,511.90	218.92	114.48%
Dental Professional Pay - Other	9,060.00	8,850.00	210.00	102.37%
Total Dental Professional Pay	10,790.82	10,361.90	428.92	104.14%
Dental Supplies				
Chg in Inventory	0.00	0.00	0.00	0.0%
Dental Supplies - Other	4,179.73	4,900.00	-720.27	85.3%
Total Dental Supplies	4,179.73	4,900.00	-720.27	85.3%
649 - Dental Expense - Other	418.16	1,155.00	-736.84	36.2%
Total 649 - Dental Expense	49,331.16	45,393.20	3,937.96	108.68%
605 - Accounting				
605.4 - Billing Fees -Prac Part & Tina				
Seminars	0.00	0.00	0.00	0.0%
605.4 - Billing Fees -Prac Part & Tina - Other	8,653.31	9,075.00	-421.69	95.35%
Total 605.4 - Billing Fees -Prac Part & Tina	8,653.31	9,075.00	-421.69	95.35%
605.01 - LFHSD	1,243.75	1,155.00	88.75	107.68%
605.02 - LCAMC	5,729.42	3,160.00	2,569.42	181.31%
Total 605 - Accounting	15,626.48	13,390.00	2,236.48	116.7%
610 - Advertising				
610.01 - LFHSD	0.00	245.00	-245.00	0.0%
610.02 - LCAMC	5,978.80	700.00	5,278.80	854.11%
Total 610 - Advertising	5,978.80	945.00	5,033.80	632.68%
612 - Audit, LFHSD	0.00	0.00	0.00	0.0%
620 - Bank Charges	206.49	1,680.00	-1,473.51	12.29%
625 - Bank Credit Card Fees	2,227.76	910.00	1,317.76	244.81%
628 - Cash Over Short	0.10	0.00	0.10	100.0%
639 - Computer				
639.5 - Maintenance Contract	21,712.12	7,000.00	14,712.12	310.17%
639.1 - Software	1,914.95	2,100.00	-185.05	91.19%
639.2 - Services	1,204.00	700.00	504.00	172.0%
639.3 - Hardware/Office Machines	1,255.00	595.00	660.00	210.92%
639.4 - On Line Internet	594.00	700.00	-106.00	84.86%
Total 639 - Computer	26,680.07	11,095.00	15,585.07	240.47%
640 - Contract Labor	1,975.00	0.00	1,975.00	100.0%
641 - Courier	1,970.00	1,400.00	570.00	140.71%
650 - Depreciation				
Xray Eqmt	0.00	0.00	0.00	0.0%
Medical Eqmt	0.00	0.00	0.00	0.0%
Office Eqmt	0.00	0.00	0.00	0.0%

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Budget vs. Actual

January through July 2017

TOTAL

	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
Bldgs	0.00	0.00	0.00	0.0%
Total 650 · Depreciation	0.00	0.00	0.00	0.0%
655 · Dues & Subscriptions				
LAB Proficiency	0.00	0.00	0.00	0.0%
655.2 · Memberships	3,120.00	0.00	3,120.00	100.0%
655.3 · Subscriptions	0.00	0.00	0.00	0.0%
655 · Dues & Subscriptions - Other	55.00	1,400.00	-1,345.00	3.93%
Total 655 · Dues & Subscriptions	3,175.00	1,400.00	1,775.00	226.79%
656 · Entertainment/Meals	298.72	1,750.00	-1,451.28	17.07%
660 · Education,Staff				
660.4 · Staff Meetings	1,063.50	0.00	1,063.50	100.0%
660.3 · Meals	0.00	0.00	0.00	0.0%
660.1 · Tuition & Fees	2,517.80	7,000.00	-4,482.20	35.97%
660.2 · Travel & Lodging	1,399.55	0.00	1,399.55	100.0%
745 · Seminars & Meetings, Business				
745.3 · Travel & Lodging	1,600.20	0.00	1,600.20	100.0%
745 · Seminars & Meetings, Business - Other	-250.00	0.00	-250.00	100.0%
Total 745 · Seminars & Meetings, Business	1,350.20	0.00	1,350.20	100.0%
660 · Education,Staff - Other	89.40			
Total 660 · Education,Staff	6,420.45	7,000.00	-579.55	91.72%
670 · Insurance				
670.1 · Building Liability	4,473.56	7,000.00	-2,526.44	63.91%
670.2 · Health Employee	21,110.40	24,000.00	-2,889.60	87.96%
670.3 · General Liability	3,456.41	3,000.00	456.41	115.21%
670.5 · Malpractice	13,717.00	7,500.00	6,217.00	182.89%
Total 670 · Insurance	42,757.37	41,500.00	1,257.37	103.03%
677 · Interest Expense				
Medicaid	0.00	0.00	0.00	0.0%
Total 677 · Interest Expense	0.00	0.00	0.00	0.0%
681 · Radiologist Interpretation	0.00	1,000.00	-1,000.00	0.0%
690 · Licenses & Fees	5,348.67	3,250.00	2,098.67	164.57%
712 · Penalties	0.00	0.00	0.00	0.0%
715 · Personnel Expenses				
Town of CB Reimb	0.00	0.00	0.00	0.0%
715.3 · Taxes/Payroll - 8.5%	23,875.07	23,692.50	182.57	100.77%
715.4 · Wages	267,911.08	279,500.00	-11,588.92	95.85%
715.5 · Workman's Compensation	7,426.73	9,500.00	-2,073.27	78.18%
715.6 · HSA	3,250.00	4,200.00	-950.00	77.38%
715 · Personnel Expenses - Other	237.84			
Total 715 · Personnel Expenses	302,700.72	316,892.50	-14,191.78	95.52%
722 · Pharmacy Consultant				
722.1 · Consulting Fees	1,140.00	1,330.00	-190.00	85.71%
722.2 · Travel	363.60	315.00	48.60	115.43%
Total 722 · Pharmacy Consultant	1,503.60	1,645.00	-141.40	91.4%
725 · Postage	1,328.14	1,400.00	-71.86	94.87%
735 · Repair & Maintenance				
735.1 · Building & Building Eqmt	10,858.52	7,000.00	3,858.52	155.12%
735.2 · Cleaning				
Wages	8,224.86	8,155.00	69.86	100.86%

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Budget vs. Actual

January through July 2017

TOTAL

	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
735.2 · Cleaning - Other	172.20	0.00	172.20	100.0%
Total 735.2 · Cleaning	8,397.06	8,155.00	242.06	102.97%
735.3 · Equipment-Medical	300.00	0.00	300.00	100.0%
735.4 · XRAY	772.50	1,435.00	-662.50	53.83%
735 · Repair & Maintenance - Other	519.75			
Total 735 · Repair & Maintenance	20,847.83	16,590.00	4,257.83	125.67%
750 · Supplies				
723 · Pharmacy & Medications				
Change in Inventory	0.00	0.00	0.00	0.0%
723 · Pharmacy & Medications - Other	12,817.76	20,405.00	-7,587.24	62.82%
Total 723 · Pharmacy & Medications	12,817.76	20,405.00	-7,587.24	62.82%
750.1 · Lab	12,072.90	10,185.00	1,887.90	118.54%
750.2 · Medical				
Reimbursement	0.00	0.00	0.00	0.0%
Change in Inventory	0.00	0.00	0.00	0.0%
750.2 · Medical - Other	6,564.60	8,155.00	-1,590.40	80.5%
Total 750.2 · Medical	6,564.60	8,155.00	-1,590.40	80.5%
750.3 · Office	5,429.48	4,935.00	494.48	110.02%
750.4 · General Supplies	0.00	700.00	-700.00	0.0%
750 · Supplies - Other	753.58			
Total 750 · Supplies	37,638.32	44,380.00	-6,741.68	84.81%
765 · Telephones				
765.1 · Centurytel	4,667.21	3,966.62	700.59	117.66%
Total 765 · Telephones	4,667.21	3,966.62	700.59	117.66%
775 · Utilities				
775.1 · Cable	304.03	210.00	94.03	144.78%
775.2 · Electric	6,699.90	7,230.00	-530.10	92.67%
775.3 · EMS Utilities Reimbursement	-11,250.00	-8,500.00	-2,750.00	132.35%
775.4 · Gas	10,717.48	12,250.00	-1,532.52	87.49%
775.5 · Water & Sewer	480.00	400.00	80.00	120.0%
Total 775 · Utilities	6,951.41	11,590.00	-4,638.59	59.98%
777 · Waste Management				
777.1 · Bio-Hazard Materials	7,473.92	7,595.00	-121.08	98.41%
777.2 · Trash Disposal	1,247.19	1,110.00	137.19	112.36%
Total 777 · Waste Management	8,721.11	8,705.00	16.11	100.19%
999 · Suspense				
RMHMO	0.00	0.00	0.00	0.0%
BCBS	0.00	0.00	0.00	0.0%
MEDICAID	0.00	0.00	0.00	0.0%
DENTAL	-1,043.84	0.00	-1,043.84	100.0%
AR				
NOT CLEARED	0.00			
AR - Other	525.44	0.00	525.44	100.0%
Total AR	525.44	0.00	525.44	100.0%
MEDICARE	0.00	0.00	0.00	0.0%
AETNA	0.00	0.00	0.00	0.0%
999 · Suspense - Other	418.00	0.00	418.00	100.0%
Total 999 · Suspense	-100.40	0.00	-100.40	100.0%
Total Expense	546,954.01	536,632.32	10,321.69	101.92%

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Budget vs. Actual

January through July 2017

TOTAL

	Jan - Jul 17	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	-250,009.99	-203,959.01	-46,050.98	122.58%
Other Income/Expense				
Other Income				
HF Proceeds	0.00	0.00	0.00	0.0%
Other Income	0.00	1,000.00	-1,000.00	0.0%
890 - Donation Income	2,020.00	650.00	1,370.00	310.77%
895 - Grant Income	312.00	18,095.00	-17,783.00	1.72%
896 - Interest Earned				
11932	59.00	35.00	24.00	168.57%
896.2 - Colorado Trust	791.89	402.50	389.39	196.74%
896.3 - CD	0.00	0.00	0.00	0.0%
Total 896 - Interest Earned	850.89	437.50	413.39	194.49%
900 - Health Service District Revenue				
901 - 1% Motor Vehicle Sales Tax				
901.1 - Treasurer Fee	-1.82	0.00	-1.82	100.0%
901 - 1% Motor Vehicle Sales Tax - Other	55.03	210.00	-154.97	26.21%
Total 901 - 1% Motor Vehicle Sales Tax	53.21	210.00	-156.79	25.34%
902 - 1% Sales Tax				
902.1 - Hinsdale County	24,849.29	22,600.00	2,249.29	109.95%
Total 902 - 1% Sales Tax	24,849.29	22,600.00	2,249.29	109.95%
904 - Property Tax				
904.1 - Earned Interest/Property Tax	155.32	0.00	155.32	100.0%
904 - Property Tax - Other	300,081.98	299,840.88	241.10	100.08%
Total 904 - Property Tax	300,237.30	299,840.88	396.42	100.13%
905 - Specific Ownership Tax	11,105.41	9,000.00	2,105.41	123.39%
Total 900 - Health Service District Revenue	336,245.21	331,650.88	4,594.33	101.39%
Total Other Income	339,428.10	351,833.38	-12,405.28	96.47%
Other Expense				
950 - Health Services District Expns				
958 - Dues & Memberships	0.00	0.00	0.00	0.0%
951 - 5% Treasurer's Fee/Property Tax	15,011.89	14,988.00	23.89	100.16%
952 - Board of Director's Expenses	347.84	595.00	-247.16	58.46%
955 - Election Expense	20.00			
956 - Legal Fees	9,209.07	1,230.00	7,979.07	748.71%
960 - Public Officials Liability Insu	1,542.92	0.00	1,542.92	100.0%
966 - Public Health/Community Service				
Advertising	0.00	0.00	0.00	0.0%
Total 966 - Public Health/Community Service	0.00	0.00	0.00	0.0%
970 - Seminars & Meetings	0.00	490.00	-490.00	0.0%
950 - Health Services District Expns - Other	128.50			
Total 950 - Health Services District Expns	26,260.22	17,303.00	8,957.22	151.77%
Total Other Expense	26,260.22	17,303.00	8,957.22	151.77%
Net Other Income	313,167.88	334,530.38	-21,362.50	93.61%
Net Income	<u>63,157.89</u>	<u>130,571.37</u>	<u>-67,413.48</u>	<u>48.37%</u>

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
July 2017

	<u>Jul 17</u>	<u>Jul 16</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
421 - Medicaid Incentive Payment			
Repayment	0.00	-21,250.00	21,250.00
421 - Medicaid Incentive Payment - Other	4,779.63	351.00	4,428.63
Total 421 - Medicaid Incentive Payment	<u>4,779.63</u>	<u>-20,899.00</u>	<u>25,678.63</u>
850 - Rental Income			
850.1 - Space Rental	445.00	1,180.00	-735.00
Total 850 - Rental Income	<u>445.00</u>	<u>1,180.00</u>	<u>-735.00</u>
Dental Income			
Dental Income - Patient			
ADJUSTMENTS			
Reserve	2,505.87	-30.30	2,536.17
ADJUSTMENTS - Other	-2,860.96	-1,679.00	-1,181.96
Total ADJUSTMENTS	<u>-355.09</u>	<u>-1,709.30</u>	<u>1,354.21</u>
Dental Income - Patient - Other	8,083.80	8,869.00	-785.20
Total Dental Income - Patient	<u>7,728.71</u>	<u>7,159.70</u>	<u>569.01</u>
Total Dental Income	7,728.71	7,159.70	569.01
400 - Patient Services Revenue			
400.9 - Patient Fee Writeoffs			
400.94 - Refunds	-29.60	0.00	-29.60
Reserve Adjmt	-14,680.74	-17,528.61	2,847.87
400.92 - Refunds-Allowances	-18,363.05	-270.95	-18,092.10
400.9 - Patient Fee Writeoffs - Other	0.00	-8,993.58	8,993.58
Total 400.9 - Patient Fee Writeoffs	<u>-33,073.39</u>	<u>-26,793.14</u>	<u>-6,280.25</u>
400 - Patient Services Revenue - Other	87,942.76	87,527.70	415.06
Total 400 - Patient Services Revenue	<u>54,869.37</u>	<u>60,734.56</u>	<u>-5,865.19</u>
Total Income	67,822.71	48,175.26	19,647.45
Expense			
642 - Donations	200.00	0.00	200.00
649 - Dental Expense			
Billing	568.66	298.80	269.86
Advertising	80.60	137.50	-56.90
Accounting	265.00	0.00	265.00
Dental Wages	5,440.64	48.00	5,392.64
Dental Lab	458.20	270.00	188.20
Dental Professional Pay			
Travel	320.62	201.70	118.92
Dental Professional Pay - Other	1,210.00	1,010.00	200.00
Total Dental Professional Pay	<u>1,530.62</u>	<u>1,211.70</u>	<u>318.92</u>
Dental Supplies	1,557.13	0.00	1,557.13
649 - Dental Expense - Other	108.27	54.77	53.50
Total 649 - Dental Expense	<u>10,009.12</u>	<u>2,020.77</u>	<u>7,988.35</u>
605 - Accounting			

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
July 2017

	<u>Jul 17</u>	<u>Jul 16</u>	<u>\$ Change</u>
605.4 - Billing Fees -Prac Part & Tina	1,527.15	1,213.22	313.93
605.01 - LFHSD	195.00	187.50	7.50
605.02 - LCAMC	1,585.00	0.00	1,585.00
Total 605 - Accounting	3,307.15	1,400.72	1,906.43
610 - Advertising			
610.02 - LCAMC	830.00	0.00	830.00
Total 610 - Advertising	830.00	0.00	830.00
620 - Bank Charges	0.00	207.79	-207.79
625 - Bank Credit Card Fees	404.00	118.65	285.35
639 - Computer			
639.5 - Maintenance Contract	3,520.75	1,650.00	1,870.75
639.2 - Services	1,200.00	0.00	1,200.00
639.4 - On Line Internet	99.00	0.00	99.00
Total 639 - Computer	4,819.75	1,650.00	3,169.75
640 - Contract Labor	1,825.00	0.00	1,825.00
641 - Courier	600.00	190.00	410.00
656 - Entertainment/Meals	0.00	98.97	-98.97
660 - Education,Staff			
660.4 - Staff Meetings	52.72	0.00	52.72
745 - Seminars & Meetings, Business			
745.3 - Travel & Lodging	134.16	157.91	-23.75
Total 745 - Seminars & Meetings, Business	134.16	157.91	-23.75
Total 660 - Education,Staff	186.88	157.91	28.97
670 - Insurance			
670.2 - Health Employee	0.00	-896.64	896.64
670.5 - Malpractice	8,869.00	2,298.00	6,571.00
Total 670 - Insurance	8,869.00	1,401.36	7,467.64
690 - Licenses & Fees	316.41	301.14	15.27
715 - Personnel Expenses			
715.3 - Taxes/Payroll - 8.5%	3,717.92	3,101.37	616.55
715.4 - Wages	41,698.15	39,169.25	2,528.90
715.6 - HSA	500.00	500.00	0.00
715 - Personnel Expenses - Other	237.84	0.00	237.84
Total 715 - Personnel Expenses	46,153.91	42,770.62	3,383.29
722 - Pharmacy Consultant			
722.1 - Consulting Fees	380.00	190.00	190.00
722.2 - Travel	121.20	60.60	60.60
Total 722 - Pharmacy Consultant	501.20	250.60	250.60
725 - Postage	127.72	100.00	27.72
735 - Repair & Maintenance			
735.1 - Building & Building Eqmt	857.50	1,403.98	-546.48
735.2 - Cleaning			
Wages	1,181.98	1,122.54	59.44
Total 735.2 - Cleaning	1,181.98	1,122.54	59.44

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
July 2017

	<u>Jul 17</u>	<u>Jul 16</u>	<u>\$ Change</u>
735.3 · Equipment-Medical	300.00	0.00	300.00
Total 735 · Repair & Maintenance	2,339.48	2,526.52	-187.04
750 · Supplies			
723 · Pharmacy & Medications	1,799.34	4,057.80	-2,258.46
750.1 · Lab	2,526.62	1,406.96	1,119.66
750.2 · Medical			
Reimbursement	0.00	-10.00	10.00
750.2 · Medical - Other	709.37	1,190.02	-480.65
Total 750.2 · Medical	709.37	1,180.02	-470.65
750.3 · Office	719.82	205.80	514.02
Total 750 · Supplies	5,755.15	6,850.58	-1,095.43
765 · Telephones			
765.1 · Centurytel	672.96	0.00	672.96
Total 765 · Telephones	672.96	0.00	672.96
775 · Utilities			
775.2 · Electric	1,187.08	1,305.59	-118.51
775.3 · EMS Utilities Reimbursement	-3,750.00	0.00	-3,750.00
775.4 · Gas	1,377.79	761.12	616.67
775.5 · Water & Sewer	160.00	160.00	0.00
Total 775 · Utilities	-1,025.13	2,226.71	-3,251.84
777 · Waste Management			
777.1 · Bio-Hazard Materials	970.66	1,107.54	-136.88
777.2 · Trash Disposal	300.00	240.00	60.00
Total 777 · Waste Management	1,270.66	1,347.54	-76.88
999 · Suspense			
BCBS	-175.40	0.00	-175.40
MEDICAID	0.00	0.00	0.00
DENTAL	-1,043.84	-118.00	-925.84
AR	560.64	0.00	560.64
AETNA	0.00	0.00	0.00
999 · Suspense - Other	418.00	0.00	418.00
Total 999 · Suspense	-240.60	-118.00	-122.60
Total Expense	86,922.66	63,501.88	23,420.78
Net Ordinary Income	-19,099.95	-15,326.62	-3,773.33
Other Income/Expense			
Other Income			
890 · Donation Income	20.00	650.00	-630.00
895 · Grant Income	312.00	624.00	-312.00
896 · Interest Earned			
11932	8.35	5.08	3.27
896.2 · Colorado Trust	0.00	60.23	-60.23
896.3 · CD	0.00	47.55	-47.55
Total 896 · Interest Earned	8.35	112.86	-104.51
900 · Health Service District Revenue			

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
 July 2017

	<u>Jul 17</u>	<u>Jul 16</u>	<u>\$ Change</u>
901 - 1% Motor Vehicle Sales Tax			
901.1 - Treasurer Fee	0.00	-1.40	1.40
901 - 1% Motor Vehicle Sales Tax - Other	0.03	42.00	-41.97
Total 901 - 1% Motor Vehicle Sales Tax	0.03	40.60	-40.57
902 - 1% Sales Tax			
902.1 - Hinsdale County	6,852.13	10,310.95	-3,458.82
Total 902 - 1% Sales Tax	6,852.13	10,310.95	-3,458.82
904 - Property Tax			
904.1 - Earned Interest/Property Tax	84.71	131.52	-46.81
904 - Property Tax - Other	34,225.06	39,438.29	-5,213.23
Total 904 - Property Tax	34,309.77	39,569.81	-5,260.04
905 - Specific Ownership Tax	1,954.99	2,190.42	-235.43
Total 900 - Health Service District Revenue	43,116.92	52,111.78	-8,994.86
Total Other Income	43,457.27	53,498.64	-10,041.37
Other Expense			
950 - Health Services District Expens			
951 - 5% Treasurer's Fee/Property Tax	1,715.50	395.71	1,319.79
952 - Board of Director's Expenses	322.96	0.00	322.96
956 - Legal Fees	4,222.00	351.78	3,870.22
Total 950 - Health Services District Expens	6,260.46	747.49	5,512.97
Total Other Expense	6,260.46	747.49	5,512.97
Net Other Income	37,196.81	52,751.15	-15,554.34
Net Income	<u>18,096.86</u>	<u>37,424.53</u>	<u>-19,327.67</u>

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
January through July 2017

	<u>Jan - Jul 17</u>	<u>Jan - Jul 16</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
421 - Medicaid Incentive Payment			
Repayment	0.00	-21,250.00	21,250.00
421 - Medicaid Incentive Payment - Other	10,104.88	2,526.46	7,578.42
Total 421 - Medicaid Incentive Payment	10,104.88	-18,723.54	28,828.42
850 - Rental Income			
850.1 - Space Rental	1,800.00	2,168.82	-368.82
850 - Rental Income - Other	100.00	0.00	100.00
Total 850 - Rental Income	1,900.00	2,168.82	-268.82
Dental Income			
Dental Income - Patient			
ADJUSTMENTS			
Refunds	-304.00	0.00	-304.00
Reserve	-2,211.74	-2,068.92	-142.82
ADJUSTMENTS - Other	-12,651.54	-16,946.98	4,295.44
Total ADJUSTMENTS	-15,167.28	-19,015.90	3,848.62
Dental Income - Patient - Other	79,051.80	69,524.00	9,527.80
Total Dental Income - Patient	63,884.52	50,508.10	13,376.42
Dental Inc - Insurance Incentiv	139.00	0.00	139.00
Total Dental Income	64,023.52	50,508.10	13,515.42
400 - Patient Services Revenue			
Incentive Payments			
RMHMO	5,000.00	5,000.00	0.00
Total Incentive Payments	5,000.00	5,000.00	0.00
400.1 - Services	480.00	0.00	480.00
400.9 - Patient Fee Writeoffs			
400.94 - Refunds	-29.60	0.00	-29.60
Reserve Adjmt	-25,055.23	-31,186.31	6,131.08
400.92 - Refunds-Allowances	-21,360.17	-2,774.91	-18,585.26
400.9 - Patient Fee Writeoffs - Other	-95,224.25	-66,955.71	-28,268.54
Total 400.9 - Patient Fee Writeoffs	-141,669.25	-100,916.93	-40,752.32
400 - Patient Services Revenue - Other	357,044.87	327,595.95	29,448.92
Total 400 - Patient Services Revenue	220,855.62	231,679.02	-10,823.40
408. - Medical Records Copy Fee	60.00	26.00	34.00
Total Income	296,944.02	265,658.40	31,285.62
Expense			
642 - Donations	700.00	499.00	201.00
998 - Void Checks	0.00	0.00	0.00
649 - Dental Expense			
Dues and Subscriptions	0.00	569.31	-569.31
Licenses and Fees	51.00	1,243.00	-1,192.00
Tuition and Fees	-69.01	0.00	-69.01
Dental Memberships	1,444.00	1,426.00	18.00

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
January through July 2017

	<u>Jan - Jul 17</u>	<u>Jan - Jul 16</u>	<u>\$ Change</u>
Billing	2,745.95	2,757.24	-11.29
Advertising	718.05	187.50	530.55
Accounting	905.00	180.00	725.00
Dental Wages	25,734.27	20,607.30	5,126.97
Dental Office Supplies	89.99	150.72	-60.73
Dental Lab	2,323.20	2,249.00	74.20
Dental Professional Pay			
Travel	1,730.82	1,511.90	218.92
Dental Professional Pay - Other	9,060.00	7,570.00	1,490.00
Total Dental Professional Pay	10,790.82	9,081.90	1,708.92
Dental Supplies	4,179.73	4,187.48	-7.75
649 - Dental Expense - Other	418.16	355.85	62.31
Total 649 - Dental Expense	49,331.16	42,995.30	6,335.86
605 - Accounting			
605.4 - Billing Fees -Prac Part & Tina			
Seminars	0.00	1,619.11	-1,619.11
605.4 - Billing Fees -Prac Part & Tina - Other	8,653.31	9,640.97	-987.66
Total 605.4 - Billing Fees -Prac Part & Tina	8,653.31	11,260.08	-2,606.77
605.01 - LFHSD	1,243.75	1,200.00	43.75
605.02 - LCAMC	5,729.42	3,225.00	2,504.42
Total 605 - Accounting	15,626.48	15,685.08	-58.60
610 - Advertising			
610.01 - LFHSD	0.00	194.30	-194.30
610.02 - LCAMC	5,978.80	513.63	5,465.17
Total 610 - Advertising	5,978.80	707.93	5,270.87
620 - Bank Charges	206.49	1,426.68	-1,220.19
625 - Bank Credit Card Fees	2,227.76	735.81	1,491.95
628 - Cash Over Short	0.10	-0.30	0.40
639 - Computer			
639.5 - Maintenance Contract	21,712.12	13,110.99	8,601.13
639.1 - Software	1,914.95	2,451.41	-536.46
639.2 - Services	1,204.00	665.00	539.00
639.3 - Hardware/Office Machines	1,255.00	242.00	1,013.00
639.4 - On Line Internet	594.00	594.00	0.00
Total 639 - Computer	26,680.07	17,063.40	9,616.67
640 - Contract Labor	1,975.00	950.00	1,025.00
641 - Courier	1,970.00	1,310.00	660.00
655 - Dues & Subscriptions			
LAB Proficiency	0.00	352.00	-352.00
655.2 - Memberships	3,120.00	275.00	2,845.00
655 - Dues & Subscriptions - Other	55.00	228.05	-173.05
Total 655 - Dues & Subscriptions	3,175.00	855.05	2,319.95
656 - Entertainment/Meals	298.72	1,102.50	-803.78
660 - Education,Staff			

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
January through July 2017

	<u>Jan - Jul 17</u>	<u>Jan - Jul 16</u>	<u>\$ Change</u>
660.4 - Staff Meetings	1,063.50	0.00	1,063.50
660.3 - Meals	0.00	109.21	-109.21
660.1 - Tuition & Fees	2,517.80	5,131.27	-2,613.47
660.2 - Travel & Lodging	1,399.55	1,520.26	-120.71
745 - Seminars & Meetings, Business			
745.3 - Travel & Lodging	1,600.20	575.33	1,024.87
745 - Seminars & Meetings, Business - Other	-250.00	0.00	-250.00
Total 745 - Seminars & Meetings, Business	1,350.20	575.33	774.87
660 - Education, Staff - Other	89.40	0.00	89.40
Total 660 - Education, Staff	6,420.45	7,336.07	-915.62
670 - Insurance			
670.1 - Building Liability	4,473.56	0.00	4,473.56
670.2 - Health Employee	21,110.40	23,194.27	-2,083.87
670.3 - General Liability	3,456.41	0.00	3,456.41
670.5 - Malpractice	13,717.00	6,459.00	7,258.00
Total 670 - Insurance	42,757.37	29,653.27	13,104.10
681 - Radiologist Interpretation	0.00	1,213.76	-1,213.76
690 - Licenses & Fees	5,348.67	4,769.62	579.05
715 - Personnel Expenses			
Town of CB Reimb	0.00	-12,010.90	12,010.90
715.3 - Taxes/Payroll - 8.5%	23,875.07	23,101.58	773.49
715.4 - Wages	267,911.08	263,886.34	4,024.74
715.5 - Workman's Compensation	7,426.73	-1,144.03	8,570.76
715.6 - HSA	3,250.00	4,200.00	-950.00
715 - Personnel Expenses - Other	237.84	0.00	237.84
Total 715 - Personnel Expenses	302,700.72	278,032.99	24,667.73
722 - Pharmacy Consultant			
722.1 - Consulting Fees	1,140.00	1,140.00	0.00
722.2 - Travel	363.60	363.60	0.00
Total 722 - Pharmacy Consultant	1,503.60	1,503.60	0.00
725 - Postage	1,328.14	1,169.16	158.98
735 - Repair & Maintenance			
735.1 - Building & Building Eqmt	10,858.52	3,691.01	7,167.51
735.2 - Cleaning			
Wages	8,224.86	7,421.19	803.67
735.2 - Cleaning - Other	172.20	167.67	4.53
Total 735.2 - Cleaning	8,397.06	7,588.86	808.20
735.3 - Equipment-Medical	300.00	3,120.00	-2,820.00
735.4 - XRAY	772.50	1,200.00	-427.50
735 - Repair & Maintenance - Other	519.75	0.00	519.75
Total 735 - Repair & Maintenance	20,847.83	15,599.87	5,247.96
750 - Supplies			
723 - Pharmacy & Medications	12,817.76	17,909.62	-5,091.86
750.1 - Lab	12,072.90	10,918.71	1,154.19

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
January through July 2017

	<u>Jan - Jul 17</u>	<u>Jan - Jul 16</u>	<u>\$ Change</u>
750.2 - Medical			
Reimbursement	0.00	-10.00	10.00
750.2 - Medical - Other	<u>6,564.60</u>	<u>6,847.59</u>	<u>-282.99</u>
Total 750.2 - Medical	6,564.60	6,837.59	-272.99
750.3 - Office	5,429.48	3,988.27	1,441.21
750.4 - General Supplies	0.00	28.39	-28.39
750 - Supplies - Other	<u>753.58</u>	<u>0.00</u>	<u>753.58</u>
Total 750 - Supplies	37,638.32	39,682.58	-2,044.26
765 - Telephones			
765.1 - Centurytel	<u>4,667.21</u>	<u>3,363.43</u>	<u>1,303.78</u>
Total 765 - Telephones	4,667.21	3,363.43	1,303.78
775 - Utilities			
775.1 - Cable	304.03	154.94	149.09
775.2 - Electric	6,699.90	8,131.79	-1,431.89
775.3 - EMS Utilities Reimbursement	-11,250.00	-7,500.00	-3,750.00
775.4 - Gas	10,717.48	14,002.19	-3,284.71
775.5 - Water & Sewer	<u>480.00</u>	<u>480.00</u>	<u>0.00</u>
Total 775 - Utilities	6,951.41	15,268.92	-8,317.51
777 - Waste Management			
777.1 - Bio-Hazard Materials	7,473.92	6,494.07	979.85
777.2 - Trash Disposal	<u>1,247.19</u>	<u>1,035.00</u>	<u>212.19</u>
Total 777 - Waste Management	8,721.11	7,529.07	1,192.04
999 - Suspense			
RMHMO	0.00	0.00	0.00
BCBS	0.00	0.00	0.00
MEDICAID	0.00	0.00	0.00
DENTAL	-1,043.84	-118.00	-925.84
AR			
NOT CLEARED	0.00	0.00	0.00
AR - Other	<u>525.44</u>	<u>0.00</u>	<u>525.44</u>
Total AR	525.44	0.00	525.44
MEDICARE	0.00	0.00	0.00
AETNA	0.00	0.00	0.00
999 - Suspense - Other	<u>418.00</u>	<u>0.00</u>	<u>418.00</u>
Total 999 - Suspense	-100.40	-118.00	17.60
Total Expense	<u>546,954.01</u>	<u>488,334.79</u>	<u>58,619.22</u>
Net Ordinary Income	-250,009.99	-222,676.39	-27,333.60
Other Income/Expense			
Other Income			
HF Proceeds	0.00	0.00	0.00
890 - Donation Income	2,020.00	650.00	1,370.00
895 - Grant Income	312.00	624.00	-312.00
896 - Interest Earned			
11932	59.00	36.00	23.00

LAKE FORK HEALTH SERVICE DISTRICT
Profit & Loss Prev Year Comparison
January through July 2017

	<u>Jan - Jul 17</u>	<u>Jan - Jul 16</u>	<u>\$ Change</u>
896.2 - Colorado Trust	791.89	324.71	467.18
896.3 - CD	0.00	47.55	-47.55
Total 896 - Interest Earned	850.89	408.26	442.63
900 - Health Service District Revenue			
901 - 1% Motor Vehicle Sales Tax			
901.1 - Treasurer Fee	-1.82	-7.03	5.21
901 - 1% Motor Vehicle Sales Tax - Other	55.03	211.50	-156.47
Total 901 - 1% Motor Vehicle Sales Tax	53.21	204.47	-151.26
902 - 1% Sales Tax			
902.1 - Hinsdale County	24,849.29	23,114.20	1,735.09
Total 902 - 1% Sales Tax	24,849.29	23,114.20	1,735.09
904 - Property Tax			
904.1 - Earned Interest/Property Tax	155.32	439.31	-283.99
904 - Property Tax - Other	300,081.98	299,840.88	241.10
Total 904 - Property Tax	300,237.30	300,280.19	-42.89
905 - Specific Ownership Tax	11,105.41	10,990.20	115.21
Total 900 - Health Service District Revenue	336,245.21	334,589.06	1,656.15
Total Other Income	339,428.10	336,271.32	3,156.78
Other Expense			
950 - Health Services District Expens			
951 - 5% Treasurer's Fee/Property Tax	15,011.89	3,002.77	12,009.12
952 - Board of Director's Expenses	347.84	99.73	248.11
955 - Election Expense	20.00	0.00	20.00
956 - Legal Fees	9,209.07	2,627.21	6,581.86
960 - Public Officials Liability Insu	1,542.92	0.00	1,542.92
966 - Public Health/Community Service			
Advertising	0.00	690.00	-690.00
Total 966 - Public Health/Community Service	0.00	690.00	-690.00
970 - Seminars & Meetings	0.00	275.00	-275.00
950 - Health Services District Expens - Other	128.50	0.00	128.50
Total 950 - Health Services District Expens	26,260.22	6,694.71	19,565.51
Total Other Expense	26,260.22	6,694.71	19,565.51
Net Other Income	313,167.88	329,576.61	-16,408.73
Net Income	63,157.89	106,900.22	-43,742.33