# Greenwood County Hospital
# A Component Unit of
# Greenwood County, Kansas

## Independent Auditor's Report
## and Financial Statements

September 30, 2024 and 2023

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
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**September 30, 2024 and 2023**

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Forvis Mazars, LLP
1551 N. Waterfront Parkway, Suite 300
Wichita, KS 67206
P 316.265.2811 | F 316.265.9405
forvismazars.us

# Independent Auditor's Report

Board of Trustees
Greenwood County Hospital
Eureka, Kansas

## *Opinions*

We have audited the financial statements of Greenwood County Hospital (Hospital), a component unit of Greenwood County, Kansas, and its discretely presented component unit, Greenwood County Healthcare Foundation, Inc. (Foundation), as of and for the years ended September 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Hospital's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Greenwood County Hospital and of its discretely presented component unit as of September 30, 2024 and 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## *Basis for Opinions*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of Greenwood County Hospital and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hospital's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hospital's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## *Required Supplementary Information*

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Hospital's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements, and accordingly, we do not express an opinion on it or provide any assurance on it.

Forvis Mazars, LLP

**Wichita, Kansas**
**November 26, 2025**

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Balance Sheets**
**September 30, 2024 and 2023**

| | 2024 | 2023 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| Cash | $ 808,444 | $ 1,204,918 |
| Certificates of deposit | 1,243,189 | 700,000 |
| Patient accounts receivable, net of allowance; 2024 - $5,399,100; 2023 - $4,961,400 | 2,522,142 | 2,049,816 |
| Sales taxes receivable | 168,174 | 157,848 |
| Supplies | 161,600 | 146,983 |
| Prepaid expenses and other | 488,340 | 365,297 |
| **Total Current Assets** | 5,391,889 | 4,624,862 |
| **Capital Assets, Net** | 6,808,511 | 4,211,654 |
| **Lease Assets, Net** | 163,322 | 241,523 |
| **Total Assets** | $ 12,363,722 | $ 9,078,039 |
| **LIABILITIES AND NET POSITION** | | |
| **Current Liabilities** | | |
| Current maturities of long-term debt | $ 12,575 | $ 46,446 |
| Current portion of lease liabilities | 75,904 | 76,704 |
| Accounts payable | 628,412 | 220,413 |
| Accrued expenses | 913,846 | 853,429 |
| Estimated amounts due to third-party payers | 283,000 | 115,000 |
| **Total Current Liabilities** | 1,913,737 | 1,311,992 |
| **Long-Term Debt** | - | 7,284 |
| **Lease Liabilities** | 101,394 | 177,296 |
| **Total Liabilities** | 2,015,131 | 1,496,572 |
| **Net Position** | | |
| Net investment in capital assets | 6,781,960 | 4,145,447 |
| Unrestricted | 3,566,631 | 3,436,020 |
| **Total Net Position** | 10,348,591 | 7,581,467 |
| **Total Liabilities and Net Position** | $ 12,363,722 | $ 9,078,039 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Greenwood County Healthcare Foundation, Inc.**
**Statements of Financial Position**
**September 30, 2024 and 2023**

| | 2024 | 2023 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 175,349 | $ 94,990 |
| Short-term certificates of deposit | 132,749 | 128,560 |
| **Total Assets** | $ 308,098 | $ 223,550 |
| **LIABILITIES AND NET ASSETS** | | |
| **Net Assets** | $ 308,098 | $ 223,550 |
| **Total Liabilities and Net Assets** | $ 308,098 | $ 223,550 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Statements of Revenues, Expenses and Changes in Net Position**
**Years Ended September 30, 2024 and 2023**

| | 2024 | 2023 |
|---|---|---|
| **Operating Revenues** | | |
| Net patient service revenue, net of provision for uncollectible accounts; 2024 - $1,016,579; 2023 - $608,490 | $ 14,829,773 | $ 13,022,672 |
| 340B drug pricing program | 1,974,167 | 1,652,303 |
| Other | 175,693 | 259,214 |
| **Total Operating Revenues** | 16,979,633 | 14,934,189 |
| **Operating Expenses** | | |
| Salaries and wages | 7,919,482 | 7,135,261 |
| Employee benefits | 1,452,667 | 1,672,514 |
| Purchased services | 2,581,927 | 2,537,516 |
| Drugs | 1,177,860 | 1,086,181 |
| Medical and surgical supplies | 1,867,549 | 1,607,197 |
| Dues and subscriptions | 236,411 | 221,184 |
| Food | 89,366 | 55,682 |
| Insurance | 156,710 | 134,943 |
| Repairs and maintenance | 140,723 | 166,363 |
| Telephone | 125,012 | 110,993 |
| Utilities | 162,068 | 164,870 |
| Supplies and other | 1,273,213 | 1,030,893 |
| Depreciation | 513,493 | 476,660 |
| Amortization | 78,201 | 74,507 |
| **Total Operating Expenses** | 17,774,682 | 16,474,764 |
| **Operating Loss** | (795,049) | (1,540,575) |
| **Nonoperating Revenues (Expenses)** | | |
| Noncapital appropriations - Greenwood County | | |
| Sales tax revenue | 3,074,882 | 1,046,054 |
| Interest income | 74,884 | 13,190 |
| Interest expense | (22,507) | (28,822) |
| Gain on disposal of capital assets | - | 200 |
| Noncapital grants and gifts | 434,914 | 136,071 |
| Provider Relief Funds (*CARES Act*) | - | 114,811 |
| **Total Nonoperating Revenues** | 3,562,173 | 1,281,504 |
| **Increase (Decrease) in Net Position** | 2,767,124 | (259,071) |
| **Net Position, Beginning of Year** | 7,581,467 | 7,840,538 |
| **Net Position, End of Year** | $ 10,348,591 | $ 7,581,467 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Greenwood County Healthcare Foundation, Inc.**
**Statements of Activities**
**Years Ended September 30, 2024 and 2023**

| | 2024 | 2023 |
|---|---|---|
| **Revenues, Gains and Other Support** | | |
| Contributions | $ 499,406 | $ 65,282 |
| Interest income | 4,480 | 291 |
| **Total Revenues, Gains and Other Support** | 503,886 | 65,573 |
| **Expenses** | | |
| Support to Greenwood County Hospital | 269,594 | 91,491 |
| Management and general | 39,022 | 44,167 |
| Community support | 110,722 | 5,073 |
| **Total Expenses** | 419,338 | 140,731 |
| **Change in Net Assets** | 84,548 | (75,158) |
| **Net Assets, Beginning of Year** | 223,550 | 298,708 |
| **Net Assets, End of Year** | $ 308,098 | $ 223,550 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Statements of Cash Flows**
**Years Ended September 30, 2024 and 2023**

| | 2024 | 2023 |
|---|---|---|
| **Cash Flows From Operating Activities** | | |
| Receipts from and on behalf of patients | $ 14,525,447 | $ 13,560,172 |
| Payments to suppliers and contractors | (7,540,500) | (7,398,216) |
| Payments to employees | (9,311,732) | (8,666,134) |
| Receipts from 340B drug pricing program | 1,974,167 | 1,652,303 |
| Other receipts, net | 175,693 | 144,403 |
| **Net Cash Used in Operating Activities** | (176,925) | (707,472) |
| **Cash Flows From Noncapital Financing Activities** | | |
| Sales tax revenue | 3,064,556 | 1,063,304 |
| Noncapital gifts | 434,914 | 136,071 |
| Provider Relief Funds (*CARES Act*) | - | 114,811 |
| **Net Cash Provided by Noncapital Financing Activities** | 3,499,470 | 1,314,186 |
| **Cash Flows From Capital and Related Financing Activities** | | |
| Proceeds from financed long-term debt | 56,850 | 50,801 |
| Principal paid on long-term debt | (98,005) | (90,198) |
| Interest paid on long-term debt | (4,640) | (10,591) |
| Principal paid on leases payable | (76,702) | (71,285) |
| Interest paid on leases payable | (17,867) | (18,231) |
| Purchases of capital assets | (3,110,350) | (543,496) |
| Proceeds from sale of capital assets | - | 200 |
| **Net Cash Used in Capital and Related Financing Activities** | (3,250,714) | (682,800) |
| **Cash Flows From Investing Activities** | | |
| Interest income | 74,884 | 13,190 |
| Purchases of certificates of deposit | (543,189) | (700,000) |
| **Net Cash Used in Investing Activities** | (468,305) | (686,810) |
| **Decrease in Cash** | (396,474) | (762,896) |
| **Cash, Beginning of Year** | 1,204,918 | 1,967,814 |
| **Cash, End of Year** | $ 808,444 | $ 1,204,918 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Statements of Cash Flows**
**Years Ended September 30, 2024 and 2023** **(Continued)**

| | 2024 | 2023 |
|---|---|---|
| **Reconciliation of Net Operating Loss to Net Cash Used in Operating Activities** | | |
| Operating loss | $ (795,049) | $ (1,540,575) |
| Depreciation | 513,493 | 476,660 |
| Amortization | 78,201 | 74,507 |
| Provision for uncollectible accounts | 1,016,579 | 608,490 |
| Changes in operating assets and liabilities | | |
| Patient accounts receivable, net | (1,488,905) | (579,990) |
| Estimated amounts due from and to third-party payers | 168,000 | 509,000 |
| Supplies | (14,617) | (1,422) |
| Prepaid expenses and other | (123,043) | (114,949) |
| Accounts payable and accrued expenses | 468,416 | (24,382) |
| Unearned revenue | - | (114,811) |
| **Net Cash Used in Operating Activities** | $ (176,925) | $ (707,472) |
| **Noncash Investing, Capital and Financing Activities** | | |
| Lease obligations incurred for lease assets | $ - | $ 148,649 |

## Note 1. Nature of Operations and Summary of Significant Accounting Policies

### *Nature of Operations and Reporting Entity*

Greenwood County Hospital (Hospital) is an acute care hospital located in Eureka, Kansas. The Hospital is a component unit of Greenwood County, Kansas (County) and the Board of County Commissioners appoints members to the Board of Trustees of the Hospital. The Hospital primarily earns revenues by providing inpatient, outpatient and emergency care services to patients in the Greenwood County area. It also operates a home health agency in the same geographic area.

### *Foundation*

Greenwood County Healthcare Foundation, Inc. (Foundation) is a legally separate, tax-exempt component unit of the Hospital. The Foundation's primary function is to raise and hold funds to support the Hospital and its programs. The board of the Foundation is self-perpetuating.

Although the Hospital does not control the timing or amount of receipts from the Foundation, the Foundation's by-laws restrict its resources and related income to be used for the benefit of the Hospital. Because these resources held by the Foundation can only be used by, or for the benefit of, the Hospital, the Foundation is considered a component unit of the Hospital and is discretely presented in the Hospital's financial statements.

During the fiscal years ended September 30, 2024 and 2023, the Foundation provided $269,594 and $91,491 of support to the Hospital, respectively.

The Foundation is a private nonprofit organization that reports under the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's statements in the Hospital's financial reporting entity for these differences.

### *Basis of Accounting and Presentation*

The financial statements of the Hospital have been prepared on the accrual basis of accounting using the economic resources measurement focus. Revenues, expenses, gains, losses, assets and liabilities from exchange and exchange-like transactions are recognized when the exchange transaction takes place, while those from government-mandated or voluntary nonexchange transactions are recognized when all applicable eligibility requirements are met. Operating revenues and expenses include exchange transactions. Government-mandated or voluntary nonexchange transactions that are not program specific, such as intergovernmental revenue from property taxes, sales taxes, investment income and interest on capital assets-related debt are included in nonoperating revenues and expenses. The Hospital first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### *Cash Equivalents*

The Hospital considers all liquid investments with original maturities of three months or less to be cash equivalents. There are no cash equivalents at September 30, 2024 and 2023.

### *Patient Accounts Receivable*

The Hospital reports patient accounts receivable for services rendered at net realizable amounts from third-party payers, patients and others. The Hospital provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions.

### *Supplies*

Supply inventories are stated at the lower of cost or market. Costs are determined using the first-in, first-out (FIFO) method.

### *Capital Assets*

Capital assets are recorded at cost at the date of acquisition, or acquisition value at the date of donation if acquired by gift. The Hospital's capitalization policy is to capitalize assets acquired with a cost in excess of $5,000. Depreciation is computed using the straight-line method over the estimated useful life of each asset. Assets under lease obligations are depreciated over the shorter of the lease term or their respective estimated useful lives. The following estimated useful lives are being used by the Hospital:

| | |
|---|---|
| Land improvements | 8 – 15 years |
| Buildings and building improvements | 5 – 40 years |
| Fixed equipment | 5 – 25 years |
| Major moveable equipment | 3 – 20 years |

### *Lease Assets*

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

### *Capital and Lease Asset Impairment*

The Hospital evaluates capital and lease assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital asset has occurred. If a capital or lease asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, accumulated depreciation is increased by the amount of the impairment loss. No asset impairment was recognized during the years ended September 30, 2024 and 2023.

### *Compensated Absences*

Hospital policies permit most employees to accumulate vacation and sick leave benefits that may be realized as paid time off or, in limited circumstances, as a cash payment. Expense and the related liability are recognized as vacation benefits are earned whether the employee is expected to realize the benefit as time off or in cash. Expense and the related liability for sick leave benefits are recognized when earned to the extent the employee is expected to realize the benefit in cash determined using the termination payment method. Sick leave benefits expected to be realized as paid time off are recognized as expense when the time off occurs and no liability is accrued for such benefits employees have earned but not yet realized. Compensated absence liabilities included in accrued expenses on the accompanying balance sheets are computed using the regular pay and termination pay rates in effect at the balance sheet date plus an additional amount for compensation-related payments such as social security and Medicare taxes computed using rates in effect at that date. Effective May 1, 2019, vacation benefits to be paid to employees who resign or are terminated are capped at $5,000.

### *Risk Management*

The Hospital is exposed to various risks of loss from torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; professional liability; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than employee health claims. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The Hospital is self-insured for a portion of its exposure to risk of loss from employee health claims. Annual estimated provisions are accrued for the self-insured portion of employee health claims and include an estimate of the ultimate costs for both reported claims and claims incurred but not yet reported.

### *Net Position*

Net position of the Hospital is classified in two components on its balance sheets.

- Net investment in capital assets consists of capital and lease assets net of accumulated depreciation and amortization and reduced by the outstanding balances of borrowings used to finance the purchase or construction of those assets.
- Unrestricted net position is the remaining net position that does not meet the definition of net investment in capital assets or restricted net position.

### *Net Patient Service Revenue*

The Hospital has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods as adjustments become known.

### *Charity Care*

The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net patient service revenue.

### *Noncapital Appropriations – Sales Tax Revenue*

The Hospital received approximately 15% and 6% of its financial support from the proceeds of noncapital appropriations from sales taxes in 2024 and 2023, respectively. One hundred percent of these funds were used to support operations in both years.

The Hospital completed a large HVAC project in 2024 that was funded by a $2.8 million bond issuance by Greenwood County. The bond proceeds were held with a trustee and the Hospital was reimbursed as funds were spent on the project. The bonds will be repaid from a portion of the 1% Hospital sales tax. The Hospital board pledged net revenues to cover any potential shortfall of annual debt service from the sales tax fund. The annual debt service on the bonds is approximately $215,000. The County is withholding $18,000 a month from the 1% sales tax and remitting the remaining funds to the Hospital. The bonds have semiannual principal payments beginning in September 2024 and continue through September 2043. The bond proceeds were recorded as sales tax revenue in 2024 as the Hospital received bond proceeds in a lump sum and future sales tax funds will be withheld by the County to pay off the 2023 bonds noted above.

Sales tax revenue is recognized based on sales taxes collected by the County's retailers in the Hospital's accounting period. The Hospital sales tax is 1% and is in place in perpetuity.

### *Income Taxes*

As an essential government function of the County, the Hospital is generally exempt from federal and state income taxes under Section 115 of the Internal Revenue Code (IRS) and a similar provision of state law.

## Note 2. Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Hospital's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities or the state of Kansas; bonds of any city, county, school district or special road district of the state of Kansas; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits.

At September 30, 2024 and 2023, $1,385,652 and $1,405,963 of the Hospital's bank balances of $2,142,242 and $2,050,674, respectively, were exposed to custodial credit risk as follows:

| | 2024 | 2023 |
|---|---|---|
| Uninsured and uncollateralized | $ - | $ 108,033 |
| Uninsured and collateral held by pledging financial institution's agent in other than the Hospital's name | 1,385,652 | 1,297,660 |
| | $ 1,385,652 | $ 1,405,693 |

### *Summary of Carrying Values*

The carrying values of deposits shown above are included in the balance sheets as follows:

| | 2024 | 2023 |
|---|---|---|
| Carrying value | | |
| Deposits | $ 2,051,633 | $ 1,904,918 |
| Included in the following balance sheet captions | | |
| Cash | $ 808,444 | $ 1,204,918 |
| Short-term certificates of deposits | 1,243,189 | 700,000 |
| | $ 2,051,633 | $ 1,904,918 |

## Note 3. Patient Accounts Receivable

The Hospital grants credit without collateral to its patients, many of whom are area residents and are insured under third-party payer agreements. Patient accounts receivable at September 30 consisted of:

| | 2024 | 2023 |
|---|---|---|
| Medicare | $ 1,202,659 | $ 780,846 |
| Medicaid | 209,255 | 104,902 |
| Blue Cross | 305,083 | 204,923 |
| Other third-party payers | 1,406,969 | 1,016,534 |
| Patients | 4,797,276 | 4,904,011 |
| | 7,921,242 | 7,011,216 |
| Less allowance for uncollectible accounts | 5,399,100 | 4,961,400 |
| | $ 2,522,142 | $ 2,049,816 |

## Note 4. Capital and Lease Assets

Capital assets activity for the years ended September 30 was:

| | 2024 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Disposals | Transfers | Ending Balance |
| Land | $ 26,835 | $ - | $ - | $ - | $ 26,835 |
| Land improvements | 258,393 | - | - | - | 258,393 |
| Buildings and building improvements | 6,502,794 | 2,990,237 | - | - | 9,493,031 |
| Fixed equipment | 1,623,565 | 36,343 | - | - | 1,659,908 |
| Major moveable equipment | 6,142,096 | 83,770 | - | - | 6,225,866 |
| | 14,553,683 | 3,110,350 | - | - | 17,664,033 |
| Less accumulated depreciation | | | | | |
| Land improvements | 144,356 | 3,675 | - | - | 148,031 |
| Buildings and building improvements | 3,605,024 | 137,718 | - | - | 3,742,742 |
| Fixed equipment | 1,342,684 | 46,724 | - | - | 1,389,408 |
| Major moveable equipment | 5,249,965 | 325,376 | - | - | 5,575,341 |
| | 10,342,029 | 513,493 | - | - | 10,855,522 |
| Capital assets, net | $ 4,211,654 | $ 2,596,857 | $ - | $ - | $ 6,808,511 |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Disposals | Transfers | Ending Balance |
| Land | $ 26,835 | $ - | $ - | $ - | $ 26,835 |
| Land improvements | 258,393 | - | - | - | 258,393 |
| Buildings and building improvements | 6,124,506 | 19,794 | - | 358,494 | 6,502,794 |
| Fixed equipment | 1,623,565 | - | - | - | 1,623,565 |
| Major moveable equipment | 5,790,837 | 351,259 | - | - | 6,142,096 |
| Construction in progress | 186,051 | 172,443 | - | (358,494) | - |
| | 14,010,187 | 543,496 | - | - | 14,553,683 |
| Less accumulated depreciation | | | | | |
| Land improvements | 140,691 | 3,665 | - | - | 144,356 |
| Buildings and building improvements | 3,482,219 | 122,805 | - | - | 3,605,024 |
| Fixed equipment | 1,292,409 | 50,275 | - | - | 1,342,684 |
| Major moveable equipment | 4,950,050 | 299,915 | - | - | 5,249,965 |
| | 9,865,369 | 476,660 | - | - | 10,342,029 |
| Capital assets, net | $ 4,144,818 | $ 66,836 | $ - | $ - | $ 4,211,654 |

Lease assets activity for the years ended September 30 was:

| | 2024 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Disposals | Transfers | Ending Balance |
| Moveable equipment | $ 409,980 | $ - | $ (48,612) | $ - | $ 361,368 |
| Less accumulated amortization | | | | | |
| Moveable equipment | 168,457 | 78,201 | (48,612) | - | 198,046 |
| Lease assets, net | $ 241,523 | $ (78,201) | $ - | $ - | $ 163,322 |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Disposals | Transfers | Ending Balance |
| Moveable equipment | $ 271,153 | $ 148,649 | $ (9,822) | $ - | $ 409,980 |
| Less accumulated amortization | | | | | |
| Moveable equipment | 103,772 | 74,507 | (9,822) | - | 168,457 |
| Lease assets, net | $ 167,381 | $ 74,142 | $ - | $ - | $ 241,523 |

## Note 5. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses included in current liabilities at September 30 consisted of:

| | 2024 | 2023 |
|---|---|---|
| Payable to suppliers and contractors | $ 628,412 | $ 220,413 |
| Payable to employees (including payroll taxes and benefits) | 913,846 | 853,429 |
| | $ 1,542,258 | $ 1,073,842 |

## Note 6. Professional Liability Coverage and Claims

The Hospital purchases professional liability insurance which provides $500,000 of coverage for each medical incident and $1,500,000 of aggregate coverage for the policy years ending September 30, 2024 and 2023. The policy only covers claims made and reported to the insurer during the policy term, regardless of when the incident giving rise to the claim occurred. The Kansas Health Care Stabilization Fund provides an additional $500,000 of claims made coverage for each medical incident and $1,500,000 of aggregate coverage for the policy years ending September 30, 2024 and 2023.

Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of professional liability claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate costs of the incidents. Based upon the Hospital's claims experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near future.

## Note 7. Employee Health Claims

Substantially all of the Hospital's employees and their dependents are eligible to participate in the Hospital's employee health insurance plan. The Hospital is self-insured for health claims of participating employees and dependents up to an annual aggregate amount of $1,061,157 for the covered group or $50,000 per covered member. Commercial stop-loss insurance coverage is purchased for claims in excess of the aggregate annual amount. A provision is accrued for self-insured employee health claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the Hospital's estimate will change by a material amount in the near term.

Activity in the Hospital's accrued employee health claims liability during 2024 and 2023 is summarized as follows:

| | 2024 | 2023 |
|---|---|---|
| Balance, beginning of year | $ 250,000 | $ 125,307 |
| Current year claims incurred and changes in estimates for claims incurred in prior years | 726,905 | 1,187,597 |
| Claims and expenses paid | (761,905) | (1,062,904) |
| Balance, end of year | $ 215,000 | $ 250,000 |

## Note 8. Long-Term Obligations

The following is a summary of long-term obligation transactions for the Hospital for the years ended September 30:

| | 2024 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Deductions | Ending Balance | Current Portion |
| Long-term debt | | | | | |
| Notes payable to banks | $ 4,232 | $ 56,850 | $ 55,791 | $ 5,291 | $ 5,291 |
| Financed capital purchases | 49,498 | - | 42,214 | 7,284 | 7,284 |
| Total long-term obligations | 53,730 | 56,850 | 98,005 | 12,575 | 12,575 |
| Lease liabilities | 254,000 | - | 76,702 | 177,298 | 75,904 |
| Total long-term obligations | $ 307,730 | $ 56,850 | $ 174,707 | $ 189,873 | $ 88,479 |

| | 2023 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Deductions | Ending Balance | Current Portion |
| Long-term debt | | | | | |
| Notes payable to banks | $ 3,867 | $ 50,801 | $ 50,436 | $ 4,232 | $ 4,232 |
| Financed capital purchases | 89,260 | - | 39,762 | 49,498 | 42,214 |
| Total long-term debt | 93,127 | 50,801 | 90,198 | 53,730 | 46,446 |
| Lease liabilities | 176,636 | 148,649 | 71,285 | 254,000 | 76,704 |
| Total long-term obligations | $ 269,763 | $ 199,450 | $ 161,483 | $ 307,730 | $ 123,150 |

### *Notes Payable to Banks*

A note payable was entered into in November 2022 and is due October 2023 with principal and interest payable monthly. Total monthly payments are $4,272, including interest. The note was paid in full in October 2023.

A note payable was entered into in November 2023 and is due October 2024 with principal and interest payable monthly. Total monthly payments are $4,813, including interest. The note was paid in full in October 2024.

### *Financed Capital Purchases*

Financed capital purchases are in the form of a note payable to vendor, with a maturity date of November 2024. Principal and interest is payable monthly. The interest rate is 6.00%. The note is secured by certain capital assets.

The debt service requirements on financed capital purchases as of September 30, 2024, are as follows:

| Year Ending September 30, | Total to be Paid | Principal | Interest |
|---|---|---|---|
| 2025 | $ 7,338 | $ 7,284 | $ 54 |

### *Lease Liabilities*

The Hospital leases equipment, the terms of which expire in various years through 2028. Payments are based on the lease agreements in each specific lease. The Hospital has no variable payments on lease agreements at September 30, 2024.

The following is a schedule by year of payments under the leases as of September 30, 2024:

| Year Ending September 30, | Total to be Paid | Principal | Interest |
|---|---|---|---|
| 2025 | $ 87,345 | $ 75,904 | $ 11,441 |
| 2026 | 59,134 | 53,423 | 5,711 |
| 2027 | 35,929 | 33,295 | 2,634 |
| 2028 | 14,971 | 14,676 | 295 |
| | $ 197,379 | $ 177,298 | $ 20,081 |

## Note 9. Net Patient Service Revenue

The Hospital has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. These payment arrangements include:

*Medicare.* The Hospital is recognized as a CAH and is paid at one hundred one percent (101%) of allowable costs for certain inpatient and outpatient services. The Hospital is reimbursed for certain services and cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare administrative contractor. Home health services are paid on a per-episode basis using clinical diagnostic and other factors.

*Medicaid.* Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed on a prospective payment methodology, which includes a hospital specific add-on percentage based on prior filed cost reports. The add-on percentage may be rebased at some time in the future.

Approximately 69% and 65% of net patient service revenue are from participation in the Medicare and state-sponsored Medicaid programs for the years ended September 30, 2024 and 2023, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Hospital under these agreements includes prospectively determined rates per discharge and discounts from established charges.

## Note 10. Charity Care

The costs of charity care provided under the Hospital's charity care policy were approximately $29,000 and $46,000 for 2024 and 2023, respectively. The cost of charity care is estimated by applying the ratio of cost to gross charges to the gross uncompensated charges.

## Note 11. 340B Drug Pricing Program

The Hospital participates in the 340B Drug Pricing Program (340B Program) enabling the Hospital to receive discounted prices from drug manufacturers on outpatient pharmaceutical purchases. The Hospital recorded revenues of $1,974,167 and $1,652,303 for the years ending September 30, 2024 and 2023, respectively, which is included as its own line in operating revenues in the accompanying statements of revenues and expenses and changes in net position. The Hospital recorded expenses of $1,060,905 and $890,591 for the years ending September 30, 2024 and 2023, respectively, which is included in drugs within operating expenses in the accompanying statements of revenues and expenses and changes in net position. This program is overseen by the Health Resources and Services Administration (HRSA) Office of Pharmacy Affairs (OPA). HRSA is currently conducting routine audits of these programs at health care organizations and increasing its compliance monitoring processes. Laws and regulations governing the 340B Program are complex and subject to interpretation and change. As a result, it is reasonably possible that material changes to financial statement amounts related to the 340B Program could occur in the near term.

## Note 12. Pension Plans

The Hospital contributes to a mandatory 401(a) defined contribution pension plan covering substantially all employees. Pension expense is recorded for the amount of the Hospital's required contributions, determined in accordance with the terms of the plan. The plan is administered by the Hospital's Board of Trustees. The plan provides retirement benefits to plan members and their beneficiaries. Benefit provisions are contained in the plan document and were established and can be amended by action of the Hospital's governing body. Contribution rates for plan members expressed as a percentage of covered payroll was 3% until December 31, 2018. Effective January 1, 2019, the Hospital changed their contribution rate for plan members to 0%, which remained effective through September 30, 2024. Contributions actually made by plan members aggregated $212,286 in 2024 and $201,291 in 2023, respectively.

The Hospital also offers a 457(b) deferred compensation plan which plan members may contribute voluntarily. The Hospital does not incur any expense into this plan, and the Hospital does not make contributions to this plan.

## Note 13. Management Agreement

The Board of Trustees has contracted with Great Plains Health Alliance, Inc. (GPHA) for various services, including management, data processing and accounting services. The agreement can be cancelled with 60 days' notice. Fees incurred for the various services provided by GPHA to the Hospital were $199,604 and $172,780 in 2024 and 2023, respectively. There are $17,431 and $0 included in accounts payable related to these services at September 30, 2024 and 2023, respectively.

## Note 14. COVID-19 & *CARES Act* Funding

### *Provider Relief Fund*

During the years ended September 30, 2024 and 2023, the Hospital received $0 of distributions from the *CARES Act* Provider Relief Fund (collectively the Provider Relief Fund). These distributions from the Provider Relief Fund are not subject to repayment, provided the Hospital is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for qualifying expenses or lost revenue attributable to COVID-19, as defined by the Department of Health and Human Services (HHS).

The Hospital accounts for such payments as voluntary nonexchange transactions. As such, payments are recognized as revenue once the applicable terms and conditions required to retain the funds have been met. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and the effect of the pandemic on the Hospital's operating revenues and expenses through September 30, 2024 and 2023, the Hospital recognized $0 and $114,811, respectively, related to the distributions from the Provider Relief Fund, and these payments are recorded as nonoperating revenues – Provider Relief Funds (*CARES Act*) in the statements of revenues, expenses and changes in net position.

The Hospital will continue to monitor compliance with the terms and conditions of the Provider Relief Fund and the effect of the pandemic on the Hospital's revenues and expenses. The terms and conditions governing the Provider Relief Fund are complex and subject to interpretation and change. If the Hospital is unable to attest to or comply with current or future terms and conditions, our ability to retain some or all of the distributions received may be affected. Provider Relief Fund payments are subject to government oversight, including potential audits.

### *Other COVID-19 Funding*

During the years ended September 30, 2024 and 2023, the Coronavirus Small Rural Hospital Improvement Program provided support to small rural and Critical Access Hospitals (CAHs) which were seeing increased demands for clinical services and equipment, as well as experiencing short-term financial and workforce challenges related to responding to meeting the needs of patients with COVID-19 seeking care at their facilities. These funds were administered through the Small Rural Hospital Improvement Program (SHIP) to provide emergency funding support to CAHs and non-CAH rural hospitals with less than 50 beds. This approach provided funding directly to the states to target those rural hospitals and the communities they serve who are facing the greatest strain from this crisis. The Hospital received $0 and $136,071 during years ended September 30, 2024 and 2023, respectively. The Hospital recognized $0 and $136,071 related to the SHIP grant during the years ended September 30, 2024 and 2023, respectively. The revenue recognized is recorded as a component of noncapital grants and gifts in the accompanying statements of revenues, expenses and changes in net position.

## Note 15. Greenwood County Healthcare Foundation, Inc.

### *Summary of Significant Accounting Policies*

#### *Organization*

The Foundation is a not-for-profit organization whose purpose is to raise funds for the support of health and health care programs for the Hospital.

#### *Related Entity*

The Foundation works closely with the Hospital. As discussed above, much of the funds raised by the Foundation are distributed to the Hospital. The entities share one common member of their Boards of Trustees.

#### *Basis of Accounting*

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

#### *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### *Cash Equivalents*

The Foundation considers all liquid investments with original maturities of three months or less to be cash equivalents. At September 30, 2024 and 2023, the Foundation had no cash equivalents.

#### *Certificate of Deposit*

The Foundation reports certificates of deposits at amortized cost.

#### *Net Assets With Donor Restrictions*

Net assets with donor restrictions are those whose use by the Foundation has been limited by donors to a specific time period or purpose or have been restricted by donors to be maintained by the Foundation in perpetuity. At September 30, 2024 and 2023, there were no net assets with donor restrictions.

#### *Income Taxes*

The Foundation is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code classified by the Internal Revenue Service as other than a private foundation.

#### *Functional Allocation of Expenses*

The costs of providing the Foundation's programs and administration have been summarized on a functional basis in the statements of activities. Accordingly, expenses that benefit both programs and supporting services have been allocated using management's estimates.

#### *Donated Services*

The Foundation receives donated services from unpaid volunteers who assist in fund raising and special projects. No amounts have been recognized in the statements of activities because the criteria for recognition under accounting principles generally accepted in the United States of America have not been satisfied.

***Contributions***

Contributions are provided to the Foundation either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

| Nature of the Gift | Value Recognized |
|---|---|
| *Conditional gifts, with or without restriction* | |
| Gifts that depend on the Foundation overcoming a donor imposed barrier to be entitled to the funds | Not recognized until the gift becomes unconditional, *i.e.* the donor imposed barrier is met |
| *Unconditional gifts, with or without restriction* | |
| Received at date of gift – cash and other assets | Fair value |
| Received at date of gift – property, equipment and long-lived assets | Estimated fair value |
| Expected to be collected within one year | Net realizable value |
| Collected in future years | Initially reported at fair value determined using the discounted present value of estimated future cash flows technique |

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of operations as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment and other long-lived assets are reported when those assets are placed in service.

Gifts and investment income that are originally restricted by the donor and for which the restriction is met in the same time period the gift is received are recorded as revenue with donor restrictions and then released from restriction.

Conditional contributions and investment income having donor stipulations which are satisfied in the gift is received and the investment income is earned are recorded as revenue with donor restrictions and then released from restriction.

***Liquidity and Availability***

The Foundation's financial assets available within one year of the balance sheet date for general expenditures encompass all assets of the Foundation at both September 30, 2024 and 2023.

## Note 16. Subsequent Events

The Hospital entered into a 90 month agreement with GPHA related to a new electronic medical record system with an effective date of December 31, 2024. The monthly fees related to the agreement are approximately $29,000.

*Supplementary Information*

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Net Patient Service Revenue**
**Years Ended September 30, 2024 and 2023**

| | 2024 | | |
|---|---|---|---|
| | Inpatient | Outpatient | Total |
| **Routine Service Revenues** | | | |
| Hospital | $ 956,080 | $ - | $ 956,080 |
| Swing-bed | 791,815 | - | 791,815 |
| | 1,747,895 | - | 1,747,895 |
| **Ancillary Service Revenues** | | | |
| Operating room | - | 227 | 227 |
| Anesthesia | - | - | - |
| Radiology | 26,664 | 470,351 | 497,015 |
| Mammography | - | 42,570 | 42,570 |
| Nuclear medicine | - | 149,365 | 149,365 |
| Ultrasound | (2,329) | 202,746 | 200,417 |
| CT | 68,130 | 1,525,622 | 1,593,752 |
| MRI | 20,241 | 386,273 | 406,514 |
| Laboratory | 485,675 | 4,945,651 | 5,431,326 |
| Respiratory therapy | 151 | 117 | 268 |
| Physical therapy | 92,428 | 690,812 | 783,240 |
| Occupational therapy | - | - | - |
| Speech therapy | 38,785 | 41,235 | 80,020 |
| Electrocardiogram | 3,105 | 1,477 | 4,582 |
| Central supply | 84,507 | 317,852 | 402,359 |
| Pharmacy | 386,778 | 6,673,161 | 7,059,939 |
| Clinic | - | 182,089 | 182,089 |
| Emergency room | - | 3,260,130 | 3,260,130 |
| Observation | - | 973,627 | 973,627 |
| Rural health clinic | - | 1,903,942 | 1,903,942 |
| Home health agency | - | 1,219,189 | 1,219,189 |
| Cardiac rehab | - | 115,875 | 115,875 |
| Pulminary rehab | - | 1,024,442 | 1,024,442 |
| Wound care | - | 2,060,020 | 2,060,020 |
| | $ 2,952,030 | $ 26,186,773 | 29,138,803 |
| Less contractual allowances and charity care | | | 13,292,451 |
| Less provision for uncollectible accounts | | | 1,016,579 |
| Net patient service revenue | | | $ 14,829,773 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Net Patient Service Revenue**
**Years Ended September 30, 2024 and 2023** **(Continued)**

| 2023 | | |
|---|---|---|
| **Inpatient** | **Outpatient** | **Total** |
| $ 1,239,820 | $ - | $ 1,239,820 |
| 896,145 | - | 896,145 |
| 2,135,965 | - | 2,135,965 |
| - | - | - |
| - | 66,661 | 66,661 |
| 30,201 | 475,754 | 505,955 |
| - | 42,175 | 42,175 |
| - | 116,155 | 116,155 |
| 33,858 | 188,928 | 222,786 |
| 78,936 | 1,399,875 | 1,478,811 |
| 12,924 | 312,119 | 325,043 |
| 599,517 | 4,485,638 | 5,085,155 |
| 990 | 39 | 1,029 |
| 87,656 | 636,621 | 724,277 |
| 11,672 | 19,590 | 31,262 |
| 21,198 | 32,065 | 53,263 |
| 2,875 | 22,741 | 25,616 |
| 77,275 | 422,124 | 499,399 |
| 389,618 | 5,178,212 | 5,567,830 |
| 690 | 192,477 | 193,167 |
| 3,051 | 2,925,520 | 2,928,571 |
| 1,795 | 1,049,550 | 1,051,345 |
| - | 1,579,115 | 1,579,115 |
| - | 1,259,855 | 1,259,855 |
| - | 54,425 | 54,425 |
| - | 437,386 | 437,386 |
| - | 725,151 | 725,151 |
| $ 3,488,221 | $ 21,622,176 | 25,110,397 |
| | | 11,479,235 |
| | | 608,490 |
| | | $ 13,022,672 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Contractual Allowances, Charity Care and Other Operating Revenues**
**Years Ended September 30, 2024 and 2023**

| | 2024 | 2023 |
|---|---|---|
| **CONTRACTUAL ALLOWANCES AND CHARITY CARE** | | |
| **Contractual Allowances** | | |
| Medicare | $ 6,376,792 | $ 4,732,491 |
| Medicaid | 1,337,537 | 1,418,701 |
| Blue Cross | 706,804 | 609,429 |
| Commercial insurance | 3,421,535 | 3,766,651 |
| Clinic and other | 1,398,453 | 877,644 |
| **Charity Care** | 51,330 | 74,319 |
| | $ 13,292,451 | $ 11,479,235 |

| | 2024 | 2023 |
|---|---|---|
| **OTHER OPERATING REVENUES** | | |
| Cafeteria sales | $ 34,924 | $ 29,550 |
| Medical record fee | 2,357 | 15,347 |
| Rent income | 14,636 | 8,115 |
| Other | 123,776 | 206,202 |
| | $ 175,693 | $ 259,214 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Operating Expenses**
**Years Ended September 30, 2024 and 2023**

| | 2024 | | |
|---|---|---|---|
| | Salaries | Other | Total |
| Nursing service | $ 1,024,307 | $ 22,849 | $ 1,047,156 |
| Operating room | - | 5,305 | 5,305 |
| Anesthesia | - | - | - |
| Radiology | 213,866 | 149,903 | 363,769 |
| Mammography | 11,555 | 27,742 | 39,297 |
| Nuclear medicine | 36,646 | 91,675 | 128,321 |
| Ultrasound | 72,573 | 54,181 | 126,754 |
| CT | 126,309 | 126,553 | 252,862 |
| MRI | 55,338 | 126,793 | 182,131 |
| Laboratory | 448,897 | 552,834 | 1,001,731 |
| Respiratory therapy | - | - | - |
| Physical therapy | 461,711 | (103,213) | 358,498 |
| Occupational therapy | - | - | - |
| Speech therapy | 99,345 | (58,434) | 40,911 |
| Electrocardiogram | - | - | - |
| Central supply | 87,586 | 80,487 | 168,073 |
| Pharmacy | 229,682 | 2,576,407 | 2,806,089 |
| Clinic | 64,664 | 21,370 | 86,034 |
| Emergency room | 931,158 | 738,861 | 1,670,019 |
| Rural health clinic | 1,182,090 | 245,402 | 1,427,492 |
| Home health agency | 664,250 | 311,356 | 975,606 |
| Social service | - | 3,600 | 3,600 |
| Depreciation and amortization | - | 591,694 | 591,694 |
| Employee health and welfare | - | 1,389,707 | 1,389,707 |
| Administrative and general | 1,142,472 | 1,675,023 | 2,817,495 |
| Maintenance | 145,992 | 275,171 | 421,163 |
| Laundry and linen | 62,068 | 11,438 | 73,506 |
| Housekeeping | 129,053 | 46,259 | 175,312 |
| Dietary | 186,391 | 129,643 | 316,034 |
| Nursing administration | 161,631 | 731 | 162,362 |
| Durable medical equipment | - | 2,211 | 2,211 |
| Medical records | 196,322 | 172,547 | 368,869 |
| Cardiac rehab | 46,960 | 1,985 | 48,945 |
| Pulminary rehab | - | 420,524 | 420,524 |
| Wound care | 138,616 | 164,596 | 303,212 |
| | $ 7,919,482 | $ 9,855,200 | $ 17,774,682 |

**Greenwood County Hospital**
**A Component Unit of Greenwood County, Kansas**
**Operating Expenses**
**Years Ended September 30, 2024 and 2023** **(Continued)**

| 2023 | | |
|---|---|---|
| **Salaries** | **Other** | **Total** |
| $ 992,805 | $ 481,920 | $ 1,474,725 |
| - | 7,822 | 7,822 |
| - | 15,400 | 15,400 |
| 326,016 | 343,110 | 669,126 |
| - | 22,604 | 22,604 |
| 1,474 | 78,534 | 80,008 |
| - | 57,698 | 57,698 |
| - | 113,977 | 113,977 |
| - | 97,433 | 97,433 |
| 416,133 | 563,232 | 979,365 |
| - | 28 | 28 |
| 389,879 | 90,582 | 480,461 |
| 38,971 | (13,673) | 25,298 |
| 89,993 | (39,264) | 50,729 |
| - | 196 | 196 |
| 88,232 | 43,890 | 132,122 |
| 193,295 | 1,473,316 | 1,666,611 |
| 61,262 | 54,313 | 115,575 |
| 1,002,134 | 397,684 | 1,399,818 |
| 895,557 | 224,587 | 1,120,144 |
| 668,947 | 331,216 | 1,000,163 |
| - | 3,639 | 3,639 |
| - | 551,167 | 551,167 |
| - | 1,658,756 | 1,658,756 |
| 1,077,017 | 1,358,480 | 2,435,497 |
| 135,535 | 273,757 | 409,292 |
| 64,016 | 13,859 | 77,875 |
| 121,045 | 18,538 | 139,583 |
| 160,773 | 94,581 | 255,354 |
| 133,384 | 451 | 133,835 |
| - | 2,073 | 2,073 |
| 145,820 | 64,188 | 210,008 |
| 35,630 | 4,422 | 40,052 |
| - | 165,896 | 165,896 |
| 97,343 | 785,091 | 882,434 |
| $ 7,135,261 | $ 9,339,503 | $ 16,474,764 |