

Special District of West Side Health Care District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2018

District Mailing Address

Street 1 Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Cooper"/>	<input type="text" value="Board President"/>
Member 2	<input type="text" value="Adele"/>	<input type="text"/>	<input type="text" value="Ward"/>	<input type="text" value="Board Vice President"/>
Member 3	<input type="text" value="Ginny"/>	<input type="text"/>	<input type="text" value="Miller"/>	<input type="text" value="Board Secretary & Treasurer"/>
Member 4	<input type="text" value="Jan"/>	<input type="text"/>	<input type="text" value="Ashley"/>	<input type="text" value="Board Member"/>
Member 5	<input type="text" value="Darren"/>	<input type="text"/>	<input type="text" value="Walrath"/>	<input type="text" value="Board Member"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Gerald"/>	<input type="text"/>	<input type="text" value="Starr"/>	<input type="text" value="District Office Executive Direct"/>	<input type="text" value="gstarr@wshcd.org"/>
Official 2	<input type="text" value="Robyn"/>	<input type="text"/>	<input type="text" value="Melton"/>	<input type="text" value="District Manager"/>	<input type="text" value="rmelton@wshcd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of West Side Health Care District
Special Districts Financial Transactions Report
Hospital Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues

Patient Revenues

R01.	Daily Hospital Services	2,936,714
R02.	Ambulatory Services	
	Ancillary Services	
R03.	Inpatient	
R04.	Outpatient	
R05.	Other Patient Revenues	
R06.	Gross Patient Revenues	2,936,714

Deductions from Patient Revenues

R07.	Charity Discounts	
R08.	Donations for Indigent Care	
R09.	Provisions for Bad Debts	
R10.	Medicare Contractual Adjustments	
R11.	Medi-Cal Contractual Adjustments	
R12.	Other Contractual Adjustments	
R13.	Other Deductions from Patient Revenues	
R14.	Total Deductions from Patient Revenues	

Capitation Premium Revenues

R15.	Medicare Capitation Premium Revenues	
R16.	Medi-Cal Capitation Premium Revenues	
R17.	Other Capitation Premium Revenues	
R18.	Total Capitation Premium Revenues	

R19.	Net Patient Revenues	2,936,714
R20.	Tuition and Other Educational Revenues	
R21.	Services, Commissions and Rentals	
R22.	Other Operating Revenues	117,411
R23.	Total Operating Revenues	\$3,054,125

Operating Expenses

R24.	Daily Hospital Services	1,552,894
R25.	Ambulatory Services	
R26.	Ancillary Services	
	Purchased Services	
R27.	Inpatient	
R28.	Outpatient	
R29.	Research Expenses	
R30.	Education Expenses	
R31.	Personnel Services	

R32.	Contractual Services	2,080,736
R33.	Materials and Supplies	146,108
R34.	General and Administrative Expenses	507,636
R35.	Depreciation and Amortization Expenses	110,969
R36.	Other Operating Expenses	
R37.	Total Operating Expenses	\$4,398,343
R38.	Operating Income (Loss)	\$-1,344,218
Nonoperating Revenues		
R39.	Investment Earnings	68,902
R40.	Contributions and Donated Services	
R41.	Maintenance of Restricted Funds Revenues	
R42.	Unrestricted Income from Endowment Funds	
R43.	Unrestricted Income from Other Restricted Funds	
R44.	Term Endowment Funds Becoming Unrestricted	
R45.	Transfers from Restricted Funds for Nonoperating Expenses	
R46.	Physicians' Offices and Other Rental Revenues	9,600
R47.	Medical Office Building Revenues	
R48.	Child Care Services Revenues (Nonemployees)	
R49.	Family Housing Revenues	
R50.	Retail Operations Revenues	
Taxes and Assessments		
SD51.	Current Secured and Unsecured (1%)	1,307,786
SD52.	Voter-Approved Taxes	
SD53.	Pass-through Property Taxes (ABX1 26)	
SD54.	Property Assessments	
SD55.	Special Assessments	
SD56.	Special Taxes	
SD57.	Prior-Year Taxes and Assessments	
SD58.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R59.	Aid for Construction	
R60.	Other Intergovernmental – Federal	
Intergovernmental – State		
R61.	Aid for Construction	
SD62.	Homeowners Property Tax Relief	1,704
SD63.	Timber Yield	
R64.	In-Lieu Taxes	
R65.	Other Intergovernmental – State	
R66.	Intergovernmental – County	
R67.	Intergovernmental – Other	
R68.	Gain on Disposal of Capital Assets	
R69.	Other Nonoperating Revenues	

R70.	Total Nonoperating Revenues	\$1,387,992
	Nonoperating Expenses	
R71.	Interest Expense	
R72.	Intergovernmental Transfers Expense	
R73.	Maintenance of Restricted Funds Expenses	
R74.	Physician's Office and Other Rental Expenses	
R75.	Medical Office Building Expenses	
R76.	Child Care Services Expenses (Nonemployees)	
R77.	Family Housing Expenses	
R78.	Retail Operations Expenses	
R79.	Loss on Disposal of Capital Assets	
R80.	Other Nonoperating Expenses	
R81.	Total Nonoperating Expenses	\$0
R82.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$43,774
	Capital Contributions	
R83.	Federal	
R84.	State	
R85.	County	
R86.	Other Government	
R87.	Other Capital Contributions	
R88.	Total Capital Contributions	\$0
R89.	Transfers In	
R90.	Transfers Out	
	Special and Extraordinary Items	
R90.5	Special Item	
R90.6	Extraordinary Item	
R90.7	Total Special and Extraordinary Items	\$0
R91.	Change in Net Position	\$43,774
R92.	Net Position (Deficit), Beginning of Fiscal Year	\$12,875,986
R93.	Adjustment	
R94.	Reason for Adjustment	
R95.	Net Position (Deficit), End of Fiscal Year	\$12,919,760
	Net Position (Deficit)	
R96.	Net Investment in Capital Assets	3,447,332
R97.	Restricted	
R98.	Unrestricted	9,472,428
R99.	Total Net Position (Deficit)	\$12,919,760

Special District of West Side Health Care District
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2018

Activity: (1 of 1) (Record Completed)

Health

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	1,307,786					1,307,786
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	1,307,786	0	0	0	0	1,307,786
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	68,902					68,902
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	68,902	0	0	0	0	68,902
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	1,704					1,704
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	1,704	0	0	0	0	1,704
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	3,063,725					3,063,725
R35. Total Revenues	\$4,442,117	\$0	\$0	\$0	\$0	\$4,442,117

Expenditures						
R36.	Salaries and Wages	1,395,545				1,39
R37.	Employee Benefits	348,413				34
R38.	Services and Supplies	1,932,532				1,93
R39.	Self-Insurance Only – Claims Paid					
R40.	Contributions to Outside Agencies					
Debt Service						
R41.	Principal Payments on Long-Term Debt					
R42.	Interest Payments on Long-Term Debt					
R42.5	Lease Principal					
R43.	Principal and Interest on Short-Term Notes and Warrants					
R44.	Other Debt Service					
R45.	Total Debt Service	0	0	0	0	0
R46.	Capital Outlay					
R47.	Other Expenditures	721,853				72
R48.	Total Expenditures	\$4,398,343	\$0	\$0	\$0	\$4,39
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$43,774	\$0	\$0	\$0	\$4
Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds					
R51.	Other Long-Term Debt Proceeds					
R51.5	Lease Obligations Proceeds					
R51.6	Proceeds from Refinancing on Loans, Notes, and Other					
R51.7	Payments to Refinanced Loans, Notes, and Other					
R52.	Refunding Bonds Proceeds					
R53.	Premium on Bonds Issued					
R54.	Discount on Bonds Issued					
R55.	Payments to Refunded Bond Escrow Agent					
R56.	Demand Bonds					
R57.	Proceeds from Sale of Capital Assets					
R58.	Capital Leases					
R59.	Insurance Recoveries					
R60.	Transfers In					
R61.	Transfers Out					
R61.5	Other Financing Sources (Uses) – Other					
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63.	Special Item					
R64.	Extraordinary Item					
R65.	Total Special and Extraordinary Items	0	0	0	0	0
R66.	Net Change in Fund Balances	\$43,774	\$0	\$0	\$0	\$4
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	-\$280,584	\$0	\$0	\$0	-\$28
R68.	Adjustment	13,156,570				13,15
R69.	Reason for Adjustment	0				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$12,919,760	\$0	\$0	\$0	\$12,91

Note:

(R69) Gen-Reason for Adjustment: 0

Special District of West Side Health Care District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	4,659,865					4,659
R02. Investments	3,649,994					3,649
R03. Accounts Receivable (net)	200,995					200
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	109,790					109
R08. Due from Other Governments	1,109,089					1,109
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	42,055					42
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	3,447,332					3,447
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$13,219,120	\$0	\$0	\$0	\$0	\$13,219
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$13,219,120	\$0	\$0	\$0	\$0	\$13,219
Liabilities						
R19. Accounts Payable	159,273					159
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	140,087					140
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$299,360	\$0	\$0	\$0	\$0	\$299
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$299,360	\$0	\$0	\$0	\$0	\$299
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						

R36. Assigned	3,447,332					3,447
R37. Unassigned	9,472,428					9,472
R38. Total Fund Balances (Deficits)	\$12,919,760	\$0	\$0	\$0	\$0	\$12,919
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$13,219,120	\$0	\$0	\$0	\$0	\$13,219

Special District of West Side Health Care District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	4,659,865	
R02.	Restricted		
R03.	Accounts Receivable (net)	200,995	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds	109,790	
R07.	Due from Other Governments	1,109,089	
R08.	Inventories		
R09.	Prepaid Items	42,055	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$6,121,794	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments	3,649,994	
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	400,979	
R17.	Buildings and Improvements	2,156,289	
R18.	Equipment	514,859	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	1,364,690	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-989,485	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$7,097,326	\$0
R27.	Total Assets	\$13,219,120	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions		

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$13,219,120	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	159,273	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	140,087	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$299,360	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$299,360	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$299,360	\$0
R66.	Total Net Position (Deficit)	\$12,919,760	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	3,447,332	
R68.	Restricted		
R69.	Unrestricted	9,472,428	
R70.	Total Net Position (Deficit)	\$12,919,760	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$13,219,120	\$0

Special District of West Side Health Care District
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	400,979	
R02.	Buildings and Improvements	2,156,289	
R03.	Equipment	514,859	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	1,364,690	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-989,485	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$3,447,332	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$3,447,332	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		

R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$0
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

Special District of West Side Health Care District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

Special District of West Side Health Care District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
HospitalEnterpriseFund	(R01)DailyHospitalServices	The districts volume increased from the prior year, therefore, related revenue and expenses increased
HospitalEnterpriseFund	(R22)OtherOperatingRevenues	Medical records, other operating and non-operating revenues, miscellaneous income
HospitalEnterpriseFund	(R32)ContractualServices	The districts volume increased from the prior year, therefore, related revenue and expenses increased
HospitalEnterpriseFund	(R34)GeneralandAdministrativeExpenses	The districts volume increased from the prior year, therefore, related revenue and expenses increased
HospitalEnterpriseFund	(R39)InvestmentEarnings	This is income on gains and losses from investments
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Health) This is income on gains and losses from investments
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Health) Daily hospital services, rent revenue, medical records, other operating and non-operating revenues, miscellaneous income
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Health) Purchased service costs, facility costs, administrative costs
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Health) To balance beginning of year
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Fixed assets
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Payroll related liabilities
ProprietaryFunds	(R01)Entpr-Unrestricted	More cash was used during operations
ProprietaryFunds	(R03)Entpr-AccountsReceivable(net)	Accounts were received more timely
ProprietaryFunds	(R06)Entpr-DuefromOtherFunds	Accounts were received more timely
ProprietaryFunds	(R07)Entpr-DuefromOtherGovernments	Settlements from various governments increased to due increase in operations
ProprietaryFunds	(R09)Entpr-PrepaidItems	Other receivables increased during the year
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Activity on new projects increased
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Payroll related liabilities
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District had no pension liability
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District is exempt
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The District is exempt

Total Footnote: 21