

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

**Fiscal Year: 2019**

**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 &amp; 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 Director"/>	<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: 2019**

**Operating Revenues**

Patient Revenues

R01.	Daily Hospital Services	3,136,541
R02.	Ambulatory Services	
	Ancillary Services	
R03.	Inpatient	
R04.	Outpatient	
R05.	Other Patient Revenues	
R06.	Gross Patient Revenues	3,136,541

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	3,136,541
R20.	Tuition and Other Educational Revenues	
R21.	Services, Commissions and Rentals	
R22.	Other Operating Revenues	58,156
R23.	<b>Total Operating Revenues</b>	<b>\$3,194,697</b>

**Operating Expenses**

R24.	Daily Hospital Services	1,940,763
R25.	Ambulatory Services	
R26.	Ancillary Services	
	Purchased Services	
R27.	Inpatient	
R28.	Outpatient	
R29.	Research Expenses	
R30.	Education Expenses	
R31.	Personnel Services	

R32.	Contractual Services	1,941,437
R33.	Materials and Supplies	180,940
R34.	General and Administrative Expenses	629,476
R35.	Depreciation and Amortization Expenses	121,071
R36.	Other Operating Expenses	
R37.	<b>Total Operating Expenses</b>	<b>\$4,813,687</b>
R38.	<b>Operating Income (Loss)</b>	<b>\$-1,618,990</b>
<b>Nonoperating Revenues</b>		
R39.	Investment Earnings	98,016
R40.	Contributions and Donated Services	3,000,000
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	9,840
R47.	Medical Office Building Revenues	
R48.	Child Care Services Revenues (Nonemployees)	
R49.	Family Housing Revenues	
R50.	Retail Operations Revenues	
<b>Taxes and Assessments</b>		
SD51.	Current Secured and Unsecured (1%)	1,334,092
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	
<b>Intergovernmental – Federal</b>		
R59.	Aid for Construction	
R60.	Other Intergovernmental – Federal	
<b>Intergovernmental – State</b>		
R61.	Aid for Construction	
SD62.	Homeowners Property Tax Relief	1,738
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.	<b>Total Nonoperating Revenues</b>	\$4,443,686
	<b>Nonoperating Expenses</b>	
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.	<b>Total Nonoperating Expenses</b>	\$0
R82.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$2,824,696
	<b>Capital Contributions</b>	
R83.	Federal	
R84.	State	
R85.	County	
R86.	Other Government	
R87.	Other Capital Contributions	
R88.	<b>Total Capital Contributions</b>	\$0
R89.	<b>Transfers In</b>	
R90.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R90.5	Special Item	
R90.6	Extraordinary Item	
R90.7	<b>Total Special and Extraordinary Items</b>	\$0
R91.	<b>Change in Net Position</b>	\$2,824,696
R92.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$12,919,760
R93.	<b>Adjustment</b>	
R94.	Reason for Adjustment	
R95.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$15,744,456
	<b>Net Position (Deficit)</b>	
R96.	Net Investment in Capital Assets	6,850,569
R97.	Restricted	
R98.	Unrestricted	8,893,887
R99.	<b>Total Net Position (Deficit)</b>	\$15,744,456

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

**Fiscal Year: 2019**

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	4,994,339	
R02.	Restricted	3,738,901	
R03.	Accounts Receivable (net)	161,716	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds	133,761	
R07.	Due from Other Governments	1,432,696	
R08.	Inventories		
R09.	Prepaid Items	70,271	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	<b>\$10,531,684</b>	<b>\$0</b>
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	428,029	
R17.	Buildings and Improvements	2,212,747	
R18.	Equipment	533,771	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	4,786,579	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-1,110,557	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	<b>\$6,850,569</b>	<b>\$0</b>
R27.	<b>Total Assets</b>	<b>\$17,382,253</b>	<b>\$0</b>
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.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$17,382,253	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable	490,718	
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	1,147,079	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$1,637,797	\$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.	<b>Total Noncurrent Liabilities</b>	\$0	\$0
R61.	<b>Total Liabilities</b>	\$1,637,797	\$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.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$1,637,797	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$15,744,456	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	6,850,569	
R68.	Restricted		
R69.	Unrestricted	8,893,887	
R70.	<b>Total Net Position (Deficit)</b>	\$15,744,456	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$17,382,253	\$0



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

**Fiscal Year: 2019**

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

Special District of West Side Health Care District  
 Special Districts Financial Transactions Report  
 Summary

**Fiscal Year: 2019**

	Governmental Funds	Internal Service Fund	Enterprise Fund	
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital			3,194,697	
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$3,194,697	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital			4,443,686	
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				

R34.	Conduit				
R35.	Transportation				
R36.	<b>Total Non-Operating Revenues</b>			\$4,443,686	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$7,638,383	

**Governmental Expenditures**

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			

**Internal Service Expenses**

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		

**Enterprise Expenses**

**Operating Expenses**

R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital			4,813,687	
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$4,813,687	

**Non-Operating Expenses**

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$4,813,687	
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$2,824,696	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$12,919,760	
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$15,744,456	
<b>Assets</b>					
R79.	Total Current Assets			10,531,684	
R80.	Total Noncurrent Assets			6,850,569	
R81.	<b>Total Assets</b>	\$0	\$0	\$17,382,253	
<b>Liabilities</b>					
R82.	Total Current Liabilities			1,637,797	
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$0	\$0	\$1,637,797	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$15,744,456	

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
HospitalEnterpriseFund	(R22)OtherOperatingRevenues	Medical records copy fees, medication reimbursement, other miscellaneous
HospitalEnterpriseFund	(R24)DailyHospitalServices	The district opened a RHC in the middle of last year. The current year is the first full year the RHC is in operation. This caused expenses to increase.
HospitalEnterpriseFund	(R33)MaterialsandSupplies	The district opened a RHC in the middle of last year. The current year is the first full year the RHC is in operation. This caused expenses to increase.
HospitalEnterpriseFund	(R34)GeneralandAdministrativeExpenses	The district opened a RHC in the middle of last year. The current year is the first full year the RHC is in operation. This caused expenses to increase.
HospitalEnterpriseFund	(R40)ContributionsandDonatedServices	The district received a contribution of \$4 million and recognized \$1 million as revenue, with the balance recorded as a contribution.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	The increase was 8%, which is less than the tolerance of 20%. Why is this an error?
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Construction in progress fluctuates from year to year, depending on what projects were started, completed, or in progress. Not as many projects were completed during the current year, thus increasing the balance.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued payroll, accrued vacation, other payroll liabilities, deferred revenue
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	A contribution was received during the year. \$3 million was recognized as revenue and the remaining \$1 million was set up as deferred revenue.
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: 12