

Special District of Kingsburg Tri-County 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="Arlie"/>	<input type="text"/>	<input type="text" value="Rogers"/>	<input type="text" value="Chairman"/>
Member 2	<input type="text" value="Glenn"/>	<input type="text"/>	<input type="text" value="Snyder"/>	<input type="text" value="Vice Chairman"/>
Member 3	<input type="text" value="Judy"/>	<input type="text"/>	<input type="text" value="Bibb"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Lori"/>	<input type="text"/>	<input type="text" value="Sanders"/>	<input type="text" value="Treasurer"/>
Member 5	<input type="text" value="Lejf"/>	<input type="text"/>	<input type="text" value="Knutson"/>	<input type="text" value="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="Stephen"/>	<input type="text"/>	<input type="text" value="Ramirez"/>	<input type="text" value="Manager"/>	<input type="text" value="secretary@kingsburghealthcaredistrict.coi"/>
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 Kingsburg Tri-County 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	<input type="text"/>
R02.	Ambulatory Services	<input type="text"/>
	Ancillary Services	
R03.	Inpatient	<input type="text"/>
R04.	Outpatient	<input type="text"/>
R05.	Other Patient Revenues	<input type="text"/>
R06.	Gross Patient Revenues	<input type="text"/>

Deductions from Patient Revenues

R07.	Charity Discounts	<input type="text"/>
R08.	Donations for Indigent Care	<input type="text"/>
R09.	Provisions for Bad Debts	<input type="text"/>
R10.	Medicare Contractual Adjustments	<input type="text"/>
R11.	Medi-Cal Contractual Adjustments	<input type="text"/>
R12.	Other Contractual Adjustments	<input type="text"/>
R13.	Other Deductions from Patient Revenues	<input type="text"/>
R14.	Total Deductions from Patient Revenues	<input type="text"/>

Capitation Premium Revenues

R15.	Medicare Capitation Premium Revenues	<input type="text"/>
R16.	Medi-Cal Capitation Premium Revenues	<input type="text"/>
R17.	Other Capitation Premium Revenues	<input type="text"/>
R18.	Total Capitation Premium Revenues	<input type="text"/>

R19.	Net Patient Revenues	<input type="text"/>
R20.	Tuition and Other Educational Revenues	<input type="text"/>
R21.	Services, Commissions and Rentals	129,600
R22.	Other Operating Revenues	361
R23.	<b>Total Operating Revenues</b>	<b>\$129,961</b>

**Operating Expenses**

R24.	Daily Hospital Services	<input type="text"/>
R25.	Ambulatory Services	<input type="text"/>
R26.	Ancillary Services	<input type="text"/>
	Purchased Services	
R27.	Inpatient	<input type="text"/>
R28.	Outpatient	<input type="text"/>
R29.	Research Expenses	<input type="text"/>
R30.	Education Expenses	<input type="text"/>
R31.	Personnel Services	<input type="text"/>

R32.	Contractual Services	126,252
R33.	Materials and Supplies	2,710
R34.	General and Administrative Expenses	287,097
R35.	Depreciation and Amortization Expenses	46,118
R36.	Other Operating Expenses	12,022
R37.	<b>Total Operating Expenses</b>	<b>\$474,199</b>
R38.	<b>Operating Income (Loss)</b>	<b>\$-344,238</b>
<b>Nonoperating Revenues</b>		
R39.	Investment Earnings	30,184
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	
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%)	792,021
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	1,588
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>	\$823,793
	<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>	\$479,555
	<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>	\$479,555
R92.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$2,706,741
R93.	<b>Adjustment</b>	
R94.	Reason for Adjustment	
R95.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$3,186,296
	<b>Net Position (Deficit)</b>	
R96.	Net Investment in Capital Assets	266,006
R97.	Restricted	
R98.	Unrestricted	2,920,290
R99.	<b>Total Net Position (Deficit)</b>	\$3,186,296

Special District of Kingsburg Tri-County Health Care District  
Special Districts Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

**Fiscal Year: 2018**

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	205,768	
R02.	Restricted	2,579,444	
R03.	Accounts Receivable (net)	132,793	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	5,149	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$2,923,154	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	49,951	
R17.	Buildings and Improvements	1,519,558	
R18.	Equipment	1,852,596	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-3,156,099	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$266,006	\$0
R27.	<b>Total Assets</b>	\$3,189,160	\$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.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$3,189,160	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable	2,864	
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		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$2,864	\$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	0	
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>	\$2,864	\$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>	\$2,864	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$3,186,296	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	266,006	
R68.	Restricted		
R69.	Unrestricted	2,920,290	
R70.	<b>Total Net Position (Deficit)</b>	\$3,186,296	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$3,189,160	\$0



Special District of Kingsburg Tri-County Health Care District  
Special Districts Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2018**

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text" value="\$0"/>

Special District of Kingsburg Tri-County Health Care District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2018

Current Year  Prior Year

FORM DESC	FIELD NAME	FOOTNOTES
HospitalEnterpriseFund	(R22)OtherOperatingRevenues	Miscellaneous income
HospitalEnterpriseFund	(R33)MaterialsandSupplies	The district used less supplies
HospitalEnterpriseFund	(R34)GeneralandAdministrativeExpenses	Grant program donations
HospitalEnterpriseFund	(R35)DepreciationandAmortizationExpenses	Assets added during the prior year, current year contains full years of depreciation
HospitalEnterpriseFund	(R36)OtherOperatingExpenses	Medical records, advertising & promotion, dues & subscriptions
HospitalEnterpriseFund	(R39)InvestmentEarnings	Earned more interest
ProprietaryFunds	(R01)Entpr-Unrestricted	More cash in restricted
ProprietaryFunds	(R02)Entpr-Restricted	All cash in unrestricted in previous year
ProprietaryFunds	(R03)Entpr-AccountsReceivable(net)	More timely collections
ProprietaryFunds	(R09)Entpr-PrepaidItems	More in prepaids
ProprietaryFunds	(R32)Entpr-AccountsPayable	Timing differences
ProprietaryFunds	(R56)Entpr-NetPensionLiability	Not applicable
AppropriationsLimitInformation	(R01)AppropriationsLimit	The district is exempt
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The district is exempt

Total Footnote: 14

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