

Special District Name: Kingsburg Tri-County Health Care District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2023

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	Todd		Thompson	Chairman
Member 2	Lori		Sanders	Vice Chairman
Member 3	Arlie		Rogers	Treasurer
Member 4	Kenneth		Crabb	Secretary
Member 5	Gary		Nelson	Member
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Stephen		Ramirez	Manager	secretary@kingsburghealthcaredi
Officials					

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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or ACFR 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☒ Full accrual basis ☐ N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

Special District Name: Kingsburg Tri-County Health Care District
Special Districts' Financial Transactions Report
Hospital Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Operating Revenues

Patient Revenues

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

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	
R20.	Tuition and Other Educational Revenues	
R21.	Services, Commissions and Rentals	130,754
R22.	Other Operating Revenues	
R23.	Total Operating Revenues	\$130,754

Operating Expenses

R24.	Daily Hospital Services	
R25.	Ambulatory Services	
R26.	Ancillary Services	
	Purchased Services	
R27.	Inpatient	
R28.	Outpatient	
R29.	Research Expenses	
R30.	Education Expenses	
R31.	Personnel Services	71,789
R32.	Contractual Services	73,781
R33.	Materials and Supplies	5,513
R34.	General and Administrative Expenses	1,123,365
R35.	Depreciation and Amortization Expenses	19,241
R36.	Other Operating Expenses	1,116
R37.	Total Operating Expenses	\$1,294,805
R38.	Operating Income (Loss)	\$-1,164,051

Nonoperating Revenues

R39.	Investment Income	13,709
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	

Taxes and Assessments

SD51.	Current Secured and Unsecured (1%)	1,094,481
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	2,194
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	\$1,110,384

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	\$-53,667
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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	\$-53,667
R92.	Net Position (Deficit), Beginning of Fiscal Year	\$2,610,470
R93.	Adjustment	4,313
R94.	Reason for Adjustment	Prior period changes
R95.	Net Position (Deficit), End of Fiscal Year	\$2,561,116

Net Position (Deficit)

R96.	Net Investment in Capital Assets	157,009
R97.	Restricted	
R98.	Unrestricted	2,404,107
R99.	Total Net Position (Deficit)	\$2,561,116

Note:

(R94) Reason for Adjustment: Prior period changes

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

Fiscal Year: 2023

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	625,066	
R02. Restricted	1,675,165	
R03. Accounts Receivable (net)	85,043	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	26,866	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,412,140	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other 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		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-3,265,096	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$157,009	\$0
R27. Total Assets	\$2,569,149	\$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	\$2,569,149	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	5,863	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	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	2,170	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$8,033	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
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		
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$8,033	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$8,033	\$0
R66.	Total Net Position (Deficit)	\$2,561,116	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	157,009	
R68.	Restricted		
R69.	Unrestricted	2,404,107	
R70.	Total Net Position (Deficit)	\$2,561,116	\$0

Special District Name: Kingsburg Tri-County Health Care District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2023

R01. Appropriations Limit	0
R02. Total Annual Appropriations Subject to the Limit	0
R03. Revenues Received (Over) Under Appropriations Limit	\$0

Special District Name: Kingsburg Tri-County Health Care District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital			130,754	
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$130,754	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital			1,110,384	
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$1,110,384	
R36.5	Total Revenues	\$0	\$0	\$1,241,138	
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital			1,294,805	
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,294,805	
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.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$1,294,805	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-53,667	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$2,610,470	
R77.	Adjustments			4,313	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$2,561,116	
Assets					
R79.	Total Current Assets			2,412,140	
R80.	Total Noncurrent Assets			157,009	
R81.	Total Assets	\$0	\$0	\$2,569,149	
Liabilities					
R82.	Total Current Liabilities			8,033	
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$8,033	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$2,561,116	

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
HospitalEnterpriseFund	(R31)PersonnelServices	Prior year was balance per audit workpapers is \$64,804. This would be about an 11% increase.
HospitalEnterpriseFund	(R34)GeneralandAdministrativeExpenses	Rents increased by about 24%, Utilities and Phone increased by about 21% and other admin expenses increased by about 24%.
HospitalEnterpriseFund	(R36)OtherOperatingExpenses	Other minor expenses per audit worksheet
ProprietaryFunds	(R01)Entpr-Unrestricted	Unrestricted cash increased by about the same that restricted cash decreased
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued payroll
ProprietaryFunds	(R56)Entpr-NetPensionLiability	Not applicable
AppropriationsLimitInformation	(R01)AppropriationsLimit	The district is exempt
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The district is exempt

Total Footnote: 8

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