

Special District of San Benito 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="Mary"/>	<input type="text"/>	<input type="text" value="McCullough"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Josie"/>	<input type="text"/>	<input type="text" value="Sanchez"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Jeri"/>	<input type="text"/>	<input type="text" value="Hernandez"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Angie"/>	<input type="text"/>	<input type="text" value="De La Cruz"/>	<input type="text" value="Secretary"/>
Member 5	<input type="text" value="Ariel"/>	<input type="text"/>	<input type="text" value="Hurtado, MD"/>	<input type="text" value="Assistant Secretary"/>
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="Ken"/>	<input type="text"/>	<input type="text" value="Underwood"/>	<input type="text" value="Chief Executive Officer"/>	<input type="text" value="kunderwood@hazelhawkins.com"/>
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 San Benito Health Care District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Form has been completed.

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	4,724,953	
R02.	Restricted		
R03.	Accounts Receivable (net)	9,667,602	
R04.	Taxes Receivable	99,645	
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	2,545,849	
R09.	Prepaid Items		
R10.	Other Current Assets 1	843,144	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$17,881,193	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	6,569,039	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	7,310,175	
Capital Assets			
R16.	Land	3,208,842	
R17.	Buildings and Improvements	94,465,179	
R18.	Equipment	37,906,594	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	1,217,405	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-71,518,858	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1	5,402,634	
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$84,561,010	\$0
R27.	Total Assets	\$102,442,203	\$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	\$102,442,203	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	4,520,229	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	289,129	
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	2,512,851	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	4,518,683	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$11,840,892	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	3,139,161	
R46.	General Obligation Bonds	26,945,000	
R47.	Revenue Bonds	17,920,000	
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)	598,853	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	11,967,953	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2	1,914,759	
R60.	Total Noncurrent Liabilities	\$62,485,726	\$0
R61.	Total Liabilities		

		\$74,326,618	\$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	\$74,326,618	\$0
R66.	Total Net Position (Deficit)	\$28,115,585	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	27,847,652	
R68.	Restricted	267,933	
R69.	Unrestricted		
R70.	Total Net Position (Deficit)	\$28,115,585	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$102,442,203	\$0

Special District of San Benito Health Care District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

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

Special District of San Benito 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	58,250,749
R02.	Ambulatory Services	48,034,106
	Ancillary Services	
R03.	Inpatient	61,452,378
R04.	Outpatient	186,132,597
R05.	Other Patient Revenues	
R06.	Gross Patient Revenues	353,869,830

Deductions from Patient Revenues

R07.	Charity Discounts	687,662
R08.	Donations for Indigent Care	
R09.	Provisions for Bad Debts	3,521,074
R10.	Medicare Contractual Adjustments	114,415,717
R11.	Medi-Cal Contractual Adjustments	77,421,589
R12.	Other Contractual Adjustments	48,301,066
R13.	Other Deductions from Patient Revenues	1,167,067
R14.	Total Deductions from Patient Revenues	245,514,175

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	108,355,655

R20.	Tuition and Other Educational Revenues	
R21.	Services, Commissions and Rentals	
R22.	Other Operating Revenues	7,312,954
R23.	Total Operating Revenues	\$115,668,609

Operating Expenses

R24.	Daily Hospital Services	22,206,196
R25.	Ambulatory Services	26,043,351
R26.	Ancillary Services	31,666,557
	Purchased Services	

R27.	Inpatient	
R28.	Outpatient	
R29.	Research Expenses	
R30.	Education Expenses	
R31.	Personnel Services	
R32.	Contractual Services	
R33.	Materials and Supplies	
R34.	General and Administrative Expenses	26,339,245
R35.	Depreciation and Amortization Expenses	4,781,621
R36.	Other Operating Expenses	5,357,148
R37.	Total Operating Expenses	\$116,394,118
R38.	Operating Income (Loss)	\$-725,509
	Nonoperating Revenues	
R39.	Investment Earnings	
R40.	Contributions and Donated Services	515,266
R41.	Maintenance of Restricted Funds Revenues	
R42.	Unrestricted Income from Endowment Funds	
R43.	Unrestricted Income from Other Restricted Funds	122,802
R44.	Term Endowment Funds Becoming Unrestricted	
R45.	Transfers from Restricted Funds for Nonoperating Expenses	
R46.	Physicians' Offices and Other Rental Revenues	54,737
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%)	1,797,175
SD52.	Voter-Approved Taxes	1,803,730
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	12,622
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	\$4,306,332
Nonoperating Expenses		
R71.	Interest Expense	1,245,676
R72.	Intergovernmental Transfers Expense	
R73.	Maintenance of Restricted Funds Expenses	
R74.	Physician's Office and Other Rental Expenses	1,526
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	16,229
R80.	Other Nonoperating Expenses	51,531
R81.	Total Nonoperating Expenses	\$1,314,962
R82.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,265,861
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	\$2,265,861
R92.	Net Position (Deficit), Beginning of Fiscal Year	\$27,004,336
R93.	Adjustment	-1,154,612
R94.	Reason for Adjustment	GASB 68 implementation & other decreases
R95.	Net Position (Deficit), End of Fiscal Year	\$28,115,585
	Net Position (Deficit)	
R96.	Net Investment in Capital Assets	27,847,652
R97.	Restricted	267,933
R98.	Unrestricted	
R99.	Total Net Position (Deficit)	\$28,115,585

Note:

(R94) Reason for Adjustment: GASB 68 implementation & other decrease

Special District of San Benito Health Care District
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	Buildings and Improvements
R04. Nature of Revenue Pledged	Operating Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Hospital Enterprise
R09. Year of Issue	2013
R10. Beginning Maturity Year	2013
R11. Ending Maturity Year	2029
R12. Principal Authorized	24,915,000
R13. Principal Issued to Date	24,915,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$20,635,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,330,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$19,305,000
R22. Principal Payable, Current Portion	1,385,000
R23. Principal Payable, Noncurrent Portion	\$17,920,000
R24. Interest Paid in Current Fiscal Year	1,016,362
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	2,285,155

Special District of San Benito Health Care District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2018

R01. Purpose of Debt (1 of 2)	Purchase of Business\Equipment
R02. Nature of Revenue Pledged	Operating Revenue
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Hospital Enterprise
R06. Year of Issue	2010
R07. Beginning Maturity Year	2010
R08. Ending Maturity Year	2018
R09. Principal Authorized	250,000
R10. Principal Received to Date	250,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$33,855
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	33,855
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	3,068
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of San Benito Health Care District
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	Refunding 2005 GOB
R04. Nature of Revenue Pledged	County Property Taxes
R05. Percent of Pledge	100%
R06. Debt Type	General Obligation Bonds
R07. Fund Type	Enterprise
SD08. Activity	Hospital Enterprise
R09. Year of Issue	2014
R10. Beginning Maturity Year	2014
R11. Ending Maturity Year	2035
R12. Principal Authorized	30,030,000
R13. Principal Issued to Date	30,030,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$28,390,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	685,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$27,705,000
R22. Principal Payable, Current Portion	760,000
R23. Principal Payable, Noncurrent Portion	\$26,945,000
R24. Interest Paid in Current Fiscal Year	201,226
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of San Benito Health Care District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2018

R01. Purpose of Debt (2 of 2) (Record Completed)	Purchase of Equipment
R02. Nature of Revenue Pledged	Operating Revenue
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Hospital Enterprise
R06. Year of Issue	2014
R07. Beginning Maturity Year	2014
R08. Ending Maturity Year	2021
R09. Principal Authorized	2,500,000
R10. Principal Received to Date	2,500,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$1,326,728
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	360,024
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$966,704
R19. Principal Outstanding, Current Portion	367,851
R20. Principal Outstanding, Noncurrent Portion	\$598,853
R21. Interest Paid in Current Fiscal Year	25,020
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of San Benito Health Care District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			1,217,588
R02. Other Long-Term Debt			28,088
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,245,676
R06. Debt Service			1,245,676
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			