

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

Fiscal Year: 2020

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	Josie		Sanchez	President
Member 2	Ariel		Hurtado, MD	Vice President
Member 3	Jerl		Hernandez	Treasurer
Member 4	Angie		De La Cruz	Secretary
Member 5	Mary		Casillas	Assistant Secretary
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Steve		Hannah	Chief Executive Officer	shannah@hazelhawkins.com
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 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:

[REDACTED]

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
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2020

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	\$19,655,250
R16. Adjustment to Principal in Current Fiscal Year	-1,735,250
R17. Reason for Adjustment to Principal in Current Fiscal Year	Beginning balance not correct from last 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	1,440,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$16,480,000
R22. Principal Payable, Current Portion	1,500,000
R23. Principal Payable, Noncurrent Portion	\$14,980,000
R24. Interest Paid in Current Fiscal Year	964,631
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	2,364,085

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: Beginning balance not correct from last year

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: 2020

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	\$26,945,000
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	845,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$26,100,000
R22. Principal Payable, Current Portion	930,000
R23. Principal Payable, Noncurrent Portion	\$25,170,000
R24. Interest Paid in Current Fiscal Year	176,686
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: 2020

R01. Purpose of Debt (1 of 1)	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		\$598,853
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		598,853
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$0
R19. Principal Outstanding, Current Portion		0
R20. Principal Outstanding, Noncurrent Portion		\$0
R21. Interest Paid in Current Fiscal Year		9,197
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: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			1,141,317
R02. Other Long-Term Debt			9,197
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,150,514
R06. Debt Service			1,150,514
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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: 2020

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	21,634,210	
R02. Restricted		
R03. Accounts Receivable (net)	9,086,956	
R04. Taxes Receivable	120,212	
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	2,793,341	
R09. Prepaid Items		
R10. Other Current Assets 1	593,363	
R11. Other Current Assets 2		
R12. Total Current Assets	\$34,228,082	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	4,151,898	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable	1,236,486	
Capital Assets		
R16. Land	3,231,774	
R17. Buildings and Improvements	96,240,421	
R18. Equipment	39,181,962	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	253,647	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-80,019,004	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	3,823,226	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$68,100,410	\$0
R27. Total Assets	\$102,328,492	\$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	\$102,328,492	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	5,823,407	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	251,463	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	9,735,476	
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	2,430,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	5,605,876	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$23,846,222	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	3,676,650	
R46.	General Obligation Bonds	25,170,000	
R47.	Revenue Bonds	14,980,000	
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)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	12,855,495	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2	1,555,741	
R60.	Total Noncurrent Liabilities	\$58,237,886	\$0
R61.	Total Liabilities	\$82,084,108	\$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	11,240	
R64.	Total Deferred Inflows of Resources	\$11,240	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$82,095,348	\$0
R66.	Total Net Position (Deficit)	\$20,233,144	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	20,125,421	
R68.	Restricted	107,723	
R69.	Unrestricted		
R70.	Total Net Position (Deficit)	\$20,233,144	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$102,328,492	\$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: 2020

Operating Revenues

Patient Revenues

R01.	Daily Hospital Services	49,123,429
R02.	Ambulatory Services	54,130,220
	Ancillary Services	
R03.	Inpatient	39,994,219
R04.	Outpatient	153,357,491
R05.	Other Patient Revenues	
R06.	Gross Patient Revenues	296,605,359

Deductions from Patient Revenues

R07.	Charity Discounts	709,572
R08.	Donations for Indigent Care	
R09.	Provisions for Bad Debts	3,777,452
R10.	Medicare Contractual Adjustments	88,610,781
R11.	Medi-Cal Contractual Adjustments	62,280,878
R12.	Other Contractual Adjustments	35,873,598
R13.	Other Deductions from Patient Revenues	1,062,506
R14.	Total Deductions from Patient Revenues	192,314,787

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	104,290,572
R20.	Tuition and Other Educational Revenues	
R21.	Services, Commissions and Rentals	
R22.	Other Operating Revenues	12,671,437
R23.	Total Operating Revenues	\$116,962,009

Operating Expenses

R24.	Daily Hospital Services	22,460,610
R25.	Ambulatory Services	30,593,913
R26.	Ancillary Services	33,817,775

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	28,447,763
R35.	Depreciation and Amortization Expenses	4,165,875
R36.	Other Operating Expenses	6,699,304
R37.	Total Operating Expenses	\$126,185,240
R38.	Operating Income (Loss)	\$-9,223,231
	Nonoperating Revenues	
R39.	Investment Earnings	
R40.	Contributions and Donated Services	435,105
R41.	Maintenance of Restricted Funds Revenues	
R42.	Unrestricted Income from Endowment Funds	
R43.	Unrestricted Income from Other Restricted Funds	1,316,884
R44.	Term Endowment Funds Becoming Unrestricted	
R45.	Transfers from Restricted Funds for Nonoperating Expenses	
R46.	Physicians' Offices and Other Rental Revenues	52,041
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%)	2,050,962
SD52.	Voter-Approved Taxes	1,866,576
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	24,703
SD63.	Timber Yield	
R64.	In-Lieu Taxes	

R65.	Other Intergovernmental – State	
R66.	Intergovernmental – County	
R67.	Intergovernmental – Other	
R68.	Gain on Disposal of Capital Assets	10,682
R69.	Other Nonoperating Revenues	7,000
R70.	Total Nonoperating Revenues	\$5,763,953
	Nonoperating Expenses	
R71.	Interest Expense	1,150,514
R72.	Intergovernmental Transfers Expense	
R73.	Maintenance of Restricted Funds Expenses	
R74.	Physician's Office and Other Rental Expenses	2,263
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	40,541
R81.	Total Nonoperating Expenses	\$1,193,318
R82.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-4,652,596
	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	\$-4,652,596
R92.	Net Position (Deficit), Beginning of Fiscal Year	\$25,695,520
R93.	Adjustment	-809,780
R94.	Reason for Adjustment	GASB 68 Implementation & other decrease
R95.	Net Position (Deficit), End of Fiscal Year	\$20,233,144
	Net Position (Deficit)	

R96. Net Investment in Capital Assets	20,125,421
R97. Restricted	107,723
R98. Unrestricted	
R99. Total Net Position (Deficit)	\$20,233,144

Note:

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

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

Fiscal Year: 2020

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