

Special District Name: West Side 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	5,597,270
R02.	Ambulatory Services	
	Ancillary Services	
R03.	Inpatient	
R04.	Outpatient	
R05.	Other Patient Revenues	
R06.	Gross Patient Revenues	5,597,270
	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	5,597,270
R20.	Tuition and Other Educational Revenues	
R21.	Services, Commissions and Rentals	
R22.	Other Operating Revenues	106,898
R23.	Total Operating Revenues	\$5,704,168

Operating Expenses

R24.	Daily Hospital Services	3,382,123
R25.	Ambulatory Services	
R26.	Ancillary Services	
	Purchased Services	
R27.	Inpatient	
R28.	Outpatient	
R29.	Research Expenses	
R30.	Education Expenses	
R31.	Personnel Services	
R32.	Contractual Services	2,025,004
R33.	Materials and Supplies	542,001
R34.	General and Administrative Expenses	596,894
R35.	Depreciation and Amortization Expenses	111,000
R36.	Other Operating Expenses	
R37.	Total Operating Expenses	\$6,657,022
R38.	Operating Income (Loss)	\$-952,854

Nonoperating Revenues

R39.	Investment Income	48,867
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	18,367
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%)	1,467,517
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	1,912
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	\$1,536,663
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	\$583,809

Capital Contributions

R83. Federal	<input type="text"/>
R84. State	<input type="text"/>
R85. County	<input type="text"/>
R86. Other Government	<input type="text"/>
R87. Other Capital Contributions	<input type="text"/>
R88. Total Capital Contributions	<input type="text" value="\$0"/>
R89. Transfers In	<input type="text"/>
R90. Transfers Out	<input type="text"/>
Special and Extraordinary Items	
R90.5 Special Item	<input type="text"/>
R90.6 Extraordinary Item	<input type="text"/>
R90.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R91. Change in Net Position	<input type="text" value="\$583,809"/>
R92. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$18,065,911"/>
R93. Adjustment	<input type="text" value="191,309"/>
R94. Reason for Adjustment	<input type="text" value="Prior period changes"/>
R95. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$18,841,029"/>
Net Position (Deficit)	
R96. Net Investment in Capital Assets	<input type="text" value="13,284,021"/>
R97. Restricted	<input type="text"/>
R98. Unrestricted	<input type="text" value="5,557,008"/>
R99. Total Net Position (Deficit)	<input type="text" value="\$18,841,029"/>

Note:

(R94) Reason for Adjustment: Prior period changes

Special District Name: West Side 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	1,385,483	
R02.	Restricted	5,598,254	
R03.	Accounts Receivable (net)	562,348	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	21,500	
R05.5	Lease Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	86,280	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$7,653,865	\$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	507,853	
R17.	Buildings and Improvements	2,316,196	
R18.	Equipment	567,705	
R18.5	Infrastructure		
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress	10,136,064	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-1,590,054	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$11,937,764	\$0
R27.	Total Assets	\$19,591,629	\$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	\$19,591,629	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	232,728	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	186,878	
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	330,994	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$750,600	\$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	\$750,600	\$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	\$750,600	\$0
R66.	Total Net Position (Deficit)	\$18,841,029	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	13,284,021	
R68.	Restricted		
R69.	Unrestricted	5,557,008	
R70.	Total Net Position (Deficit)	\$18,841,029	\$0

Special District Name: West Side Health Care District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2023

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

Special District Name: West Side 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			5,704,168	
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$5,704,168	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital			1,536,663	
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$1,536,663	
R36.5	Total Revenues	\$0	\$0	\$7,240,831	
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			6,657,022	
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$6,657,022	
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	\$6,657,022	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$583,809	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$18,065,911	
R77.	Adjustments			191,309	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$18,841,029	
Assets					
R79.	Total Current Assets			7,653,865	
R80.	Total Noncurrent Assets			11,937,764	
R81.	Total Assets	\$0	\$0	\$19,591,629	
Liabilities					
R82.	Total Current Liabilities			750,600	
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$750,600	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$18,841,029	

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

Fiscal Year: 2023

FORM DESC	FIELD NAME	FOOTNOTES
HospitalEnterpriseFund	(R22)OtherOperatingRevenues	Medical record copy fees, miscellaneous income
HospitalEnterpriseFund	(R32)ContractualServices	Contract medical physicians increase about \$400k
HospitalEnterpriseFund	(SD51)CurrentSecuredandUnsecured(1%)	Property tax revenues increase about \$450k
ProprietaryFunds	(R01)Entpr-Unrestricted	Checking account for patient AR receipts decrease by about \$4 million
ProprietaryFunds	(R02)Entpr-Restricted	LAIF marketable securities account increased by about \$4 million
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued payroll, vacation, payroll taxes, deferred revenue, patient refunds
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Various AP accounts increased about \$100k
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: 10
