

Special District of Petaluma Health Care District  
Special Districts Financial Transactions Report  
General Information

Fiscal Year: 2017

Current Year  Prior Year

**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="Francis"/>	<input type="text"/>	<input type="text" value="Adams"/>	<input type="text" value="Secretary"/>
Member 2	<input type="text" value="Elece"/>	<input type="text"/>	<input type="text" value="Hempel"/>	<input type="text" value="President"/>
Member 3	<input type="text" value="Joseph"/>	<input type="text"/>	<input type="text" value="Stern"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Josephine"/>	<input type="text"/>	<input type="text" value="Thornton"/>	<input type="text" value="Member at Large"/>
Member 5	<input type="text" value="Becky"/>	<input type="text"/>	<input type="text" value="Monday"/>	<input type="text" value="Member at Large"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Ramona"/>	<input type="text"/>	<input type="text" value="Faith"/>	<input type="text" value="CEO"/>
Officials	<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

Special District of Petaluma Health Care District  
Special Districts Financial Transactions Report  
Other Enterprise Fund  
Statement of Revenues, Expenses, and Change in Fund Net Position

**Fiscal Year: 2017**

Current Year  Prior Year

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	Petaluma Health Care District ▼
<b>Operating Revenues</b>	
R02. Charges for Services	1,275,790
R03. Other Operating Revenues	607,715
R04. <b>Total Operating Revenues</b>	<b>\$1,883,505</b>
<b>Operating Expenses</b>	
R05. Personnel Services	1,215,024
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	1,326,724
R09. Depreciation and Amortization Expenses	642,315
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	<b>\$3,184,063</b>
R12. <b>Operating Income (Loss)</b>	<b>\$-1,300,558</b>
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	89,373
R14. Rents, Leases, and Franchises	
Taxes and Assessments	
SD15. Current Secured and Unsecured (1%)	
SD16. Voter-Approved Taxes	
SD17. Pass-through Property Taxes (ABX1 26)	
SD18. Property Assessments	
SD19. Special Assessments	
SD20. Special Taxes	
SD21. Prior-Year Taxes and Assessments	
SD22. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
SD26. Homeowners Property Tax Relief	
SD27. Timber Yield	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	

R31.	Intergovernmental – Other	
R32.	Gain on Disposal of Capital Assets	
R33.	Other Nonoperating Revenues	
R34.	<b>Total Nonoperating Revenues</b>	\$89,373
	<b>Nonoperating Expenses</b>	
R35.	Interest Expense	3,396
R36.	Loss on Disposal of Capital Assets	8,366
R37.	Other Nonoperating Expenses	
R38.	<b>Total Nonoperating Expenses</b>	\$11,762
R39.	<b>Income (Loss) Before Capital Contributions and Transfers</b>	\$-1,222,947
	<b>Capital Contributions (Current Fiscal Year)</b>	
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	<b>Total Current Fiscal Year Capital Contributions</b>	\$0
R46.	<b>Transfers In</b>	
R47.	<b>Transfers Out</b>	
R48.	<b>Change in Net Position</b>	\$-1,222,947
R49.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	3,575,433
R50.	<b>Adjustment</b>	4,930,524
R51.	Reason for Adjustment	per 2016-17 audit
R52.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$7,283,010
	<b>Net Position (Deficit)</b>	
R53.	Net Investment in Capital Assets	4,358,360
R54.	Restricted	
R55.	Unrestricted	2,924,650
R56.	<b>Total Net Position (Deficit)</b>	\$7,283,010

**Note:**

(R51) Reason for Adjustment: per 2016-17 audit

Special District of Petaluma 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: 2017**

Current Year  Prior Year

R01.	Purpose of Debt (1 of 1) (Record Completed)	Lease ▼
R02.	Nature of Revenue Pledged	Building Lease
R03.	Debt Type	Other ▼
R04.	Fund Type	Enterprise ▼
SD05.	Activity	Other Enterprise ▼
R06.	Year of Issue	2014
R07.	Beginning Maturity Year	2014
R08.	Ending Maturity Year	2017
R09.	Principal Authorized	303,469
R10.	Principal Issued to Date	303,469
R11.	Principal Unspent	
R12.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	28,698
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Issued in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	28,698
R17.	Principal Defeased in Current Fiscal Year	
R18.	<b>Principal Outstanding, End of Fiscal Year</b>	\$0
R19.	Principal Outstanding, Current Portion	
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$0
R21.	Interest Paid in Current Fiscal Year	3,396
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 Petaluma Health Care District  
Special Districts Financial Transactions Report  
Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

**Fiscal Year: 2017**

Current Year  Prior Year

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
<b>Enterprise</b>							
<b>Other</b>							
Lease	2014	28,698	0	28,698	0	0	0
<b>Total Enterprise Debt:</b>		\$28,698	\$0	\$28,698	\$0	\$0	\$0

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

**Fiscal Year: 2017**

Current Year  Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt			3,396
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$3,396
R06. <b>Debt Service</b>			3,396
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Petaluma Health Care District  
Special Districts Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

**Fiscal Year: 2017**

Current Year  Prior Year

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	98,088	
R02.	Restricted		
R03.	Accounts Receivable (net)	20,846	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	5,766	
R09.	Prepaid Items	89,050	
R10.	Other Current Assets 1	236,982	
R11.	Other Current Assets 2	913,934	
R12.	<b>Total Current Assets</b>	<b>\$1,364,666</b>	<b>\$0</b>
Noncurrent Assets			
R13.	Cash and Investments, Restricted	2,117,852	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements	4,358,360	
R18.	Equipment		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	<b>Total Noncurrent Assets</b>	<b>\$6,476,212</b>	<b>\$0</b>
R27.	<b>Total Assets</b>	<b>\$7,840,878</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>			
R28.	Related to Pensions		
R28.5.	Related to OPEB		

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>	\$7,840,878	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable	119,310	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	5,000	
R38.	Accrued Compensated Absences	120,619	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	264,390	
R42.	Other Current Liabilities 2	48,549	
R43.	<b>Total Current Liabilities</b>	\$557,868	\$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		
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$0	\$0
R61.	<b>Total Liabilities</b>	\$557,868	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5.	Related to OPEB		
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>	\$557,868	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$7,283,010	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	4,358,360	
R68.	Restricted		
R69.	Unrestricted	2,924,650	
R70.	<b>Total Net Position (Deficit)</b>	\$7,283,010	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$7,840,878	\$0