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Hide-Bezzle is the crime of Embezzling Cash from a business, an "entity."  
Hide-Bezzle can exist either (1) Every year, or (2) In an up, and down, pattern.  
Hide-Bezzle is "borrowing" cash that is equal to your FY end accrual value, net.  
Embezzled Cash is the main cause of INFLATION & it creates DARK MONEY.  
Virtually all audited entities embezzle cash, including government entities.

Things will get better for We The People if we stop them from embezzling cash.

In this book, the criminal entity is Tampa General Hospital (TGH) in Tampa, FL.  
CPA = Certified Public Accountant. CPA firms issue entity's annual audit reports.  
CPA firm audit reports are also called the Audited Financial Statements (AFS).

The TGH Chief Embezzlement Officer (CEO) is Little Johnny COURIS.  
The TGH Chief Fraud Officer (CFO) is Mark A. RUNYON, CPA (WV).  
Hide-Bezzle requires corrupt CPAs. For TGH, it's KPMG, LLP, and RUNYON.

All public officials SHALL take action soon, or be considered coconspirators.  
All public officials SHALL deal with accused HIDE-BEZZLE criminals like this...

- 1 ASAP: State CPA Boards of Accounting (BOA) SHALL take action, please. Revoke CPA licenses, unless embezzling \$243,084,799 (lifetime) is legal. Refer each person (or firm, like KPMG, LLP, Tampa, FL) to law enforcement.
- 2 ASAP: OBVIOUSLY, law enforcement officials SHALL take action, please. Make arrests, and at offending entities, lock down computers, etc.
- 3 ASAP: Schedule, and hold, trials: Plea bargains SHALL NOT be allowed.
- 4 If found Guilty of embezzling cash, SOCIETY SHALL determine punishment. SOCIETY = Non-Hide-Bezzle guilty people, heavy on oppressed minorities.

I've been CLEAR about the punishment that I want for Hide-Bezzle criminals. I see NO REASON to provide "3 hots & a cot" to ANY Hide-Bezzle criminal.

In the old west, COURIS & RUNYON would've been arrested, put on trial, and...  
...if found Guilty of this type of "Crime Against Humanity," punishment was a...  
...13 knot rope on a tree branch behind the courthouse. Let's do it, except with...  
...a guillotine: A smaller bucket for heads, and a larger one for bodies. Fish food.

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Instead of me explaining **every** accounting **nuance**, just follow my explanations.

(1) This 1st explanation is a very high level description of the **Hide-Bezzle crime**.

Q: **If I owe** someone \$1, what does that look like in some accounting equation?

A: Since "**Assets = Liabilities + Equity**," my equation would be **\$1 = \$1 + \$0**  
**\$1 In My Pocket = \$1 Owed + \$0 Net Assets** (TGH calls Equity **Net Assets**)

You could throw in lots of other numbers, to **confuse people**, but that's the basics.

That's the **1st-3rd** of your **Accounting 101** lesson. Why'd I write: "**If I owe**"...?

On the official **TGH** books, you know, back at the entity, **TGH DOES** owe money.

(a) **TGH** always **owes cash** to others, and (b) Others always **owe cash** to **TGH**.  
The 1st is called a "**Liability**," and the 2nd is called a "**Receivable**" (an **Asset**).

**Accrued** means "it hasn't happened yet, but accounting rules make us show it."

**TGH Accrued Liabilities** always exceed **TGH Accrued Assets** (a net **Liability**).

That's the **2nd-3rd** of your **Accounting 101** lesson. Again, why: "**If I owe**"...?

Just like me & a \$1 debt: **TGH** always has a net **liability** on their **official** books.

No one disputes it. Go to **TGH**, and look for details of a net **liability**. Yup, got it.  
Yup, yup, yup, **TGH** really, really, really does owe (net) **cash** to others. Yup...!!!  
Ok, now that **everyone** on **Planet Earth** agrees, with that, what's the problem?

Just like my \$1, but: **TGH fakes** net **AFS Liabilities**, and just **pockets** the **cash**.

**TGH fakes** them on their **AFS**, but not in real life. Next up is the 1 **BIG** wrinkle.  
This **fraud** works REALLY well if your **Accrued** line items **always** go **ONLY** up...  
..., but at the end of any fiscal year (FY), **real TGH** net **Accruals** might go down.

Hm, so..., what happens then? Review the varying column G values on page 15.  
Small entities **embezzle** every year, but **TGH embezzles**, **carefully**, over time.

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(2) Explanation # 2 is a bit long-winded, but it covers pages 6, 7, 8, 9, 10, and 11.

Remember when I wrote this? "...lots of other numbers, to confuse people..."

On the main analysis pages, I want you to **ignore** numbers that **never change**.

\* Example: Pages 6 to 10. The values on rows 33 to 45 **never change**. **Ignore**.

\* Example: Pages 6 to 10. The values in cells J6 to J25 **never change**. **Ignore**.

\* This makes it easier for you to concentrate on the few values that DO change.

Pages 6-10 reconcile **cash**: On **rows 27 & 28**, (+) is more cash & (-) is **less** cash.

Row 6 is revenue, so **cash** goes up. Row 7 is an expense, so **cash** goes **down**.

Rows 26 & 27 divide the **income statement** rows from the **balance sheet** rows.

The **3rd of 3 - Accounting 101** lessons: Cash moves **opposite** of rows below it.

**ONLY below** row 28: Notice the **inverse** relationship of **cash** to other line items.

Example: See column H on page 6. Rows 29 to 32: 35,990,027 is the value...  
...that you get by adding up those four values, so cash goes **down** by that value.

Once you understand the **3rd-3rd** of **Accounting 101**, you'll be ok with my book.

**Before we get into pages 6 to 11, let's jump forward to pages 12, 13, and 14.**

If you're a CPA, or an accountant, then you'll **see** the lesson I am about to teach.

Otherwise, just believe what I'm about to tell you, because it is indisputable.

The lesson: Automatically reversing **accrual** journal entries allow **Hide-Bezzle**.

When **accrual** related journal entries AUTOMATICALLY reverse, that forces...

...the subsequent (net) exchange of cash to be pushed off of the balance sheet...

..., and into the income statement. Instead of trying to understand these words...

..., go to page 8, and find the 123,861,183 value in cell H26.

When that value gets "pushed" up to **income statement** row 26, it allows **TGH**...

...to embezzle **cash** down in the **balance sheet** rows, which is where **cash** lives.

This **DOES** happen on the **AFS**, but **NOT** in real life, on the official **TGH** books.

**TGH** uses this "**AFS** only" trick to **embezzle REAL cash** from their official books.

This is, likely, THE MOST IMPORTANT part of the **crime** that I call **Hide-Bezzle**.

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(2) We're still on explanation # 2. Remember, virtually ALL entities **Hide-Bezzle**.

**Page 6** is what you'll get if you input the page 20 values into this accounting grid. Problem 1: Page 6 fails to mention the 4 FY end **accruals** (1 asset, 3 liabilities). Problem 2: Page 6 column H **accruals** cleared with only **about** \$36 million (net).

Rows 29 to 32 are the "**accrual**" rows. Cells F29 to F32 add up to 162,117,001. Um..., how did **TGH** clear \$162M (million) in net liabilities with only ~\$36M **cash**? **TGH** vendors must love **TGH** in order for them to take only 22.2 cents per dollar!

**Page 7** adds the FY end **accruals** (cell K26), but the **accruals** clear to **cash** (?). How does that work, **TGH**? You didn't pay yet, and then you **also** get free **cash**?

**Page 8** is the situation that I described on the bottom of page 3. See cell H26. Column K: The K26 **accrual** value flows to K27, and then gets **Hide-Bezzled**. Knowing how page 15 works allows you to follow this "life-time" **embezzle** logic.

**Page 9** fixes the **accrual** situation: Cell K47 is the true offset to cells K29 to K32. Uh, oh... When we fix the **accruals**, **cash** drops by the fake 123,861,183 value. Guess that, by the end of FY-2018, **TGH** really did **Hide-Bezzle** all 123,861,183.

**Page 10** shows what SHOULD have happened. Start FY-2018 with more **cash**. Cells H28 & H46: Clearing all 4 FY-2017 **accruals** cost 159,851,210 (net) **cash**. Column K is how **TGH** should have reserved **cash**, and Net Assets, for FY-2019.

**Page 11** is that basic accounting equation ( $1 = 1 + 0$ ), except now, only on their...  
...**AFS**, **TGH** **Hide-Bezzled** 123,861,183 by **faking** the values in cells L29 to L32.

(3) Pages 12, 13, and 14: These 3 pages prove that the **TGH** **AFS** do not have...  
...even \$1 in **accruals**. **TGH** is ALWAYS "**borrowing**" 100% of the net value of...  
...their FY end **accruals**. This situation forces not just **TGH**, but **all** CPA firm...  
...related entities to pay attention to **ONLY** their FY end **accruals**, not profit.

Hidden from us is, I'm sure, a vast network of ways that entities, like **TGH**, can...  
..."**maximize**" their FY end **accruals**, which, of course, minimizes net profit, etc...

Page 20, for reference, is 2 print screens of the **TGH** CPA firm's **fraudulent AFS**. Top area: **Accrual** change values. Bottom area: Proof that **TGH** is the entity.

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- A) When **We The People** stop the **Hide-Bezzle crime**: What about their debt?  
 Entities will IMMEDIATELY go "belly up" on their **fraudulently** obtained debt.  
**TGH** was tricked into debt by their senior most executives, and their CPA firm.

Since **taxable entity** profits will **SOAR**, the STOCK market will FLY HIGH.  
 The corporate bond market will completely collapse. What about USA debt?  
 If the national debt is just like the debt at **TGH**, then "belly up" on that, too...?  
 Tax revenues will also **SOAR** (so we **could quickly** pay off the national debt).  
 The USA will go from being a debtor nation to being the bank of Planet Earth.

- B) When **We The People** stop the **Hide-Bezzle crime**: What about benefits?  
 Sadly, employee benefits were a MAJOR driving force behind **Hide-Bezzle**.  
 As employee benefits rose, over the last few decades, so did **embezzlement**.

Since benefits will no longer benefit the **Professional Embezzlers (P\$E)**,...  
 ...employee benefits will, likely, drop back to their pre-**Hide-Bezzle** levels.

- C) When **We The People** STOP the **Hide-Bezzle crime**: What about inflation?  
**Hide-Bezzle** causes **inflation**, and **inflation** causes **even more Hide-Bezzle**.  
 The death of **Hide-Bezzle** will result in **deflation**, except in our hourly wages.  
 For **DECADES**, **Hide-Bezzle** has **progressively destroyed We The People**.

When **We The Slaves** finally stop **FUNDING** the **P\$E** trophy spouses, and...  
 ...trophy houses (and their lifestyles, some far off war, or blah, blah, blah)...  
 ...then **We The Slaves** will finally be able to afford spouses, houses, kids, etc.

- D) When **We The People** stop the **Hide-Bezzle crime**: What about CPA firms?  
 Take one cup of water out of an ocean: Did the ocean's water level change?  
 We'll just replace the **White Old Rich People (WORP)** **Hide-Bezzle criminals**.

New, and honorable, CPAs will proudly lead our CPA firms (and our entities):  
 \* Without **Hide-Bezzle**, annual "financial" audits won't be WILDLY profitable.  
 \* **TAX PLANNING** used to be **TEACHING Hide-Bezzle**, so revenue will **drop**.

Folks, I could go on, and on, and on, but suffice it to say: Things WILL change.  
 FY end **accrued** liabilities will decrease, a LOT, and **EVERYONE** will be **HAPPY**.  
 Everyone, that is, except folks who voluntarily donated their heads to **SOCIETY**.  
 It's not **imperialism** at just **TGH**, it's about **imperialism**, by the USA, worldwide.

TAMPA GENERAL HOSPITAL (TGH)  
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)

**SCF = STATEMENTS OF CASH FLOWS (REPORT)**

DESCRIPTION (FY = FISCAL YEAR)	CTG	B	C	D
OPERATING REVENUE, NET	REV			
EXPENSE - SALARIES AND BENEFITS	EXP		NOT USED	NOT USED
EXPENSE - MEDICAL SUPPLIES	EXP			
EXPENSE - PURCHASED SERVICES	EXP			
EXPENSE - UTILITIES AND LEASES	EXP			
EXPENSE - INSURANCE	EXP			
EXPENSE - DEPRECIATION & AMORTIZATION	EXP			
EXPENSE - PROFESSIONAL FEES	EXP			
EXPENSE - INTEREST	EXP			
EXPENSE - OTHER	EXP			
NON-OP INCOME INVESTMENT RETURN	OTH			
GAIN FROM PENSION CURTAILMENT	OTH			
NON-OPERATING INCOME - OTHER	OTH			
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH			
PENSION-RELATED CHARGES OTHER THAN NET PPC	OTH			
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH			
NET ASSETS RELEASED FROM RESTRICTION - OPS	OTH			
CONTRIBUTIONS	OTH			
MINORITY INTEREST IN THE SURGERY CENTER	OTH			
BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	OTH			
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (* -1)	---			
CASH AND CASH EQUIVALENTS	A-C			
<b>NOT USED</b>				
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C			
ACCRUED EXPENSES (AE)	L-C			
ACCOUNTS PAYABLE (AP)	L-C			
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C			
SHORT-TERM INVESTMENTS	A-C			
ASSETS LIMITED AS TO USE - CURRENT	A-C			
INVENTORIES	A-C			
PREPAID EXPENSES AND OTHER ASSETS	A-C			
ASSETS LIMITED AS TO USE - NONCURRENT	A-N			
PROPERTY AND EQUIPMENT, NET	A-N			
JOINT VENTURES - INVESTMENTS	A-N			
OTHER ASSETS	A-N			
LONG-TERM DEBT - CURRENT	L-C			
LONG-TERM DEBT - NONCURRENT	L-N			
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C			
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N			
OTHER LIABILITIES (NONCURRENT)	L-N			
<b>NOT USED</b>				
NET ASSETS - ALL OTHER	N-A			
<b>TOTAL - - - COLUMN TOTAL SHALL ALWAYS EQUAL ZERO</b>				



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< INCOME STATEMENT >

< BALANCE SHEET >

F	G	H
AUDITED FY-2017 BALANCE SHEET	SMALL AP VARIANCE + NON-ACCRUALS	CLEAR OLD FY-2017 ACCRUALS
VALUES ON THIS PAGE ARE ONLY AFS VALUES.	<a href="https://icanfundtheusa.com/">https://icanfundtheusa.com/</a>	
FOUR ACCRUALS		
ON THE REAL TGH BOOKS DO NOT EXIST HERE.		
129,320,545	(74,649,716)	(35,990,027)
126,713,524		18,216,629
(110,319,237)		4,817,903
(119,583,521)	2,265,791	(9,100,432)
(58,927,767)		22,055,927
99,030	5,038,424	
4,585,787	24,403	
26,762,117	(855,989)	
66,337,512	(74,952)	
745,368,255	41,760,662	
546,374,339	(15,905,767)	
12,171,497	6,882,437	
8,675,516	26,370,103	
(7,911,002)	(191,733)	
(365,498,949)	7,938,204	
(867,650)	(306,887)	
(20,563,395)	707,076	
(74,985,093)	997,944	
(907,751,508)		
0	0	0

J	K	L	
FY-2018 INCOME STATEMENT	FY-2018 BRAND NEW ACCRUALS	AUDITED FY-2018 BALANCE SHEET	
1,325,392,455	<b>HIDE-BEZZLE</b>	PAGE 6	
(609,752,445)		TGH WANTS YOU TO THINK THIS	
(303,717,624)			
(124,695,710)			
(26,288,664)			
(30,734,031)			
(64,277,637)			
(37,735,070)			
(12,851,412)			
(101,770,767)			
45,645,609			
11,327,598			
(4,173,291)			
3,294,200			
8,564,140			
(3,294,200)			
(1,587,595)			
4,165,234			
25,000			
1,536,394			
WHERE ARE THE NET ACCRUALS?			
79,072,184		0	97,752,986
TGH SCF MANDATES THAT CASH = NET ASSETS (* -1). FINE, I CAN PLAY THAT GAME.		EXIST AT > TGH, BUT > NOT ON > THE AFS >	144,930,153
			(105,501,334)
			(126,418,162)
		(36,871,840)	
		5,137,454	
		4,610,190	
		25,906,128	
		66,262,560	
		787,128,917	
		530,468,572	
		19,053,934	
		35,045,619	
		(8,102,735)	
		(357,560,745)	
		(1,174,537)	
		(19,856,319)	
		(73,987,149)	
(79,072,184)		(986,823,692)	
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TAMPA GENERAL HOSPITAL (TGH)  
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)

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EXPENSE - SALARIES AND BENEFITS	EXP		
EXPENSE - MEDICAL SUPPLIES	EXP		
EXPENSE - PURCHASED SERVICES	EXP		
EXPENSE - UTILITIES AND LEASES	EXP		
EXPENSE - INSURANCE	EXP		
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EXPENSE - INTEREST	EXP		
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NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH		
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NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH		
NET ASSETS RELEASED FROM RESTRICTION - OPS	OTH		
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ASSETS LIMITED AS TO USE - NONCURRENT	A-N		
PROPERTY AND EQUIPMENT, NET	A-N		
JOINT VENTURES - INVESTMENTS	A-N		
OTHER ASSETS	A-N		
LONG-TERM DEBT - CURRENT	L-C		
LONG-TERM DEBT - NONCURRENT	L-N		
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C		
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N		
OTHER LIABILITIES (NONCURRENT)	L-N		
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NET ASSETS - ALL OTHER	N-A		
<b>TOTAL - - - COLUMN TOTAL SHALL ALWAYS EQUAL ZERO</b>			



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F	G	H
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99,030	5,038,424	^
4,585,787	24,403	ABOVE: WE
26,762,117	(855,989)	
66,337,512	(74,952)	ASSUME
745,368,255	41,760,662	
546,374,339	(15,905,767)	THAT TGH REALLY DID CLEAR THESE 4 ROWS AS SHOWN ???
12,171,497	6,882,437	
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(365,498,949)	7,938,204	
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(74,985,093)	997,944	
(907,751,508)		
0	0	0

J	K	L	1
FY-2018 INCOME STATEMENT	FY-2018 BRAND NEW ACCRUALS	AUDITED FY-2018 BALANCE SHEET	<b>ROW</b>
1,325,392,455	<b>HIDE-BEZZLE</b>	PAGE 7	5
(609,752,445)		THIS VERSION SHOWS FAKE CASH (CELL K27)	6
(303,717,624)			7
(124,695,710)			8
(26,288,664)			9
(30,734,031)			10
(64,277,637)			11
(37,735,070)			12
(12,851,412)			13
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11,327,598		16	
(4,173,291)		17	
3,294,200		18	
8,564,140		19	
(3,294,200)		20	
(1,587,595)		21	
4,165,234		22	
25,000		23	
1,536,394		24	
	123,861,183		25
79,072,184	123,861,183	97,752,986	26
			27
	144,930,153	144,930,153	28
	(105,501,334)	(105,501,334)	29
	(126,418,162)	(126,418,162)	30
	(36,871,840)	(36,871,840)	31
		5,137,454	32
		4,610,190	33
		25,906,128	34
		66,262,560	35
		787,128,917	36
		530,468,572	37
		19,053,934	38
		35,045,619	39
		(8,102,735)	40
		(357,560,745)	41
		(1,174,537)	42
		(19,856,319)	43
		(73,987,149)	44
			45
(79,072,184)		(986,823,692)	46
	0	0	47
	0	0	48



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<b>CASH AND CASH EQ - RESERVED FOR NET ACCRUALS</b>			
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ASSETS LIMITED AS TO USE - NONCURRENT	A-N		
PROPERTY AND EQUIPMENT, NET	A-N		
JOINT VENTURES - INVESTMENTS	A-N		
OTHER ASSETS	A-N		
LONG-TERM DEBT - CURRENT	L-C		
LONG-TERM DEBT - NONCURRENT	L-N		
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C		
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N		
OTHER LIABILITIES (NONCURRENT)	L-N		
<b>NOT USED</b>			
NET ASSETS - ALL OTHER	N-A		
<b>TOTAL - - - COLUMN TOTAL SHALL ALWAYS EQUAL ZERO</b>			



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BRUNN (LGB), CPA (PA), MBA

< INCOME STATEMENT >  
< BALANCE SHEET >

F	G	H
AUDITED FY-2017 BALANCE SHEET	SMALL AP VARIANCE + NON-ACCRUALS	CLEAR OLD FY-2017 ACCRUALS
VALUES ON THIS PAGE ARE ONLY AFS VALUES.	<a href="https://icanfundtheusa.com/">https://icanfundtheusa.com/</a>	SEE NARRATIVE
FOUR ACCRUALS ON THE REAL TGH BOOKS DO NOT EXIST HERE.		REAL LIFE USES JOURNAL ENTRIES THAT REVERSE
		IMPORTANT
		123,861,183
129,320,545	(72,383,925)	(162,117,001)
126,713,524		18,216,629
(110,319,237)		4,817,903
(119,583,521)		(6,834,641)
(58,927,767)		22,055,927
99,030	5,038,424	
4,585,787	24,403	
26,762,117	(855,989)	
66,337,512	(74,952)	
745,368,255	41,760,662	
546,374,339	(15,905,767)	
12,171,497	6,882,437	
8,675,516	26,370,103	
(7,911,002)	(191,733)	
(365,498,949)	7,938,204	
(867,650)	(306,887)	
(20,563,395)	707,076	
(74,985,093)	997,944	
(907,751,508)		
0	0	0

J	K	L
FY-2018 INCOME STATEMENT	FY-2018 BRAND NEW ACCRUALS	AUDITED FY-2018 BALANCE SHEET
1,325,392,455	<b>HIDE-BEZZLE</b>	PAGE 8
(609,752,445)		THIS SHOWS CASH BEING EMBEZZLED (CELL K28)
(303,717,624)		
(124,695,710)		
(26,288,664)		
(30,734,031)		
(64,277,637)		
(37,735,070)		
(12,851,412)		
(101,770,767)		
45,645,609		
11,327,598		
(4,173,291)		
3,294,200		
8,564,140		
(3,294,200)		
(1,587,595)		
4,165,234		
25,000		
1,536,394	123,861,183	
79,072,184	123,861,183	97,752,986
	(123,861,183)	
	EXIST AT >	144,930,153
	TGH, BUT >	(105,501,334)
	NOT ON >	(126,418,162)
	THE AFS >	(36,871,840)
		5,137,454
		4,610,190
		25,906,128
		66,262,560
		787,128,917
		530,468,572
		19,053,934
		35,045,619
		(8,102,735)
		(357,560,745)
		(1,174,537)
		(19,856,319)
		(73,987,149)
(79,072,184)		(986,823,692)
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TAMPA GENERAL HOSPITAL (TGH)  
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)

	B	C	D
<b>SCF = STATEMENTS OF CASH FLOWS (REPORT)</b>			
DESCRIPTION (FY = FISCAL YEAR)	CTG	NOT USED	NOT USED
OPERATING REVENUE, NET	REV		
EXPENSE - SALARIES AND BENEFITS	EXP		
EXPENSE - MEDICAL SUPPLIES	EXP		
EXPENSE - PURCHASED SERVICES	EXP		
EXPENSE - UTILITIES AND LEASES	EXP		
EXPENSE - INSURANCE	EXP		
EXPENSE - DEPRECIATION & AMORTIZATION	EXP		
EXPENSE - PROFESSIONAL FEES	EXP		
EXPENSE - INTEREST	EXP		
EXPENSE - OTHER	EXP		
NON-OP INCOME INVESTMENT RETURN	OTH		
GAIN FROM PENSION CURTAILMENT	OTH		
NON-OPERATING INCOME - OTHER	OTH		
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH		
PENSION-RELATED CHARGES OTHER THAN NET PPC	OTH		
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH		
NET ASSETS RELEASED FROM RESTRICTION - OPS	OTH		
CONTRIBUTIONS	OTH		
MINORITY INTEREST IN THE SURGERY CENTER	OTH		
BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	OTH		
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (* -1)	---		
CASH AND CASH EQUIVALENTS	A-C		
<b>NOT USED</b>			
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C		
ACCRUED EXPENSES (AE)	L-C		
ACCOUNTS PAYABLE (AP)	L-C		
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C		
SHORT-TERM INVESTMENTS	A-C		
ASSETS LIMITED AS TO USE - CURRENT	A-C		
INVENTORIES	A-C		
PREPAID EXPENSES AND OTHER ASSETS	A-C		
ASSETS LIMITED AS TO USE - NONCURRENT	A-N		
PROPERTY AND EQUIPMENT, NET	A-N		
JOINT VENTURES - INVESTMENTS	A-N		
OTHER ASSETS	A-N		
LONG-TERM DEBT - CURRENT	L-C		
LONG-TERM DEBT - NONCURRENT	L-N		
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C		
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N		
OTHER LIABILITIES (NONCURRENT)	L-N		
<b>NOT USED</b>			
NET ASSETS - ALL OTHER	N-A		
<b>TOTAL - - - COLUMN TOTAL SHALL ALWAYS EQUAL ZERO</b>			



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F	G	H
AUDITED FY-2017 BALANCE SHEET	SMALL AP VARIANCE + NON-ACCRUALS	CLEAR OLD FY-2017 ACCRUALS
VALUES ON THIS PAGE ARE ONLY AFS VALUES.	<a href="https://icanfundtheusa.com/">https://icanfundtheusa.com/</a>	
FOUR ACCRUALS		
ON THE REAL TGH BOOKS DO NOT EXIST HERE.		
129,320,545	(72,383,925)	(162,117,001)
126,713,524		(126,713,524)
(110,319,237)		110,319,237
(119,583,521)		119,583,521
(58,927,767)		58,927,767
99,030	5,038,424	^
4,585,787	24,403	ABOVE: WE
26,762,117	(855,989)	
66,337,512	(74,952)	ASSUME
745,368,255	41,760,662	
546,374,339	(15,905,767)	THAT TGH REALLY DID CLEAR THESE 4 ROWS AS SHOWN ???
12,171,497	6,882,437	
8,675,516	26,370,103	
(7,911,002)	(191,733)	
(365,498,949)	7,938,204	
(867,650)	(306,887)	
(20,563,395)	707,076	
(74,985,093)	997,944	
(907,751,508)		
0	0	0

J	K	L	1
FY-2018 INCOME STATEMENT	FY-2018 BRAND NEW ACCRUALS	REVISED FY-2018 BALANCE SHEET	<b>R O W</b>
1,325,392,455			5
(609,752,445)	<b>HIDE-BEZZLE</b>	PAGE 9	6
(303,717,624)		THIS VERSION CASH IS MISSING (CELL L27)	7
(124,695,710)			8
(26,288,664)			9
(30,734,031)			10
(64,277,637)			11
(37,735,070)			12
(12,851,412)			13
(101,770,767)			14
45,645,609			15
11,327,598			16
(4,173,291)			17
3,294,200			18
8,564,140			19
(3,294,200)			20
(1,587,595)		21	
4,165,234		22	
25,000		23	
1,536,394		24	
		25	
		26	
79,072,184	0	(26,108,197)	27
			28
	144,930,153	144,930,153	29
	(105,501,334)	(105,501,334)	30
	(126,418,162)	(126,418,162)	31
	(36,871,840)	(36,871,840)	32
		5,137,454	33
		4,610,190	34
		25,906,128	35
		66,262,560	36
		787,128,917	37
		530,468,572	38
		19,053,934	39
		35,045,619	40
	THE ACCRUAL NUMBER IS RIGHT HERE	(8,102,735)	41
		(357,560,745)	42
		(1,174,537)	43
		(19,856,319)	44
		(73,987,149)	45
			46
(79,072,184)	123,861,183	(862,962,509)	47
0	0	0	48



TAMPA GENERAL HOSPITAL (TGH)  
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)

**SCF = STATEMENTS OF CASH FLOWS (REPORT)**

DESCRIPTION (FY = FISCAL YEAR) CTG

OPERATING REVENUE, NET	REV
EXPENSE - SALARIES AND BENEFITS	EXP
EXPENSE - MEDICAL SUPPLIES	EXP
EXPENSE - PURCHASED SERVICES	EXP
EXPENSE - UTILITIES AND LEASES	EXP
EXPENSE - INSURANCE	EXP
EXPENSE - DEPRECIATION & AMORTIZATION	EXP
EXPENSE - PROFESSIONAL FEES	EXP
EXPENSE - INTEREST	EXP
EXPENSE - OTHER	EXP
NON-OP INCOME INVESTMENT RETURN	OTH
GAIN FROM PENSION CURTAILMENT	OTH
NON-OPERATING INCOME - OTHER	OTH
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH
PENSION-RELATED CHARGES OTHER THAN NET PPC	OTH
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH
NET ASSETS RELEASED FROM RESTRICTION - OPS	OTH
CONTRIBUTIONS	OTH
MINORITY INTEREST IN THE SURGERY CENTER	OTH
BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	OTH
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (* -1)	---

CASH AND CASH EQUIVALENTS	A-C	129,320,545	
<b>CASH AND CASH EQ - RESERVED FOR NET ACCRUALS</b>	A-C	0	162,117,001
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C	126,713,524	
ACCRUED EXPENSES (AE)	L-C	(110,319,237)	
ACCOUNTS PAYABLE (AP)	L-C	(119,583,521)	
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C	(58,927,767)	
SHORT-TERM INVESTMENTS	A-C	99,030	
ASSETS LIMITED AS TO USE - CURRENT	A-C	4,585,787	
INVENTORIES	A-C	26,762,117	
PREPAID EXPENSES AND OTHER ASSETS	A-C	66,337,512	
ASSETS LIMITED AS TO USE - NONCURRENT	A-N	745,368,255	
PROPERTY AND EQUIPMENT, NET	A-N	546,374,339	
JOINT VENTURES - INVESTMENTS	A-N	12,171,497	
OTHER ASSETS	A-N	8,675,516	
LONG-TERM DEBT - CURRENT	L-C	(7,911,002)	
LONG-TERM DEBT - NONCURRENT	L-N	(365,498,949)	
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C	(867,650)	
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N	(20,563,395)	
OTHER LIABILITIES (NONCURRENT)	L-N	(74,985,093)	< PLUS THIS
<b>NET ASSETS - RESERVED FOR NET ACCRUALS</b>	N-A	0	(162,117,001)
NET ASSETS - ALL OTHER	N-A	(907,751,508)	
<b>TOTAL - - - COLUMN TOTAL SHALL ALWAYS EQUAL ZERO</b>		0	0

B	C	D
	AUDITED FY-2017 BALANCE SHEET	ADJUST FOR FY-2017 YEAR END ACCRUALS
	<b>©10/08/2024 LAWRENCE GERARD BRUNN (LGB), CPA (PA), MBA</b>	<b>GAAP = GENERALLY ACCEPTED ACCOUNTING PRINCIPLES</b>
		<b>GAAP BELOW: TGH MUST REFUND ALL LIFE-2-DATE HIDE- BEZZLE CASH</b>
		∨

129,320,545		
0		162,117,001
126,713,524		
(110,319,237)		
(119,583,521)		
(58,927,767)		
99,030		
4,585,787		
26,762,117		
66,337,512		
745,368,255		
546,374,339		
12,171,497		
8,675,516		
(7,911,002)		
(365,498,949)		
(867,650)		
(20,563,395)		
(74,985,093)		< PLUS THIS
0		(162,117,001)
(907,751,508)		
0		0

F	G	H
REVISED FY-2017 BALANCE SHEET	ALL ELSE EXCEPT COLUMNS H, J, AND K	CLEAR OLD FY-2017 ACCRUALS
	<b>https://icanfundtheusa.com/</b>	
<b>VALUES ON THIS PAGE ARE ONLY AFS VALUES.</b>		(159,851,210) 123,861,183 (35,990,027) ^ <b>PAGE 6: SEE CELL H27</b>
<b>FOUR ACCRUALS ON THE REAL TGH BOOKS DO NOT EXIST HERE.</b>		

129,320,545	(110,639,743)	
162,117,001	(2,265,791)	(159,851,210)
126,713,524	18,216,629	< CURRENT
(110,319,237)	4,817,903	< MEANS
(119,583,521)	(6,834,641)	< ZERO OUT
(58,927,767)	22,055,927	< EVERY FY
99,030	5,038,424	
4,585,787	24,403	
26,762,117	(855,989)	
66,337,512	(74,952)	
745,368,255	41,760,662	
546,374,339	(15,905,767)	
12,171,497	6,882,437	
8,675,516	26,370,103	
(7,911,002)	(191,733)	
(365,498,949)	7,938,204	
(867,650)	(306,887)	
(20,563,395)	707,076	
(74,985,093)	997,944	
(162,117,001)	2,265,791	159,851,210
(907,751,508)		
0	0	0

J	K	L
FY-2018 INCOME STATEMENT	FY-2018 BRAND NEW ACCRUALS	REVISED FY-2018 BALANCE SHEET
1,325,392,455 (609,752,445) (303,717,624) (124,695,710) (26,288,664) (30,734,031) (64,277,637) (37,735,070) (12,851,412) (101,770,767)	<b>HIDE-BEZZLE</b>	<b>PAGE 10</b>  <b>THIS VERSION IS PER PROPER ACCOUNTING</b>
45,645,609 11,327,598 (4,173,291) 3,294,200 8,564,140 (3,294,200) (1,587,595) 4,165,234 25,000 1,536,394		FY-2023 LIFETIME HIDE-BEZZLE 130,660,743 112,424,056 243,084,799 ^ SEE <b>PAGE 15</b>
	123,861,183	

79,072,184	123,861,183	97,752,986
	123,861,183	123,861,183
		144,930,153
		(105,501,334)
		(126,418,162)
		(36,871,840)
	<b>THIS IS NOT " NEW " GAAP</b>	5,137,454
	<b>THIS IS GAAP THAT THE CPA INDUSTRY HID FROM US</b>	4,610,190
		25,906,128
		66,262,560
		787,128,917
		530,468,572
		19,053,934
		35,045,619
		(8,102,735)
		(357,560,745)
		(1,174,537)
		(19,856,319)
	<b>C PAGE 16 &gt;</b>	(73,987,149)
(79,072,184)	(123,861,183)	(123,861,183)
		(986,823,692)
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SCF = STATEMENTS OF CASH FLOWS (REPORT)

DESCRIPTION (FY = FISCAL YEAR)

B	C	D	F	G	H	J	K	L
<p><b>THIS COULD BE INSTITUTIONAL RACISM.</b> <b>A BETTER PHRASE IS INSTITUTIONAL CLASSISM.</b></p>								<p>REVISED FY-2018 BALANCE SHEET</p>

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**REMEMBER: WITH HIDE-BEZZLE, ENTITIES SHALL, OVER TIME, INCREASE THE DOLLAR VALUE OF THEIR (NET) ACCRUALS.**

**THE WORD SHALL IS OPERATIVE, OR MANDATORY.**

**TO PAY FOR THEIR PAST SINS: TGH HAS TO INCREASE THEIR CURRENT FY ACCRUALS.**

**HIDE-BEZZLE CREATES INFLATION, AND INFLATION CREATES MORE HIDE-BEZZLE.**

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HIDE-BEZZLE BUSINESS OWNERS, AND EXECUTIVES, DESERVE TO BE HELD ACCOUNTABLE FOR THIS CRIME

VALUES ON THIS PAGE ARE ONLY AFS VALUES. FOUR ACCRUALS ON THE REAL TGH BOOKS DO NOT EXIST HERE.

<https://icanfundtheusa.com/>

AT THE CURRENT TGH LEVEL, TOTAL LIFETIME USA HIDE-BEZZLE + TOTAL LIFETIME USA AVOIDABLE INTEREST EXPENSE = ABOUT \$ 10 TRILLION DOLLARS.

THIS CRIME IS COMMITTED (MOSTLY) BY WHITE OLD RICH PEOPLE WORPs

HIDE-BEZZLE

PAGE 11 ONLY OFFSETTING IMAGINARY (FAKE) AFS VALUES VALUES BELOW WILL BE REAL WHEN TGH PAYS BACK ALL HIDE-BEZZLE

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**CASH AND CASH EQ - RESERVED FOR NET ACCRUALS**

PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C
ACCRUED EXPENSES (AE)	L-C
ACCOUNTS PAYABLE (AP)	L-C
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C

THIS CASH DOES NOT EXIST ON THE TGH BOOKS - THIS CASH DOES NOT EXIST ON THE TGH AFS >

123,861,183

**THINK ABOUT THIS: VIRTUALLY EVERY BUSINESS HAS ALREADY SPENT MUCH OF THE CASH THAT THEY WERE SUPPOSED TO HAVE, IN THE BANK, FOR THE BILLS THAT THEY DEDUCTED THIS YEAR, BUT WON'T PAY UNTIL NEXT YEAR.**

**EVERY GOVERNMENT ENTITY, AT EVERY LEVEL, EVERY CPA FIRM AUDITED BUSINESS, AND EXCEPT FOR MINORITY OWNED BUSINESSES (BECAUSE THOSE OWNERS DON'T KNOW THIS TRICK), EVERY BUSINESS COMMITS THIS CRIME, ALL THE WAY DOWN TO YOUR LOCAL BAR.**

**YOU'RE A SLAVE TO THE INFLATION THAT THEY INTENTIONALLY CREATE.**

INTRO: IF YOU'RE DUMB ENOUGH TO BELIEVE THE TGH AFS, THEN YOU'RE DUMB ENOUGH TO BELIEVE THIS, TOO. **SLAVE**

STEP 1: TGH SHOULD SIMPLY ACCRUE \$ 40 TRILLION IN LIABILITIES, AND WHEN THAT CASH MAGICALLY APPEARS,

STEP 2: TGH SHOULD SIMPLY DONATE THAT MAGIC CASH TO THE FEDS TO PAY OFF OUR NATIONAL DEBT.

STEP 3: TGH SHOULD THEN GO BANKRUPT, AND SIMPLY START ALL OVER AGAIN FROM SCRATCH. BOOM.

SEE BOTTOM SECTIONS OF PAGES 12, 13, & 14

AFS HAVE > ZERO \$ > ACCRUED > EXPENSES > ^ SEE ^

144,930,153 (105,501,334) (126,418,162) (36,871,840) SEE NARRATIVE PAGES: 1 = 1 + 0 FAKE THE FOUR ACCRUALS, AND HIDE-BEZZLE THE CASH.

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TOTAL DOES = ZERO > 0

TAMPA GENERAL HOSPITAL (TGH)

**REAL LIFE - THIS IS WHAT HAPPENED ON THE BOOKS AT THE ENTITY ITSELF**

END OF PREV FISCAL YEAR (FY)

**REVERSING JOURNAL ENTRIES - YES**

PAY OLD ACCRUALS TO INCOME STMT

CASH SALES

**EXPENSE: PAID CASH**

**EXPENSE: BOOK NEW ACCRUAL**

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE NET INCOME TO NET ASSETS

SUMMARY OF DEBITS & CREDITS

TOTAL

CASH & CASH EQ	INC STMT EXPENSES
400	
(15)	15
100	70
(70)	10
	(70)
	(10)
500	95
(85)	(95)
415	0
0	0

EMBEZZLE 1 FY EXP
0
0

ALL REVENUES
(100)
100
100
(100)
0
0

ACCRUED EXPENSES
15
0
(10)
15
(25)
0
(10)

NET INCOME
(100)
70
10
20
100
(100)
0
0

NET ASSETS
(385)
(20)
(405)
0
(405)

REAL LIFE

EXAMPLE DATA - VALUES ARE NOT REAL

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PAGE 12

CHANGE VALUE = CV

15 CV

CV 5

CV (20)

**DECREASE IN NET ACCRUALS**

**STATEMENTS OF CASH FLOWS (SCF)**

ACCRUAL BASIS - REVENUE

ACCRUAL BASIS - ALL EXPENSES

CV - ACCRUED EXPENSES

CASH AND CASH EQUIVALENTS

EMBEZZLEMENT EXPENSE

**ACCRUED EXPENSES (EMBEZZLED)**

NET ASSETS

TOTAL

HIDE-BEZZLE

PROOF

1 OF 2

START BALANCE SHEET
400
(15)
(385)
0

ACCRUALS
(10)
(15)
5
0

ACCOUNTING 101 FOR

HIDE-BEZZLE

CRIMINALS

INCOME STATEMENT
100
(80)
10
30
(10)
(20)
0

END BALANCE SHEET
415
(10)
(405)
0

<https://icanfuntheusa.com/>

RECONCILE LIFE-TIME HIDE-BEZZLE	
ALL PRIOR FY CASH HIDDEN	15
THIS FY CASH +/-	(5)
LIFE-TIME	10

BRUNN, CPA (PA), MBA

LIFETIME HIDE-BEZZLE

**YEAR THAT DECREASE FRAUD IS IDENTIFIED**

JUST LIKE IN REAL LIFE: THIS ^ SCF ^ REPORT ^ IS BASED ON THE FRAUD AREA BELOW, NOT REAL LIFE ABOVE.

<> PAID ONLY \$70 CASH FOR \$75 EXPENSE - - - GIVE BACK YEAR (TGH FY-2018)

**THIS IS FRAUD PER THE CPA FIRM AUDITED FINANCIAL STATEMENTS (AFS)**

END OF PREV FISCAL YEAR (FY)

**REVERSING JOURNAL ENTRIES - NO**

PAY OLD ACCRUALS TO BOTH I/S & B/S

CASH SALES

**EXPENSE: PAID CASH**

**AFS HAVE ZERO \$ ACCRUED EXPENSES**

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE NET INCOME TO NET ASSETS

SUMMARY OF DEBITS & CREDITS

TOTAL

FRAUD AREA

CASH & CASH EQ	INC STMT EXPENSES
400	
(15)	10
(70)	75
	(70)
	(15)
500	85
(85)	(85)
415	0
0	0

EMBEZZLE 1 FY EXP
(5)
5
5
(5)
0
0

GIVE ^ A ^ V ^ E ^ - ^ B ^ A ^ C ^ K

ALL REVENUES
(100)
100
100
(100)
0
0

ACCRUED EXPENSES
(15)
5
?
5
(15)
0
(10)

NET INCOME
(100)
70
10
20
100
(100)
0
0

NET ASSETS
(385)
(20)
(405)
0
(405)

CHANGE VALUE = CV

15 CV < SAME AS ABOVE

SAME > CV 5

SAME AS ABOVE > CV (20)

TAMPA GENERAL HOSPITAL (TGH)

**REAL LIFE - THIS IS WHAT HAPPENED ON THE BOOKS AT THE ENTITY ITSELF**

END OF PREV FISCAL YEAR (FY)

**REVERSING JOURNAL ENTRIES - YES**

PAY OLD ACCRUALS TO INCOME STMT

CASH SALES

**EXPENSE: PAID CASH**

**EXPENSE: BOOK NEW ACCRUAL**

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE NET INCOME TO NET ASSETS

SUMMARY OF DEBITS & CREDITS

TOTAL

CASH & CASH EQ	INC STMT EXPENSES
400	
(15)	15
100	60
(60)	20
	(60)
	(20)
500	95
(75)	(95)
425	0

**EMBEZZLE 1 FY EXP**

0	0
0	0

ALL REVENUES

	(100)
100	
100	(100)
0	0

ACCRUED EXPENSES

	(15)
15	0
	(20)
	(20)
15	(35)
0	(20)

NET INCOME

	(100)
60	
20	
20	
100	(100)
0	0

NET ASSETS

	(385)
	(20)
0	(405)
0	(405)

CHANGE VALUE = CV

25 CV

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CV (5)

PAGE 13

CV (20)

**INCREASE IN NET ACCRUALS**

**STATEMENTS OF CASH FLOWS (SCF)**

ACCRUAL BASIS - REVENUE

ACCRUAL BASIS - ALL EXPENSES

CV - ACCRUED EXPENSES

CASH AND CASH EQUIVALENTS

EMBEZZLEMENT EXPENSE

**ACCRUED EXPENSES (EMBEZZLED)**

NET ASSETS

TOTAL

HIDE-BEZZLE PROOF 2 OF 2

START BALANCE SHEET

400
(15)
(15)
(385)
0

ACCRUALS

(20)
(15)
(5)
0

ACCOUNTING 101 FOR HIDE-BEZZLE CRIMINALS

INCOME STATEMENT

100
(80)
20
40
(20)
(20)
0

END BALANCE SHEET

425
(20)
(405)
0

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**RECONCILE LIFE-TIME HIDE-BEZZLE**

ALL PRIOR FY CASH HIDDEN	15
THIS FY CASH +/-	5
LIFE-TIME	20

**BRUNN, CPA (PA), MBA**

**LIFETIME HIDE-BEZZLE**

**YEAR THAT INCREASE FRAUD IS IDENTIFIED**

JUST LIKE IN REAL LIFE: THIS ^ SCF ^ REPORT ^ IS BASED ON THE FRAUD AREA BELOW, NOT REAL LIFE ABOVE.

<> PAID \$60 CASH FOR ONLY \$55 EXPENSE - - - TAKE BACK YEAR (TGH FY-2017)

**THIS IS FRAUD PER THE CPA FIRM AUDITED FINANCIAL STATEMENTS (AFS)**

END OF PREV FISCAL YEAR (FY)

**REVERSING JOURNAL ENTRIES - NO**

PAY OLD ACCRUALS TO BOTH I/S & B/S

CASH SALES

**EXPENSE: PAID CASH**

**AFS HAVE ZERO \$ ACCRUED EXPENSES**

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE REVENUE, AND EXPENSE

CLOSE NET INCOME TO NET ASSETS

SUMMARY OF DEBITS & CREDITS

TOTAL

CASH & CASH EQ	INC STMT EXPENSES
400	
(15)	20
(60)	55
	(60)
	(15)
500	75
(75)	(75)
425	0

**EMBEZZLE 1 FY EXP**

TAKE

5	
(5)	
5	(5)
0	0

ALL REVENUES

	(100)
100	
100	(100)
0	0

ACCRUED EXPENSES

	(15)
	(5)
	?
0	(20)
0	(20)

NET INCOME

	(100)
60	
20	
20	
100	(100)
0	0

NET ASSETS

	(385)
	(20)
0	(405)
0	(405)

CHANGE VALUE = CV

25 CV < SAME

SAME AS ABOVE > CV (5)

SAME AS ABOVE > CV (20)

EXAMPLE DATA - VALUES ARE NOT REAL

TOP OF PAGES	CASH & CASH EQ		INC STMT EXPENSES		EMBEZZLE 1 FY EXP		ALL REVENUES		ACCRUED EXPENSES		NET INCOME		NET ASSETS	
END OF PREV FISCAL YEAR (FY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REVERSING JOURNAL ENTRIES - YES	D I F F													
PAY OLD ACCRUALS TO INCOME STMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CASH SALES	0	10	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE: PAID CASH	0	0	(10)	0	0	0	0	0	0	0	0	0	0	0
EXPENSE: BOOK NEW ACCRUAL	0	0	10	0	0	0	0	0	0	(10)	0	0	0	0
CLOSE REVENUE, AND EXPENSE	P A G E													
CLOSE REVENUE, AND EXPENSE	0	0	0	10	0	0	0	0	0	0	0	(10)	0	0
CLOSE REVENUE, AND EXPENSE	0	0	0	(10)	0	0	0	0	0	0	0	10	0	0
CLOSE NET INCOME TO NET ASSETS	P A G E													
SUMMARY OF DEBITS & CREDITS	0	10	0	0	0	0	0	0	0	(10)	0	0	0	0
TOTAL	10	0	0	0	0	0	0	0	0	(10)	0	0	0	0

ABOVE: THE TOP OF PAGE 13 MINUS THE TOP OF PAGE 12

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DIFF PAGE

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LIFETIME HIDE-BEZZLE

DIFF PAGE

DIFFERENCE PAGE
STATEMENTS OF CASH FLOWS (SCF)
ACCRUAL BASIS - REVENUE
ACCRUAL BASIS - ALL EXPENSES
CV - ACCRUED EXPENSES
CASH AND CASH EQUIVALENTS
EMBEZZLEMENT EXPENSE
ACCRUED EXPENSES (EMBEZZLED)
NET ASSETS
TOTAL

HIDE-BEZZLE

PROOF

PG 13 - PG 12

START BALANCE SHEET

0
0
0
0

ACCRUALS
0
(10)
0
(10)
0

ACCOUNTING 101 FOR

HIDE-BEZZLE

CRIMINALS

INCOME STATEMENT
0
0
10
10
(10)
0
0

END BALANCE SHEET
0
DIFF PAGE
10
(10)
0

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RECONCILE LIFE-TIME HIDE-BEZZLE	
ALL PRIOR FY CASH HIDDEN	0
THIS FY CASH +/-	10
LIFE-TIME	10

BELOW: THE BOTTOM OF PAGE 13 MINUS THE BOTTOM OF PAGE 12

JUST LIKE IN REAL LIFE: THIS ^ SCF ^ REPORT ^ IS BASED ON THE FRAUD AREA BELOW, NOT REAL LIFE ABOVE.

DIFF PAGE

FACT: OVER TIME, ACCRUAL ALWAYS GO UP (NET TAKE)

DIFF PAGE

BOTTOM OF PAGES	CASH & CASH EQ		INC STMT EXPENSES		EMBEZZLE 1 FY EXP		ALL REVENUES		ACCRUED EXPENSES		NET INCOME		NET ASSETS	
END OF PREV FISCAL YEAR (FY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REVERSING JOURNAL ENTRIES - NO	D I F F													
PAY OLD ACCRUALS TO BOTH I/S & B/S	0	0	10	0	0	0	0	0	0	0	0	0	0	0
CASH SALES	0	10	0	0	0	0	0	0	0	0	0	0	0	0
EXPENSE: PAID CASH	0	0	(20)	0	5	5	0	0	0	0	0	0	0	0
AFS HAVE ZERO \$ ACCRUED EXPENSES	0	0	0	0	0	0	0	0	0	?	0	0	0	0
CLOSE REVENUE, AND EXPENSE	P A G E													
CLOSE REVENUE, AND EXPENSE	0	0	0	10	0	0	0	0	0	0	0	(10)	0	0
CLOSE REVENUE, AND EXPENSE	0	0	0	0	0	(5)	0	0	0	0	0	10	0	0
CLOSE NET INCOME TO NET ASSETS	P A G E													
SUMMARY OF DEBITS & CREDITS	0	10	(10)	10	0	0	0	0	0	(5)	0	(5)	0	0
TOTAL	10	0	0	0	0	0	0	0	0	(10)	0	0	0	0

TAKE EMBEZZLED

GIVE AVE-BACK

A	B	C	D	E	F	G	H	1
<b>TAMPA GENERAL HOSPITAL (TGH, A CRIMINAL ENTITY)</b>							<b>PAGE 15</b>	2
<b>©10/08/2024 LAWRENCE GERARD BRUNN (LGB), CPA (PA), MBA</b>								3
FY	PATIENT AR (ACCOUNTS RECEIVABLE)	AE = ACCRUED EXPENSES	AP = ACCOUNTS PAYABLE	ESTIMATED THIRD-PARTY PAYOR STLM	FISCAL YEAR (FY) NET CURRENT ACCRUALS		<b>HIDE-BEZZLE</b>	7
					THIS FY	CHANGE		
19xx	FRAUD START DATE IS NOT RELEVANT			0				10
2009	117,924,586	(88,436,888)	(68,855,087)	(43,253,911)	82,621,300	82,621,300	HIDE	11
2010	109,180,812	(83,658,818)	(77,464,934)	(44,362,034)	96,304,974	13,683,674	HIDE	12
2011	124,762,316	(91,516,693)	(68,396,934)	(59,867,081)	95,018,392	(1,286,582)	UN-HIDE	13
2012	137,215,612	(94,476,220)	(80,888,550)	(69,672,520)	107,821,678	12,803,286	HIDE	14
2013	140,200,302	(92,638,304)	(83,299,886)	(84,071,944)	119,809,832	11,988,154	HIDE	15
2014	121,034,857	(102,201,044)	(107,591,965)	(90,903,772)	179,661,924	59,852,092	HIDE	16
2015	117,060,965	(108,273,503)	(112,429,933)	(84,613,236)	188,255,707	8,593,783	HIDE	17
2016	124,053,051	(114,382,047)	(94,555,267)	(72,223,273)	157,107,536	(31,148,171)	UN-HIDE	18
2017	126,713,524	(110,319,237)	(119,583,521)	(58,927,767)	162,117,001	5,009,465	HIDE	19
2018	144,930,153	(105,501,334)	(126,418,162)	(36,871,840)	123,861,183	(38,255,818)	UN-HIDE	20
2019	170,078,910	AE > REPORTED > WITH > AP >	(250,417,628)	(46,507,322)	126,846,040	2,984,857	HIDE	21
2020	180,846,775		(288,571,933)	(59,958,409)	167,683,567	40,837,527	HIDE	22
2021	237,898,962		(301,847,812)	(94,686,638)	158,635,488	(9,048,079)	UN-HIDE	23
2022	269,636,597		(380,437,292)	(104,715,258)	215,515,953	56,880,465	HIDE	24
2023	364,012,942		(377,670,679)	(117,003,006)	130,660,743	(84,855,210)	UN-HIDE	25
AS OF 09/30/2023 - - - TGH HAD AROUND \$130 MILLION IN "MISSING" CASH >					130,660,743	< LTD EMBEZZLE		26
EVEN OVER 50 YEARS, IT'S A FEW MILLION DOLLARS PER YEAR OF EMBEZZLEMENT.						LTD =		27
SEE CELL G31 ON PAGE 6: IGNORE MINOR PAYMENT VARIATIONS.						LIFE-TO-DATE		28
ENTITIES INTENTIONALLY CONFUSE US WITH THEIR SLIGHTLY OFF CHANGE VALUES.						BELOW - SEE PAGE 16		29
IMPORTANT: WHAT IS THE OVERALL FY-TO-FY NET CHANGE IN ALL ACCRUALS?						ADVANCED TOPIC 1:		30
EMBEZZLEMENT IS PROBABLE / LIKELY, AND EVERY AUDIT REPORT IS FRAUDULENT.						FY-2023 VALUE FROM		31
						CELL F25 ABOVE:		32
						130,660,743		33
						+ FY-2023 NONCURRENT		34
						" OTHER LIABILITIES "		35
						112,424,056		36
						= FY-2023 LIFETIME		37
						HIDE-BEZZLE		38
						243,084,799		39

**HIDE-BEZZLE IS GREAT WHEN ONE ENTITY PURCHASES ANOTHER ENTITY, BECAUSE THE NEW OWNER GETS TO HIDE-BEZZLE ALL OF THOSE NET ACCRUALS ALL OVER AGAIN...! IT'S EASY. MERGERS = MORE CASH TO HIDE-BEZZLE**

**SOME ENTITIES MIGHT JUST INCREASE NET CURRENT LIABILITIES EVERY FY, AND/OR MINIMIZE THEIR ACCRUED ASSETS, LIKE, DUE TO CREDIT CARDS (?), ACCOUNTS RECEIVABLE.**



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These final 4 pages are advanced accounting topics of conversation for CPAs.

**Advanced Topic 1:** What about the balance sheet account **Other Liabilities**?

This account is noncurrent, so only the (+/-) change value is current FY expense.

\* By their very nature, "current" accruals clear out, all the way to zero, every FY.

\* By their very nature, "noncurrent" accruals can last, well, virtually forever...

So, yes, I should have included a row to account for the small FY-2018 change...

...in the **Other Liabilities** (noncurrent) account, but had I done that, I would...

...also had to have explained that the beginning balance of that account was...

...**Hide-Bezzled** (essentially, just **embezzled**) years ago, and that every year...

...we just adjust that **Hide-Bezzle** value up, or down, a bit, so yeah, you got me.

First, let's get these clowns to admit to **Hide-Bezzle**. We'll fix their books later.

**Advanced Topic 2:** Bankruptcy. Uh, oh... This one is a REALLY big problem.

Suffice it to say: If an entity **Hide-Bezzled**, then their bankruptcy was fraudulent.

Think about it: "Oh, your Honor, we just can't do it. Please discharge our debts."

"Sure thing, **Chief Fraud Officer**. Your debts are hereby discharged. Bye, bye."

They just got away with one of the most unbelievable **frauds** ever perpetrated.

\* With, likely, \$0 in receivables, they incurred LOTS of **HUGE** accrued expenses.

\* Then, over a few years, they **embezzled** 100% of those accrued expenses.

\* They cried poor to the Court, and got those debts wiped. Ha-ha! Jokes on us.

Jokes on us means that the joke is on **We The Slaves**. Who got screwed?

That's right! The common people. Vendors who gave, but did not get paid, etc.

The point is: Virtually every corporate bankruptcy has been **100% fraudulent**.

Every document that was based, even in part, on **Hide-Bezzled AFS** should be...

...considered null-and-void, including contracts with employees, physicians,...

...unions, **bond rating agencies**, vendors, physicians, insurance entities, etc.

**TGH** should be forced to clean house, and start over with only honorable...

...people on the board of directors, and in all levels of management, which...

...means that virtually everyone at the senior most level needs to go. Fired.



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Advanced Topic 3: What about investments? Level I, Level II, Level III, etc.

Download the 41 PDF page file for TGH for FY-2010-2009 from my website. The TGH FY-2009 investment breakdown is on page 16 (PDF page 18 of 41). Only ~2.78% of the TGH (almost) half billion dollar investment was in Level II.

That was GREAT! Flash forward to FY-2023 when Level II was over 34.22%.

Per the TGH FY-2023 audit report, what does "Level II" (\$600,051,113) mean?

"Fair value is determined by using other than quoted prices that are observable or corroborated for the asset by other independently verifiable market data (e.g., quoted prices for identical assets in inactive markets, quoted prices for similar assets in active markets, observable inputs other than quoted prices, and inputs derived principally from or corroborated by observable market data by correlation

< That means "not this stuff" ...  
< Word salad line 1 of 13.

Word salad line 13 of 13 > or other means)." >

Seriously, that explanation contains WAY too many words, and it really does...  
...start with "...by using other than..." Ok, other than all the word salad lines?  
They used methods other than all the stuff on the next 13 lines of word salad???

I think that those \$600+ million in FY-2023 "Level II" assets, at TGH, were junk. How can this "not-for-profit" entity have \$0.6 BILLION in, essentially, junky stuff? I think TGH embezzled (not Hide-Bezzled) much of that \$0.6B a long time ago.

Here's what I think other means really meant, at TGH, at the end of FY-2023:  
"Yes, we used correlation techniques, or maybe 'other means,' to value our stuff."  
"Oh, yeah, that stuff is worth, um, about, um, exactly \$600,051,113. Yeah. Yup."

Hey, if we're dumb enough to buy off on their phantom accruals, then why not this.

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Advanced Topic 4: Do you REALLY understand how Hide-Bezzle works?

Hide-Bezzle is "borrowing" cash that is equal to your FY end accrual value, net. Let's look at Hide-Bezzle, at TGH, during FY-2018. First, the FY started short. Cash was 162,117,001 short of where it should have been. Ditto that Net Assets. Ok, so FY-2018 started, and TGH needed to clear their FY-2017 (net) accruals.

As the accounts receivable (AR) came in, cash went UP. Opposite for liabilities.

The CFO managed those 2 things with New Net Accruals Fake Cash (NNAFC).

So,  $126,713,524 \text{ AR} - 288,830,525 \text{ AP} + 123,861,183 \text{ NNAFC} = (38,255,818)$   
Correct? Yeah, the 123,861,183 value is fake, but nobody really knew that. Remember, we're trying to get TGH AFS cash to properly tie out between FYs.

So:

FY-2017 Hide-Bezzle of 162,117,001 + (38,255,818) drop during FY-2018 =  
FY-2018 Hide-Bezzle of 123,861,183.

That (38,255,818) value is really 2,265,791 closer to \$0, see page 6, cell G31. So, the agreed upon (me & TGH) accrual related change value is (35,990,027).

Regarding cell H27 on page 6: Although that was the correct value, accounting... does not work on a "one sided" basis. Every debit has to have a credit, and... vice versa. When TGH self-reported the (35,990,027) value, we should have... asked TGH where the offset to NET ASSETS was, but TGH wants us to... believe that the offset was to those 4 balance sheet accrual related accounts.

It pains me to school everyone on this, but that's just not GAAP accounting, ok? Look at page 10. Row 28 starts off at 162,117,001, and ends at 123,861,183. Cash, and Net Assets both got closer to \$0 by 35,990,027 (that's GAAP, folks).

Remember, that (35,990,027) value is, during some FY periods, a positive value. So, during a POSITIVE year, how does it make sense to use "TGH logic"...? "Um, yeah. We increased accruals, and cash just magically appeared, ha-ha."

Using my GAAP logic, accrual related +/- cash is always offset to Net Assets -/+ . I win this battle, and I should also win this war, unless you can prove me wrong.

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**Advanced Topic 5:** Fact: Due to **Hide-Bezzle**, the business world loves inflation.

Think about it: Let's say that a completely static business exists in 10% inflation. It's fantasy, but say that every single thing that they do goes up by exactly 10%. Ok. So, their net accruals go from \$1,000,000 to \$1,100,000 to \$1,210,000, etc.

Even if they don't touch the original \$1,000,000 (\$1M) **Hide-Bezzle** value, this... means that they get to **EMBEZZLE**, and **SPEND**, a bunch of cash every FY.

So, leave that \$1M FY-1 **Hide-Bezzle** in your corporate safe, and don't touch it. You know, just in case your net accruals dip below \$1,000,000 (ha-ha, never!).

FY-2 **embezzle** & spend = \$100,000 (\$100K). FY-3 **embezzle** & spend = \$110K. Even if you're prudent, and spend only half of that (keeping half in the safe)... you're still talking ~\$50+K / year in free cash. That's about \$1,000+ per week.

See? With constant, and oppressive, inflation, this business owner is in heaven. **Our economy is great (!), but Hide-Bezzle makes it bad for us... Not for them.**

When you have \$200 of FREE CASH, PER BUSINESS DAY, in your pocket... inflation is of absolutely NO consequence to you, or your family. Cash to burn.

BUSINESS OWNERS (and criminals like **COURIS** & **RUNYON** at **TGH**) just... LOVE inflation, and the higher the rate of inflation is, the happier they become.

The VERY LAST THING that business owners & government officials want is... deflation, because deflation would mean that they would HAVE TO put back... some of the **Hide-Bezzle** cash that they, whoops, already spent. Yikes.

So, you see, it's IMPOSSIBLE to stop this train, because EVERYONE in power... wants the train to not only continue, but to pick up speed, and go even faster.

The reason why no State Board of Accountancy will rule in my favor is simple: Every single person on every single government payroll wants it to continue.

Forget about what that Brunn guys says, and just put him off. Ignore him. Eventually, he'll go away, or maybe Brunn will just get older, and die of old age. In any case, we have nothing to worry about, because the worm will never turn...

FLORIDA HEALTH SCIENCES CENTER, INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

Years ended September 30, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Increase in net assets	\$ 57,729,475	79,072,184
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	63,895,223	64,277,637
Amortization of debt issue costs	163,091	164,530
Amortization of bond premiums	(669,735)	(679,102)
Restricted contributions	1,228,754	(3,330,349)
Unrealized gains, net	(23,289,314)	(14,085,740)
Realized gains, net	(3,287,809)	(13,198,080)
(Gain) loss on joint ventures	(1,161,484)	2,217,621
Gain from pension curtailment	—	(11,327,598)
Pension-related changes other than net periodic pension cost	5,325,527	(8,564,140)
Changes in operating assets and liabilities:		
Patient accounts receivable, net	(25,148,757)	(18,216,629)
Inventories	(2,190,195)	859,989
Prepaid expenses and other assets	(19,627,859)	(7,008,143)
Accounts payable and accrued expenses	17,043,872	4,282,529
Estimated third-party payor settlements	9,635,482	(22,055,927)
Other liabilities	(7,145,507)	(351,147)
Net cash provided by operating activities	70,043,256	52,053,635
Cash flows from investing activities:		
Purchases of property and equipment	(71,975,268)	(50,032,931)
Purchases of assets limited as to use	(354,623,766)	(1,153,693,672)
Proceeds from sales of assets limited as to use	308,535,102	1,139,192,427
Increase in short-term investments, net	(43)	(5,038,424)
Investment in joint venture	(1,247,050)	(9,100,058)
Net cash used in investing activities	(119,291,025)	(78,672,658)
Cash flows from financing activities:		
Proceeds from restricted contributions	1,228,754	3,330,349
Payments on long-term debt	(7,433,001)	(7,231,899)
Proceeds from capital leases	3,157,911	—
Payments on capital lease obligations	(2,576,971)	(1,046,986)
Net cash used in financing activities	(5,623,307)	(4,948,536)
Decrease in cash and cash equivalents	(54,871,076)	(31,567,559)
Cash and cash equivalents at beginning of year	97,752,986	129,320,545
Cash and cash equivalents at end of year	\$ 42,881,910	97,752,986
Supplemental cash flow information:		
Cash paid for interest	\$ 12,762,490	12,885,866
Accounts payable for property and equipment purchases	3,720,051	2,265,791

See accompanying notes to consolidated financial statements.

**Hide-Bezzle CRIMINALS destroyed the society that I grew up in, so We The People SHALL deal with them in the HARSHEST way possible. See the bottom of page 1.**

FLORIDA HEALTH SCIENCES CENTER, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(1) Summary of Significant Accounting Policies

(a) Organization and Basis of Presentation

Florida Health Sciences Center, Inc. and Subsidiaries (the Center), located in the Tampa Bay region of Florida, is a not-for-profit entity incorporated during 1997 to meet the healthcare needs of the citizens of Hillsborough County and the state of Florida. The Center operates Tampa General Hospital (the Hospital), where it administers a teaching program for interns and residents. On October 1, 1997, control of the operations and all assets and liabilities of the Hospital were transferred from Hillsborough County Hospital Authority (the Authority), a governmental entity, to the Center. The change in control was accomplished through the execution of an agreement between the Authority and the Center, as well as changes granted by the Florida Legislature that provided for the privatization of the Hospital. Tampa General Hospital Foundation (the Foundation) is a related not-for-profit organization, which supports the Center.

