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Hide-Bezzle

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will, at least eventually,
have a LOT of videos.

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Hide-Bezzle is the **crime** of **Embezzling Cash** from a business, an "entity."
Hide-Bezzle is "**borrowing**" cash that equals your ending accrued liabilities, net.
Embezzlement is a "give & take" pattern (page 519), or just an annual "take."
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.

For this book (which is book 5, hence the page numbers start with page 501),...
...I am NOT going to express my opinion about the punishment that I support...
...for the "**people**" (and I use that term in the most disrespectful way possible)...
...who are responsible for **embezzling cash** from so many of our entities.

Instead, in this book, I'm going to focus on the easiest ways to explain, to you,...
...how **Hide-Bezzle** works, so that you can assist me in stopping **Hide-Bezzle**.

The modern **DIE** (**D**iversity, **I**nclusion, and **E**quity) acronym will soon, um, **die**.

If the main reason for **DIE** was to level the playing field for **EVERYONE**, then...
...I have the PERFECT solution! Let's stop these **Hide-Bezzle criminals** from...
...**embezzling cash** from, essentially, every **non-minority owned business**...!

When we do that, the rich people will all be either (1) In jail, and/or (2) Selling...
...their homes, because their corporate bonds will be completely worthless, and...
...every **non-minority owned business**, pretty much, on Planet Earth, will be...
...rolling in the dough, so then, **We The People** can mandate that all of those...
...brand new corporate profits be distributed to the communities that need them...
...the most, which will lead to a revitalization of virtually every town in the USA...!

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Instead of me explaining accounting nuances, just read these 20 pages, please.

Every fiscal year (FY), the **criminal** CPA firm **KPMG** "audits the books" at **TGH**. The outcome of this audit is called the Audited Financial Statements (**AFS**).

AFS are referred to as **audit reports**, and audit reports contain **many** reports.

Of the **many** reports, the Statements of Cash Flows (SCF) is the most important. The SCF report is important, because **TGH** uses it to **hide cash embezzlement**. Pages 508 thru 513 detail how the SCF intentionally hides **cash embezzlement**.

Page 508: This page proves correct my analysis of the TGH audited SCF report. Page 520 is the SCF report, and those SCF values flow to page 508, column C.

Column C: The 14 blue shaded values = **(92,515,198)**, see the value in cell H25.

Column H: Cell H28 + Cells H33 to H45 = 92,515,198, and then * **-1** = Cell H27.

The "Item" rows are from the SCF report, so they represent changes to **cash**.

The balance sheet values, in cell H28 + in cells H33 to H45, represent the...
...other side of the transaction (opposite of **cash**), so when we want to know...
...how those values affected **cash**, we have to multiply that net positive value...
...by **-1** to get the negative (**cash**) value in cell H27, which is also **(92,515,198)**.

Why does only one SCF value (cell H17) have an exact match (cell H33 * **-1**)?
Pure chance. We want to know the **total cash** effect (top rows & bottom rows).
Page 508, Columns G & H: The top row values = The bottom row values. Done.

The question is, does NET **cash** on the SCF report = NET **cash** on page 508?

The answer is, yes, so don't worry yourself on how **TGH** managed to do that.
Realize that, internal to the books at **TGH**, all of those values were ironed out.

Page 509: This page is what **TGH** wants you to think when you look at the SCF.
If you followed my explanation for page 508, then this page is EASY to follow.

I just removed all SCF values, and added in all of the income statement values.
Column J: Cells J6 thru J25 really do add up to the 79,072,184 value in cell J27.
Point is: I proved the values on both pages 508, and 509. Just keep comparing.

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Page 510: This is just page 509 with **assumed** (column G) net **cash** payments.

It's to your **viewing benefit** that you download the PDF file for this 20-page book. Why? The answer: 2 keyboard keys, the up arrow key, and the down arrow key. Download the PDF file, and make a copy. In the copy, delete pages 514 to 520. In the copy, also delete the first seven pages (501 to 507). Now, 6 pages remain.

The remaining six (6) pages (508 to 513) will be MUCH easier to follow, using...
...your computer, because you will be able to **FLIP** back-n-forth & forth-n-back,...
...**ad nauseam** (to a disgusting, or ridiculous, degree, to the point of nausea).

Ok, but why would I want to do that, you ask...? Do it, and then you WILL smile. You see, this type of analysis is **great**, but only if you REALLY DO understand it. By **FLIPPING** around, to your heart's content, you **will** learn how this stuff works. Read the book, and then re-read it, over-and-over again, **while** you **FLIP** around.

Back to page 510. There are three MAJOR changes from page 509 to page 510.

- (a) Column G. The cell G26 value is, from an accounting standpoint, **ILLEGAL**.
- (b) Column J. The **ILLEGAL** cell G26 value allows the value in J28 to exist.
- (c) Column L. The value in cell J28 does NOT flow, as it should, to column L.

To make this easy to follow, for non-accountants, (a) is about journal entries (JE). Accounting rules do **not** allow liability accrual (LA) JEs to automatically reverse. When LA JEs reverse, subsequent payments move up to the **income statement**.

On page 510, see cell G26. Since cell G26 is NOT on the balance sheet, **TGH**...
...just **ILLEGALLY**, walks off with (**embezzles**) the zero offset amount of **cash**.

If you are a CPA, or an accountant: See my explanation for pages 516 to 518. Otherwise, suffice it to say: **Hide-Bezzle** exists, because of this accounting trick.

My (a) explanation also explains (b), which makes (c) quite easy to understand: Since the cell J28 value did **NOT** flow to L28, it was **embezzled**. Boom. Done.

Assume: Since **TGH** did **not** show the values in cells G29 to G32, **TGH** might...
...have embezzled some (or a LOT) of that **CASH**. The CPA firm audited **only**...
...the CHANGE VALUES, but they did **not** audit the payments, so some of the...
...payments could have been **embezzled along with** the **entire value** in cell J28.

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Page 511: This page is only "change values" in the 17 cells from G29 to H45.

The driving force, on page 511, is the desire to use **ONLY** change values for **all**...
...balance sheet accounts, which is a hold-over idea from the "Hey Day" of...
...**Hide-Bezzle**, which should (I hope) come to a close sometime during 2024.

Ok, so... If the CPA profession **INSISTS** on using **only** change values for **all**...
...balance sheet accounts, then fine, we'll just add rows 28 & 46, to this type of...
...analysis. Just like the "Cell J27 **shall** be = to Cell J47 * -1" **mandate**, I can...
...work around CPAs who want to lighten their load while they simultaneously,...
...and secretly, allow the audited entity to **embezzle HUGE** amounts of **cash**.

Page 511 is superior to page 510, because here on page 511, I force the entity...
...to audit the **exact** (net) value (cell G28) that was paid out to clear ALL of the...
...previous FY accrued liabilities. In real life, this value **SHALL** be accurate.

The G27 value is the same as it was on pages 509 & 510, because it **still**...
...takes that much **cash** to modify the accrued liability account balances, which...
...should be a "**duh**" moment for CPAs. We're on different line items when we...
...discuss **CHANGES IN CASH** vs. **CHANGES IN LIABILITIES**, and notice...
...that row 28 **cash** DID go down by exactly \$21,037,133. How about that, **duh**.

Page 512: This page shows true values for "**Cash**" (L27), and Net Assets (L47).

This page looks like page 509, but here, we really do show, um, **CASH** flows...
...on the, um, Statement of **CASH** flows report. Duh. Novel concept, you think?

During the FY end close process, when **TGH** closed their FY-2018 books, all of...
...their expenses went, at least eventually, to Net Assets (row 47). Since that is...
...a **FACT**, that no one can dispute, then I simply put the accrued liability offset...
...where it belongs, based on what really did happen on the real books at **TGH**.

Oh, smack! Guess what happens then? LOTS of **cash** is suddenly missing.
Where'd it go? Um, the **criminals**, at **TGH**, have been spending it for decades...

Page 513: This page shows "What if **TGH** had returned the **embezzled cash**?"
Force **TGH** to give back all of the "FY end accrued liability" **cash** that they stole.
Basically, that's what page 513 shows. Too bad, because they already spent it.

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Pages 516, 517, and 518: Since many of my readers are not accountants, I...
...decided to keep this explanation REALLY short: Get an accountant, and ask...
...that person to help you with this "Accounting 401" exercise. In short, pay lots...
...of attention to the 3 rows, not columns, on each of these three pages, that...
...contains **YELLOW FONT WORDS ON A GREEN BACKGROUND SHADE**.

Top of the page: We see that the "accrued expenses / liabilities," balance...
...on the real books, at TGH, goes down to zero, and then the brand new FY...
...accrued expenses (remember, in the **YELLOW FONT, etc...**) create the new...
...balance that is then, during the following FY, zeroed out, and the cycle repeats.

Bottom of the page: Just like column G on page 510, this method is perverted...
...on the AFS, because on the AFS, TGH allows some, or in real life "most," of...
...the subsequent net payments to be paid against the income statement.

Topic change. 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 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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- 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 are soon to be convicted of **Hide-Bezzling**.
 It's not **imperialism** at just **TGH**, it's about **imperialism**, by the USA, worldwide.

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Advanced Topic 1: 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.

TGH's FY-2009 investment breakdown is on page 16 of 39 (PDF page 18 of 41).

Only ~2.78% of the TGH (almost) half billion dollar investment was in Level II.

That was GREAT, but 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.

FYI, "Advanced Topic 2" is on page 514, which is after the six "analysis" pages.

SCF = STATEMENTS OF CASH FLOWS (REPORT)

DESCRIPTION (FY = FISCAL YEAR)	CTG	COLUMN C	D
CASH AND CASH EQUIVALENTS - BEGIN	A-C	FY-2018 SCF RPT ON FY-2019 AUDIT RPT	COLUMN C CASH CELL
ITEM 1 CHANGE IN NET ASSETS	N-A	129,320,545	< C6
ITEM 2 DEPRECIATION AND AMORTIZATION	SCF	79,072,184	< C7
ITEM 3 AMORTIZATION OF DEBT ISSUE COSTS	SCF	64,277,637	
ITEM 4 AMORTIZATION OF BOND PREMIUMS	SCF	164,530	
ITEM 5 RESTRICTED CONTRIBUTIONS	SCF	(679,102)	
ITEM 6 UNREALIZED GAINS, NET	SCF	(3,330,349)	
ITEM 7 REALIZED GAINS, NET	SCF	(14,085,740)	
ITEM 8 LOSS ON JOINT VENTURES	SCF	(13,198,080)	
ITEM 9 GAIN FROM PENSION CURTAILMENT	SCF	(11,327,598)	
ITEM 10 PENSION RELATED OTHER THAN NPPC	SCF	(8,564,140)	
ITEM 11 CHANGE IN PATNT ACTS RECVBL, NET	SCF	(18,216,629)	
ITEM 12 CHANGE IN INVENTORIES	SCF	855,989	
ITEM 13 CHANGE IN PREPAID & OTHER ASSETS	SCF	(7,008,143)	
ITEM 14 CHANGE IN AP & AE (ROWS 29 & 30)	SCF	4,282,529	
ITEM 15 CHANGE IN EST 3RD PARTY SETLMNTS	SCF	(22,055,927)	
ITEM 16 CHANGE IN OTHER LIABILITIES, L-N	SCF	(351,147)	
17 - 21 NET CASH USED IN INVESTING ACTVS	SCF	(78,672,658)	
22 - 24 NET CASH USED IN FINANCING ACTVS	SCF	(4,948,536)	
CASH AND CASH EQUIVALENTS - END	A-C	97,752,986	< C25
CASH AND CASH EQUIVALENTS (ROW 27)	A-C		
MOVE THE COLUMN K TOTAL VALUE OVER TO COLUMN H	LCN		
ACCRUED EXPENSES (AE)	L-C		
ACCOUNTS PAYABLE (AP)	L-C		
ESTIMATED THIRD-PARTY PAYOR STLMENTS (EST3PPS)	L-C		
OTHER LIABILITIES (NONCURRENT)	L-N		
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-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		
NOT USED			
NET ASSETS - ALL OTHER	N-A		
TOTAL - - - ADD UP FROM ROW 26 TO ROW 47		0	0

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**ACCRUAL BASIS - ACTIVITY
BALANCE SHEET - 21 ROWS**



^ CPA FIRM: VALUES ON 100% AUDITED SCF REPORT ^

ROW	G	H
27	ROWS	ROWS ARE
CASH	ARE	NOT
CELL	ACCRUED	ACCRUED
	LIABILITIES	LIABILITIES
F27		
J27		
		64,277,637
		164,530
		(679,102)
		(3,330,349)
		(14,085,740)
		(13,198,080)
		2,217,621
		(11,327,598)
		(8,564,140)
		(18,216,629)
		855,989
		(7,008,143)
	4,282,529	
	(22,055,927)	
	(351,147)	
		(78,672,658)
		(4,948,536)
L27	(18,124,545)	(92,515,198)
BEGIN	IDENTICAL	IDENTICAL
129,320,545	(18,124,545)	(92,515,198)
		2,912,588
(110,319,237)	4,817,903	
(119,583,521)	(9,100,432)	
(58,927,767)	22,055,927	
(74,985,093)	351,147	
126,713,524		18,216,629
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
(907,751,508)		
0	0	0

J	K	L
FY-2018	2 SMALL \$	AUDITED
TOTAL	VARIANCES	FY-2018
INCOME	NOT ON THE	BALANCE
STATEMENT	SCF RPT	SHEET
		PAGE 508
		...PROVES
		CORRECT MY
		ANALYSIS OF
		SCF VALUES.
		(18,124,545)
		(2,912,588)
		(21,037,133)
		PG 509 ^ G27
		THIS PAGE
		IS PER
		TGH, AND
		KPMG, LLP
CHG IN N-A	2 VAR AMTS	END
79,072,184	0	97,752,986
	(2,912,588)	0
		(105,501,334)
	2,265,791	(126,418,162)
		(36,871,840)
	646,797	(73,987,149)
		144,930,153
		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)
		(986,823,692)
		0
		0
		0

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TOTAL = CASH PAID COMBINED WITH ACCRUED LIABILITIES

HIDE-BEZZLE

TGH SCF MANDATES THAT CASH = NET ASSETS (* -1). FINE, I CAN PLAY THAT GAME.

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

SCF = STATEMENTS OF CASH FLOWS (REPORT)

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		
NOT USED			
ACCRUED EXPENSES (AE)	L-C		
ACCOUNTS PAYABLE (AP)	L-C		
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C		
OTHER LIABILITIES (NONCURRENT)	L-N		
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-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		
NOT USED			
NET ASSETS - ALL OTHER	N-A		
TOTAL - - - ADD UP FROM ROW 26 TO ROW 47		0	0



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**ACCRUAL BASIS - ACTIVITY
BALANCE SHEET - 21 ROWS**

AUDITED FY-2017 BALANCE SHEET	+ G ROWS ARE ACCRUED LIABILITIES	+ H ROWS ARE NOT ACCRUED LIABILITIES
	ACCRUAL BASIS - ACTIVITY INCOME STATEMENT - 21 ROWS	TOTAL = CASH PAID COMBINED WITH ACCRUED LIABILITIES
129,320,545	(21,037,133)	(89,602,610)
(110,319,237)	4,817,903	
(119,583,521)	(6,834,641)	
(58,927,767)	22,055,927	
(74,985,093)	997,944	
126,713,524		18,216,629
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
(907,751,508)		

FY-2018 INCOME STATEMENT	+ K NOT USED	= L AUDITED FY-2018 BALANCE SHEET
TOTAL		
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)		
45,645,609		
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(4,173,291)		
3,294,200		
8,564,140		
(3,294,200)		
(1,587,595)		
4,165,234		
25,000		
1,536,394		
79,072,184		97,752,986
		0
		(105,501,334)
		(126,418,162)
		(36,871,840)
		(73,987,149)
		144,930,153
		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)
		(986,823,692)
(79,072,184)		

**TGH SCF MANDATES THAT
CASH = NET ASSETS (* -1).
FINE, I CAN PLAY THAT GAME.**

HIDE-BEZZLE

**PAGE 509
...IS WHAT
TGH
WANTS YOU
TO THINK.

THIS PAGE
TIES TO
THE
SCF REPORT

THIS PAGE
IS PER
TGH, AND
KPMG, LLP**

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

SCF = STATEMENTS OF CASH FLOWS (REPORT)

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		
EMBEZZLED CASH DOES NOT FLOW TO COLUMN L	EMB		
ACCRUED EXPENSES (AE)	L-C		
ACCOUNTS PAYABLE (AP)	L-C		
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C		
OTHER LIABILITIES (NONCURRENT)	L-N		
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-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		
NOT USED			
NET ASSETS - ALL OTHER	N-A		
TOTAL - - - ADD UP FROM ROW 26 TO ROW 47		0	0



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**ACCRUAL BASIS - ACTIVITY
BALANCE SHEET - 21 ROWS**

AUDITED FY-2017 BALANCE SHEET	+ G ROWS ARE ACCRUED LIABILITIES	+ H ROWS ARE ACCRUED LIABILITIES
	ACCRUAL BASIS - ACTIVITY INCOME STATEMENT - 21 ROWS	TOTAL = CASH PAID COMBINED WITH ACCRUED LIABILITIES
	(342,778,485)	
129,320,545	(21,037,133)	(89,602,610)
(110,319,237)	110,319,237	< ASSUMED
(119,583,521)	119,583,521	< ASSUMED
(58,927,767)	58,927,767	< ASSUMED
(74,985,093)	74,985,093	< ASSUMED
126,713,524		18,216,629
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
(907,751,508)		

FY-2018 INCOME STATEMENT	+ J 2 SMALL \$ VARIANCES NOT ON THE SCF RPT	= L AUDITED 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)		
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		
79,072,184	0	97,752,986
342,778,485		
(105,501,334)		(105,501,334)
(126,418,162)		(126,418,162)
(36,871,840)		(36,871,840)
(73,987,149)		(73,987,149)
		144,930,153
		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)
(79,072,184)		(986,823,692)

**TGH SCF MANDATES THAT
CASH = NET ASSETS (* -1).
(BLUE ARROW WAS IN THE WAY)
FINE, I CAN PLAY THAT GAME.**

HIDE-BEZZLE

PAGE 510
...IS PG 509 +
ASS-U-ME-D
NET CASH PAYMENTS.
BEST PAGE (OUT OF 20) IN MY FIFTH HIDE-BEZZLE BOOK
THIS PAGE IS PER BRUNN, CPA (PA), MBA

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SCF = STATEMENTS OF CASH FLOWS (REPORT)

DESCRIPTION (FY = FISCAL YEAR)	CTG	B	C	+ D =
		AUDITED FY-2017 BALANCE SHEET	+ ADD BACK FY-2017 EMBEZZLED ACCRUALS	
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		
CASH AND CASH EQ - RESERVED FOR NET ACCRUALS	A-C	0	363,815,618	
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)		
OTHER LIABILITIES (NONCURRENT)	L-N	(74,985,093)		
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C	126,713,524		
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)		
NET ASSETS - RESERVED FOR NET ACCRUALS	N-A	0	(363,815,618)	
NET ASSETS - ALL OTHER	N-A	(907,751,508)		
TOTAL - - - ADD UP FROM ROW 26 TO ROW 47		0	0	0



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**ACCRUAL BASIS - ACTIVITY
BALANCE SHEET - 21 ROWS**

NET ZERO

F	+ G	+ H
= REVISED FY-2017 BALANCE SHEET	ROWS ARE ACCRUED LIABILITIES	ROWS ARE NOT ACCRUED LIABILITIES
	ACCRUAL BASIS - ACTIVITY INCOME STATEMENT - 21 ROWS	TOTAL = CASH PAID COMBINED WITH ACCRUED LIABILITIES
129,320,545	(21,037,133)	(89,602,610)
363,815,618	(363,815,618)	< ASSUMED
(110,319,237)	4,817,903	
(119,583,521)	(6,834,641)	
(58,927,767)	22,055,927	
(74,985,093)	997,944	
126,713,524		18,216,629
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
(363,815,618)	363,815,618	
(907,751,508)		
0		0

+ J	+ K	= L
FY-2018 TOTAL INCOME STATEMENT	RESERVES UNSPENT CASH & NET ASSETS	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)		
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		
79,072,184	342,778,485	97,752,986
		342,778,485
		(105,501,334)
		(126,418,162)
		(36,871,840)
		(73,987,149)
		144,930,153
		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)
(79,072,184)	0	(342,778,485)
0	0	(986,823,692)
0	0	0

**PER THE CASH BASIS,
THESE ARE THE SAME, BUT
TGH = ACCRUAL BASIS.**

**THE ACCRUAL BASIS
MANDATES THAT
THESE VALUES EXIST.**

HIDE-BEZZLE

PAGE 511

**...IS CHANGE
VALUES ONLY
IN 17 CELLS
G29 TO H45.**

**COMPARE
THIS PAGE TO
PAGE 703
IN
HIDE-BEZZLE
BOOK 7**

**THIS PAGE
IS PER
BRUNN,
CPA (PA), MBA**

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

SCF = STATEMENTS OF CASH FLOWS (REPORT)

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		
NOT USED			
ACCRUED EXPENSES (AE)	L-C		
ACCOUNTS PAYABLE (AP)	L-C		
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C		
OTHER LIABILITIES (NONCURRENT)	L-N		
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-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		
NOT USED			
NET ASSETS - ALL OTHER	N-A		
TOTAL - - - ADD UP FROM ROW 26 TO ROW 47		0	0



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**ACCRUAL BASIS - ACTIVITY
BALANCE SHEET - 21 ROWS**

AUDITED FY-2017 BALANCE SHEET	+ G ROWS ARE ACCRUED LIABILITIES	+ H ROWS ARE NOT ACCRUED LIABILITIES
	ACCRUAL BASIS - ACTIVITY INCOME STATEMENT - 21 ROWS	TOTAL = CASH PAID COMBINED WITH ACCRUED LIABILITIES
129,320,545	(363,815,618)	(89,602,610)
(110,319,237)	110,319,237	< ASSUMED
(119,583,521)	119,583,521	< ASSUMED
(58,927,767)	58,927,767	< ASSUMED
(74,985,093)	74,985,093	< ASSUMED
126,713,524		18,216,629
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
(907,751,508)		

+ J FY-2018 TOTAL INCOME STATEMENT	+ K FY-2018 BRAND NEW ACCRUALS	= L REAL LIFE 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)		
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		
79,072,184		(245,025,499)
	(105,501,334)	(105,501,334)
	(126,418,162)	(126,418,162)
	(36,871,840)	(36,871,840)
	(73,987,149)	(73,987,149)
		144,930,153
		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)
(79,072,184)	342,778,485	(644,045,207)

HIDE-BEZZLE

PAGE 512

...IS TRUE
CASH & N-A
IN CELLS
L27 & L47.

FIRST
OF TWO
SCF REPORT
EXPANSIONS

THIS PAGE
IS PER
TGH, AND
KPMG, LLP

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

SCF = STATEMENTS OF CASH FLOWS (REPORT)

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		
NOT USED			
ACCRUED EXPENSES (AE)	L-C		
ACCOUNTS PAYABLE (AP)	L-C		
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C		
OTHER LIABILITIES (NONCURRENT)	L-N		
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-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		
NOT USED			
NET ASSETS - ALL OTHER	N-A		
TOTAL - - - ADD UP FROM ROW 26 TO ROW 47		0	0



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CPA (PA), MBA ©11/20/2024**

<https://icanfundtheusa.com/>

**ACCRUAL BASIS - ACTIVITY
BALANCE SHEET - 21 ROWS**

AUDITED FY-2017 BALANCE SHEET	+ G ROWS ARE ACCRUED LIABILITIES	+ H ROWS ARE NOT ACCRUED LIABILITIES
	ACCRUAL BASIS - ACTIVITY INCOME STATEMENT - 21 ROWS	TOTAL = CASH PAID COMBINED WITH ACCRUED LIABILITIES
129,320,545	(363,815,618)	(89,602,610)
(110,319,237)	110,319,237	< ASSUMED
(119,583,521)	119,583,521	< ASSUMED
(58,927,767)	58,927,767	< ASSUMED
(74,985,093)	74,985,093	< ASSUMED
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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
(907,751,508)		

+ J FY-2018 TOTAL INCOME STATEMENT	+ K FY-2018 BRAND NEW ACCRUALS	= L AUDITED 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)		
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		
79,072,184	342,778,485	97,752,986
	(105,501,334)	(105,501,334)
	(126,418,162)	(126,418,162)
	(36,871,840)	(36,871,840)
	(73,987,149)	(73,987,149)
		144,930,153
		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)
(79,072,184)		(986,823,692)

HIDE-BEZZLE

PAGE 513

**...EMBEZZLED
CASH IS
RETURNED IN
CELL K27.**

**SECOND
OF TWO
SCF REPORT
EXPANSIONS**

**WORST
NIGHTMARE
FOR TGH, AND
KPMG, LLP**

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Advanced Topic 2: 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.

Two reasons why no State Board of Accountancy will rule in my favor are simple:
1) Every single person on every single government payroll wants it to continue.
2) CPA Board members may, themselves, be guilty of **Hide-Bezzling**. Uh, oh...

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...

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Advanced Topic 3: Not now, but why did I include **AR** in **Hide-Bezzle** before?

As you know from page 508, cell A33, **AR** is my "Accounts Receivable" acronym. In my earlier 2024 **Hide-Bezzle** books, I mistakenly included **AR** in **Hide-Bezzle**. I made this mistake, because I forgot that **AR** isn't on departmental **BNX** reports.

Departmental "**BNX**" reports are routine monthly "**B**udget a**N**d e**X**pense" reports. Journal entries ("JE") are used to manually force changes in accounting systems. FYI, classical accounting theory does NOT support (allow) using reversing JEs.

If used, reversing JEs are supposed to move exactly 100% of the JE value off...
...of the balance sheet, to the income statement, but since Corporate America's...
...smitten with **embezzling cash**, **Hide-Bezzlers** chose to use **BNX** reports as...
...the valid excuse for using reversing JEs, which they then pervert on their **AFS**.

On the "real" books, at the entity, reversing JEs move 100.00% of the balance...
...sheet accruals off of the balance sheet, and onto the income statement...
...(top of pages 516 & 517), but on the audit report, the CPA firm moves either...
...LESS than 100% of the balance sheet balance (**TGH** FY-2018), or MORE...
...than 100% of the balance sheet balance (**TGH** FY-2019), over to the income...
...statement. This facilitates **Hide-Bezzle** (1) at the entity, and (2) on the **AFS**.

Why is **AR** not on departmental **BNX** reports? **AR** is on a SEPARATE system. The **AR** system is maintained Patient Account Representatives, not accountants.

When you review pages 516, 517, and 518, you'll notice that I DO mention...
..."PAY OLD ACCRUALS TO INCOME STMT," but I do NOT mention anything...
...about RECEIVING **cash** against any type of receivable, like **AR**...

When I realized my error, I started to redo my **Hide-Bezzle** books, and so here...
...we are with **Hide-Bezzle** book # 5, and then I'll re-do books # 6, and 7, etc.

Summary: Accrued liabilities ARE **Hide-Bezzled**, because their associated...
...subsequent net payments are moved off of the **AFS** balance sheet at a %...
...that is not equal to 100%, but **AR** is not included in **Hide-Bezzle**, because...
...**AR** balances are not tracked in the same way. My apology for understating...
...the amount of life-to-date **cash** that **TGH** **embezzled**. Ynzz really much more...
...of a **criminal** organization that I initially gave ynz credit for, you **effing thieves**.

TAMPA GENERAL HOSPITAL (TGH)

EXAMPLE DATA - VALUES ARE NOT REAL

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	
BOOK BRAND NEW 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)
	(15)	15	
100	(70)	70	
		10	
			(70)
			(10)
500	(85)	95	(95)
TOTAL	415		

EMBEZZLE 1 FY EXP	
0	0
0	0

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

ACCRUED EXP / LIAB	
	(15)
15	0
	(10)
15	(25)
0	(10)

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

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

CHANGE VALUE = CV

15 CV

LAWRENCE GERARD BRUNN

CV 5

PAGE 516

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

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

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	

CASH & CASH EQ		INC STMT EXPENSES	
400			
	(15)	10	
100	(70)	75	
			(70)
			(15)
500	(85)	85	(85)
TOTAL	415		

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

GIVE ^ G ^ AVE ^ BACK

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

ACCRUED EXP / LIAB	
	(15)
5	
	?
5	(15)
0	(10)

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

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

CHANGE VALUE = CV

15 CV < SAME AS ABOVE

SAME > CV 5

SAME AS ABOVE > CV (20)

TOP OF PAGES		CASH & CASH EQ	INC STMT EXPENSES	EMBEZZLE 1 FY EXP	ALL REVENUES	ACCRUED EXP / LIAB	NET INCOME	NET ASSETS
END OF PREV FISCAL YEAR (FY)		0	0	0	0	0	0	0
REVERSING JOURNAL ENTRIES - YES	DIFF	0	0	0	0	0	0	0
PAY OLD ACCRUALS TO INCOME STMT		0	0	0	0	0	0	0
CASH SALES	DIFF	0	0	0	0	0	0	0
EXPENSE: PAID CASH		10	(10)	0	0	0	0	0
BOOK BRAND NEW ACCRUED EXPENSES	DIFF	0	10	0	0	(10)	OK	0
CLOSE REVENUE, AND EXPENSE	PAGE	0	0	0	0	0	(10)	0
CLOSE REVENUE, AND EXPENSE		0	10	0	0	0	10	0
CLOSE REVENUE, AND EXPENSE	PAGE	0	(10)	0	0	0	0	0
CLOSE NET INCOME TO NET ASSETS	DIFF	0	0	0	0	0	0	0
SUMMARY OF DEBITS & CREDITS		10	0	0	0	(10)	0	0
TOTAL		10	0	0	0	(10)	0	0

ABOVE: THE TOP OF

PAGE 517 MINUS THE TOP OF PAGE 516

LAWRENCE GERARD BRUNN

PAGE 518 = PAGE 517 - PAGE 516

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

DIFFERENCE

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
10
0
(10)
0

DIFF PAGE

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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 517 MINUS THE BOTTOM OF PAGE 516

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 EXP / LIAB	NET INCOME	NET ASSETS
END OF PREV FISCAL YEAR (FY)		0	0	0	0	0	0	0
REVERSING JOURNAL ENTRIES - NO	DIFF	0	0	0	0	0	0	0
PAY OLD ACCRUALS TO BOTH I/S & B/S		0	10	0	0	(5)	(5)	0
CASH SALES	DIFF	0	0	0	0	0	0	0
EXPENSE: PAID CASH		10	(20)	5	5	?	0	0
AFS HAVE ZERO \$ ACCRUED EXPENSES	DIFF	0	0	0	0	0	0	0
CLOSE REVENUE, AND EXPENSE	PAGE	0	0	0	0	0	(10)	0
CLOSE REVENUE, AND EXPENSE		0	10	0	0	0	10	0
CLOSE REVENUE, AND EXPENSE	PAGE	0	0	0	0	0	0	0
CLOSE NET INCOME TO NET ASSETS	DIFF	0	0	0	0	0	0	0
SUMMARY OF DEBITS & CREDITS		10	(10)	10	0	(5)	(5)	0
TOTAL		10	0	0	0	(10)	0	0

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FY	CURRENT LIABILITIES			NONCURRENT	RIGHT-OF-USE LIABILITIES NOT INCLUDED BELOW	
	AE = ACCRUED EXPENSES	AP = ACCOUNTS PAYABLE	ESTIMATED THIRD-PARTY PAYOR STLM	OTHER LIABILITIES	FISCAL YEAR (FY) NET CURRENT ACCRUALS	
					THIS FY	CHANGE

19XX	FRAUD START DATE IS NOT RELEVANT				0		
2009	(88,436,888)	(68,855,087)	(43,253,911)	(149,643,131)	350,189,017	350,189,017	HIDE
2010	(83,658,818)	(77,464,934)	(44,362,034)	(174,847,305)	380,333,091	30,144,074	HIDE
2011	(91,516,693)	(68,396,934)	(59,867,081)	(164,407,785)	384,188,493	3,855,402	HIDE
2012	(94,476,220)	(80,888,550)	(69,672,520)	(166,163,293)	411,200,583	27,012,090	HIDE
2013	(92,638,304)	(83,299,886)	(84,071,944)	(100,006,760)	360,016,894	(51,183,689)	UN-HIDE
2014	(102,201,044)	(107,591,965)	(90,903,772)	(93,518,777)	394,215,558	34,198,664	HIDE
2015	(108,273,503)	(112,429,933)	(84,613,236)	(115,456,316)	420,772,988	26,557,430	HIDE
2016	(114,382,047)	(94,555,267)	(72,223,273)	(98,527,250)	379,687,837	(41,085,151)	PREPARE FOR MAJOR CONSTRUCTION
2017	(110,319,237)	(119,583,521)	(58,927,767)	(74,985,093)	363,815,618	(15,872,219)	
2018	(105,501,334)	(126,418,162)	(36,871,840)	(73,987,149)	342,778,485	(21,037,133)	
2019	AE > REPORTED > WITH > AP >	(250,417,628)	(46,507,322)	(66,841,642)	363,766,592	20,988,107	HIDE
2020		(288,571,933)	(59,958,409)	(107,237,834)	455,768,176	92,001,584	HIDE
2021		(301,847,812)	(94,686,638)	(108,275,664)	504,810,114	49,041,938	HIDE
2022		(380,437,292)	(104,715,258)	(107,851,722)	593,004,272	88,194,158	HIDE
2023		(377,670,679)	(117,003,006)	(112,424,056)	607,097,741	14,093,469	HIDE

AS OF 09/30/2023 --- TGH HAD AROUND \$607+ MILLION IN "MISSING" CASH > 607,097,741 < LTD EMBEZZLE

OVER 50 YEARS, THAT'S A DOZEN MILLION DOLLARS PER YEAR OF EMBEZZLEMENT.

ENTITIES INTENTIONALLY CONFUSE US WITH THEIR SLIGHTLY OFF CHANGE VALUES.

MOST RECENT 5 FY PERIODS: SOME HIDE-BEZZLE CASH IS LIKELY SET ASIDE FOR THE INEVITABLE DECREASE IN ACCOUNTS PAYABLE

EMBEZZLEMENT IS PROBABLE / LIKELY, AND EVERY AUDIT REPORT IS FRAUDULENT.

SMALL (AND PRIVATE) ENTITIES MIGHT ALWAYS INCREASE THEIR TOTAL ACCRUED LIABILITIES.



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RIGHT-OF-USE LIABILITIES ARE NOT INCLUDED ON THIS PAGE, BUT SUFFICE IT TO SAY: ONCE I STOP HIDE-BEZZLE, RIGHT-OF-USE LIABILITIES WILL ALSO BE EXPOSED AS NOTHING MORE THAN JUST ONE MORE WAY THAT CORPORATE AMERICA INCREASES THEIR ACCRUED LIABILITIES IN ORDER TO EMBEZZLE MORE CASH FROM WE THE PEOPLE

HIDE-BEZZLE

PREPARE FOR MAJOR CONSTRUCTION

ABOVE: "HIDE" IS THE SAME AS "EMBEZZLE"

SEE ROW 28 ON PAGE 511

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	(23,289,814)	(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	\$ 3,325,527	(8,564,140)
Changes in operating assets and liabilities:		
Patient accounts receivable, net	(25,148,757)	(18,216,629)
Inventories	(2,190,195)	855,989
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	70,048,256	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	308,545,102	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

The effect on each accrual is minus 1 times the value in each red box.

Total is -18,124,545

See accompanying notes to consolidated financial statements.

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.

