This is Hide-Bezzle book 7 (pages 701 - 720), and it serves at least 2 purposes:

- 1) Educate ALL State Boards of Accounting (BOA) about their responsibilities.
- 2) Educate We The People: How to deal with ALL State BOA when they FAIL.

If you haven't figured it out yet, **Hide-Bezzle** is **embezzling cash** that is equal... to the total fiscal year (FY) ending value of all of the entities accrued liabilities.

Yes, that is a LOT of words, but suffice it to say, add up things like:

Accounts Payable,...

Any liability line item that starts with, or contains, the word "accrued," and... Any liability (like bond debt) that does **NOT** offset, directly, to an asset, etc.

FYI, liabilities like "bond debt" are NOT part of **Hide-Bezzle**, because if your... ...bond debt value goes up, then your cash value goes up by the same amount.

FYI, liabilities that <u>ARE accrued</u> increase expense, which then rolls into either... ... Equity, or Net Assets, which are, for **Hide-Bezzle** purposes, identical. After... ... that, the **corrupt** entity (as audited by their **corrupt** CPA firm) uses their... ... Statements of Cash Flows (SCF) report to **embezzle cash** that is equal... ... to the total fiscal year (FY) ending value of all of the entities accrued liabilities.

"Woe," you say! What's wrong with "borrowing" a little cash from your books? Let me answer that question with two answers, part 1, and part 2. Keep in mind: In ALL cases, "borrowing" cash REQUIRES the borrower to state cash correctly. (In my Hide-Bezzle book 6, see pages 601 through 605, and also page 611.)

If you "borrow" cash, then you SHALL admit to it, and disclose it... Plus, if that... "borrowed" cash is considered a "taxable event," then pay all associated taxes.

Part 1 - Private Entities. If the owner(s) of a private entity "borrows" cash, then... ...that sounds an awful lot like a distribution, especially if you never pay it back,... ...because your accrued liabilities always increase every solitary single year, or... ...if some (or most) of those expenses are just fake, and are never paid.

Part 2 - Non-Private Entities. The entity is NOT YOUR entity. This is just like... ...at Tampa General Hospital (TGH) when the senior "leaders" help themselves... ...to hundreds of millions (or even BILLION, or TRILLIONS, etc.) of dollars over... ...the lifetime of the entity. Yo! TGH, stop embezzling cash that isn't yours!

TAMPA GENERAL HOSPITAL (TGH)	В	С	D	F	+ G	+ H	+ J	+ K	= L	1
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)				AUDITED	ROWS	ROWS ARE	FY-2018	FY-2018	AUDITED	R
SCF = STATEMENTS OF CASH FLOWS (REPORT)				FY-2017	ARE	NOT	TOTAL	BRAND	FY-2018	O W
,		NOT	NOT	BALANCE	ACCRUED	ACCRUED	/ INCOME	NEW	BALANCE	W
DESCRIPTION (FY = FISCAL YEAR)	CTG	USED	USED	SHEET	LIABILITIES	LIABILITIES	STATEMENT	ACCRUALS	SHEET	5 6
OPERATING REVENUE, NET	REV				40	$\circ$			<b>PAGE 702</b>	6
EXPENSE - SALARIES AND BENEFITS	EXP	<b>Z Z</b>	E		8	NED IES		ш		7
EXPENSE - MEDICAL SUPPLIES	EXP	<b>Z</b> 8	0			ZH			IS	8
EXPENSE - PURCHASED SERVICES	EXP	ARD BRUNN, ©11/20/2024	၁		TIVITY 21 ROWS	COMBINED			PAGE 511	9
EXPENSE - UTILITIES AND LEASES	EXP	F 2	7		===	Z H		N	FOR ONLY	10
EXPENSE - INSURANCE	EXP		<u>S</u>		ပ် 😽	ည်းမြှ			FY-2017	11
EXPENSE - DEPRECIATION & AMORTIZATION	EXP	₩ <del>←</del>	6		∢ .'	<b>₹</b>		N	DDIOD EV	12
EXPENSE - PROFESSIONAL FEES	EXP EXP		ي ا		. <del>-</del>	AID			PRIOR FY	13
EXPENSE - INTEREST EXPENSE - OTHER	EXP	<b>≥</b>	<del> </del>		SIS	A.		ш	ACCRUED LIABILITIES	14 15
NON-OP INCOME INVESTMENT RETURN	OTH	GERARD BA ©11				ėi o		<b>600</b>	PAID	16
GAIN FROM PENSION CURTAILMENT	OTH	G B	ŋ		BA	SH			PAID	17
NON-OPERATING INCOME - OTHER	OTH	E GE MBA	u			CASH				18
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH	O _	Ğ		A					19
PENSION-RELATED CHARGES OTHER THAN NET PPC	ОТН	RENC (PA),	ol'ic			AC A				20
NET ASSETS RELEASED FROM RESTRICTION - PP&E	ОТН		<b>/</b> :		ACCRI	" "				21
NET ASSETS RELEASED FROM RESTRICTION - OPS	ОТН		S		22 💍	ᇦᇤᆝ				22
CONTRIBUTIONS	OTH	≥ ≿	tp		A S	TAT				23
MINORITY INTEREST IN THE SURGERY CENTER	OTH	LAWRENCE CPA (PA), M	https://icanfundtheusa.com/		Ž	TOTAL		<b>=</b>		24
BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	OTH					H 🗷				
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (* -1)										26
CASH AND CASH EQUIVALENTS	A-C	129,320,545		129,320,545		0	0	0	129,320,545	25 26 27
CASH AND CASH EQ - RESERVED FOR NET ACCRUALS		0	<ul><li>363,815,618</li></ul>	363,815,618	(363,815,618)				0	28
ACCRUED EXPENSES (AE)	L-C	(110,319,237)	<b>≻</b> ∱ <b>છ</b>	(110,319,237)					(110,319,237)	29
ACCOUNTS PAYABLE (AP)	L-C	(119,583,521)		(119,583,521)					(119,583,521)	30
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C	(58,927,767)	M N	(58,927,767)					(58,927,767)	31
OTHER LIABILITIES (NONCURRENT)	L-N	(74,985,093)	RIV.	(74,985,093)					(74,985,093)	32
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C	126,713,524	ပ် 🗕	126,713,524					126,713,524	33
SHORT-TERM INVESTMENTS	A-C	99,030	<b>4 7</b>	99,030					99,030	34
ASSETS LIMITED AS TO USE - CURRENT	A-C	4,585,787	ا نا ده	4,585,787					4,585,787	35
INVENTORIES	A-C	26,762,117	SIS	26,762,117					26,762,117	36
PREPAID EXPENSES AND OTHER ASSETS	A-C	66,337,512		66,337,512					66,337,512	
ASSETS LIMITED AS TO USE - NONCURRENT	A-N	745,368,255	BA SHI	745,368,255					745,368,255	38
PROPERTY AND EQUIPMENT, NET	A-N	546,374,339		546,374,339					546,374,339	39
JOINT VENTURES - INVESTMENTS	A-N	12,171,497		12,171,497					12,171,497	
OTHER ASSETS	A-N	8,675,516		8,675,516					8,675,516	
LONG-TERM DEBT - CURRENT	L-C	(7,911,002)	다 당 목	(7,911,002)					(7,911,002)	
LONG-TERM DEBT - NONCURRENT	L-N	(,,)		(365,498,949)					(365,498,949)	
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C	(867,650)	M A	(867,650)					(867,650)	
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N	(20,563,395)		(20,563,395)	262 045 640				(20,563,395)	45 46
NET ASSETS - RESERVED FOR NET ACCRUALS NET ASSETS - ALL OTHER	NT P	(907,751,508)	<b>♦</b> (363,815,618)	(363,815,618) (907,751,508)	363,815,618		0		(007 754 500)	
TOTAL ADD UP FROM ROW 26 TO ROW 47	N-A	(300,101,008)	0	(800,101,108)	0	0	0	0	(907,751,508)	47
TOTAL ADD OF FROM ROW 20 TO ROW 41		U	U	U	U	U	U	U	U	40

TAMPA GENERAL HOSPITAL (TGH)	В	С	D	F	+ G	+ H	+ J	+ K	= L
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)			_	AUDITED	ROWS	ROWS ARE	FY-2018		AUDITED
COL - CTATEMENTS OF CACHELOMS (DEDORT)				FY-2017	ARE	NOT	TOTAL	BRAND	FY-2018
SCF = STATEMENTS OF CASH FLOWS (REPORT)		NOT	NOT	BALANCE	ACCRUED	ACCRUED	/ INCOME	NEW	BALANCE
DESCRIPTION (FY = FISCAL YEAR)	CTG	USED	USED	SHEET	LIABILITIES	LIABILITIES	STATEMENT	ACCRUALS	SHEET
OPERATING REVENUE, NET	REV		_		4.0	0 70	1,325,392,455		<b>PAGE 703</b>
EXPENSE - SALARIES AND BENEFITS	EXP	BRUNN, /20/2024	Ē		VITY ROWS		(609,752,445)		
EXPENSE - MEDICAL SUPPLIES	EXP	<b>Z</b> 8	<b>6</b>		<b>≻ ≶</b>	ZH	(303,717,624)		IS
EXPENSE - PURCHASED SERVICES	EXP	2	ي		$\leq \approx$	E E	(124,695,710)		PAGE 511
EXPENSE - UTILITIES AND LEASES	EXP	34 03	Q		1	ΣH	(26,288,664)		FOR ONLY
EXPENSE - INSURANCE	EXP	ARD BRUNN, ©11/20/2024	<u>S</u>		CTIVITY 21 ROV	ID COMBINED LIABILITIES	(30,734,031)	_ =	FY-2018
EXPENSE - DEPRECIATION & AMORTIZATION	EXP	₩ 7	<b>1</b>		⋖∵	A.	(64,277,637)		DE005105
EXPENSE - PROFESSIONAL FEES	EXP	<b>4</b> 0	Ž		· 5	PAID LL	(37,735,070)		DECREASE
EXPENSE - INTEREST	EXP	<b>☆</b>	=		SIS	A L	(12,851,412)		IN CASH
EXPENSE - OTHER	EXP	GERARD BA ©11					(101,770,767)	_	AND CASH
NON-OP INCOME INVESTMENT RETURN	OTH	E GE MBA	<u>.</u>		BA	SH	45,645,609		EQUIVALENTS
GAIN FROM PENSION CURTAILMENT	OTH	ш≡				AS VU	11,327,598		IN OF LLOW
NON-OPERATING INCOME - OTHER NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH OTH	LAWRENCE CPA (PA), M	https://icanfundtheusa.com/		CCRUAL OME STA	= CASH ACCRUED	(4,173,291)	ш	CELL L27 IS FROM THE
PENSION-RELATED CHARGES OTHER THAN NET PPC	ОТН	RENC (PA),	္ပ္သ			ij	3,294,200 8,564,140		TGH
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH	E A	<b>=</b>		ACCRI COME	4	(3,294,200)		FY-2018
NET ASSETS RELEASED FROM RESTRICTION - PF&E	OTH	<b>M</b>	S		$\lesssim$	၂	(3,294,200)		AUDITED
CONTRIBUTIONS	ОТН		유		A 5	47 I	4,165,234		SCF
MINORITY INTEREST IN THE SURGERY CENTER	ОТН	LAW	=		ž	TOTAL	25,000	I	REPORT
BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	ОТН				_	H 🗷	1,536,394		ON PAGE 704
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (*-1)							1,000,004		A VIII AGE 704
CASH AND CASH EQUIVALENTS	A-C				(21,037,133)	(89,602,610)	79,072,184		(31,567,559)
CASH AND CASH EQ - RESERVED FOR NET ACCRUALS					(21,001,100)	(00,002,010)	, o, o, 2, 10 1	342,778,485	342,778,485
ACCRUED EXPENSES (AE)	L-C				4,817,903			↑ · · · · · · · · · · · · · · · · · · ·	4,817,903
ACCOUNTS PAYABLE (AP)	L-C		<u>~</u>		(6,834,641)				(6,834,641)
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C		M NI		22,055,927				22,055,927
OTHER LIABILITIES (NONCURRENT)	L-N		TIVIT		997,944				997,944
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C		ပ —		,	18,216,629	<u> </u>		18,216,629
SHORT-TERM INVESTMENTS	A-C		Α̈́			5,038,424	S, BUT	ω ⊢.	5,038,424
ASSETS LIMITED AS TO USE - CURRENT	A-C		10			24,403	BASIS, AME, BU BASIS.	BASIS THAT EXIST	24,403
INVENTORIES	A-C					(855,989)	BASI AME, BAS	BASI THAT S EXIS	(855,989)
PREPAID EXPENSES AND OTHER ASSETS	A-C		ASI FF			(74,952)			(74,952)
ASSETS LIMITED AS TO USE - NONCURRENT	A-N		BA SH			41,760,662	A S A	A SI H	41,760,662
PROPERTY AND EQUIPMENT, NET	A-N		_			(15,905,767)	CASH THE S CRUAL		(15,905,767)
JOINT VENTURES - INVESTMENTS	A-N		E N			6,882,437	OFIG		6,882,437
OTHER ASSETS	A-N		$\mathbf{Z}$			26,370,103	世紀		26,370,103
LONG-TERM DEBT - CURRENT	L-C					(191,733)	ARE AC	HE ACCRUAL B MANDATES THESE VALUES I	(191,733)
LONG-TERM DEBT - NONCURRENT	L-N		ACCE			7,938,204	~	THE ACCRUAL MANDATES THESE VALUES	7,938,204
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C		A B			(306,887)	PER GH :		(306,887)
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N					707,076	THESE TGH	<b>V</b>	707,076
NET ASSETS - RESERVED FOR NET ACCRUALS							<b>⊢</b> ↓	(342,778,485)	(342,778,485)
NET ASSETS - ALL OTHER	N-A			-			(79,072,184)	0	(79,072,184)
TOTAL ADD UP FROM ROW 26 TO ROW 47	****	0	0	0	0	0	0	0	0

#### 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	0.,.20,.,0	70,072,101	
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	(2/3,289,\$14)	(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	1  -	(11,327,598)	
Pension-related changes other than net periodic pension cost	<b>5</b> ,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,þ43,872	4,282,529	
Estimated third-party payor settlements	9,635,482	(22,055,927)	
Other liabilities	(7, 45,507)	(351,147)	
Net cash provided by operating activities	70,048,256	52,053,635	
Cash flows from investing activities:	11		
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	308,555,102	1,139,192,427	
Increase in short-term investments, net	(43)	(5,038,424)	
Investment in joint venture	(1,2 <b>4</b> 7,050)	(9,100,058)	
Net cash used in investing activities	(119,291,025)	(78,672,658)	
Cash flows from financing activities:			
Dungan and a frame manufactual countries with a time	1,228,754	3,330,349	
Proceeds from restricted contributions  Payments on long-term debt	(7,433,001)	(7,231,899)	
Proceeds from capital leases	3,157,911	(7,201,000)	
Payments on capital lease obligations	(2,576,971)	(1,046,986)	
Net cash used in financing activities	(5,623,307)	(4,948,536)	SEE
			_
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	PAGE
Cash and cash equivalents at end of year \$	42 881,910	97,752,986	
Supplemental cash flow information:	1 1		<b> 703  </b>
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.

TAMPA GENERAL HOSPITAL (TGH)	В	С	D	F	+ G	+ H	+ J	+ K	= L	1
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)				AUDITED	ROWS	ROWS ARE	FY-2018	FY-2018	AUDITED	R
CCE - CTATEMENTS OF CASH FLOWS (PEROPT)				FY-2017	ARE	NOT	TOTAL	BRAND	FY-2018	
SCF = STATEMENTS OF CASH FLOWS (REPORT)		NOT	NOT	BALANCE	ACCRUED	ACCRUED	/ INCOME	NEW	BALANCE	W
DESCRIPTION (FY = FISCAL YEAR)	CTG	USED	USED	SHEET	LIABILITIES	LIABILITIES	STATEMENT	ACCRUALS	SHEET	5 6
OPERATING REVENUE, NET	REV	<b>.</b>	/			<u>0</u> 00	1,325,392,455		<b>PAGE 705</b>	
EXPENSE - SALARIES AND BENEFITS	EXP	BRUNN, /20/2024	https://icanfundtheusa.com/		VITY	COMBINED	(609,752,445)	ш		7
EXPENSE - MEDICAL SUPPLIES	EXP	20	0			HH	(303,717,624)		IS	8
EXPENSE - PURCHASED SERVICES EXPENSE - UTILITIES AND LEASES	EXP	ا ا	<u>၁</u>		I ≒ <mark>≈</mark>	<u>m</u> H	(124,695,710)		PAGE 702	9
EXPENSE - UTILITIES AND LEASES EXPENSE - INSURANCE	EXP EXP	3 20 3	Ba			H G	(26,288,664)	N	PLUS PAGE 703	10 11
EXPENSE - DEPRECIATION & AMORTIZATION	EXP	1//	<u>87</u>		CO CN	Ö 🛱	(30,734,031) (64,277,637)		PAGE 703	12
EXPENSE - PROFESSIONAL FEES	EXP	GERARD BA ©11	6		ĕ <u>'</u>	DIA	(37,735,070)	N	NOTE:	13
EXPENSE - INTEREST	EXP	A O	ų;		BASIS -	ны	(12,851,412)		THIS	14
EXPENSE - OTHER	EXP	$\mathbf{\alpha}$	þ		SIS	PA	(101,770,767)	ш	PAGE	15
NON-OP INCOME INVESTMENT RETURN	ОТН	A	L		AS N		45,645,609	$\mathbf{m}$	IS	16
GAIN FROM PENSION CURTAILMENT	ОТН	B B	Į			<b>照</b> 闰	11,327,598		IDENTICAL	17
NON-OPERATING INCOME - OTHER	ОТН	E GE MBA	u		<b> </b>	CASH	(4,173,291)		TO	18
NET ASSETS RELEASED FROM RESTRICTION - PP&E	ОТН	), (	9		4		3,294,200		PAGE 511	19
PENSION-RELATED CHARGES OTHER THAN NET PPC	ОТН		<b>)</b>			₽C	8,564,140		(BOOK 5)	20
NET ASSETS RELEASED FROM RESTRICTION - PP&E	ОТН	LAWRENCE CPA (PA), M			ACCRI		(3,294,200)		(=====)	21
NET ASSETS RELEASED FROM RESTRICTION - OPS	ОТН	<b>X</b> 4	SC		ပြင်	TOTAL	(1,587,595)		J27 & K28 ARE	22
CONTRIBUTIONS	ОТН	LAW	it (		A O	TOTA	4,165,234		VERIFIED ON	23
MINORITY INTEREST IN THE SURGERY CENTER	ОТН	C	H		Z		25,000	I	PAGES	24
BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	OTH						1,536,394		708 & 709	25 26 27
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (* -1)										26
CASH AND CASH EQUIVALENTS	A-C	129,320,545		129,320,545	(21,037,133)	(89,602,610)	79,072,184	0	97,752,986	27
CASH AND CASH EQ - RESERVED FOR NET ACCRUALS		0	363,815,618	363,815,618	(363,815,618)	0	<b>^</b> 0	342,778,485	342,778,485	<b>28</b>
ACCRUED EXPENSES (AE)	L-C	\ ' ' '	> v	(110,319,237)	4,817,903	0	0	0	(105,501,334)	
ACCOUNTS PAYABLE (AP)	L-C	(119,583,521)	ΈŽ	(119,583,521)	(6,834,641)	0	0	0	(126,418,162)	
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C	(58,927,767)	TIVIT	(58,927,767)	22,055,927	0	0	0	(36,871,840)	
OTHER LIABILITIES (NONCURRENT)	T-N	(74,985,093)		(74,985,093)	997,944	0	0	0	(73,987,149)	
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C	126,713,524	ပ္ 🔀	126,713,524	0	18,216,629	0	0	144,930,153	33
SHORT-TERM INVESTMENTS	A-C	99,030	4 C	99,030	0	5,038,424	0	0	5,137,454	34
ASSETS LIMITED AS TO USE - CURRENT	A-C	4,585,787	ιο H	4,585,787	0	24,403	0	0	4,610,190	35
INVENTORIES	A-C	26,762,117	SIS	26,762,117	0	(855,989)	0	0	25,906,128	36
PREPAID EXPENSES AND OTHER ASSETS	A-C	66,337,512		66,337,512	0	(74,952)	0	0	66,262,560	
ASSETS LIMITED AS TO USE - NONCURRENT	A-N	-,,	S B	745,368,255	0	41,760,662	0	0	787,128,917	
PROPERTY AND EQUIPMENT, NET	A-N	546,374,339	A H	546,374,339	0	(15,905,767)	0	0	530,468,572	
JOINT VENTURES - INVESTMENTS	A-N	12,171,497	<b>₹</b> 5	12,171,497	0	6,882,437	0	0	19,053,934	
OTHER ASSETS	A-N	8,675,516	RU,	8,675,516	0	26,370,103	0	0	35,045,619	
LONG-TERM DEBT - CURRENT LONG-TERM DEBT - NONCURRENT	L-C	(7,911,002) (365,498,949)	ACCF BALA	(7,911,002) (365,498,949)		(191,733) 7,938,204	0	0	(8,102,735) (357,560,745)	
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C	(,,,	O A	(867,650)		(306,887)	0	0	(357,360,745)	
OBLIGATIONS CAPITAL LEASES - CORRENT OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N	(867,650) (20,563,395)	A A	(20,563,395)	0	707,076	0	0	(1,174,537)	
NET ASSETS - RESERVED FOR NET ACCRUALS	T-N	(20,505,585)	(363,815,618)	(363,815,618)	363,815,618	101,010	0	(342,778,485)	(342,778,485)	
NET ASSETS - RESERVED FOR NET ACCRUALS  NET ASSETS - ALL OTHER	N-2	(907,751,508)	(303,013,010)	(907,751,508)		0	(79,072,184)	(342,110,403)	(986,823,692)	47
TOTAL ADD UP FROM ROW 26 TO ROW 47		(301,131,300)	Λ	(301,131,300)	0	0	(10,012,104)	0	(500,025,032)	48
TO THE TROUBLE OF THOM HOW ZO TO NOW TO	1	U	U	U	U	U	U	U	U	J 70

Hopefully, you've already reviewed, and understood, what I wrote on page 703.

If you occupy a seat on ANY State BOA, then
You SHALL understand what I wrote on page 703, or
You SHALL understand that you are not smart enough to keep your seat.

Ok, now that we've established the MINIMUM competency requirement, for... ...ANYONE who occupies a seat on ANY State BOA, anywhere in the USA,... ...we should see some decisions by these State BOA, correct? Ok? Do it...!

If you, somehow, still don't **understand** what I wrote on page 703, then let me... ...put it this way: If your entity is what they call a "**cash based**" entity, then you... ...do NOT have fiscal year ending accruals, and you recognize revenue, and... ...expenses, as they happen. If you deposit the revenue, into your bank, by... ...the final day of your fiscal year, then you count it as revenue. If you date a... ...check by the final day of your fiscal year, then you deduct it as an expense.

Reporting for your "cash based" business does NOT care, one little bit, about... ...receivables (cash others owe to your entity), and it also does not care about... ...payables (cash your entity owes to others). Yes, YOU care about those two... ...things, but for REPORTING purposes, you not only do NOT put those things... ...on your reports, but you also are NOT ALLOWED to put them on your reports.

As far as FY-2018 is concerned, at TGH, page 702 is just the FY-2017 ending... ...balance sheet balances, PLUS paying off the FY-2017 accrued liabilities.

As far as FY-2018 is concerned, at TGH, page 703 is just the FY-2018 activity... ...which SHALL include acknowledging the FACT that accruals DO exist, and... ...that those same accruals have some ascertainable effect on this type of report.

Now, if you occupy a seat on ANY State BOA, and you STILL don't "get it," then... ...I suggest that you either study up, RIGHT NOW, or turn in your resignation.

Look, based on my analysis technique, you really don't even need to ask these... ... criminal entities if they can explain their way out of this situation, because... ... these criminals are ABSOLUTELY guilty. Agree, or prove me wrong.

If you cannot prove me wrong, then PLEASE... Make your decisions. Come on!

TAMPA GENERAL HOSPITAL (TGH)	В	С	D
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)			FY-2018
			TOTAL
SCF = STATEMENTS OF CASH FLOWS (REPORT)		ONLY	INCOME
DESCRIPTION (FY = FISCAL YEAR)	CTG	INFO	STATEMENT
OPERATING REVENUE, NET	REV		1,325,392,455
EXPENSE - SALARIES AND BENEFITS	EXP	<b>7 7</b>	(609,752,445)
EXPENSE - MEDICAL SUPPLIES	EXP		(303,717,624)
EXPENSE - PURCHASED SERVICES	EXP	7	(124,695,710)
EXPENSE - UTILITIES AND LEASES	EXP	BRUNI /20/202	(26,288,664)
EXPENSE - INSURANCE	EXP	<b>8</b>	(30,734,031)
EXPENSE - DEPRECIATION & AMORTIZATION	EXP		(64,277,637)
EXPENSE - PROFESSIONAL FEES	EXP	ARD BRUNN ©11/20/2024	(37,735,070)
EXPENSE - INTEREST	EXP		(12,851,412)
EXPENSE - OTHER	EXP		(101,770,767)
NON-OP INCOME INVESTMENT RETURN	OTH	GERARD BA ©11	45,645,609
GAIN FROM PENSION CURTAILMENT	OTH	E G MB/	11,327,598
NON-OPERATING INCOME - OTHER	OTH	AWRENCE PA (PA), M	(4,173,291)
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH	RENC (PA),	3,294,200
PENSION-RELATED CHARGES OTHER THAN NET PPC	OTH	E P	8,564,140
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH		(3,294,200)
NET ASSETS RELEASED FROM RESTRICTION - OPS	OTH	LAW	(1,587,595)
CONTRIBUTIONS	OTH	A T	4,165,234
MINORITY INTEREST IN THE SURGERY CENTER	OTH	)	25,000
BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	OTH		1,536,394
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (* -1) CASH AND CASH EQUIVALENTS	A-C		
CASH AND CASH EQ - RESERVED FOR NET ACCRUALS	A-C	/	
ACCRUED EXPENSES (AE)	L-C	ndtheusa.com	
ACCOUNTS PAYABLE (AP)	L-C	, ,	<b>≥</b> 8
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C	<u> </u>	ACTIVITY 21 ROWS
OTHER LIABILITIES (NONCURRENT)	L-N	80	
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C	'n	5 =
SHORT-TERM INVESTMENTS	A-C	<u>e</u>	7 A
ASSETS LIMITED AS TO USE - CURRENT	A-C	+	
INVENTORIES	A-C	0	<u>S</u>
PREPAID EXPENSES AND OTHER ASSETS	A-C		5
ASSETS LIMITED AS TO USE - NONCURRENT	A-N	f	X ±
PROPERTY AND EQUIPMENT, NET	A-N	<b>=</b>	H W
JOINT VENTURES - INVESTMENTS	A-N	ဗ္ဗ	
OTHER ASSETS	A-N		391
LONG-TERM DEBT - CURRENT	L-C		<b>2</b>
LONG-TERM DEBT - NONCURRENT	L-N	https://icanfu	ACCRUAL BASI BALANCE SHEE
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C	#	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N	<b>I</b>	- ш
NET ASSETS - RESERVED FOR NET ACCRUALS NET ASSETS - ALL OTHER	N-A		

F	G	Н	]	J = D - K	K	L	1
				NET CASH	ACCRUAL	TOTALS	R
				IN (OUT)	LIABILITIES	ONLY	O W
ONLY	ONLY	ONLY		INCOME	INCOME	BELOW	W
INFO	INFO	INFO		STATEMENT	STATEMENT	ROW 26	5
	4.0	PAGE		1,362,264,295	(36,871,840)	< CELL K31	6
	<u> </u>	707		(467,563,084)	(142,189,361)	< ROWS 7	7
	<b>&gt; &gt;</b>			(232,893,120)		< THRU 15	8
		SEE		(95,617,674)			9
	2 -	ROW 32		(20,158,359)			10
	2 2			(23,567,102)	(7,166,929)	< SHARE	11
	A .			(49,288,610)		< OF	12
	` <u> </u>			(28,935,556)	(8,799,514)	< K29 +	13
	S			(9,854,566)	(2,996,846)	< K30 +	14
	S			(78,038,644)	(23,732,123)	< K32	15
	ĕ <u>⊞</u>			45,645,609	ACCRUALS	TO SEE THE	16
	UAL BASIS - ACTIVITY STATEMENT - 21 ROWS			11,327,598	COULD BE	TO OLL THE	17
	<b>→</b> ≥			(4,173,291)	ON ROWS	FORMULAS	18
ш	S			3,294,200	16 TO 25,	TORMOLAG	19
	ACCRUAI COME ST			8,564,140	BUT IN ANY	USED ABOVE,	20
H	ACCRI INCOME			(3,294,200)		OOLD ADOVE,	21
	O			(1,587,595)	CELL K26	SEE THE	22
_	A O			4,165,234	VALUE IS	OLL IIIL	23
	Z			25,000	IDENTICAL	EXCEL FILE	24
				1,536,394		LACLETILL	<b>25</b>
					342,778,485		26
0				421,850,669	0	<b>421,850,669</b>	27
						·	28
ALL NEW		•	_		(105,501,334)	(105,501,334)	29
ALL NEW					(126,418,162)	(126,418,162)	30
ALL NEW	LOGICAL	AGAINST		ONLY ROW 6	(36,871,840)	(36,871,840)	31
0	MAX /	NEGATIVE		VALUE >	(73,987,149)	(73,987,149)	32
							33
					THE TOP		34
79,072,184		NOTICE			25 ROWS,		35
342,778,485	/ KNOWN	THAT			IN THIS		36
421,850,669	EMBEZZLE	THE			COLUMN,		37
^ ON ^	ON ONLY	TOTAL			CAN BE		38
PAGE	THIS PAGE	CHANGE			ALLOCATED		39
705		TO			ANY WAY		40
SEE	B4 FY-2018	NET			AT ALL,		41
CELLS	0	ASSETS -			BUT IT		42
J27		IS			MAKES NO		43
&	FY-2018	THE			DIFFERENCE		44
K28	342,778,485	SAME					45
							46
	TOTAL			(421,850,669)	342,778,485	(79,072,184)	<b>47</b> 48
İ	342,778,485			0	0	0	48

TAMPA GENERAL HOSPITAL (TGH)	В	С	D	1	F	G	Н	J = D -	- K	K	L	1
AUDITED FINANCIAL STATEMENTS FY-2018 (AFS)			FY-2018		AUDITED			NET C		ACCRUAL	TOTALS	R O W
SCF = STATEMENTS OF CASH FLOWS (REPORT)			TOTAL		FY-2017				OUT)	LIABILITIES	ONLY	0
· · · · · · · · · · · · · · · · · · ·		ONLY	INCOME		BALANCE	ONLY	ONLY		OME	INCOME	BELOW	W
DESCRIPTION (FY = FISCAL YEAR)	CTG	INFO	STATEMENT		SHEET	INFO	INFO			STATEMENT	ROW 26	5 6
OPERATING REVENUE, NET	REV	- <u>-</u>	1,325,392,455			(0	PAGE	1,362,264		(36,871,840)		
EXPENSE - SALARIES AND BENEFITS	EXP	<b>Z</b>	(609,752,445)		ш	Š	708	(502,417		A Company		7
EXPENSE - MEDICAL SUPPLIES	EXP	BRUNN, /20/2024	(303,717,624)			VITY ROWS		(250,253		V 1		8
EXPENSE - PURCHASED SERVICES	EXP	%  2	(124,695,710)			TIVIT	SEE	(102,745			< ARE EACH A	9
EXPENSE - UTILITIES AND LEASES	EXP	3F 20	(26,288,664)				ROW 32	(21,661		A Committee of the Comm	< PRORATED	10
EXPENSE - INSURANCE	EXP		(30,734,031)			CO CN		(25,323		(5,410,142)		11
EXPENSE - DEPRECIATION & AMORTIZATION	EXP	RD	(64,277,637)					(52,962		(11,314,855)		12
EXPENSE - PROFESSIONAL FEES	EXP	<b>\</b>	(37,735,070)			BASIS - /		(31,092		(6,642,541)		13
EXPENSE - INTEREST	EXP	RA ©	(12,851,412)			<u>S</u>		(10,589		(2,262,247)		14
EXPENSE - OTHER	OTH	GEI BA	(101,770,767)		~	BASIS		(83,855	<u> </u>	(17,914,808)	< N32	15 16
NON-OP INCOME INVESTMENT RETURN	ОТН	(D)	45,645,609		$\mathbf{m}$	₩ ₩		45,645		ACCRUALS	TO SEE THE	17
GAIN FROM PENSION CURTAILMENT NON-OPERATING INCOME - OTHER	ОТН		11,327,598			I I E		11,327		COULD BE		
	ОТН	고 -	(4,173,291)		ш	4		(4,173			FORMULAS	18 19
NET ASSETS RELEASED FROM RESTRICTION - PP&E	ОТН	A (4)	3,294,200			<b>5 6</b>			1,200	16 TO 25, BUT IN ANY		
PENSION-RELATED CHARGES OTHER THAN NET PPC	ОТН	品()	8,564,140			K III			1,140		<b>USED ABOVE</b> ,	20 21
NET ASSETS RELEASED FROM RESTRICTION - PP&E	OTH		(3,294,200)		H	ACCRI		(3,294				
NET ASSETS RELEASED FROM RESTRICTION - OPS CONTRIBUTIONS		$\geq$	(1,587,595)			AC CO		N 1	7,595)	CELL K26 VALUE IS	SEE THE	22 23
MINORITY INTEREST IN THE SURGERY CENTER	OTH	S P	4,165,234 25,000		_	Ž		4,165	5,000	IDENTICAL		23 24
BENEFICIAL INTEREST IN THE SURGERT CENTER  BENEFICIAL INTEREST NET ASSETS TGH FOUNDATION	ОТН		1,536,394			_				IDENTICAL	<b>EXCEL FILE</b>	
FY END VALUES FOR ALL 4 NON-CASH ACCRUALS (* -1)			1,536,394					1,536	0,394	267,793,392		25 26 27 28
CASH AND CASH EQUIVALENTS	A-C			١.	74,985,093	< ALREADY E	MDE77LED	346,865	5 576	201,193,392	<b>421,850,669</b>	27
CASH AND CASH EQ - RESERVED FOR NET ACCRUALS	A-C	_		IT	74,900,090	ALNEADTE	INIDEZZLED	340,000	),570	0	<del></del>	20
ACCRUED EXPENSES (AE)	L-C	<u> </u>		Ш	ALL NEW					(105,501,334)	(105,501,334)	29
ACCOUNTS PAYABLE (AP)	T-C	9	<u>&gt;                                    </u>	Ш	ALL NEW		•			(105,501,554)	(105,301,334)	30
ESTIMATED THIRD-PARTY PAYOR STLMNTS (EST3PPS)	L-C	undtheusa.com/	TIVITY	Ш	ALL NEW	LOGICAL	AGAINST	ONLY RO	<b>3W</b> 6	(36,871,840)	(36,871,840)	31
OTHER LIABILITIES (NONCURRENT)	L-N	9		П	(74,985,093)	MAX	POSITIVE	VALUE		997,944	(73,987,149)	32
PATIENT ACCOUNTS RECEIVABLE, NET (AR)	A-C	Š	<i>*</i>	ľ	(14,303,033)	W/VX	1 OOMIVE	VALUE	- 1	331,344	(10,501,145)	33
SHORT-TERM INVESTMENTS	A-C	0	AC 21							THE TOP		34
ASSETS LIMITED AS TO USE - CURRENT	A-C	£			79,072,184		NOTICE			25 ROWS,		35
INVENTORIES	A-C	<del>-</del>			342,778,485	KNOWN	THAT			IN THIS		36
PREPAID EXPENSES AND OTHER ASSETS	A-C	⊆				EMBEZZLE	THE			COLUMN.		37
ASSETS LIMITED AS TO USE - NONCURRENT	A-N	_	I <b>⋖</b> ∓ I		^ ON ^	ON ONLY	TOTAL			CAN BE		38
PROPERTY AND EQUIPMENT, NET	A-N				PAGE	THIS PAGE	CHANGE			ALLOCATED		39
JOINT VENTURES - INVESTMENTS	A-N	Ğ	S A		705	1111017102	TO			ANY WAY		40
OTHER ASSETS	A-N	<u> </u>			SEE	B4 FY-2018	NET			AT ALL,		41
LONG-TERM DEBT - CURRENT	L-C				CELLS	74,985,093	ASSETS			BUT IT		42
LONG-TERM DEBT - NONCURRENT	L-N	https://icanf	ACCRUAL BALANCE		J27	,555,556	IS	_		MAKES NO		43
OBLIGATIONS CAPITAL LEASES - CURRENT	L-C	7	2 4		&	FY-2018	THE			DIFFERENCE		44
OBLIGATIONS CAPITAL LEASES - NONCURRENT	L-N	þ	<b>4</b> B		K28	267,793,392	SAME					45
NET ASSETS - RESERVED FOR NET ACCRUALS					20	20.,.00,002	J					46
NET ASSETS - ALL OTHER	N-A					TOTAL		(346,865	5.576)	267,793,392	(79,072,184)	
TOTAL ADD UP FROM ROW 27 TO ROW 47						342,778,485		(= 15,500	0	0	0	47 48
	1		1	1		,,,				<u> </u>		

On 11/20/2024, I used my analysis format (see pages 508 to 513, etc.) to show... ...how TGH failed to add back 342,778,485 in known (lifetime) embezzlement.

Pages 707 & 708 show this 342,778,485 value in cell G48. The technique that... ...I use is valid for every possible row 32 scenario, that is, as far as **net cash**... ...used to pay down the cell F32, or FY-2017 value, versus the increase in the... ...FY-2018 ending value in cell K32. Page 707 shows the max **NET NEGATIVE**... ...cell K32 value, and page 708 shows the max **NET POSITIVE** cell value K32).

Every possible set of net values (cell F32 vs. cell K32) will always produce the... exact same known (lifetime) **embezzlement** value, which is 342,778,485.

These two pages represent the final piece of evidence that the **criminals** at... ... **TGH** (and also the **criminals** at all other **Hide-Bezzle** entities) cannot avoid.

These two pages are so completely persuasive that they are 100% indisputable.

Having said that, the clock is now ticking (or rather, the clock is **still** ticking) on... ... the State Boards of Accounting that either issued bogus rulings (WV & WA),... ... or are STILL, five months later, dragging their feet, I guess, because they just... ... don't know what to do as they face the decision of a lifetime: Follow in the... ... bogus footsteps of WV & WA, or issue a legitimate ruling that will, essentially,... ... slap down, virtually, every larger-than-small CPA firm in their state, not to... ... mention the MANY individual CPAs, and smaller-than-large CPA firms, that... ... will equally be affected by a brutal assessment of this **crime** against humanity.

What to do, what to do...??? Hey, I have an idea...!!! Do your jobs, and RULE.

Re-read page 614, please: I'm referencing that classic "Law & Order" episode.

If these State Boards of Accounting fail to issue logical rulings, then, at some... ...point in time, We The People will have to consider the CPAs on those boards... ...to be PART OF THE PROBLEM, co-conspirators, if you will. Guilty WITH the... ...people that they were supposed to be judging. Think about what I'm saying...

If you see something, say something. I saw something, and I've been saying so. If these State Boards of Accounting fail to act, then WHO is going to protect us? What options exist, for We The People, when our protectors intentionally fail us?

Page 709 was "Who will protect us?" Get ready, the Hide-Bezzlers are here.

They came for the socialists. I did not speak out, because I was not a socialist. They came for the trade unionists. Ditto that, because I was not a trade unionist. Then they came for the Jews. I did not speak out, because I was not a Jew. Then they came for me. No one was left to speak for me, so they took me, too.

Melodramatic? I think not. Truthful? I think yes. Is this our reality? I think yes.

Unless WE stop them, Hide-Bezzle criminals will bleed all of us completely dry. In just so many years, 90+% of We The People will only be able to rent homes. When that happens, be prepared to live within walking distance of your employer.

Re-read page 514. People who own, or run, entities **SIMPLY LOVE INFLATION**.

Sure, when prices go up, they have to pay more, but then for every \$1 by... ...which they reduce their taxes (so it costs them far less than \$1, unless they... ...don't pay income based taxes), they get to embezzle \$1, and if they don't... ...own the entity, like at TGH, then they get to cry poor, and ask for increases... ...in the rates We The People have to pay, so We The People get screwed on... ...multiple fronts: First by them intentionally increases prices, and then second... ...by them flooding OUR stores will all of their embezzled cash, which causes... ...all of OUR goods to increase in price. Bend over, We The People.

Such a great deal that is, for them, yes, yes, yes, but not for us! Wait...

Don't these **criminals** know that **We The People** HATE uncontrollable inflation?

Remember, these criminals HATE us. You think many governments HATE us? Business owners & operators HATE us MORE than our governments HATE us.

Ok, but who is standing in front of We The People, you know, to protect us?

The answer is, or at least SHOULD be LOTS of State Boards of Accounting. (Key the crickets. It appears that our State Boards of Accounting HATE us, too.)

Unless these State Boards of Accounting start to act, We The People should... ...start to consider their board members to be hostile witnesses, your honor.