

<https://icanfundtheusa.com/> <https://rumble.com/search/all?q=tgh-embezzle>

Tampa General Hospital (**TGH**), and CPA firm KPMG, LLP, are always the **criminal** entities. Since **TGH** is a large subsidiary of Florida Health Sciences Center, Inc (**FHSC**), I use **TGH**. The **growing TGH-Embezzle crime** steals **trillions** in **cash**, annually, from **We The People**.

My topic of conversation is corporate **fraud** on Planet Earth, and I want **you** to understand it. My topic of conversation is about only one particular **fraud**, and I coined it "**TGH-Embezzle**."

The main point of these books is simple: This is a struggle between two groups of humans. The larger group is around 99+% of Planet Earth's humans: **We The People**, all my **friends**. The others are the **WHITE OLD RICH PEOPLE (WORPs)** who **EMBEZZLE CASH** from us. Winston Churchill: The enemy of my enemy is my friend. The **WORPs** are **OUR ENEMY**.

**\* \* \*** As you read my books, please keep these two "overarching" principles in mind: **\* \* \***  
(1) If I am wrong about anything, please let me know. Otherwise, assume that I am correct.  
(2) Take no action on your own, but instead, let our normal system of justice take its course.

For Fiscal Year (FY) 2018, **TGH** should've had net profit of +144,684,275 (not +79,072,184). **TGH-Embezzle** is a **fascinating complicatedly-simple** accounting **sleight-of-hand** trick.

To make this easy, my relatively simple (?) "**Accounting Lessons**" are in eight (8) books: **Book A** - **TGH** changes **Bad Debt Expense (BDE)** to **negative Good Debt Revenue (GDR)**. **Book R** shows a **VERY BRIEF** summary of all eight (8) books in this series (A to G, and R).

Book A has only 4 pages: This page, page 4 is a copy of the **TGH** income statement for...  
...two consecutive FY periods, and all the "accounting math" takes place on pages 2, and 3.

Since this book has only 4 pages, I omitted page 5 (it's in the Excel file), but suffice it to say: Other than sub-total lines, the only "page 5" **NET** difference values are on row 7, and row 41.

This book is easy to follow: Page 2 is **proper** accounting, and page 3 is **fraud** accounting. My undergraduate major was accounting, and I am a Certified Public Accountant (CPA, PA). **Since, on Planet Earth, no CPA will say that page 2 is incorrect, let's just move on to page 3.**

Up through around 2012, criminal entities (like **TGH**) listed "bad debt" as **just** an expense,...  
...and then they falsified another report (see Book B) to trick us into thinking that their cash...  
...balance was correct, but as Book B proves, they **just** embezzled their "bad debt" value.

After around 2012, criminal entities showed a **negative** "bad debt" value line item in their...  
...**positive revenue** section (page 3, row 7, and row 41), but they INTENTIONALLY fail to...  
...offset that single **negative** "bad debt" value with a positive value like I do on page 2.

Forget about page 3. Look at page 2: In **Column E**, there are four values in the top area,...  
...and four values in the bottom area. Up in the top section, read the messages in the...  
...colorful boxes. By avoiding to use the value in cell E17 (or below in cell E52), **TGH** can...  
...just **embezzle cash** that is equal to that bad debt value, a **CRIME AGAINST HUMANITY**.

CORRUPT ENTITY > FLORIDA HEALTH SCIENCES CENTER, INC AND SUBSIDIARIES  
 CORRUPT SUBSIDIARY > TAMPA GENERAL HOSPITAL (TGH)  
 CORRUPT CPA FIRM > KPMG, LLP (TAMPA FLORIDA OFFICE)

FY-2018 SCENARIO 1 OF 6	
DESCRIPTION	CTG
BD ASU 2014-09 FRAUD	REV
BD CONTRA REV, FRAUD	REV
PATIENT SVC REV \$INH	REV
PATIENT SVC REV AR	REV
PATIENT SVC REV GDR	REV
PROPERLY REMOVE GDR	REV
DISPROPORTIONATE SHR	REV
OTHER REVENUE	REV
SUB-TOTAL	REV
OPERATING EXPENSES	EXP
OPERATING EXP - BDE	EXP
PROPERLY REMOVE BDE	EXP
NON-OPERATING 1 OF 3	OTH
NON-OPERATING 2 OF 3	OTH
NON-OPERATING 3 OF 3	OTH
OTHER NET-A CHANGE 1	OTH
OTHER NET-A CHANGE 2	OTH
OTHER NET-A CHANGE 3	OTH
OTHER NET-A CHANGE 4	OTH
OTHER NET-A CHANGE 5	OTH
OTHER NET-A CHANGE 6	OTH
OTHER NET-A CHANGE 7	OTH
CHANGE IN NET ASSETS	
COLUMN = A	B

PSR \$INH	"NON-CASH" BAD DEBT	NET PSR SUB-TOTAL
		0
		0
1,156,376,490		1,156,376,490
144,930,153		144,930,153
TAXES >	65,612,091	65,612,091
AUDIT >	(65,612,091)	(65,612,091)
		0
		0
1,301,306,643	0	1,301,306,643
		0
TAXES >	(65,612,091)	(65,612,091)
FRAUD >	65,612,091	65,612,091
		0
		0
THE AUDIT REPORT: TGH USES ONLY THE VALUE IS CELL E11		COMPARE THIS TO PAGE 3.
ON THEIR TAX RETURN, TGH USES TWO VALUES: CELL E10 & CELL E16.		
1,301,306,643	0	1,301,306,643
D	E	F

PER BRUNN		FY-2018 / 2017	
OTHER REV + OP EXPS	NON-OP	OTH CHGS IN NET ASSETS	NET ASSETS *-1 & CASH
			0
			0
			1,156,376,490
			144,930,153
			65,612,091
< THIS IS PROPER CONTRA REVENUE			(65,612,091)
7,828,194			7,828,194
81,869,709			81,869,709
89,697,903	0	0	1,391,004,546
(1,311,823,360)			(1,311,823,360)
			(65,612,091)
< THIS IS PROPER CONTRA EXPENSE			65,612,091
	45,645,609		45,645,609
	11,327,598		11,327,598
	(4,173,291)		(4,173,291)
		3,294,200	3,294,200
		8,564,140	8,564,140
		(3,294,200)	(3,294,200)
		(1,587,595)	(1,587,595)
		4,165,234	4,165,234
		25,000	25,000
		1,536,394	1,536,394
(1,222,125,457)	52,799,916	12,703,173	144,684,275
H	I	J	L

AUDIT REPORT: BY NOT USING CELL E17: TGH CAN EMBEZZLE THE BAD DEBT \$ IN CELL E11.

# BOOK A - PAGE 2 OF 4

SCF = STATEMENTS OF CASH FLOWS (REPORT)

NOTE: OTHER THAN "BAD DEBT" - THE SCF REPORT PROPERLY INCREASED (DECREASED) CASH.

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GDR = GOOD DEBT REV  
 REVENUE = REV  
 EXPENSE = EXP  
 BDE = BAD DEBT EXP

\$INH = CASH IN HAND  
 AR = PATIENT ACCOUNTS RECEIVABLE

BD = BAD DEBT COLUMN L IS "NET ASSETS TIMES -1 & CASH TIMES +1"

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FY-2018 SCENARIO 2 OF 6	
DESCRIPTION	CTG
BD ASU 2014-09 FRAUD	REV
BD CONTRA REV, FRAUD	REV
PATIENT SVC REV \$INH	REV
PATIENT SVC REV AR	REV
PATIENT SVC REV GDR	REV
PROPERLY REMOVE GDR	REV
DISPROPORTIONATE SHR	REV
OTHER REVENUE	REV
SUB-TOTAL	REV
OPERATING EXPENSES	EXP
OPERATING EXP - BDE	EXP
PROPERLY REMOVE BDE	EXP
NON-OPERATING 1 OF 3	OTH
NON-OPERATING 2 OF 3	OTH
NON-OPERATING 3 OF 3	OTH
OTHER NET-A CHANGE 1	OTH
OTHER NET-A CHANGE 2	OTH
OTHER NET-A CHANGE 3	OTH
OTHER NET-A CHANGE 4	OTH
OTHER NET-A CHANGE 5	OTH
OTHER NET-A CHANGE 6	OTH
OTHER NET-A CHANGE 7	OTH
CHANGE IN NET ASSETS	

PSR \$INH	"NON-CASH" BAD DEBT	NET PSR SUB-TOTAL
		0
		0
1,156,376,490		1,156,376,490
144,930,153		144,930,153
TAXES >	65,612,091	65,612,091
AUDIT >	(65,612,091)	(65,612,091)
		0
		0
1,301,306,643	0	1,301,306,643
		0
TAXES >	(65,612,091)	(65,612,091)
FRAUD >	65,612,091	65,612,091
		0
		0
SINCE TGH INTENTIONALLY SET CASH = -1 TIMES NET ASSETS, VALUES ON THIS PAGE EQUALLY REPRESENT (1) CASH, (2) REVENUE, (3) EXPENSE, AND (4) NET ASSETS		
1,301,306,643	0	1,301,306,643

PER BRUNN		FY-2019 / 2018	
OTHER REV + OP EXPS	NON-OP	OTH CHGS IN NET ASSETS	NET ASSETS *-1 & CASH
			0
			0
			1,156,376,490
			144,930,153
			65,612,091
< THIS IS PROPER FASB ASU 2014-09			(65,612,091)
7,828,194			7,828,194
81,869,709			81,869,709
89,697,903	0	0	1,391,004,546
(1,311,823,360)			(1,311,823,360)
			(65,612,091)
< THIS IS PROPER FASB ASU 2014-09			65,612,091
	45,645,609		45,645,609
	11,327,598		11,327,598
	(4,173,291)		(4,173,291)
		3,294,200	3,294,200
		8,564,140	8,564,140
		(3,294,200)	(3,294,200)
		(1,587,595)	(1,587,595)
		4,165,234	4,165,234
		25,000	25,000
		1,536,394	1,536,394
(1,222,125,457)	52,799,916	12,703,173	144,684,275

THE WORDS < OVER THERE ARE FASCINATING

PSR = PATIENT SERVICE REVENUE



**FLORIDA HEALTH SCIENCES CENTER, INC. AND SUBSIDIARIES (FHSC)**  
 (FHSC includes the corrupt subsidiary Tampa General Hospital)  
 Consolidated Statements of Operations and Changes in Unrestricted Net Assets

Older

Years ended September 30, 2018 and 2017

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	2018	2017
Unrestricted revenues, gains, and other support:		
Patient service revenue (net of contractual allowances and discounts) <b>Area 2</b>	\$ 1,301,306,643	1,269,681,792
Provision for bad debts	(65,612,091)	(\$8,545,541)
Net patient service revenue less provision for bad debts	1,235,694,552	1,181,136,251
Disproportionate share distributions	7,828,194	6,924,409
Other revenue <b>Two Items = 89,697,903</b>	81,869,709	69,433,727
Total unrestricted revenues, gains, and other support	1,325,392,455	1,257,494,387
Expenses:		
Salaries and benefits	609,752,445	592,332,652
Medical supplies	303,717,624	270,869,205
Purchased services	124,695,710	118,728,148
Utilities and leases <b>Area 1</b>	26,288,664	26,113,678
Insurance	30,734,031	21,454,694
Depreciation and amortization	64,277,637	55,023,662
Professional fees	37,735,070	35,352,876
Interest	12,851,412	12,773,628
Other	101,770,767	102,073,910
Total expenses	1,311,823,360	1,234,722,453

**Area 3 does not exist yet**

**Book A  
Page  
4 of 4**

**Area 1 was Expense,**

**Area 2 was Contra Revenue, and**

**Area 3 is Up, and off of the Income Statement.**

**FLORIDA HEALTH SCIENCES CENTER, INC. AND SUBSIDIARIES**  
 Consolidated Statements of Operations and Changes in Net Assets  
 Newer  
 Years ended September 30, 2019 and 2018

<https://icanfundtheUSA.com/>

**These pages are the Income Statements**

	2019	2018
Revenues, gains, and other support:		
Net patient service revenue <b>Area 2</b>	\$ 1,345,855,745	1,235,980,134
Disproportionate share distributions	6,199,803	7,828,194
Other revenue	95,131,384	81,869,709
Total revenues, gains, and other support	1,447,186,932	1,325,678,037
Expenses:		
Salaries and benefits	667,981,507	609,752,445
Medical supplies	325,934,536	303,717,624
Other <b>Area 1</b>	215,143,126	194,630,114
Purchased services	148,026,989	124,695,710
Depreciation and amortization	63,895,223	64,277,637
Interest	12,720,954	12,851,412
Total expenses	1,433,702,335	1,309,924,942

(C) 2025  
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**Area 3**