

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**.

Before reading this book, please read the 4 pages in Book A. This is Book B:

Book B - The Statements of Cash Flows (**SCF**) report never added back cash for bad debt.

FY is "Fiscal Year," and the pivotal **TGH** FY was FY-2018. **TGH** reported their FY-2018...
...values one way the first time they reported FY-2018, and then a different way the next FY.

From Book A: **TGH** stopped reporting their true patient service revenue after FY-2018-2017.

So, after their FY-**2018**-2017 audit report, **TGH** no longer had to cover up their annual cash...
...embezzlement, but that leads to the next, and somewhat obvious question, which is this:
...**Prior to their FY-2019-2018 audit report, how did TGH cover up their cash embezzlement?**

The final 3 pages, in this book, answer that question by looking at the differences between...
...the **2018** "Statements of Cash Flows" (SCF) report from (a) FY-**2018**-2017 (page 2), and...
...(b) FY-2019-**2018** (page 3). FYI, the FY-2019-**2018** audit report SCF report was for 2019.

To understand how the "**SCF report part of the TGH-Embezzle fraud**" **USED TO WORK**...
...you need to understand why the SCF report exists. The SCF report does the following:

- (1) The SCF report "adds back" (or "subtracts out") cash for all "**non-cash**" items from the...
...income statement (I/S), including non-cash line items (like depreciation), and accrual...
...related cash (accounts receivable, & accounts payable). The SCF **can fix cash**, but...
...if the SCF report is **falsified**, **TGH could** invisibly **embezzle cash** this's = to bad debt.
- (2) The SCF report accounts for "balance sheet" **ONLY** transactions that **DID** involve cash.
Ex: Outside of the I/S, & for investment purposes, the entity purchases stock with cash.

To this fraud, the accrual related line item that is of interest is the balance sheet (B/S) line...
...item "Patient Accounts Receivable" (or just "AR"). On pages 2, 3, & 4, the row numbers...
...to concentrate on, for AR, are rows 27 (Provision for bad debts), and row 30 (CV for AR).

CV is short for "Change" value, and mathematically, the CV is the beginning B/S value...
...minus the ending B/S value. On page 3, the AR CV (**negative 18,216,629**) is in cell C30.

On page 2, that exact same **negative 18,216,629** value is illegally broken down into 2 parts:
The positive part is 65,612,092, on row 27, and the negative part is (**83,828,721**), on row 30.

On page 2, look for the tall vertical lines. **TGH** wants you to think that row 27 offsets up to...
...row 10, but **IN FACT**, the row 27 value is just an **ILLEGAL SPLITTING UP** of the **REAL**...
...row 30 value, which is **negative 18,216,629**. **Row 27 never added back bad debt cash!**

CORRUPT ENTITY (INCLUDING SUBSIDIARIES):
FLORIDA HEALTH SCIENCES CENTER, INC (FHSC)
CORRUPT SUBSIDIARY (TGH):
TAMPA GENERAL HOSPITAL
CORRUPT CPA FIRM:
KPMG LLP (TAMPA FL OFFICE)

FY-2018
AUDIT
REPORT
2018 / 2017

INCOME STATEMENT (I/S)	ABOA I/S	BAD DEBT	NON-CASH	4 ACRLS	ADJUST \$	CBOA I/S
BAD DEBT EXPENSE FASB ASU 2014-09	0		0			0
NET PATIENT SERVICE REVENUE (NPSR)	1,301,306,643	0		(144,930,153)		1,156,376,490
BAD DEBT EXPENSE FY18 CONTRA REVENUE	(65,612,091)	0	EMBEZZLED CASH MADE IT TO HERE >			(65,612,091)
DISPROPORTIONATE SHARE DISTRIBUTIONS	7,828,194					7,828,194
OTHER REVENUE - THIS IS 1 LINE ITEM	81,869,709					81,869,709
TOTAL OPERATING EXPENSES ON THE ABOA	(1,311,823,360)	0	47,493,325	342,778,485	2,912,588	(918,638,962)
TEN ITEMS - AFTER OPERATING EXPENSES	65,503,089	0	(19,891,738)			45,611,351
CHANGE IN NET ASSETS ^ PROFIT LINE	79,072,184					307,434,691

CELLS C8 + C9 + C10 = 1,235,694,552

STATEMENTS OF CASH FLOWS (SCF)	ABOA SCF					CBOA SCF
CHANGE IN NET ASSETS	79,072,184					307,434,691
DEPRECIATION & AMORTIZATION	64,277,637		(64,277,637)			0
AMORTIZATION OF BOND ISSUE COSTS	164,530		(164,530)			0
AMORTIZATION OF BOND PREMIUMS	(679,102)		679,102			0
RESTRICTED CONTRIBUTIONS	(3,330,349)					(3,330,349)
UNREALIZED GAINS, NET	(16,269,740)		16,269,740			0
REALIZED GAINS, NET	(13,198,080)					(13,198,080)
LOSS ON JOINT VENTURE	2,217,621					2,217,621
PROVISION FOR BAD DEBTS (OFF BY \$1)	65,612,092	(65,612,092)				0
GAIN FROM PENSION CURTAILMENT	(11,327,598)		11,327,598			0
PENSION-RELATED CHRGS OTHER THAN...	(8,564,140)		8,564,140			0
CV - PATIENT ACCTS RECEIVABLE (AR)	(83,828,721)	65,612,092		144,930,153		126,713,524
CV - NOT ACCRUED - INVENTORIES	855,989					855,989
CV - NOT ACCRUED - PREPD EXPS & OTH	(7,008,143)					(7,008,143)
CV - ACCOUNTS PAYABLE (AP) + AE	9,100,432	(4,817,903)		(231,919,496)	(2,265,791)	(229,902,758)
CV - ACCRUED EXPENSES (AE) ^ ^^	(4,817,903)	4,817,903				0
CV - EST THIRD-PARTY PAYOR STTLMNTS	(22,055,927)			(36,871,840)		(58,927,767)
CV - OTHER LIABILITIES - MAX PAYMNTS	(351,147)			(73,987,149)	(646,797)	(74,985,093)
OPERATING NET CASH: 18 LINES ABOVE	49,869,635	0	0	0	0	49,869,635
INVESTING NET CASH: 5 ITEM TOTAL	(76,488,658)		0			(76,488,658)
FINANCING NET CASH: 3 ITEM TOTAL	(4,948,536)					(4,948,536)
CASH AND CASH EQUIVALENTS - CHANGE	(31,567,559)	0	0	0	0	(31,567,559)
CASH AND CASH EQUIVALENTS - START	129,320,545					129,320,545
CASH AND CASH EQUIVALENTS - END	97,752,986	0	0	0	0	97,752,986

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FY-2018 INCOME STATEMENT ACTIVITY = I
 FY-2018 BALANCE SHEET ACTIVITY = B
 FY-2017 ACTIVITY - THE PREVIOUS FY = P

BOOK B, PAGE 2

CV = CHANGE VALUE
 EMB CASH = TGH EMBEZZLED THIS CASH

COLUMN = A	B	C	D	E	F	G	H	I
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TGH USES THEIR SCF REPORT TO CONFUSE PEOPLE - - - AND THAT SURE IS THE RESULT...!

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

ACRL = ACCRUAL	ABOA > CBOA	BOA = BASIS OF ACCOUNTING				SUB-TOTAL = S & TOTAL = T	
ACTIVITY DESCRIPTION	DIFFERENCES	ACRL BOA	BAD DEBT	NON-CASH	4 ACRLS	ADJUST \$	CASH BOA
FY-2018 INCOME STMT	228,362,507	144,684,275	0	27,601,587	197,848,332	2,912,588	373,046,782
FY-2018 CASH EMBEZZLE	0	(65,612,091)	0	0	0	0	(65,612,091)
FY-2018 BALANCE SHEET	(27,601,587)	55,021,976	0	(27,601,587)	0	0	27,420,389
FY-2017 CASH ACTIVITY	(200,760,920)	(36,341,174)	0	0	(197,848,332)	(2,912,588)	(237,102,094)
TOTAL	0	97,752,986	0	0	0	0	97,752,986

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KPMG LLP (TAMPA FL OFFICE)

FY-2018
2019 / 2018
AUDIT
REPORT

INCOME STATEMENT (I/S)	ACCRUAL ACTIVITY	COLUMN E ADJSTMNTS	LINE ITEMS SHIFTED	FY-2018 4 ENDING	DIFFERENT ACCRUAL PAYMENTS THAN BOOKED	CASH ACTIVITY	
	RECEIVED CASH AND PAID CASH	+ BAD DEBT SHIFTED ON SCF REPORT	NON-CASH AND ALSO NON-ACRL	NON-CASH B/S ACCRUALS		RECEIVED CASH AND PAID CASH	
	COLUMN C	+ COLUMN D	+ COLUMN E	+ COLUMN F	+ COLUMN G	= COLUMN H	
	ABOA I/S	BAD DEBT	NON-CASH	4 ACRLS	ADJUST \$	CBOA I/S	
BAD DEBT EXPENSE FASB ASU 2014-09	(65,612,091)		65,612,091			0	I
NET PATIENT SERVICE REVENUE (NPSR)	1,301,592,225	(285,582)	∇	(144,930,153)		1,156,376,490	I
BAD DEBT EXPENSE FY18 CONTRA REVENUE	0	0	(65,612,091)		EMB CASH >	(65,612,091)	I
DISPROPORTIONATE SHARE DISTRIBUTIONS	7,828,194		FROM ^			7,828,194	I
OTHER REVENUE - THIS IS 1 LINE ITEM	81,869,709		ABOVE			81,869,709	I
TOTAL OPERATING EXPENSES ON THE ABOA	(1,309,924,942)	(1,898,418)	47,493,325	342,778,485	2,912,588	(918,638,962)	I
TEN ITEMS - AFTER OPERATING EXPENSES	63,319,089	2,184,000	(19,891,738)			45,611,351	I
CHANGE IN NET ASSETS ^ PROFIT LINE	79,072,184					307,434,691	

CELLS C8 + C9 + C10 = 1,235,980,134

STATEMENTS OF CASH FLOWS (SCF)	ABOA SCF					CBOA SCF	
CHANGE IN NET ASSETS	79,072,184				IN THE FY-2019-2018	307,434,691	
DEPRECIATION & AMORTIZATION	64,277,637		(64,277,637)		AUDIT REPORT,	0	B
AMORTIZATION OF BOND ISSUE COSTS	164,530		(164,530)		TGH REMOVED	0	B
AMORTIZATION OF BOND PREMIUMS	(679,102)		679,102		THE "PROVISION FOR	0	B
RESTRICTED CONTRIBUTIONS	(3,330,349)				BAD DEBTS" CASH	0	B
UNREALIZED GAINS, NET	(14,085,740)		14,085,740		ADD BACK, BUT	(3,330,349)	B
REALIZED GAINS, NET	(13,198,080)				NOTHING ON THE	0	B
LOSS ON JOINT VENTURE	2,217,621				SCF REPORT CHANGED...	(13,198,080)	B
PROVISION FOR BAD DEBTS (OFF BY \$1)	0	0			IF THAT LINE ITEM	2,217,621	B
GAIN FROM PENSION CURTAILMENT	(11,327,598)		11,327,598		ADDED BACK CASH:	0	P
PENSION-RELATED CHRGS OTHER THAN...	(8,564,140)		8,564,140		WHY (HOW) DID CASH	0	B
CV - PATIENT ACCTS RECEIVABLE (AR)	(18,216,629)	0		144,930,153	STAY THE SAME?	0	B
CV - NOT ACCRUED - INVENTORIES	855,989					126,713,524	P
CV - NOT ACCRUED - PREPD EXPS & OTH	(7,008,143)					855,989	B
CV - ACCOUNTS PAYABLE (AP) + AE	4,282,529	0		(231,919,496)	(2,265,791)	(229,902,758)	P
CV - ACCRUED EXPENSES (AE) ^ ^^	0	0				0	P
CV - EST THIRD-PARTY PAYOR STTLMNTS	(22,055,927)			(36,871,840)		(58,927,767)	P
CV - OTHER LIABILITIES - MAX PAYMNTS	(351,147)			(73,987,149)	(646,797)	(74,985,093)	P
OPERATING NET CASH: 18 LINES ABOVE	52,053,635	0	(2,184,000)	0	0	49,869,635	T
INVESTING NET CASH: 5 ITEM TOTAL	(78,672,658)		2,184,000			(76,488,658)	B
FINANCING NET CASH: 3 ITEM TOTAL	(4,948,536)					(4,948,536)	B
CASH AND CASH EQUIVALENTS - CHANGE	(31,567,559)	0	0	0	0	(31,567,559)	S
CASH AND CASH EQUIVALENTS - START	129,320,545					129,320,545	B
CASH AND CASH EQUIVALENTS - END	97,752,986	0	0	0	0	97,752,986	T

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FY-2018 INCOME STATEMENT ACTIVITY = I
 FY-2018 BALANCE SHEET ACTIVITY = B
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BOOK B, PAGE 3

CV = CHANGE VALUE
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COLUMN = A	B	C	D	E	F	G	H	I
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ACRL = ACCRUAL	ABOA > CBOA	BOA = BASIS OF ACCOUNTING				SUB-TOTAL = S & TOTAL = T	
ACTIVITY DESCRIPTION	DIFFERENCES	ACRL BOA	BAD DEBT	NON-CASH	4 ACRLS	ADJUST \$	CASH BOA
FY-2018 INCOME STMT	228,362,507	144,684,275	0	27,601,587	197,848,332	2,912,588	373,046,782
FY-2018 CASH EMBEZZLE	0	(65,612,091)	0	0	0	0	(65,612,091)
FY-2018 BALANCE SHEET	(27,601,587)	55,021,976	0	(27,601,587)	0	0	27,420,389
FY-2017 CASH ACTIVITY	(200,760,920)	(36,341,174)	0	0	(197,848,332)	(2,912,588)	(237,102,094)
TOTAL	0	97,752,986	0	0	0	0	97,752,986

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INCOME STATEMENT (I/S)

	ACCRUAL ACTIVITY	COLUMN E ADJSTMNTS	LINE ITEMS SHIFTED	FY-2018 4 ENDING	DIFFERENT ACCRUAL PAYMENTS THAN BOOKED	CASH ACTIVITY
	RECEIVED CASH AND PAID CASH	+ BAD DEBT SHIFTED ON SCF REPORT	NON-CASH AND ALSO NON-ACRL	NON-CASH B/S ACCRUALS		RECEIVED CASH AND PAID CASH
	COLUMN C	+ COLUMN D	+ COLUMN E	+ COLUMN F	+ COLUMN G	= COLUMN H
	ABOA I/S	BAD DEBT	NON-CASH	4 ACRLS	ADJUST \$	CBOA I/S
BAD DEBT EXPENSE FASB ASU 2014-09	(65,612,091)		65,612,091			0
NET PATIENT SERVICE REVENUE (NPSR)	285,582	(285,582)		0		0
BAD DEBT EXPENSE FY18 CONTRA REVENUE	65,612,091	0	(65,612,091)			0
DISPROPORTIONATE SHARE DISTRIBUTIONS	0					0
OTHER REVENUE - THIS IS 1 LINE ITEM	0					0
TOTAL OPERATING EXPENSES ON THE ABOA	1,898,418	(1,898,418)	0	0	0	0
TEN ITEMS - AFTER OPERATING EXPENSES	(2,184,000)	2,184,000	0			0
CHANGE IN NET ASSETS ^ PROFIT LINE	0					0

CELLS C8 + C9 + C10 = 285,582

PAGE 4 = PAGE 3 MINUS PAGE 2

STATEMENTS OF CASH FLOWS (SCF)

	ABOA SCF				CBOA SCF
CHANGE IN NET ASSETS	0			THE ANSWER IS, OR AT LEAST SHOULD BE, NOW, OBVIOUS TO YOU: THE "PROVISION FOR BAD DEBTS" CASH ADD BACK LINE ITEM WAS ALWAYS FRAUDULENT, AND IT NEVER ADDED BACK "BAD DEBT" RELATED CASH.	0
DEPRECIATION & AMORTIZATION	0		0		0
AMORTIZATION OF BOND ISSUE COSTS	0		0		0
AMORTIZATION OF BOND PREMIUMS	0		0		0
RESTRICTED CONTRIBUTIONS	0		0		0
UNREALIZED GAINS, NET	2,184,000		(2,184,000)		0
REALIZED GAINS, NET	0		0		0
LOSS ON JOINT VENTURE	0		0		0
PROVISION FOR BAD DEBTS (OFF BY \$1)	(65,612,092)	65,612,092			0
GAIN FROM PENSION CURTAILMENT	0		0		0
PENSION-RELATED CHRGS OTHER THAN...	0		0		0
CV - PATIENT ACCTS RECEIVABLE (AR)	65,612,092	(65,612,092)			0
CV - NOT ACCRUED - INVENTORIES	0				0
CV - NOT ACCRUED - PREPD EXPS & OTH	0				0
CV - ACCOUNTS PAYABLE (AP) + AE	(4,817,903)	4,817,903			0
CV - ACCRUED EXPENSES (AE) ^ ^^	4,817,903	(4,817,903)			0
CV - EST THIRD-PARTY PAYOR STLMNTS	0				0
CV - OTHER LIABILITIES - MAX PAYMTS	0				0
OPERATING NET CASH: 18 LINES ABOVE	2,184,000	0	(2,184,000)		0
INVESTING NET CASH: 5 ITEM TOTAL	(2,184,000)		2,184,000		0
FINANCING NET CASH: 3 ITEM TOTAL	0				0
CASH AND CASH EQUIVALENTS - CHANGE	0	0	0	0	0
CASH AND CASH EQUIVALENTS - START	0				0
ALL DIFF VALUES = ZERO	0	0	0	0	0

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FY-2018 INCOME STATEMENT ACTIVITY = I
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 FY-2017 ACTIVITY - THE PREVIOUS FY = P

BOOK B, PAGE 4

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ACRL = ACCRUAL	ABOA > CBOA	BOA = BASIS OF ACCOUNTING				SUB-TOTAL = S & TOTAL = T	
ACTIVITY DESCRIPTION	DIFFERENCES	ACRL BOA	BAD DEBT	NON-CASH	4 ACRLS	ADJUST \$	CASH BOA
FY-2018 INCOME STMT	0	0	0	0	0	0	0
FY-2018 CASH EMBEZZLE	0	0	0	0	0	0	0
FY-2018 BALANCE SHEET	0	0	0	0	0	0	0
FY-2017 CASH ACTIVITY	0	0	0	0	0	0	0
ALL DIFF VALUES = ZERO	0	0	0	0	0	0	0