

<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**.

Before reading this book, please read the 8 pages in Books A & B. This is Book C:  
**Book C** - Embezzlement matches bad debt: Want to steal more? Just increase bad debt.

If you got through Books A & B, then this book will be very easy to follow, and comprehend.

For **FY-2018**, each page shows values from 2 audit reports: **FY-2018-2017** & **FY-2019-2018**. From one Fiscal Year (FY) to the next, **TGH** made a few small changes in their audit values. Columns G & K, the two "in between" columns, prove that the small differences sum to zero.

Columns B, C, & D: The Category ("CTG") designations for each of the 3 summary areas... that exist in the lower section on each page. The **1ST** summary area (**rows 29 to 39**) is... what you'll see on the audit report, and this **LOW** level of summarization **HIDES** the fraud.

The **2ND** summary area (rows 41 to 51) shows a bit greater detail, and this time you'll see... a line item for bad debt (row 45), but don't worry, that bad debt's ok, because it flows into... patient accounts receivable (AR), but the total AR value (rows 45, & 46) is kind of **LOW**...?

The **3RD** summary area (rows 53 to 63) is the **HIGHEST** summarization level. This time,... **cash embezzlement**, at **TGH**, is obvious, because the revenue value is correct (row 56),... the total AR value is correct (rows 57, and 58, unlike in rows 45 & 46), and below row 55,... the other line items are also correct, but WAIT...! What's that **big negative** row 55 value?

Oh, smack: At the **HIGHEST** detail level (which is on the lowest section of the page), we... can CLEARLY see that they embezzled cash on their FY-2018 audit report, it's just that... **TGH** hid it **REALLY WELL** by showing their audited values at only the **LOWEST** level... of summarization, which is way back up there on **rows 29 to 39**. Pretty slick fraud, huh?

Page 3 adds \$10 million (M) to the bad debt value, but since "bad debt" is a **NON-CASH**... deduction, the bottom line should **not** change, correct? (Key the buzzer noise.) **WRONG**.

On page 3, verify that I added \$10M to bad debt, and then go to page 4, and see how most... of the values cancel to zero dollars, except the \$10M value in cells H8, L8, F10, and J10.

Cash embezzlement tracks, to the nearest rounded dollar, with bad debt, because the bad... debt value on row 10 (or on row 8 after the **FY-2018-2017** audit report), is not offset like it... is in rows 13 & 14. Now, you'll be able to more clearly see what I talked about in Book B.

Before **FY-2019-2018**, **TGH** used their Statements of Cash Flows (SCF) report to **FAKE**... adding back cash, but that was a lie. After **FY-2018-2017**, they just don't show their bad... debt deduction, and then they **embezzle cash** that is equal to whatever the bad debt was.

**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**  
**NUMBERS**  
**PAGE 2**

**AUDITED ENTITIES, AND THEIR AUDIT**  
**CPA FIRMS, SET ALL VALUES BELOW**  
**EQUAL TO NOT ONLY CASH, BUT ALSO**  
**EQUAL TO -1 TIMES NET ASSETS**

**GENERALLY ACCEPTED ACCOUNTING**  
**PRINCIPLES = GAAP. ON THIS SIDE**  
**OF THE PAGE, BRUNN'S VALUES ARE**  
**IN ACCORDANCE WITH (IAW) GAAP.**

DESCRIPTION	CTG	CTG	CTG
ASU 2014-09, BDE IN REV	REV	B-D	EMB
NET PATIENT SERVICE REV	REV	REV	REV
AR FY-2018 - BDE IN REV	REV	B-D	EMB
AR FY-2017 ENDING VALUE	REV	A-R	A-R
IF USED: BDE GOES HERE	REV	A-R	B-D
AR FY-2018 CHANGE VALUE	REV	A-R	A-R
ACCURAL - OPERATING EXP	EXP	EXP	EXP
GOOD DEBT REVENUE (GDR)	B-D	B-D	B-D
BAD DEBT EXPENSE (BDE)	B-D	B-D	B-D
OTHER REV BEFORE OP-EXP	OTH	OTH	OTH
NON-OPERATING AND OTHER	OTH	OTH	OTH
CHANGE IN NET ASSETS	SUB	SUB	SUB
TAX - "PUSH" VALUE	TAX	TAX	TAX
TAX - PAGE 1, ROW 12	TOT	TOT	TOT

PER TGH & KPMG, LLP		
FY-2018-2017	CHANGE	FY-2019-2018
0	(65,612,091)	(65,612,091)
1,156,376,489	285,582	1,156,662,071
(65,612,091)	65,612,091	0
126,713,524	0	126,713,524
(65,612,091)	65,612,091	0
83,828,721	(65,612,091)	18,216,630
(1,311,823,360)	1,898,418	(1,309,924,942)
0	0	0
0	0	0
89,697,903	0	89,697,903
65,503,089	(2,184,000)	63,319,089
79,072,184	0	79,072,184
(6,597,500)	0	(6,597,500)
72,474,684	0	72,474,684

PER BRUNN, CPA (PA), MBA		
FY-2018-2017	CHANGE	FY-2019-2018
0	(65,612,091)	(65,612,091)
1,156,376,489	285,582	1,156,662,071
(65,612,091)	65,612,091	0
126,713,524	0	126,713,524
18,216,630	0	18,216,630
(1,311,823,360)	1,898,418	(1,309,924,942)
65,612,091	0	65,612,091
(65,612,091)	0	(65,612,091)
89,697,903	0	89,697,903
65,503,089	(2,184,000)	63,319,089
79,072,184	0	79,072,184
(6,597,500)	0	(6,597,500)
72,474,684	0	72,474,684

COLUMN = A  
**BOOK C, PAGE 2**

CATEGORY = CTG >  
**EMB**  
**REV**  
**B-D**  
**A-R = BALANCE SHEET**  
**ACCOUNTS RECEIVABLE >**  
**A-R**  
**EXP**  
**OTH**  
**SUB**  
**TAX**  
**TOT**  
 IF BAD DEBT GOES UP,  
 EMBEZZLED CASH GOES UP,  
 AND THESE THREE PAGES  
 (PAGES 2, 3, AND 4)  
 PROVE THAT THIS IS TRUE.

**TGH-EMBEZZLE:**  
**AS BAD DEBT**  
**INCREASES,**  
**CASH EMBEZZLE**  
**ALSO INCREASES.**

**BLACK BORDERED CELLS**  
**ARE FRAUDULENT**  
**ON THE TGH SIDE, AND**  
**HONORABLE GAAP VALUES**  
**ON THE BRUNN SIDE.**

**EMBEZZLED CASH =**  
**VALUES HERE ARE AS**  
**PRESENTED BY**  
**TGH & KPMG, LLP**  
**ON THEIR OFFICIAL**  
**2 CONSECUTIVE**  
**AUDIT REPORTS**

B C D

CTG  
 EMB  
 REV  
 B-D  
 A-R  
 EXP  
 OTH  
 SUB  
 TAX  
 TOT

CTG  
 EMB  
 REV  
 B-D  
 A-R  
 EXP  
 OTH  
 SUB  
 TAX  
 TOT

CTG  
 EMB  
 REV  
 B-D  
 A-R  
 EXP  
 OTH  
 SUB  
 TAX  
 TOT

**BAD DEBT IS AS AUDITED**

F G H

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**AUDIT REPORT TOTALS - PER TGH & KPMG, LLP**

FY-2018-2017	CHANGE	FY-2019-2018
0	0	0
1,235,694,552	285,582	1,235,980,134
0	0	0
0	0	0
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
79,072,184	0	79,072,184
(6,597,500)	0	(6,597,500)
72,474,684	0	72,474,684

**BAD DEBT IS AS AUDITED**

J K L

**MID-LEVEL TOTALS - PER ADMITTED TO "BAD DEBT" DEDUCTION**

FY-2018-2017	CHANGE	FY-2019-2018
0	0	0
1,156,376,489	285,582	1,156,662,071
(65,612,091)	0	(65,612,091)
144,930,154	0	144,930,154
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
79,072,184	0	79,072,184
(6,597,500)	0	(6,597,500)
72,474,684	0	72,474,684

FY-2018-2017	CHANGE	FY-2019-2018
0	0	0
1,156,376,489	285,582	1,156,662,071
(65,612,091)	0	(65,612,091)
144,930,154	0	144,930,154
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
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**REALITY TOTALS FOR (1) EMBEZZLED CASH (2) BAD DEBT & (3) A-R**

FY-2018-2017	CHANGE	FY-2019-2018
(65,612,091)	0	(65,612,091)
1,156,376,489	285,582	1,156,662,071
(65,612,091)	65,612,091	0
210,542,245	(65,612,091)	144,930,154
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
79,072,184	0	79,072,184
(6,597,500)	0	(6,597,500)
72,474,684	0	72,474,684

FY-2018-2017	CHANGE	FY-2019-2018
(65,612,091)	0	(65,612,091)
1,156,376,489	285,582	1,156,662,071
0	0	0
144,930,154	0	144,930,154
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
79,072,184	0	79,072,184
(6,597,500)	0	(6,597,500)
72,474,684	0	72,474,684

TO >  
 GET >  
 FINAL  
 A-R,  
 ADD  
 ROWS  
 57 & 58

**CORRUPT ENTITY (INCLUDING SUBSIDIARIES):**  
**FLORIDA HEALTH SCIENCES CENTER, INC (FHSC)**  
**CORRUPT SUBSIDIARY (TGH):**  
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**FY-2018**  
**NUMBERS**  
**PAGE 3**

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**EQUAL TO NOT ONLY CASH, BUT ALSO**  
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GOOD DEBT REVENUE (GDR)	B-D	B-D	B-D
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TAX - "PUSH" VALUE	TAX	TAX	TAX
TAX - PAGE 1, ROW 12	TOT	TOT	TOT

PER TGH & KPMG, LLP		
FY-2018-2017	CHANGE	FY-2019-2018
0	(75,612,091)	(75,612,091)
1,156,376,489	285,582	1,156,662,071
(75,612,091)	75,612,091	0
126,713,524	0	126,713,524
(75,612,091)	75,612,091	0
93,828,721	(75,612,091)	18,216,630
(1,311,823,360)	1,898,418	(1,309,924,942)
0	0	0
0	0	0
89,697,903	0	89,697,903
65,503,089	(2,184,000)	63,319,089
69,072,184	0	69,072,184
(6,597,500)	0	(6,597,500)
62,474,684	0	62,474,684

PER BRUNN, CPA (PA), MBA		
FY-2018-2017	CHANGE	FY-2019-2018
0	(75,612,091)	(75,612,091)
1,156,376,489	285,582	1,156,662,071
(75,612,091)	75,612,091	0
126,713,524	0	126,713,524
18,216,630	0	18,216,630
(1,311,823,360)	1,898,418	(1,309,924,942)
75,612,091	0	75,612,091
(75,612,091)	0	(75,612,091)
89,697,903	0	89,697,903
65,503,089	(2,184,000)	63,319,089
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**BOOK C, PAGE 3**

CATEGORY = CTG >  
**A-R = BALANCE SHEET**  
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**BLACK BORDERED CELLS**  
**ARE FRAUDULENT**  
**ON THE TGH SIDE, AND**  
**HONORABLE GAAP VALUES**  
**ON THE BRUNN SIDE.**

**EMBEZZLED CASH =**  
**VALUES ARE THE SAME**  
**AS ON PAGE 2,**  
**EXCEPT THIS TIME,**  
**BRUNN, CPA (PA),**  
**ADDED \$10 MILLION**  
**TO BAD DEBT.**

COLUMN = A	B	C	D
CTG			
EMB			
REV			
B-D			
A-R			
EXP			
OTH			
SUB			
TAX			
TOT			

**ADDED \$10M TO BAD DEBT**

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AUDIT REPORT TOTALS - PER TGH & KPMG, LLP		
FY-2018-2017	CHANGE	FY-2019-2018
0	0	0
1,225,694,552	285,582	1,225,980,134
0	0	0
0	0	0
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
69,072,184	0	69,072,184
(6,597,500)	0	(6,597,500)
62,474,684	0	62,474,684

**ADDED \$10M TO BAD DEBT**

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FY-2018-2017	CHANGE	FY-2019-2018
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0	0	0
0	0	0
(1,311,823,360)	1,898,418	(1,309,924,942)
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(75,612,091)	0	(75,612,091)
144,930,154	0	144,930,154
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(1,311,823,360)	1,898,418	(1,309,924,942)
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REALITY TOTALS FOR (1) EMBEZZLED CASH (2) BAD DEBT & (3) A-R		
FY-2018-2017	CHANGE	FY-2019-2018
(75,612,091)	0	(75,612,091)
1,156,376,489	285,582	1,156,662,071
(75,612,091)	75,612,091	0
220,542,245	(75,612,091)	144,930,154
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
69,072,184	0	69,072,184
(6,597,500)	0	(6,597,500)
62,474,684	0	62,474,684

REALITY TOTALS FOR (1) EMBEZZLED CASH (2) BAD DEBT & (3) A-R		
FY-2018-2017	CHANGE	FY-2019-2018
(75,612,091)	0	(75,612,091)
1,156,376,489	285,582	1,156,662,071
0	0	0
144,930,154	0	144,930,154
(1,311,823,360)	1,898,418	(1,309,924,942)
155,200,992	(2,184,000)	153,016,992
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CTG	CTG	CTG
EMB		
REV		
B-D		
A-R		
EXP		
OTH		
SUB		
TAX		
TOT		

TO >  
 GET >  
 FINAL  
 A-R,  
 ADD  
 ROWS  
 57 & 58

