

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

"HLM" is for H. Lee Moffitt Cancer Center & Research Institute, Inc. and Subsidiaries.

"FY" is for Fiscal Year. "FL BOA" is for the Board of Accountancy in the state of Florida.

Although this document describes a particular "cash embezzlement" fraud at only HLM, the...
...FL BOA SHALL consider this complaint alongside my 06/12/2024 complaint # 2024033640...
...against the CPA firm "KPMG, LLP" (Tampa, FL). The reason for linking them is simple:

The fraud by KPMG is the same fraud at HLM, and it's the same as it is all over Planet Earth.

One major difference is in the way that these organizations list "bad debt" on their tax returns.

For my KPMG complaint, about Florida Health Sciences Center, Inc. and Subsidiaries, like...
...Tampa General Hospital (**TGH**), they **HIDE** their "bad debt" expense on their tax return.

On the other hand, HLM still **SHOWS** bad debt as a specific tax return line item, and they...
...continued to do so all the way into their most recent publicly available tax return (FY-2022).

The fraud that I describe, in my HLM complaint, changed a bit from roughly, the date that the...
...CPA firm issued the FY-2018-2017 HLM audit report (09/25/2018), and the date that the...
...CPA firm issued the FY-2019-2018 HLM audit report (09/23/2019).

The main difference was whether CASH, equal to the "bad debt" value, was (1) Listed as a...
...contra revenue, and then (2) Also FALSELY added back on the Statements of Cash Flows...
...(SCF) report. In other words, that cash was NOT added back, and the cash was embezzled.

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So, prior to around 2019, entities (like HLM) would SHOW bad debt as a NEGATIVE value...
...on their income statement, and then FAKE adding back the cash on the SCF report.

Then, after around 2018, entities (like HLM) would NOT show bad debt as a NEGATIVE...
...value on their income statement, and they would still reduce revenue by that value, but on...
...their SCF report, they would NOT list the FAKE adding back of allegedly "bad debt" cash.

In all cases, people freely embezzled cash equal to the current FY value of their bad debt.

For this HLM complaint - - - The files that I uploaded to the FL BOA website:

- | | | |
|----|---|---|
| 1 | HLM FL BOA Complaint | The PDF file for this document. |
| 2 | 72 HLM ANALYSIS 2018 | PDF - 7 PAGES |
| 3 | 73 HLM ANALYSIS 2019 | PDF - 7 PAGES |
| 4 | 74 HLM TAX NO | PDF - 10 PAGES |
| 5 | 75 HLM TAX YES | PDF - 10 PAGES |
| 6 | 76 HLM ANALYSIS 2018 | Excel - 7 TABS |
| 7 | 77 HLM ANALYSIS 2019 | Excel - 7 TABS |
| 8 | 78 HLM TAX NO | Excel - 10 TABS |
| 9 | 79 HLM TAX YES | Excel - 10 TABS |
| 10 | 80 TGH 2018-A-B | PDF - 4 PAGES |
| 11 | 81 HLM 2018-A-B | PDF - 4 PAGES |
| 12 | No description below: FY-2018-2017 to FY-2023-2022, six CPA firm issued audit reports. | |
| 13 | No description below: FY-2017 to FY-2022, six CPA firm issued tax forms (IRS Form 990). | |

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For this HLM complaint - - - The files that I uploaded to the FL BOA website, with descriptions:

1 [HLM FL BOA Complaint](#) [The PDF file for this document.](#)

The FL BOA should verify the accuracy of the values in ALL of my computer files, but...
...doing that will be short work for anyone who is a Certified Public Accountant (CPA), and...
...in all PDF files, please refer to the **PDF page number** that is listed up by the file name.

2 [72 HLM Analysis 2018](#) [PDF - 7 Pages](#)

From the header rows on each page of this report, values in this file are for only FY-2018,...
...and the values are from the audit report that includes both FY-2019, and FY-2018.

The 1st page is a listing of CASH values from the first revenue line item, all the way down...
...to the very last row of the audited Statements of Cash Flows (SCF) report. Notice that...
...I included virtually every sub-total value in columns C, and J. Also, notice that 16 rows...
...are highlighted in bright yellow. These 16 rows are shown, all by themselves, on page 2.

Page 3 is just the page 1 values minus the page 2 values. I did this so that page 3 would...
...not be cluttered up with line items that, obviously, cancel each other out (they sum to \$0).

Page 4: I use ONLY the page 3 values in columns D & K, and to boot, I rearrange the...
...rows, but if you refer to the 3-digit row numbers, you will find that I really do use all rows.

The new order is (1) Income statement / SCF report, and then (2) Balance sheet second.
This new order is important: On page 7, I collapse the balance sheet rows to only 1 row.
On pages 4 to 6: Balance sheet lines are in the same order as they are in the audit report.

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2 72 HLM Analysis 2018 PDF - 7 Pages (Continued)

Page 4: Notice that column E values are + 1 times their true balance sheet (B/S) value.

Page 4: Notice that column F values are - 1 times their true balance sheet (B/S) value.

The main point about page 4 is this: Look at row 102, and row 413. HLM wants you to...
...think that the (24,066,040) value, in cell D412, is used to offset the value in cell D102.

However, if you accept THAT math, then cell J413 is NOT zero, as are all other B/S values.
Page 4 Summary: Cell D412 does NOT offset to cell D102, but it does offset to cell D413.

Flip to page 5, and then flip back-n-forth, a few times, between page 4, and page 5. Flip...
After flipping, only a few times, you SHOULD be able to understand what I just wrote...

Flip to page 6, and then flip back-n-forth, a few times, between page 5, and page 6. Flip...
After flipping, only a few times, you SHOULD be able to see what I'm doing between pages.
Page 6 is just page 5, all over again, except column G B/S values, times -1, are column J.

Page 7 just collapses all B/S rows down into only 1 row, and the interesting thing about...
...page 7 are the three values in column H: (132,551,828) + 150,546,331 = (17,994,503).

FYI: ABOA = Accrual Basis of Accounting (ABOA). CBOA = Cash Basis of Accounting.

Row 101 was converted from the ABOA to the CBOA. The one row with all of the ABOA...
...expenses (201 + 202 + 203 + 204 + 205 + 207) was converted the same way. When...
...those conversion values are combined, they add up to the (17,994,503) value above.

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2 72 HLM Analysis 2018 PDF - 7 Pages (Continued)

So, what's the point of PDF file "72 HLM Analysis 2018"...? The main point of all 7 pages...
...is the UNDENIABLE reality that HLM did NOT successfully "add back" cash that was...
...related to the **bad debt** deduction that they took, this particular year, as a contra revenue.

Period. End of story. They **DID** deduct bad debt, from CASH, but then, in the end, they...
...did **NOT** add back, on their SCF report, the same cash value they **DID** deduct, and the...
...reason for this can be ONLY one thing, which is: The senior most executives, at HLM,...
...simply embezzled an amount of cash that was equal to their alleged bad debt deduction.

This does **NOT** prove **where** the cash **went**, but it **DOES** prove that the cash **disappeared**.

Where did the cash go, you ask? I have no idea, and for purposes of this complaint, we...
...need not address that aspect of this, now OBVIOUS, **CRIME** (a crime against humanity).

3 73 HLM Analysis 2019 PDF - 7 Pages

This file is, essentially, an exact copy of the most previous file, except this time, the FY...
...is 2019, not 2018, but the values are from the exact same CPA firm issued audit report.

Notice that, this time, there are three (3) **OBVIOUSLY** different cells on page 1 of 7:
MISSING >, **MISSING >**, and **<SHOWN**. Be very careful to follow EVERY value on page 1.

On page 1, notice that the very first value in column C is 1,279,823,716. So, what about it?
On the audit report, that value is on the SAME LINE as the FY-2018 value 1,069,791,744.
That 1,279,823,716 value is after being reduced by the value that is alleged to be bad debt.

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3 73 HLM Analysis 2019 PDF - 7 Pages (Continued)

What about it, you ask...? Well, since we can all AGREE that the 1,279,823,716 value...
...is after being reduced by the value that is alleged to be bad debt, which is a non-cash...
...line item, why not just do what I did, in PDF file "73 HLM Analysis 2019," which is to just...
...add back the bad debt that we can all AGREE is really one line above it. Then, since...
...we all AGREE that this is proper, we can do the math to produce the value that I show...
...above the negative bad debt value, which (in this case) is 1,293,823,716. Ok, now what?

Now, it gets REALLY easy to follow. Look at the zero value in cell K412. Did you find it?
Ok, now flip through all of the pages in this file, just like you did in the PDF file before it.

Fun Fact 1 - Page 3: Find the negative value in cell K413, which is (31,325,252), and on...
...Page 4, find the same value in cell C413, which is (45,325,252). Wait, you say, those...
...two values are NOT the same, because they differ by \$-14 million... Yes, you're correct.

Fun Fact 2 - Page 3: Find the zero value in cell K412, which is, um, 0, and on...
...Page 4, find the same value in cell C412, which is +14,000,000. Wait, you say, those...
...two values are NOT the same, because they differ by \$+14 million... Yes, you're correct.

Fun Fact 3 - Page 3: Add the values. Cell K412 + K413: $0 + (31,325,252) = (31,325,252)$.
Page 4: Add the values. Cell C413 + C412 = $(45,325,252) + 14,000,000 = (31,325,252)$.

Do you "get it" yet? Do you see what I did? I simply **UN-FUDGED** what HLM **FUDGED**.
I forced FY-2019 to fit into the mold that HLM created, themselves, for FY-2018.

The only difference is that, well, there is no difference. They still embezzled a lot of cash!

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4 [74 HLM Tax No](#) PDF - 10 Pages

Start off by verifying (of course) every value on page 1. Use audit reports, and tax forms.

Page 1 has 4 areas: (1) The top area, the next area is (2) The summary area, the third...
...area is (3) For JUST Patient AR, and then (4) The bottom area is for JUST Grants AR.

In the third area, the area for JUST Patient AR, notice that the column L values are all 0...
...(or ZERO DOLLARS) for FY-2019 through FY-2023. Why zero, you ask? Well, those...
...five years are AFTER this entity started to "abide by FASB ASU 2014-09," but since we...
...know, by now, that they simply use that ASU to fraudulently remove CASH from their...
...revenue value, the remainder to this 10-page PDF file is EASY to understand.

Skip over to the page for just FY-2019, which is page 6 of 10. Find cell D6: 1,279,823,716
Do you recognize that value? In THIS file, see the very last row of page 5. Remember?
I show their true "FOREVER CASH-IN-HAND" value, which HLM does not want us to see.
Then, I add "Good Debt Revenue" to that "FOREVER" value to get the true HLM revenue.

The math, on pages 2 through 10, is consistent, so it's hardly worth going over in detail.

5 [75 HLM Tax Yes](#) PDF - 10 Pages

This PDF file is just like the one before it, except this time, I do not force my will on the...
...values in row 14, which is where I show the values that SHOULD BE on their tax form.

Just like in the PDF file "[74 HLM Tax No](#)," the OBVIOUS math is undeniable, and it both...
...cases (this file, and the previous file), it is OBVIOUS that HLM embezzles LOTS of cash.

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6 76 HLM Analysis 2018 Excel - 7 Tabs

7 77 HLM Analysis 2019 Excel - 7 Tabs

8 78 HLM Tax No Excel - 10 Tabs

9 79 HLM Tax Yes Excel - 10 Tabs

These files are just the Excel files that I used to create the 4 PDF files that I just reviewed.

10 80 **TGH** 2018-A-B PDF - 4 Pages

Yes, these 4 pages are NOT from the entity HLM, but I included them for reference.

These 4 pages match up, very nicely, with the 4 pages in the very next file, and the only...
...MAJOR difference is in the way that these two entities presented their FY-2018 values...
...on their FY-2019-2018 audit reports: **TGH** did NOT show bad debt, but HLM did.

This just goes to show how the entire CPA industry is corrupt. More on that in my videos...

11 81 **HLM** 2018-A-B PDF - 4 Pages

With the uploaded HLM files, I included the entire FY-2018-2017 audit report, and the...
...entire FY-2019-2018 audit report. These are the most important pages from each file.

Overall summary of my complaint against HLM, & their CPA firm Grant Thornton (Tampa, FL):

If you understand that the SCF report never added back the cash that was deducted above,...
...then all of the rest of these pages are just icing on the cake. Once FY-2019-2018 rolled...
...around, this fraud became invisible, because entities simply stopped talking about bad debt...
...in their audit reports. If you don't understand this, then resign your position at the FL BOA.