

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	BALANCE SHEET							
3	PERIOD ENDED 4/30/2023							
4	UNAUDITED							
5								
6		March 2023	April 2023	Increase	April 2022	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease)	YOY (Decrease)	%
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ 3,590,978	\$ 9,255,432	\$ 5,664,454	\$ 228,203	\$ 9,027,228		3955.8%
10	COVID Relief Funds	\$ 6,019,380	\$ 1,263,380	\$ (4,756,000)	\$ 6,019,380	\$ (4,756,000)		(79.0%)
11	Bankruptcy Reserve	\$ 4,900,000	\$ 4,900,000		\$ 5,000,000	\$ (100,000)		(2.0%)
12	Net Cash	\$ 14,510,358	\$ 15,418,812	\$ 908,454	\$ 11,247,583	\$ 4,171,228		37.1% {1}
13								
14	Patient Receivables	\$ 2,443	\$ 2,343	\$ (100)	\$ 8,778	\$ (6,435)		(73.3%)
15	Rent Receivables	\$ 2,227,467	\$ 2,227,467		\$ 27,845	\$ 2,199,622		7899.5%
16	Net AR	\$ 2,229,910	\$ 2,229,810	\$ (100)	\$ 36,623	\$ 2,193,187		5988.5%
17								
18	Property Tax Revenue	\$ 334,834	\$ (236,758)	\$ (571,592)	\$ (132,218)	\$ (104,540)		79.1% {2}
19	Miscellaneous Receivables	\$ 179,825	\$ 204,245	\$ 24,420	\$ 919,485	\$ (715,240)		(77.8%) {3}
20	Prepays	\$ 112,416	\$ 107,863	\$ (4,553)	\$ 134,922	\$ (27,059)		(20.1%)
21	Net Other Receivables	\$ 627,075	\$ 75,350	\$ (551,725)	\$ 922,189	\$ (846,839)		(91.8%)
22								
23	TOTAL CURRENT ASSETS	\$ 17,367,343	\$ 17,723,971	\$ 356,628	\$ 12,206,395	\$ 5,517,576		45.2%
24								
25	LIMITED USE ASSETS							
26	Restricted Trust Funds	\$ 15,252,548	\$ 15,548,011	\$ 295,463	\$ 18,195,145	\$ (2,647,134)		(14.5%)
27								
28	CAPITAL ASSETS							
29	Land & Land Improvements	\$ 2,336,983	\$ 2,336,983		\$ 2,931,547	\$ (594,565)		(20.3%)
30	Buildings & Building Improvements	\$ 39,984,994	\$ 39,984,994		\$ 46,594,377	\$ (6,609,383)		(14.2%)
31	Major Movable Equipment	\$ 858,422	\$ 858,422		\$ 1,484,938	\$ (626,516)		(42.2%)
32	Construction in Progress	\$ 110,083,529	\$ 110,144,657	\$ 61,128	\$ 111,247,180	\$ (1,102,523)		(1.0%) {4}
33	Accumulated Depreciation	\$ (35,927,621)	\$ (35,995,779)	\$ (68,157)	\$ (41,491,527)	\$ 5,495,748		(13.2%)
34	TOTAL CAPITAL ASSETS	\$ 117,336,306	\$ 117,329,277	\$ (7,029)	\$ 120,766,516	\$ (3,437,239)		(2.8%)
35								
36	LONG TERM ASSETS							
37	Lease Receivable	\$ 15,983,558	\$ 15,983,558			\$ 15,983,558		0.0%
38								
39	TOTAL ASSETS	\$ 165,939,754	\$ 166,584,816	\$ 645,062	\$ 151,168,056	\$ 15,416,761		10.2%
40								
41	CURRENT LIABILITIES							
42	Accounts Payable	\$ 58,269	\$ 203,060	\$ 144,792	\$ 231,221	\$ (28,161)		(12.2%) {5}
43	Payroll	\$ 30,173	\$ 8,435	\$ (21,739)	\$ 31,573	\$ (23,139)		(73.3%)
44	Adventist Health	\$ 365,451	\$ 258,628	\$ (106,822)	\$ 1,260,626	\$ (1,001,998)		(79.5%)
45	Other Accrued Liabilities	\$ 354,375	\$ 236,874	\$ (117,501)	\$ 286,884	\$ (50,010)		(17.4%) {6}
46	Current Maturities of Debt Borrowings	\$ 2,570,796	\$ 2,857,608	\$ 286,812	\$ 3,952,333	\$ (1,094,725)		(27.7%)
47	TOTAL CURRENT LIABILITIES	\$ 3,379,064	\$ 3,564,605	\$ 185,541	\$ 5,762,638	\$ (2,198,033)		(38.1%)
48								
49	LONG TERM LIABILITIES							
50	OTHER							
51	Bankruptcy Payable	\$ 4,970,469	\$ 4,970,469		\$ 5,000,000	\$ (29,531)		(0.6%)
52	Deferred Inflows	\$ 18,176,244	\$ 18,176,244			\$ 18,176,244		0.0%
53	LTD							
54	Adventist Health				\$ 393,337	\$ (393,337)		(100.0%)
55	Debt Borrowings, Net of Current Maturities	\$ 94,761,003	\$ 94,705,774	\$ (55,228)	\$ 97,427,515	\$ (2,721,741)		(2.8%)
56	Bond Issuance Costs & Other Assets	\$ 32,268	\$ 32,065	\$ (203)	\$ 34,500	\$ (2,435)		(7.1%)
57	TOTAL LONG TERM LIABILITIES	\$ 117,939,984	\$ 117,884,552	\$ (55,431)	\$ 102,855,353	\$ 15,029,199		14.6%
58								
59	TOTAL LIABILITIES	\$ 121,319,047	\$ 121,449,157	\$ 130,110	\$ 108,617,991	\$ 12,831,166		11.8%
60								
61	NET POSITION							
62	Net Position at Beginning of Fiscal Year	\$ 39,704,526	\$ 39,704,526		\$ 34,153,672	\$ 5,550,854		16.3%
63	Increase (Decrease) in Net Position	\$ 4,916,181	\$ 5,431,133	\$ 514,952	\$ 8,396,392	\$ (2,965,259)		(35.3%)
64	TOTAL NET POSITION	\$ 44,620,707	\$ 45,135,660	\$ 514,952	\$ 42,550,065	\$ 2,585,595		6.1%
65								
66	TOTAL LIABILITIES & NET POSITION	\$ 165,939,754	\$ 166,584,816	\$ 645,062	\$ 151,168,056	\$ 15,416,761		10.2%
67								
68	{1} Property Tax Revenue & APRA Funds							
69	{2} Net prop tax refund and monthly accrual							
70	{3} EVO Receivable							
71	{4} Tower, IT, EVO Parking, Fire Alarm							
72	{5} Tower invoices							
73	{6} Def revenue to rent rec.							

	A	B	C	D	E	F	G	H
1	EVOLUTIONS							
2	BALANCE SHEET							
3	PERIOD ENDED 4/30/2023							
4	UNAUDITED							
5								
6		March 2023	April 2023	Increase	April 2022	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease)	YOY (Decrease)	%
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ 195,734	\$ 189,407	\$ (6,328)	\$ 150,034	\$ 39,373		26.2%
10	Prepays	\$ 5,871	\$ 3,914	\$ (1,957)		\$ 3,914		0.0%
11	TOTAL CURRENT ASSETS	\$ 201,605	\$ 193,321	\$ (8,284)	\$ 150,034	\$ 43,286		28.9%
12								
13	LIMITED USE ASSETS							
14	Restricted Trust Funds	\$ 2,640,525	\$ 2,654,644	\$ 14,119		\$ 2,654,644		0.0%
15								
16	CAPITAL ASSETS							
17	Land & Land Improvements	\$ 594,565	\$ 594,565			\$ 594,565		0.0%
18	Buildings & Building Improvements	\$ 8,140,712	\$ 8,140,712			\$ 8,140,712		0.0%
19	Major Movable Equipment	\$ 809,738	\$ 809,738		\$ 133,523	\$ 676,215		506.4%
20	Construction in Progress	\$ 727,995	\$ 816,800	\$ 88,805		\$ 816,800		0.0% {1}
21	Accumulated Depreciation	\$ (6,912,940)	\$ (6,944,216)	\$ (31,276)	\$ (3,709)	\$ (6,940,507)		187128.1%
22	TOTAL CAPITAL ASSETS	\$ 3,360,070	\$ 3,417,598	\$ 57,529	\$ 129,814	\$ 3,287,785		2532.7%
23								
24								
25	TOTAL ASSETS	\$ 6,202,199	\$ 6,265,563	\$ 63,363	\$ 279,848	\$ 5,985,715		2138.9%
26								
27	CURRENT LIABILITIES							
28	Accounts Payable	\$ 68,184	\$ 60,453	\$ (7,731)	\$ 60,468	\$ (15)		(0.0%)
29	Payroll	\$ 72,437	\$ 41,294	\$ (31,143)		\$ 41,294		0.0%
30	Other Accrued Liabilities	\$ 171,125	\$ 195,019	\$ 23,894		\$ 195,019		0.0%
31	Current Maturities of Debt Borrowings	\$ 17,622	\$ 31,564	\$ 13,942		\$ 31,564		0.0%
32	TOTAL CURRENT LIABILITIES	\$ 329,368	\$ 328,331	\$ (1,038)	\$ 60,468	\$ 267,863		443.0%
33								
34	LONG TERM LIABILITIES							
35	Debt Borrowings, Net of Current Maturities	\$ 3,365,000	\$ 3,365,000			\$ 3,365,000		0.0%
36	Foundation & TLDC	\$ 60,530	\$ 57,681	\$ (2,849)	\$ 88,629	\$ (30,948)		(34.9%)
37	TOTAL LONG TERM LIABILITIES	\$ 3,425,530	\$ 3,422,681	\$ (2,849)	\$ 88,629	\$ 3,334,052		3761.8%
38								
39	TOTAL LIABILITIES	\$ 3,754,898	\$ 3,751,012	\$ (3,886)	\$ 149,096	\$ 3,601,915		2415.8%
40								
41	NET POSITION							
42	Net Position at Beginning of Fiscal Year	\$ 2,856,993	\$ 2,856,993			\$ 2,856,993		0.0%
43	Increase (Decrease) in Net Position	\$ (409,692)	\$ (342,442)	\$ 67,250	\$ (47,864)	\$ (294,578)		615.4%
44	TOTAL NET POSITION	\$ 2,447,301	\$ 2,514,551	\$ 67,250	\$ (47,864)	\$ 2,562,415		(5353.5%)
45								
46	TOTAL LIABILITIES & NET POSITION	\$ 6,202,199	\$ 6,265,563	\$ 63,363	\$ 101,232	\$ 6,164,331		6089.3%
47								
48	{1} Parking lot							

	A	B	C	D	E	F	G
1	TULARE LOCAL HEALTH CARE DISTRICT (COMBINED)						
2	BALANCE SHEET						
3	PERIOD ENDED 4/30/2023						
4	UNAUDITED						
5							
6		March 2023	April 2023	Increase	April 2022	Increase	Increase
7		This Year	This Year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %
8	CURRENT ASSETS						
9	Cash and Cash Equivalents	\$ 3,786,712	\$ 9,444,838	\$ 5,658,126	\$ 378,238	\$ 9,066,601	2397.1%
10	COVID Relief Funds	\$ 6,019,380	\$ 1,263,380	\$ (4,756,000)	\$ 6,019,380	\$ (4,756,000)	(79.0%)
11	Bankruptcy Reserve	\$ 4,900,000	\$ 4,900,000		\$ 5,000,000	\$ (100,000)	(2.0%)
12	Net Cash	\$ 14,706,092	\$ 15,608,218	\$ 902,126	\$ 11,397,618	\$ 4,210,601	36.9%
13							
14	Patient Receivables	\$ 2,443	\$ 2,343	\$ (100)	\$ 8,778	\$ (6,435)	(73.3%)
15	Rent Receivables	\$ 2,227,467	\$ 2,227,467		\$ 27,845	\$ 2,199,622	7899.5%
16	Net AR	\$ 2,229,910	\$ 2,229,810	\$ (100)	\$ 36,623	\$ 2,193,187	5988.5%
17							
18	Property Tax Revenue	\$ 334,834	\$ (236,758)	\$ (571,592)	\$ (132,218)	\$ (104,540)	79.1%
19	Miscellaneous Receivables	\$ 179,825	\$ 204,245	\$ 24,420	\$ 919,485	\$ (715,240)	(77.8%)
20	Prepays	\$ 118,287	\$ 111,777	\$ (6,510)	\$ 134,922	\$ (23,145)	(17.2%)
21	Net Other Receivables	\$ 632,946	\$ 79,264	\$ (553,682)	\$ 922,189	\$ (842,925)	(91.4%)
22							
23	TOTAL CURRENT ASSETS	\$ 17,568,948	\$ 17,917,292	\$ 348,344	\$ 12,356,430	\$ 5,560,862	45.0%
24							
25	LIMITED USE ASSETS						
26	Restricted Trust Funds	\$ 17,893,072	\$ 18,202,654	\$ 309,582	\$ 18,195,145	\$ 7,510	0.0%
27							
28	CAPITAL ASSETS						
29	Land & Land Improvements	\$ 2,931,547	\$ 2,931,547		\$ 2,931,547	\$ (0)	(0.0%)
30	Buildings & Building Improvements	\$ 48,125,705	\$ 48,125,705		\$ 46,594,377	\$ 1,531,328	3.3%
31	Major Movable Equipment	\$ 1,668,160	\$ 1,668,160		\$ 1,618,461	\$ 49,699	3.1%
32	Construction in Progress	\$ 110,811,524	\$ 110,961,457	\$ 149,933	\$ 111,247,180	\$ (285,723)	(0.3%)
33	Accumulated Depreciation	\$ (42,840,561)	\$ (42,939,994)	\$ (99,434)	\$ (41,495,236)	\$ (1,444,758)	3.5%
34	TOTAL CAPITAL ASSETS	\$ 120,696,375	\$ 120,746,875	\$ 50,499	\$ 120,896,329	\$ (149,454)	(0.1%)
35							
36	LONG TERM ASSETS						
37	Lease Receivable	\$ 15,983,558	\$ 15,983,558			\$ 15,983,558	0.0%
38							
39	TOTAL ASSETS	\$ 172,141,954	\$ 172,850,379	\$ 708,425	\$ 151,447,904	\$ 21,402,475	14.1%
40							
41	CURRENT LIABILITIES						
42	Accounts Payable	\$ 126,453	\$ 263,514	\$ 137,061	\$ 291,689	\$ (28,175)	(9.7%)
43	Payroll	\$ 102,611	\$ 49,729	\$ (52,882)	\$ 31,573	\$ 18,155	57.5%
44	Adventist Health	\$ 365,451	\$ 258,628	\$ (106,822)	\$ 1,260,626	\$ (1,001,998)	(79.5%)
45	Other Accrued Liabilities	\$ 525,500	\$ 431,893	\$ (93,606)	\$ 286,884	\$ 145,009	50.5%
46	Current Maturities of Debt Borrowings	\$ 2,588,418	\$ 2,889,172	\$ 300,754	\$ 3,952,333	\$ (1,063,161)	(26.9%)
47	TOTAL CURRENT LIABILITIES	\$ 3,708,432	\$ 3,892,935	\$ 184,503	\$ 5,823,105	\$ (1,930,170)	(33.1%)
48							
49	LONG TERM LIABILITIES						
50	OTHER						
51	Bankruptcy Payable	\$ 4,970,469	\$ 4,970,469		\$ 5,000,000	\$ (29,531)	(0.6%)
52	Deferred Inflows	\$ 18,176,244	\$ 18,176,244			\$ 18,176,244	0.0%
53	LTD						
54	Adventist Health				\$ 393,337	\$ (393,337)	(100.0%)
55	Debt Borrowings, Net of Current Maturities	\$ 98,126,003	\$ 98,070,774	\$ (55,228)	\$ 97,427,515	\$ 643,259	0.7%
56	Bond Issuance Costs & Other Assets	\$ 32,268	\$ 32,065	\$ (203)	\$ 34,500	\$ (2,435)	(7.1%)
57	Foundation & TLDC	\$ 60,530	\$ 57,681	\$ (2,849)	\$ 88,629	\$ (30,948)	(34.9%)
58	TOTAL LONG TERM LIABILITIES	\$ 121,365,513	\$ 121,307,233	\$ (58,280)	\$ 102,943,982	\$ 18,363,251	17.8%
59							
60	TOTAL LIABILITIES	\$ 125,073,945	\$ 125,200,168	\$ 126,223	\$ 108,767,087	\$ 16,433,081	15.1%
61							
62	NET POSITION						
63	Net Position at Beginning of Fiscal Year	\$ 42,561,519	\$ 42,561,519		\$ 34,153,672	\$ 8,407,846	24.6%
64	Increase (Decrease) in Net Position	\$ 4,506,490	\$ 5,088,692	\$ 582,202	\$ 8,348,528	\$ (3,259,836)	(39.0%)
65	TOTAL NET POSITION	\$ 47,068,008	\$ 47,650,211	\$ 582,202	\$ 42,502,201	\$ 5,148,010	12.1%
66							
67	TOTAL LIABILITIES & NET POSITION	\$ 172,141,954	\$ 172,850,379	\$ 708,425	\$ 151,269,288	\$ 21,581,091	14.3%

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE TEN MONTHS ENDING 4/30/2023							
4	UNAUDITED							
5		Current Month				Year-to-Date		
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 4,800	\$ 5,000	\$ (200)	Net Patient Revenue	\$ 118,434	\$ 50,000	\$ 68,434	
8	\$ 290,287	\$ 268,459	\$ 21,828	Other Operating Revenue	\$ 4,485,101	\$ 2,647,702	\$ 1,837,399	
9	\$ 199,258	\$ 199,258	-	Property Tax Revenue	\$ 1,992,580	\$ 1,992,580	-	
10	\$ 494,345	\$ 472,717	\$ 21,628	TOTAL OPERATING REVENUE	\$ 6,596,115	\$ 4,690,282	\$ 1,905,833	
11								
12	\$ 50,284	\$ 33,900	\$ 16,384	Salaries & Wages	\$ 382,140	\$ 366,120	\$ 16,020	{1}
13	\$ 11,162	\$ 8,610	\$ 2,552	Employee Benefits	\$ 93,600	\$ 83,016	\$ 10,584	{1}
14	\$ 12,192	\$ 13,125	\$ (933)	Professional Fees	\$ 217,375	\$ 146,490	\$ 70,885	
15	\$ 10,262	\$ 30,525	\$ (20,263)	Legal Fees	\$ 155,366	\$ 305,250	\$ (149,884)	
16	\$ 25,574	\$ 18,974	\$ 6,600	Purchased Services	\$ 215,673	\$ 210,925	\$ 4,748	{2}
17	\$ 288	\$ 982	\$ (694)	Supplies	\$ 5,482	\$ 9,820	\$ (4,338)	
18	-	\$ 2,500	\$ (2,500)	Repairs & Maintenance	\$ 21,666	\$ 25,000	\$ (3,334)	
19	\$ 2,830	\$ 3,150	\$ (320)	Utilities & Phone	\$ 31,464	\$ 31,650	\$ (186)	
20	\$ 7,175	\$ 6,220	\$ 955	Building & Equipment Rental	\$ 67,565	\$ 62,200	\$ 5,365	{3}
21	\$ 23,678	\$ 23,678	\$ (0)	Insurance	\$ 241,797	\$ 246,034	\$ (4,237)	
22	\$ 1,802	\$ 10,084	\$ (8,282)	Interest Expense	\$ 37,900	\$ 78,496	\$ (40,596)	{4}
23	\$ (3,692)	\$ 1,605	\$ (5,297)	Other Operating Expenses	\$ 34,238	\$ 20,250	\$ 13,988	{5}
24	\$ 141,555	\$ 153,353	\$ (11,798)	OPERATING EXPENSES BEFORE D&A	\$ 1,504,265	\$ 1,585,251	\$ (80,986)	
25	\$ 352,790	\$ 319,364	\$ 33,426	EBITDA	\$ 5,091,850	\$ 3,105,031	\$ 1,986,819	
26								
27	\$ (67,955)	(70,886.00)	9,555.98	Depreciation & Amortization	(866,259.87)	(882,123.00)	15,863.13	{6}
28	340,700.00	340,700.00	-	GO Bond Revenue	3,407,000.00	3,407,000.00	-	
29	55,228.44	55,228.00	0.44	GO Bond Accretion	552,284.40	552,280.00	4.40	
30	(286,811.64)	(286,812.00)	0.36	Bond Interest Expense	(2,868,116.40)	(2,868,120.00)	3.60	
31	-	-	-	Other Bond Expense	-	-	-	
32	121,000.00	-	121,000.00	COVID 19 Relief Funds	121,000.00	-	121,000.00	{7}
33	162,162.26	38,230.00	130,556.78	TOTAL OTHER REVENUE (EXPENSES)	345,908.13	209,037.00	136,871.13	
34								
35	\$514,952.30	\$357,594.00	\$163,982.82	INCREASE (DECREASE) IN NET POSITION	\$5,437,757.98	\$3,314,068.00	\$2,123,689.98	
36								
38	{1} Management expense not budgeted							
39	{2} Wulff Hansen (Investments)							
40	{3} Increase in mobile mini and warehouse							
41	{4} AH interest less than budgeted							
42	{5} Reclass patient refunds (clear out liability)							
43	{6} 2 Assets finished depreciating in March							
44	{7} ARPA funds from COT (Remaining \$79k on EVO)							

	A	B	C	D	E	F	G	H
1	EVOLUTIONS							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE TEN MONTHS ENDING 4/30/2023							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 154,500	\$ 157,286	\$ (2,786)	Memberships	\$ 1,494,036	\$ 1,544,150	\$ (50,114)	
8	\$ 4,830	\$ 773	\$ 4,058	Enrollments	\$ 37,023	\$ 7,590	\$ 29,433	
9	\$ 4,933	\$ 4,700	\$ 233	Childcare	\$ 48,123	\$ 52,000	\$ (3,877)	
10	\$ 2,500	\$ 3,050	\$ (550)	Personal Trainer Rent	\$ 25,000	\$ 30,500	\$ (5,500)	
11	\$ 3,362	\$ 1,500	\$ 1,862	Guest Fees	\$ 29,572	\$ 15,000	\$ 14,572	
12	-	\$ 250	\$ (250)	ProShop	\$ 455	\$ 2,500	\$ (2,045)	
13	\$ 415	\$ 350	\$ 65	Drinks	\$ 4,368	\$ 3,500	\$ 868	
14	\$ 14,119	-	\$ 14,119	Other Operating Revenue	\$ 14,119	-	\$ 14,119	
15	\$ 184,659	\$ 167,909	\$ 16,751	TOTAL OPERATING REVENUE	\$ 1,652,696	\$ 1,655,240	\$ (2,544)	
16								
17	\$ 74,508	\$ 74,572	\$ (64)	Salaries & Wages	\$ 762,432	\$ 783,845	\$ (21,413)	
18	\$ 19,311	\$ 15,783	\$ 3,528	Employee Benefits	\$ 158,022	\$ 154,148	\$ 3,874	{1}
19	-	-	-	Professional Fees	\$ 155	-	\$ 155	
20	\$ 22,807	\$ 21,304	\$ 1,503	Purchased Services	\$ 233,611	\$ 214,864	\$ 18,747	{2}
21	\$ 5,081	\$ 7,800	\$ (2,719)	Supplies	\$ 85,656	\$ 78,000	\$ 7,656	
22	\$ 4,103	\$ 4,900	\$ (797)	Repairs & Maintenance	\$ 40,242	\$ 49,000	\$ (8,758)	
23	\$ 20,185	\$ 18,400	\$ 1,785	Utilities & Phone	\$ 247,169	\$ 233,200	\$ 13,969	{3}
24	\$ 330	\$ 81	\$ 249	Building & Equipment Rental	\$ 2,563	\$ 810	\$ 1,753	
25	\$ 3,351	\$ 3,894	\$ (543)	Insurance	\$ 39,483	\$ 38,544	\$ 939	
26	\$ 151	\$ 151	\$ 0	Interest Expense	\$ 1,850	\$ 1,833	\$ 17	
27	\$ 1,363	\$ 2,550	\$ (1,187)	Other Operating Expenses	\$ 7,455	\$ 34,925	\$ (27,470)	
28	\$ 151,191	\$ 149,435	\$ 1,756	OPERATING EXPENSES BEFORE D&A	\$ 1,578,638	\$ 1,589,169	\$ (10,531)	
29	\$ 33,468	\$ 18,474	\$ 14,994	EBITDA	\$ 74,058	\$ 66,071	\$ 7,987	
30								
31	(31,276.19)	(30,608.00)	(668.19)	Depreciation & Amortization	(298,038.54)	(297,946.00)	(92.54)	
32	(13,942.05)	-	(13,942.05)	Bond Interest Expense	(69,710.25)	-	(69,710.25)	
33	79,000.00	-	79,000.00	COVID 19 Relief Funds	79,000.00	-	79,000.00	{4}
34	33,781.76	(30,608.00)	64,389.76	TOTAL OTHER REVENUE (EXPENSES)	(288,748.79)	(297,946.00)	(118,554.04)	
35								
36	\$67,249.74	(\$12,134.50)	\$79,384.24	INCREASE (DECREASE) IN NET POSITION	(\$214,690.54)	(\$231,875.00)	(\$110,566.79)	
37								
39	{1} Additional EE joined health (Feb-April)							
40	{2} Calahans additional work for parking lot							
41	{3} Electricity usage up							
42	{4} ARPA funds from COT (Remaining \$121k on District)							

	A	B	C	D	E	F	G
1	TULARE LOCAL HEALTH CARE DISTRICT (COMBINED)						
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET						
3	FOR THE TEN MONTHS ENDING 4/30/2023						
4	UNAUDITED						
5	Current Month			Year-to-Date			
6	Actual	Budget	Difference		Actual	Budget	Difference
7	\$ 4,800	\$ 5,000	\$ (200)	Net Patient Revenue	\$ 118,434	\$ 50,000	\$ 68,434
8	\$ 154,500	\$ 157,286	\$ (2,786)	Memberships	\$ 1,494,036	\$ 1,544,150	\$ (50,114)
9	\$ 4,830	\$ 773	\$ 4,058	Enrollments	\$ 37,023	\$ 7,590	\$ 29,433
10	\$ 4,933	\$ 4,700	\$ 233	Childcare	\$ 48,123	\$ 52,000	\$ (3,877)
11	\$ 2,500	\$ 3,050	\$ (550)	Personal Trainer Rent	\$ 25,000	\$ 30,500	\$ (5,500)
12	\$ 3,362	\$ 1,500	\$ 1,862	Guest Fees	\$ 29,572	\$ 15,000	\$ 14,572
13	-	\$ 250	\$ (250)	ProShop	\$ 455	\$ 2,500	\$ (2,045)
14	\$ 415	\$ 350	\$ 65	Drinks	\$ 4,368	\$ 3,500	\$ 868
15	\$ 304,407	\$ 268,459	\$ 35,948	Other Operating Revenue	\$ 4,499,220	\$ 2,647,702	\$ 1,851,518
16	\$ 199,258	\$ 199,258	-	Property Tax Revenue	\$ 1,992,580	\$ 1,992,580	-
17	\$ 679,004	\$ 640,626	\$ 38,379	TOTAL OPERATING REVENUE	\$ 8,248,811	\$ 6,345,522	\$ 1,903,289
18							
19	\$ 124,792	\$ 108,472	\$ 16,320	Salaries & Wages	\$ 1,144,572	\$ 1,149,965	\$ (5,393)
20	\$ 30,474	\$ 24,393	\$ 6,081	Employee Benefits	\$ 251,622	\$ 237,164	\$ 14,458
21	\$ 12,192	\$ 13,125	\$ (933)	Professional Fees	\$ 217,529	\$ 146,490	\$ 71,039
22	\$ 10,262	\$ 30,525	\$ (20,263)	Legal Fees	\$ 155,366	\$ 305,250	\$ (149,884)
23	\$ 48,381	\$ 40,278	\$ 8,103	Purchased Services	\$ 449,284	\$ 425,789	\$ 23,495
24	\$ 5,370	\$ 8,782	\$ (3,412)	Supplies	\$ 91,139	\$ 87,820	\$ 3,319
25	\$ 4,103	\$ 7,400	\$ (3,297)	Repairs & Maintenance	\$ 61,908	\$ 74,000	\$ (12,092)
26	\$ 23,015	\$ 21,550	\$ 1,465	Utilities & Phone	\$ 278,633	\$ 264,850	\$ 13,783
27	\$ 7,506	\$ 6,301	\$ 1,205	Building & Equipment Rental	\$ 70,128	\$ 63,010	\$ 7,118
28	\$ 27,029	\$ 27,572	\$ (543)	Insurance	\$ 281,279	\$ 284,578	\$ (3,299)
29	\$ 1,953	\$ 10,235	\$ (8,282)	Interest Expense	\$ 39,750	\$ 80,329	\$ (40,579)
30	\$ (2,329)	\$ 4,155	\$ (6,484)	Other Operating Expenses	\$ 41,693	\$ 55,175	\$ (13,482)
31	\$ 292,746	\$ 302,788	\$ (10,042)	OPERATING EXPENSES BEFORE D&A	\$ 3,082,903	\$ 3,174,420	\$ (91,517)
32	\$ 386,258	\$ 337,838	\$ 48,421	EBITDA	\$ 5,165,908	\$ 3,171,102	\$ 1,994,806
33							
34	\$ (99,231)	(101,494.00)	8,887.79	Depreciation & Amortization	(1,164,298.41)	(1,180,069.00)	15,770.59
35	340,700.00	340,700.00	-	GO Bond Revenue	3,407,000.00	3,407,000.00	-
36	55,228.44	55,228.00	0.44	GO Bond Accretion	552,284.40	552,280.00	4.40
37	(300,753.69)	(286,812.00)	(13,941.69)	Bond Interest Expense	(2,937,826.65)	(2,868,120.00)	(69,706.65)
38	-	-	-	Other Bond Expense	(127,751.25)	-	(127,751.25)
39	200,000.00	-	200,000.00	COVID 19 Relief Funds	200,000.00	-	200,000.00
40	195,944.02	7,622.00	194,946.54	TOTAL OTHER REVENUE (EXPENSES)	(70,591.91)	(88,909.00)	18,317.09
41							
42	\$582,202.04	\$345,459.50	\$243,367.06	INCREASE (DECREASE) IN NET POSITION	\$5,095,316.19	\$3,082,193.00	\$2,013,123.19

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	TULARE LOCAL HEALTH CARE DISTRICT (COMBINED)													
2	STATEMENT OF REVENUE & EXPENDITURES													
3	TWELVE MONTHS ENDED 4/30/2023													
4	UNAUDITED													
5														
6		MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	TOTAL
7	Net Patient Revenue	\$ 5,242	\$ (12,207)	\$ 4,845	\$ 4,708	\$ 76,694	\$ 7,806	\$ 3,957	\$ 2,932	\$ 5,383	\$ 4,484	\$ 2,823	\$ 4,800	\$ 111,469
8	Memberships	\$ 146,443	\$ 148,442	\$ 145,271	\$ 147,140	\$ 146,714	\$ 149,005	\$ 144,830	\$ 150,308	\$ 148,480	\$ 154,508	\$ 153,281	\$ 154,500	\$ 1,788,920
9	Enrollments	\$ 3,950	\$ 4,245	\$ 3,225	\$ 3,443	\$ 3,800	\$ 2,450	\$ 2,950	\$ 3,850	\$ 5,000	\$ 3,675	\$ 3,800	\$ 4,830	\$ 45,218
10	Childcare	\$ 4,860	\$ 5,966	\$ 5,230	\$ 5,020	\$ 4,925	\$ 4,735	\$ 4,705	\$ 4,721	\$ 4,879	\$ 4,319	\$ 4,657	\$ 4,933	\$ 58,948
11	Personal Trainer Rent	\$ 3,050	\$ 3,050	\$ 2,550	\$ 2,600	\$ 2,500	\$ 2,600	\$ 2,500	\$ 2,500	\$ 2,250	\$ 2,500	\$ 2,500	\$ 2,500	\$ 31,100
12	Guest Fees	\$ 1,965	\$ 3,407	\$ 2,060	\$ 1,829	\$ 1,615	\$ 2,170	\$ 2,205	\$ 4,710	\$ 3,978	\$ 3,555	\$ 4,089	\$ 3,362	\$ 34,944
13	ProShop	\$ 310	\$ 330	\$ 50	\$ 150	\$ 25	\$ 30	\$ 25	-	\$ 55	\$ 95	\$ 25	-	\$ 1,095
14	Drinks	\$ 400	\$ 428	\$ 423	\$ 505	\$ 596	\$ 430	\$ 311	\$ 354	\$ 411	\$ 383	\$ 542	\$ 415	\$ 5,195
15	Other Operating Revenue	\$ 562,342	\$ 287,247	\$ 252,851	\$ 253,306	\$ 252,625	\$ 279,688	\$ 270,373	\$ 270,330	\$ 292,589	\$ 2,014,291	\$ 308,759	\$ 304,407	\$ 5,348,808
16	Property Tax Revenue	\$ 190,558	\$ 236,638	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 2,419,776
17	TOTAL OPERATING REVENUE	\$ 919,118	\$ 677,545	\$ 615,764	\$ 617,959	\$ 688,752	\$ 648,172	\$ 631,113	\$ 638,963	\$ 662,283	\$ 2,387,068	\$ 679,733	\$ 679,004	\$ 9,845,474
18														
19	Salaries & Wages	\$ 126,385	\$ 108,482	\$ 110,141	\$ 115,956	\$ 111,584	\$ 105,854	\$ 112,379	\$ 112,103	\$ 115,696	\$ 96,948	\$ 139,120	\$ 124,792	\$ 1,379,440
20	Employee Benefits	\$ 33,135	\$ 14,350	\$ 22,126	\$ 23,740	\$ 22,583	\$ 25,596	\$ 32,145	\$ 26,271	\$ 25,165	\$ 24,215	\$ 19,306	\$ 30,474	\$ 299,106
21	Professional Fees	\$ 17,636	\$ (488)	\$ 19,349	\$ 12,420	\$ 18,347	\$ 17,714	\$ 26,980	\$ 40,658	\$ 34,644	\$ 21,592	\$ 13,634	\$ 12,192	\$ 234,677
22	Legal Fees	\$ 22,496	\$ 22,041	\$ 38,284	\$ 30,058	\$ 10,350	\$ 8,000	\$ 15,566	\$ 9,704	\$ 12,876	\$ 8,142	\$ 12,124	\$ 10,262	\$ 199,903
23	Purchased Services	\$ 38,691	\$ 56,515	\$ 39,926	\$ 39,818	\$ 36,149	\$ 42,346	\$ 44,548	\$ 68,889	\$ 47,928	\$ 44,460	\$ 36,840	\$ 48,381	\$ 544,490
24	Supplies	\$ 9,563	\$ 6,840	\$ 5,137	\$ 11,140	\$ 9,002	\$ 6,740	\$ 7,883	\$ 20,624	\$ 11,300	\$ 5,680	\$ 8,263	\$ 5,370	\$ 107,542
25	Repairs & Maintenance	\$ 3,169	\$ 12,856	\$ 2,392	\$ 7,867	\$ 9,712	\$ 8,979	\$ 4,956	\$ 10,473	\$ 4,908	\$ 2,954	\$ 5,563	\$ 4,103	\$ 77,932
26	Utilities & Phone	\$ 24,482	\$ 34,829	\$ 34,134	\$ 34,780	\$ 34,020	\$ 21,927	\$ 20,988	\$ 23,613	\$ 31,900	\$ 30,104	\$ 24,153	\$ 23,015	\$ 337,944
27	Building & Equipment Rental	\$ 6,590	\$ 6,668	\$ 6,934	\$ 6,195	\$ 6,753	\$ 6,646	\$ 6,787	\$ 6,833	\$ 7,371	\$ 7,515	\$ 7,587	\$ 7,506	\$ 83,386
28	Insurance	\$ 31,291	\$ 37,987	\$ 28,879	\$ 28,879	\$ 29,233	\$ 27,789	\$ 29,960	\$ 28,423	\$ 27,029	\$ 27,029	\$ 27,029	\$ 27,029	\$ 350,557
29	Interest Expense	\$ 4,920	\$ 11,580	\$ 5,565	\$ 4,204	\$ 4,587	\$ 4,865	\$ 4,654	\$ 4,396	\$ 3,854	\$ 3,026	\$ 2,647	\$ 1,953	\$ 56,250
30	Other Operating Expenses	\$ 2,145	\$ 1,929	\$ 2,207	\$ 2,552	\$ 2,457	\$ 1,343	\$ 1,749	\$ 4,971	\$ 2,587	\$ 5,706	\$ 20,449	\$ (2,329)	\$ 45,767
31	OPERATING EXPENSES BEFORE D&A	\$ 320,503	\$ 313,590	\$ 315,073	\$ 317,609	\$ 294,778	\$ 277,799	\$ 308,596	\$ 356,959	\$ 325,257	\$ 277,371	\$ 316,715	\$ 292,746	\$ 3,716,995
32	EBITDA	\$ 598,615	\$ 363,955	\$ 300,691	\$ 300,350	\$ 393,975	\$ 370,373	\$ 322,517	\$ 282,004	\$ 337,025	\$ 2,109,697	\$ 363,019	\$ 386,258	\$ 6,128,479
33														
34	Depreciation & Amortization	\$ (128,623)	\$ (142,611)	\$ (124,786)	\$ (112,123)	\$ (118,359)	\$ (109,247)	\$ (91,878)	\$ (153,932)	\$ (121,637)	\$ (121,268)	\$ (118,462)	\$ (99,231)	\$ (1,435,532)
35	GO Bond Revenue	\$ 324,267	\$ (550,218)	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 3,181,049
36	GO Bond Accretion	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 55,228	\$ 662,741
37	Bond Interest Expense	\$ (292,606)	\$ (294,152)	\$ (286,812)	\$ (286,812)	\$ (286,812)	\$ (286,812)	\$ (286,812)	\$ (300,754)	\$ (300,754)	\$ (300,754)	\$ (300,754)	\$ (300,754)	\$ (3,524,585)
38	Other Bond Expense	-	-	-	-	-	-	-	\$ (127,751)	-	-	-	-	\$ (127,751)
39	COVID 19 Relief Funds	-	-	-	-	-	-	-	-	-	-	-	\$ 200,000	\$ 200,000
40	Extraordinary Items	-	\$ 400	-	-	-	-	-	-	-	-	-	-	\$ 400
41	Gain on Sale of Property	-	\$ 69,834	-	-	-	-	-	-	-	-	-	-	\$ 69,834
42	TOTAL OTHER REVENUE (EXPENSES)	\$ (41,734)	\$ (861,518)	\$ (15,669)	\$ (3,006)	\$ (9,242)	\$ (130)	\$ 17,238	\$ (186,509)	\$ (26,462)	\$ (26,094)	\$ (23,287)	\$ 195,944	\$ (973,844)
43														
44	INCREASE (DECREASE) IN NET POSITION	\$ 556,881	\$ (497,563)	\$ 285,021	\$ 297,344	\$ 384,732	\$ 370,243	\$ 339,756	\$ 95,495	\$ 310,563	\$ 2,083,603	\$ 339,732	\$ 582,202	\$ 5,154,634