

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	BALANCE SHEET							
3	PERIOD ENDED 2/28/2023							
4	UNAUDITED							
5								
6		January 2023	February 2023	Increase	February 2022	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ 1,301,352	\$ 3,566,784	\$ 2,265,432	\$ 5,251,630	\$ (1,684,846)	-32.1%	{1}
10	COVID Relief Funds	\$ 6,019,380	\$ 6,019,380		\$ 6,019,380		0.0%	
11	Bankruptcy Reserve	\$ 4,900,000	\$ 4,900,000			\$ 4,900,000	0.0%	
12	Net Cash	\$ 12,220,732	\$ 14,486,164	\$ 2,265,432	\$ 11,271,010	\$ 3,215,154	28.5%	
13								
14	Patient Receivables	\$ (3,456)	\$ (3,556)	\$ (100)	\$ 8,978	\$ (12,534)	-139.6%	
15	Rent Receivables	\$ 2,227,411	\$ 2,227,411		\$ 27,399	\$ 2,200,011	8029.5%	
16	Net AR	\$ 2,223,955	\$ 2,223,855	\$ (100)	\$ 36,377	\$ 2,187,477	6013.3%	
17								
18	Property Tax Revenue	\$ (63,682)	\$ 135,576	\$ 199,258	\$ 174,346	\$ (38,770)	-22.2%	
19	Miscellaneous Receivables	\$ 536,361	\$ 65,029	\$ (471,332)	\$ 918,832	\$ (853,803)	-92.9%	{1}
20	Prepays	\$ 121,522	\$ 116,969	\$ (4,553)	\$ 135,700	\$ (18,731)	-13.8%	
21	Net Other Receivables	\$ 594,201	\$ 317,574	\$ (276,627)	\$ 1,228,878	\$ (911,304)	-74.2%	
22								
23	TOTAL CURRENT ASSETS	\$ 15,038,887	\$ 17,027,593	\$ 1,988,706	\$ 12,536,265	\$ 4,491,328	35.8%	
24								
25	LIMITED USE ASSETS							
26	Restricted Trust Funds	\$ 14,963,865	\$ 15,304,565	\$ 340,700	\$ 17,263,413	\$ (1,958,848)	-11.3%	
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	\$ 110,037,232	\$ 110,037,372	\$ 140	\$ 111,233,330	\$ (1,195,958)	-1.1%	
33	Accumulated Depreciation	\$ (35,747,205)	\$ (35,839,425)	\$ (92,220)	\$ (41,244,758)	\$ 5,405,334	-13.1%	
34	TOTAL CAPITAL ASSETS	\$ 117,470,425	\$ 117,378,346	\$ (92,080)	\$ 120,999,434	\$ (3,621,088)	-3.0%	
35								
36	LONG TERM ASSETS							
37	Lease Receivable	\$ 15,983,558	\$ 15,983,558			\$ 15,983,558	0.0%	
38								
39	TOTAL ASSETS	\$ 163,456,736	\$ 165,694,062	\$ 2,237,326	\$ 150,799,112	\$ 14,894,949	9.9%	
40								
41	CURRENT LIABILITIES							
42	Accounts Payable	\$ 34,812	\$ 83,343	\$ 48,531	\$ 230,279	\$ (146,936)	-63.8%	{2}
43	Payroll	\$ 17,107	\$ (20,769)	\$ (37,876)	\$ 23,961	\$ (44,730)	-186.7%	
44	Adventist Health	\$ 577,351	\$ 471,587	\$ (105,764)	\$ 1,252,421	\$ (780,834)	-62.3%	
45	Other Accrued Liabilities	\$ 237,046	\$ 232,777	\$ (4,269)	\$ 286,956	\$ (54,179)	-18.9%	
46	Current Maturities of Debt Borrowings	\$ 2,389,890	\$ 2,676,702	\$ 286,812	\$ 3,771,603	\$ (1,094,902)	-29.0%	
47	TOTAL CURRENT LIABILITIES	\$ 3,256,206	\$ 3,443,640	\$ 187,433	\$ 5,565,221	\$ (2,121,582)	-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				\$ 597,532	\$ (597,532)	-100.0%	
55	Debt Borrowings, Net of Current Maturities	\$ 94,871,460	\$ 94,816,231	\$ (55,228)	\$ 97,537,972	\$ (2,721,741)	-2.8%	
56	Bond Issuance Costs & Other Assets	\$ 32,674	\$ 32,471	\$ (203)	\$ 34,906	\$ (2,435)	-7.0%	
57	TOTAL LONG TERM LIABILITIES	\$ 118,050,846	\$ 117,995,415	\$ (55,431)	\$ 103,170,410	\$ 14,825,005	14.4%	
58								
59	TOTAL LIABILITIES	\$ 121,307,052	\$ 121,439,054	\$ 132,002	\$ 108,735,632	\$ 12,703,423	11.7%	
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	\$ 2,445,157	\$ 4,550,481	\$ 2,105,324	\$ 7,909,808	\$ (3,359,327)	-42.5%	
64	TOTAL NET POSITION	\$ 42,149,683	\$ 44,255,007	\$ 2,105,324	\$ 42,063,481	\$ 2,191,526	5.2%	
65								
66	TOTAL LIABILITIES & NET POSITION	\$ 163,456,736	\$ 165,694,062	\$ 2,237,326	\$ 150,799,112	\$ 14,894,949	9.9%	
67								
68	{1} Bankruptcy Settlement (Avoidance Claim Rec)							
69	{2} EVO Flooring							

	A	B	C	D	E	F	G	H
1	EVOLUTIONS							
2	BALANCE SHEET							
3	PERIOD ENDED 2/28/2023							
4	UNAUDITED							
5								
6		January 2023	February 2023	Increase	February 2022	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ 139,074	\$ 162,931	\$ 23,858		\$ 162,931	0.0%	{1}
10	Prepays	\$ 9,785	\$ 7,828	\$ (1,957)		\$ 7,828	0.0%	
11	TOTAL CURRENT ASSETS	\$ 148,858	\$ 170,759	\$ 21,901	\$ -	\$ 170,759	0.0%	
12								
13	LIMITED USE ASSETS							
14	Restricted Trust Funds	\$ 3,237,249	\$ 2,678,671	\$ (558,578)		\$ 2,678,671	0.0%	{2}
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			\$ 809,738	0.0%	
20	Construction in Progress		\$ 602,782	\$ 602,782		\$ 602,782	0.0%	{2 & 3}
21	Accumulated Depreciation	\$ (6,853,220)	\$ (6,882,471)	\$ (29,252)		\$ (6,882,471)	0.0%	
22	TOTAL CAPITAL ASSETS	\$ 2,691,794	\$ 3,265,325	\$ 573,531	\$ -	\$ 3,265,325	0.0%	
23								
24								
25	TOTAL ASSETS	\$ 6,077,901	\$ 6,114,754	\$ 36,853	\$ -	\$ 6,114,754	0.0%	
26								
27	CURRENT LIABILITIES							
28	Accounts Payable	\$ 51,144	\$ 49,213	\$ (1,931)		\$ 49,213	0.0%	
29	Payroll	\$ 63,192	\$ 62,416	\$ (777)		\$ 62,416	0.0%	
30	Other Accrued Liabilities	\$ 9,485	\$ 55,940	\$ 46,454		\$ 55,940	0.0%	
31	Current Maturities of Debt Borrowings	\$ 27,884	\$ 41,826	\$ 13,942		\$ 41,826	0.0%	
32	TOTAL CURRENT LIABILITIES	\$ 151,706	\$ 209,394	\$ 57,689	\$ -	\$ 209,394	0.0%	
33								
34	Debt Borrowings, Net of Current Maturities	\$ 3,365,000	\$ 3,365,000			\$ 3,365,000	0.0%	
35	Foundation & TLDC	\$ 66,206	\$ 63,371	\$ (2,834)		\$ 63,371	0.0%	
36	TOTAL LONG TERM LIABILITIES	\$ 3,431,206	\$ 3,428,371	\$ (2,834)	\$ -	\$ 3,428,371	0.0%	
37								
38	TOTAL LIABILITIES	\$ 3,582,911	\$ 3,637,765	\$ 54,854	\$ -	\$ 3,637,765	0.0%	
39								
40	NET POSITION							
41	Net Position at Beginning of Fiscal Year	\$ 2,856,993	\$ 2,856,993			\$ 2,856,993	0.0%	
42	Increase (Decrease) in Net Position	\$ (362,003)	\$ (380,004)	\$ (18,001)		\$ (380,004)	0.0%	
43	TOTAL NET POSITION	\$ 2,494,990	\$ 2,476,989	\$ (18,001)	\$ -	\$ 2,476,989	0.0%	
44								
45	TOTAL LIABILITIES & NET POSITION	\$ 6,077,901	\$ 6,114,754	\$ 36,853	\$ -	\$ 6,114,754	0.0%	
46								
47	{1} Overall decrease in expenses							
48	{2} Solar							
49	{3} Flooring							

	A	B	C	D	E	F	G
1	TULARE LOCAL HEALTH CARE DISTRICT						
2	BALANCE SHEET						
3	PERIOD ENDED 2/28/2023						
4	UNAUDITED						
5		January 2023	February 2023	Increase	February 2022	Increase	Increase
6		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %
7							
8	CURRENT ASSETS						
9	Cash and Cash Equivalents	\$ 1,440,426	\$ 3,729,715	\$ 2,289,290	\$ 5,251,630	\$ (1,521,914)	(29.0%)
10	COVID Relief Funds	\$ 6,019,380	\$ 6,019,380		\$ 6,019,380		0.0%
11	Bankruptcy Reserve	\$ 4,900,000	\$ 4,900,000			\$ 4,900,000	0.0%
12	Net Cash	\$ 12,359,806	\$ 14,649,095	\$ 2,289,290	\$ 11,271,010	\$ 3,378,086	30.0%
13							
14	Patient Receivables	\$ (3,456)	\$ (3,556)	\$ (100)	\$ 8,978	\$ (12,534)	(139.6%)
15	Rent Receivables	\$ 2,227,411	\$ 2,227,411		\$ 27,399	\$ 2,200,011	8029.5%
16	Net AR	\$ 2,223,955	\$ 2,223,855	\$ (100)	\$ 36,377	\$ 2,187,477	6013.3%
17							
18	Property Tax Revenue	\$ (63,682)	\$ 135,576	\$ 199,258	\$ 174,346	\$ (38,770)	(22.2%)
19	Miscellaneous Receivables	\$ 536,361	\$ 65,029	\$ (471,332)	\$ 918,832	\$ (853,803)	(92.9%)
20	Prepays	\$ 131,307	\$ 124,797	\$ (6,510)	\$ 135,700	\$ (10,903)	(8.0%)
21	Net Other Receivables	\$ 603,986	\$ 325,402	\$ (278,584)	\$ 1,228,878	\$ (903,476)	(73.5%)
22							
23	TOTAL CURRENT ASSETS	\$ 15,187,746	\$ 17,198,352	\$ 2,010,606	\$ 12,536,265	\$ 4,662,087	37.2%
24							
25	LIMITED USE ASSETS						
26	Restricted Trust Funds	\$ 18,201,114	\$ 17,983,236	\$ (217,878)	\$ 17,263,413	\$ 719,823	4.2%
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		\$ 1,484,938	\$ 183,222	12.3%
32	Construction in Progress	\$ 110,037,232	\$ 110,640,154	\$ 602,922	\$ 111,233,330	\$ (593,176)	(0.5%)
33	Accumulated Depreciation	\$ (42,600,425)	\$ (42,721,896)	\$ (121,471)	\$ (41,244,758)	\$ (1,477,138)	3.6%
34	TOTAL CAPITAL ASSETS	\$ 120,162,220	\$ 120,643,671	\$ 481,451	\$ 120,999,434	\$ (355,763)	(0.3%)
35							
36	LONG TERM ASSETS						
37	Lease Receivable	\$ 15,983,558	\$ 15,983,558			\$ 15,983,558	0.0%
38							
39	TOTAL ASSETS	\$ 169,534,637	\$ 171,808,816	\$ 2,274,179	\$ 150,799,112	\$ 21,009,704	13.9%
40							
41	CURRENT LIABILITIES						
42	Accounts Payable	\$ 85,956	\$ 132,555	\$ 46,599	\$ 230,279	\$ (97,724)	(42.4%)
43	Payroll	\$ 80,299	\$ 41,647	\$ (38,652)	\$ 23,961	\$ 17,686	73.8%
44	Adventist Health	\$ 577,351	\$ 471,587	\$ (105,764)	\$ 1,252,421	\$ (780,834)	(62.3%)
45	Other Accrued Liabilities	\$ 246,532	\$ 288,717	\$ 42,185	\$ 286,956	\$ 1,761	0.6%
46	Current Maturities of Debt Borrowings	\$ 2,417,774	\$ 2,718,528	\$ 300,754	\$ 3,771,603	\$ (1,053,076)	(27.9%)
47	TOTAL CURRENT LIABILITIES	\$ 3,407,912	\$ 3,653,034	\$ 245,122	\$ 5,565,221	\$ (1,912,187)	(34.4%)
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				\$ 597,532	\$ (597,532)	(100.0%)
55	Debt Borrowings, Net of Current Maturities	\$ 98,236,460	\$ 98,181,231	\$ (55,228)	\$ 97,537,972	\$ 643,259	0.7%
56	Bond Issuance Costs & Other Assets	\$ 32,674	\$ 32,471	\$ (203)	\$ 34,906	\$ (2,435)	(7.0%)
57	Foundation & TLDC	\$ 66,206	\$ 63,371	\$ (2,834)		\$ 63,371	0.0%
58	TOTAL LONG TERM LIABILITIES	\$ 121,482,052	\$ 121,423,786	\$ (58,266)	\$ 103,170,410	\$ 18,253,376	17.7%
59							
60	TOTAL LIABILITIES	\$ 124,889,964	\$ 125,076,820	\$ 186,856	\$ 108,735,632	\$ 16,341,188	15.0%
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	\$ 2,083,155	\$ 4,170,477	\$ 2,087,323	\$ 7,909,808	\$ (3,739,331)	(47.3%)
65	TOTAL NET POSITION	\$ 44,644,673	\$ 46,731,996	\$ 2,087,323	\$ 42,063,481	\$ 4,668,515	11.1%
66							
67	TOTAL LIABILITIES & NET POSITION	\$ 169,534,637	\$ 171,808,816	\$ 2,274,179	\$ 150,799,112	\$ 21,009,704	13.9%

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE EIGHT MONTHS ENDING 2/28/2023							
4	UNAUDITED							
5		Current Month				Year-to-Date		
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 4,484	\$ 5,000	\$ (516)	Net Patient Revenue	\$ 110,811	\$ 40,000	\$ 70,811	
8	\$ 2,014,291	\$ 268,711	\$ 1,745,580	Other Operating Revenue	\$ 3,886,055	\$ 2,110,591	\$ 1,775,464	{1}
9	\$ 199,258	\$ 199,258	-	Property Tax Revenue	\$ 1,594,064	\$ 1,594,064	-	
10	\$ 2,218,033	\$ 472,969	\$ 1,745,064	TOTAL OPERATING REVENUE	\$ 5,590,930	\$ 3,744,655	\$ 1,846,275	
11								
12	\$ 28,168	\$ 33,900	\$ (5,732)	Salaries & Wages	\$ 273,721	\$ 293,235	\$ (19,514)	
13	\$ 9,074	\$ 8,358	\$ 716	Employee Benefits	\$ 73,736	\$ 65,543	\$ 8,193	{2}
14	\$ 21,592	\$ 13,125	\$ 8,467	Professional Fees	\$ 191,548	\$ 120,240	\$ 71,308	
15	\$ 8,142	\$ 30,525	\$ (22,383)	Legal Fees	\$ 132,981	\$ 244,200	\$ (111,219)	
16	\$ 19,357	\$ 18,974	\$ 383	Purchased Services	\$ 172,516	\$ 171,957	\$ 559	
17	\$ 202	\$ 982	\$ (780)	Supplies	\$ 4,934	\$ 7,856	\$ (2,922)	
18	\$ 226	\$ 2,500	\$ (2,274)	Repairs & Maintenance	\$ 21,666	\$ 20,000	\$ 1,666	
19	\$ 3,641	\$ 3,600	\$ 41	Utilities & Phone	\$ 25,564	\$ 24,900	\$ 664	
20	\$ 7,198	\$ 6,220	\$ 978	Building & Equipment Rental	\$ 53,116	\$ 49,760	\$ 3,356	
21	\$ 23,678	\$ 23,678	(0)	Insurance	\$ 194,441	\$ 198,678	\$ (4,237)	
22	\$ 2,860	\$ 8,276	\$ (5,416)	Interest Expense	\$ 33,610	\$ 58,856	\$ (25,246)	
23	\$ 5,671	\$ 3,305	\$ 2,366	Other Operating Expenses	\$ 18,614	\$ 17,040	\$ 1,574	{3}
24	\$ 129,809	\$ 153,443	\$ (23,634)	OPERATING EXPENSES BEFORE D&A	\$ 1,196,447	\$ 1,272,265	\$ (75,818)	
25	\$ 2,088,224	\$ 319,526	\$ 1,768,698	EBITDA	\$ 4,394,483	\$ 2,472,390	\$ 1,922,093	
26								
27	\$ (92,017)	\$ (70,276)	\$ (21,741)	Depreciation & Amortization	\$ (716,936)	\$ (740,907)	\$ 23,971	{4}
28	\$ 340,700	\$ 340,700	-	GO Bond Revenue	\$ 2,725,600	\$ 2,725,600	-	
29	\$ 55,228	\$ 55,228	0	GO Bond Accretion	\$ 441,828	\$ 441,824	\$ 4	
30	\$ (286,812)	\$ (286,812)	0	Bond Interest Expense	\$ (2,294,493)	\$ (2,294,496)	\$ 3	
31	\$ 17,100	\$ 38,840	\$ (21,740)	TOTAL OTHER REVENUE (EXPENSES)	\$ 155,998	\$ 132,021	\$ 23,977	
32								
33	\$ 2,105,324	\$ 358,366	\$ 1,746,958	INCREASE (DECREASE) IN NET POSITION	\$ 4,550,481	\$ 2,604,411	\$ 1,946,070	
34								
36	{1} Bankruptcy Settlement							
37	{2} Increase for new health rates							
38	{3} Lock Box Fees							
39	{4} Asset that was budgeted to fall off in Jan is still depreciating through March							

	A	B	C	D	E	F	G	H
1	EVOLUTIONS							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE EIGHT MONTHS ENDING 2/28/2023							
4	UNAUDITED							
5	Current Month			Year-to-Date				
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 154,508	\$ 157,286	\$ (2,778)	Memberships	\$ 1,186,255	\$ 1,229,578	\$ (43,323)	{1}
8	\$ 3,675	\$ 773	\$ 2,903	Enrollments	\$ 28,393	\$ 6,045	\$ 22,348	
9	\$ 4,319	\$ 4,700	\$ (381)	Childcare	\$ 38,533	\$ 42,600	\$ (4,067)	
10	\$ 2,500	\$ 3,050	\$ (550)	Personal Trainer Rent	\$ 20,000	\$ 24,400	\$ (4,400)	
11	\$ 3,555	\$ 1,500	\$ 2,055	Guest Fees	\$ 22,122	\$ 12,000	\$ 10,122	
12	\$ 95	\$ 250	\$ (155)	ProShop	\$ 430	\$ 2,000	\$ (1,570)	
13	\$ 383	\$ 350	\$ 33	Drinks	\$ 3,411	\$ 2,800	\$ 611	
14	\$ 169,035	\$ 167,909	\$ 1,126	TOTAL OPERATING REVENUE	\$ 1,299,144	\$ 1,319,423	\$ (20,279)	
15								
16	\$ 68,780	\$ 74,572	\$ (5,792)	Salaries & Wages	\$ 606,939	\$ 623,515	\$ (16,576)	
17	\$ 15,141	\$ 16,796	\$ (1,655)	Employee Benefits	\$ 128,106	\$ 119,735	\$ 8,371	
18	-	-	-	Professional Fees	\$ 155	-	\$ 155	
19	\$ 21,384	\$ 21,304	\$ 80	Purchased Services	\$ 187,828	\$ 171,556	\$ 16,272	
20	\$ 5,478	\$ 7,800	\$ (2,322)	Supplies	\$ 72,573	\$ 62,400	\$ 10,173	
21	\$ 2,728	\$ 4,900	\$ (2,172)	Repairs & Maintenance	\$ 30,576	\$ 39,200	\$ (8,624)	
22	\$ 26,463	\$ 19,400	\$ 7,063	Utilities & Phone	\$ 205,901	\$ 195,400	\$ 10,501	
23	\$ 317	\$ 81	\$ 236	Building & Equipment Rental	\$ 1,919	\$ 648	\$ 1,271	
24	\$ 3,351	\$ 3,894	\$ (543)	Insurance	\$ 32,780	\$ 30,756	\$ 2,024	
25	\$ 166	\$ 166	\$ (0)	Interest Expense	\$ 1,541	\$ 1,524	\$ 17	
26	\$ 35	\$ 2,550	\$ (2,515)	Other Operating Expenses	\$ 4,959	\$ 25,925	\$ (20,966)	
27	\$ 143,842	\$ 151,463	\$ (7,621)	OPERATING EXPENSES BEFORE D&A	\$ 1,273,276	\$ 1,270,659	\$ 2,617	
28	\$ 25,193	\$ 16,446	\$ 8,747	EBITDA	\$ 25,868	\$ 48,764	\$ (22,896)	
29								
30	\$ (29,252)	\$ (29,969)	\$ 717	Depreciation & Amortization	\$ (236,294)	\$ (237,369)	\$ 1,075	
31	\$ (13,942)	-	\$ (13,942)	Bond Interest Expense	\$ (41,826)	-	\$ (41,826)	
32	-	-	-	Other Bond Expense	\$ (127,751)	-	\$ (127,751)	
33	\$ (43,194)	\$ (29,969)	\$ (13,225)	TOTAL OTHER REVENUE (EXPENSES)	\$ (405,872)	\$ (237,369)	\$ (168,503)	
34								
35	\$ (18,001)	\$ (13,524)	\$ (4,478)	INCREASE (DECREASE) IN NET POSITION	\$ (380,004)	\$ (188,605)	\$ (191,399)	
36								
38	{1} ADDITIONAL SILVER SNEAKERS/RENEW ACTIVE REIMBURSEMENT							

	A	B	C	D	E	F	G
1	TULARE LOCAL HEALTH CARE DISTRICT						
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET						
3	FOR THE EIGHT MONTHS ENDING 2/28/2023						
4	UNAUDITED						
5	Current Month			Year-to-Date			
6	Actual	Budget	Difference		Actual	Budget	Difference
7	\$ 4,484	\$ 5,000	\$ (516)	Net Patient Revenue	\$ 110,811	\$ 40,000	\$ 70,811
8	\$ 154,508	\$ 157,286	\$ (2,778)	Memberships	\$ 1,186,255	\$ 1,229,578	\$ (43,323)
9	\$ 3,675	\$ 773	\$ 2,903	Enrollments	\$ 28,393	\$ 6,045	\$ 22,348
10	\$ 4,319	\$ 4,700	\$ (381)	Childcare	\$ 38,533	\$ 42,600	\$ (4,067)
11	\$ 2,500	\$ 3,050	\$ (550)	Personal Trainer Rent	\$ 20,000	\$ 24,400	\$ (4,400)
12	\$ 3,555	\$ 1,500	\$ 2,055	Guest Fees	\$ 22,122	\$ 12,000	\$ 10,122
13	\$ 95	\$ 250	\$ (155)	ProShop	\$ 430	\$ 2,000	\$ (1,570)
14	\$ 383	\$ 350	\$ 33	Drinks	\$ 3,411	\$ 2,800	\$ 611
15	\$ 2,014,291	\$ 268,711	\$ 1,745,580	Other Operating Revenue	\$ 3,886,055	\$ 2,110,591	\$ 1,775,464
16	\$ 199,258	\$ 199,258	-	Property Tax Revenue	\$ 1,594,064	\$ 1,594,064	-
17	\$ 2,387,068	\$ 640,878	\$ 1,746,190	TOTAL OPERATING REVENUE	\$ 6,890,074	\$ 5,064,078	\$ 1,825,996
18							
19	\$ 96,948	\$ 108,472	\$ (11,524)	Salaries & Wages	\$ 880,660	\$ 916,750	\$ (36,090)
20	\$ 24,215	\$ 25,154	\$ (939)	Employee Benefits	\$ 201,842	\$ 185,278	\$ 16,564
21	\$ 21,592	\$ 13,125	\$ 8,467	Professional Fees	\$ 191,703	\$ 120,240	\$ 71,463
22	\$ 8,142	\$ 30,525	\$ (22,383)	Legal Fees	\$ 132,981	\$ 244,200	\$ (111,219)
23	\$ 40,740	\$ 40,278	\$ 462	Purchased Services	\$ 360,344	\$ 343,513	\$ 16,831
24	\$ 5,680	\$ 8,782	\$ (3,102)	Supplies	\$ 77,506	\$ 70,256	\$ 7,250
25	\$ 2,954	\$ 7,400	\$ (4,446)	Repairs & Maintenance	\$ 52,241	\$ 59,200	\$ (6,959)
26	\$ 30,104	\$ 23,000	\$ 7,104	Utilities & Phone	\$ 231,465	\$ 220,300	\$ 11,165
27	\$ 7,515	\$ 6,301	\$ 1,214	Building & Equipment Rental	\$ 55,035	\$ 50,408	\$ 4,627
28	\$ 27,029	\$ 27,572	\$ (543)	Insurance	\$ 227,221	\$ 229,434	\$ (2,213)
29	\$ 3,026	\$ 8,442	\$ (5,416)	Interest Expense	\$ 35,151	\$ 60,380	\$ (25,229)
30	\$ 5,706	\$ 5,855	\$ (149)	Other Operating Expenses	\$ 23,573	\$ 42,965	\$ (19,392)
31	\$ 273,651	\$ 304,906	\$ (31,255)	OPERATING EXPENSES BEFORE D&A	\$ 2,469,723	\$ 2,542,924	\$ (73,201)
32	\$ 2,113,416	\$ 335,972	\$ 1,777,445	EBITDA	\$ 4,420,351	\$ 2,521,154	\$ 1,899,197
33							
34	\$ (121,268)	\$ (100,245)	\$ (21,023)	Depreciation & Amortization	\$ (953,231)	\$ (978,276)	\$ 25,045
35	\$ 340,700	\$ 340,700	-	GO Bond Revenue	\$ 2,725,600	\$ 2,725,600	-
36	\$ 55,228	\$ 55,228	0	GO Bond Accretion	\$ 441,828	\$ 441,824	\$ 4
37	\$ (300,754)	\$ (286,812)	\$ (13,942)	Bond Interest Expense	\$ (2,336,319)	\$ (2,294,496)	\$ (41,823)
38	-	-	-	Other Bond Expense	\$ (127,751)	-	\$ (127,751)

	A	B	C	D	E	F	G
5	Current Month			Year-to-Date			
6	Actual	Budget	Difference		Actual	Budget	Difference
39	\$ (26,094)	\$ 8,871	\$ (34,965)	TOTAL OTHER REVENUE (EXPENSES)	\$ (249,874)	\$ (105,348)	\$ (144,526)
40							
41	\$ 2,087,323	\$ 344,843	\$ 1,742,480	INCREASE (DECREASE) IN NET POSITION	\$ 4,170,477	\$ 2,415,806	\$ 1,754,671

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	EVOLUTIONS													
2	STATEMENT OF REVENUE & EXPENDITURES													
3	TWELVE MONTHS ENDED 2/28/2023													
4	UNAUDITED													
5														
6		APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	TOTAL	
7	Memberships	\$ 147,504	\$ 146,443	\$ 148,442	\$ 145,271	\$ 147,140	\$ 146,714	\$ 149,005	\$ 144,830	\$ 150,308	\$ 148,480	\$ 154,508	\$ 1,628,643	{1}
8	Enrollments	\$ 3,370	\$ 3,950	\$ 4,245	\$ 3,225	\$ 3,443	\$ 3,800	\$ 2,450	\$ 2,950	\$ 3,850	\$ 5,000	\$ 3,675	\$ 39,958	
9	Childcare	\$ 4,791	\$ 4,860	\$ 5,966	\$ 5,230	\$ 5,020	\$ 4,925	\$ 4,735	\$ 4,705	\$ 4,721	\$ 4,879	\$ 4,319	\$ 54,149	
10	Personal Trainer Rent	\$ 3,050	\$ 3,050	\$ 3,050	\$ 2,550	\$ 2,600	\$ 2,500	\$ 2,600	\$ 2,500	\$ 2,500	\$ 2,250	\$ 2,500	\$ 29,150	
11	Guest Fees	\$ 1,434	\$ 1,965	\$ 3,407	\$ 2,060	\$ 1,829	\$ 1,615	\$ 2,170	\$ 2,205	\$ 4,710	\$ 3,978	\$ 3,555	\$ 28,927	
12	ProShop	\$ 370	\$ 310	\$ 330	\$ 50	\$ 150	\$ 25	\$ 30	\$ 25	\$ -	\$ 55	\$ 95	\$ 1,440	
13	Drinks	\$ 383	\$ 400	\$ 428	\$ 423	\$ 505	\$ 596	\$ 430	\$ 311	\$ 354	\$ 411	\$ 383	\$ 4,621	
14	Other Operating Revenue	\$ -	\$ 146,000	\$ 8,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,527	
15	TOTAL OPERATING REVENUE	\$ 160,901	\$ 306,977	\$ 174,394	\$ 158,809	\$ 160,687	\$ 160,175	\$ 161,419	\$ 157,525	\$ 166,442	\$ 165,053	\$ 169,035	\$ 1,941,416	
16														
17	Salaries & Wages	\$ 67,210	\$ 94,461	\$ 80,381	\$ 75,834	\$ 78,403	\$ 74,780	\$ 72,476	\$ 77,319	\$ 75,974	\$ 83,373	\$ 68,780	\$ 848,992	
18	Employee Benefits	\$ 20,177	\$ 26,360	\$ 5,958	\$ 13,748	\$ 15,114	\$ 15,353	\$ 17,533	\$ 13,776	\$ 20,414	\$ 17,028	\$ 15,141	\$ 180,600	
19	Professional Fees	\$ 2,450	\$ -	\$ 2,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155	\$ -	\$ -	\$ 5,221	
20	Purchased Services	\$ 21,028	\$ 21,427	\$ 22,216	\$ 11,177	\$ 20,956	\$ 18,407	\$ 20,817	\$ 25,229	\$ 48,421	\$ 21,436	\$ 21,384	\$ 252,499	
21	Supplies	\$ 14,884	\$ 8,980	\$ 6,078	\$ 4,876	\$ 11,435	\$ 8,848	\$ 6,360	\$ 6,889	\$ 18,622	\$ 10,065	\$ 5,478	\$ 102,514	
22	Repairs & Maintenance	\$ 8,671	\$ 3,169	\$ 11,522	\$ 2,248	\$ 3,625	\$ 3,233	\$ 2,346	\$ 1,667	\$ 10,036	\$ 4,693	\$ 2,728	\$ 53,938	
23	Utilities & Phone	\$ 33,665	\$ 22,201	\$ 30,129	\$ 31,529	\$ 31,435	\$ 29,966	\$ 19,311	\$ 18,424	\$ 20,686	\$ 28,086	\$ 26,463	\$ 291,897	
24	Building & Equipment Rental	\$ 497	\$ 247	\$ 233	\$ 375	\$ (131)	\$ 231	\$ 200	\$ 313	\$ 308	\$ 308	\$ 317	\$ 2,896	
25	Insurance	\$ 4,737	\$ 677	\$ 2,044	\$ 3,763	\$ 3,763	\$ 3,763	\$ 3,763	\$ 6,282	\$ 4,745	\$ 3,351	\$ 3,351	\$ 40,239	
26	Interest Expense	\$ 779	\$ -	\$ 6,562	\$ 215	\$ 208	\$ 201	\$ 194	\$ 187	\$ 199	\$ 173	\$ 166	\$ 8,881	
27	Other Operating Expenses	\$ 6	\$ -	\$ 674	\$ 30	\$ 35	\$ 315	\$ 40	\$ 30	\$ 3,512	\$ 962	\$ 35	\$ 5,639	
28	OPERATING EXPENSES BEFORE D&A	\$ 174,103	\$ 177,523	\$ 168,414	\$ 143,794	\$ 164,842	\$ 155,097	\$ 143,040	\$ 150,116	\$ 203,072	\$ 169,474	\$ 143,842	\$ 1,793,316	
29	EBITDA	\$ (13,202)	\$ 129,454	\$ 5,980	\$ 15,015	\$ (4,155)	\$ 5,078	\$ 18,379	\$ 7,409	\$ (36,630)	\$ (4,421)	\$ 25,193	\$ 148,100	
30														
31	Depreciation & Amortization	\$ (3,709)	\$ (3,709)	\$ (83,828)	\$ (30,111)	\$ (30,111)	\$ (29,648)	\$ (29,252)	\$ (29,418)	\$ (29,252)	\$ (29,252)	\$ (29,252)	\$ (327,540)	
32	Bond Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,942)	\$ (13,942)	\$ (13,942)	\$ (41,826)	
33	Other Bond Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (127,751)	\$ -	\$ -	\$ (127,751)	
34	Extraordinary Items	\$ (30,953)	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,553)	
35	Gain on Sale of Property	\$ -	\$ -	\$ 2,856,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,856,561	
36	TOTAL OTHER REVENUE (EXPENSES)	\$ (34,662)	\$ (3,709)	\$ 2,773,132	\$ (30,111)	\$ (30,111)	\$ (29,648)	\$ (29,252)	\$ (29,418)	\$ (170,945)	\$ (43,194)	\$ (43,194)	\$ 2,328,889	
37														
38	INCREASE (DECREASE) IN NET POSITION	\$ (47,864)	\$ 125,745	\$ 2,779,112	\$ (15,096)	\$ (34,267)	\$ (24,570)	\$ (10,872)	\$ (22,009)	\$ (207,575)	\$ (47,615)	\$ (18,001)	\$ 2,476,989	
39														
41	{1} ADDITIONAL SILVER SNEAKERS/RENEW ACTIVE REIMBURSEMENT													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	TULARE LOCAL HEALTH CARE DISTRICT													
2	STATEMENT OF REVENUE & EXPENDITURES													
3	TWELVE MONTHS ENDED 2/28/2023													
4	UNAUDITED													
5														
6		MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	TOTAL
7	Net Patient Revenue	\$ 8,129	\$ 10,517	\$ 5,242	\$ (12,207)	\$ 4,845	\$ 4,708	\$ 76,694	\$ 7,806	\$ 3,957	\$ 2,932	\$ 5,383	\$ 4,484	\$ 122,492
8	Memberships	-	\$ 147,504	\$ 146,443	\$ 148,442	\$ 145,271	\$ 147,140	\$ 146,714	\$ 149,005	\$ 144,830	\$ 150,308	\$ 148,480	\$ 154,508	\$ 1,628,643
9	Enrollments	-	\$ 3,370	\$ 3,950	\$ 4,245	\$ 3,225	\$ 3,443	\$ 3,800	\$ 2,450	\$ 2,950	\$ 3,850	\$ 5,000	\$ 3,675	\$ 39,958
10	Childcare	-	\$ 4,791	\$ 4,860	\$ 5,966	\$ 5,230	\$ 5,020	\$ 4,925	\$ 4,735	\$ 4,705	\$ 4,721	\$ 4,879	\$ 4,319	\$ 54,149
11	Personal Trainer Rent	-	\$ 3,050	\$ 3,050	\$ 3,050	\$ 2,550	\$ 2,600	\$ 2,500	\$ 2,600	\$ 2,500	\$ 2,500	\$ 2,250	\$ 2,500	\$ 29,150
12	Guest Fees	-	\$ 1,434	\$ 1,965	\$ 3,407	\$ 2,060	\$ 1,829	\$ 1,615	\$ 2,170	\$ 2,205	\$ 4,710	\$ 3,978	\$ 3,555	\$ 28,927
13	ProShop	-	\$ 370	\$ 310	\$ 330	\$ 50	\$ 150	\$ 25	\$ 30	\$ 25	-	\$ 55	\$ 95	\$ 1,440
14	Drinks	-	\$ 383	\$ 400	\$ 428	\$ 423	\$ 505	\$ 596	\$ 430	\$ 311	\$ 354	\$ 411	\$ 383	\$ 4,621
15	Other Operating Revenue	\$ 250,529	\$ 247,021	\$ 562,342	\$ 287,247	\$ 252,851	\$ 253,306	\$ 252,625	\$ 279,688	\$ 270,373	\$ 270,330	\$ 292,589	\$ 2,014,291	\$ 5,233,192
16	Property Tax Revenue	\$ 190,558	\$ 190,558	\$ 190,558	\$ 236,638	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 199,258	\$ 2,402,376
17	TOTAL OPERATING REVENUE	\$ 449,216	\$ 608,998	\$ 919,118	\$ 677,545	\$ 615,764	\$ 617,959	\$ 688,752	\$ 648,172	\$ 631,113	\$ 638,963	\$ 662,283	\$ 2,387,068	\$ 9,544,950
18														
19	Salaries & Wages	\$ 28,927	\$ 105,596	\$ 126,385	\$ 108,482	\$ 110,141	\$ 115,956	\$ 111,584	\$ 105,854	\$ 112,379	\$ 112,103	\$ 115,696	\$ 96,948	\$ 1,250,052
20	Employee Benefits	\$ 5,326	\$ 28,555	\$ 33,135	\$ 14,350	\$ 22,126	\$ 23,740	\$ 22,583	\$ 25,596	\$ 32,145	\$ 26,271	\$ 25,165	\$ 24,215	\$ 283,207
21	Professional Fees	\$ 10,099	\$ 24,482	\$ 17,636	\$ (488)	\$ 19,349	\$ 12,420	\$ 18,347	\$ 17,714	\$ 26,980	\$ 40,658	\$ 34,644	\$ 21,592	\$ 243,433
22	Legal Fees	\$ 21,876	\$ 23,061	\$ 22,496	\$ 22,041	\$ 38,284	\$ 30,058	\$ 10,350	\$ 8,000	\$ 15,566	\$ 9,704	\$ 12,876	\$ 8,142	\$ 222,455
23	Purchased Services	\$ 20,524	\$ 41,316	\$ 38,691	\$ 56,515	\$ 39,926	\$ 39,818	\$ 36,149	\$ 42,346	\$ 44,548	\$ 68,889	\$ 47,928	\$ 40,740	\$ 517,390
24	Supplies	\$ 660	\$ 15,504	\$ 9,563	\$ 6,840	\$ 5,137	\$ 11,140	\$ 9,002	\$ 6,740	\$ 7,883	\$ 20,624	\$ 11,300	\$ 5,680	\$ 110,074
25	Repairs & Maintenance	\$ 35,924	\$ 14,775	\$ 3,169	\$ 12,856	\$ 2,392	\$ 7,867	\$ 9,712	\$ 8,979	\$ 4,956	\$ 10,473	\$ 4,908	\$ 2,954	\$ 118,965
26	Utilities & Phone	\$ 2,087	\$ 35,712	\$ 24,482	\$ 34,829	\$ 34,134	\$ 34,780	\$ 34,020	\$ 21,927	\$ 20,988	\$ 23,613	\$ 31,900	\$ 30,104	\$ 328,574
27	Building & Equipment Rental	\$ 11,388	\$ 7,115	\$ 6,590	\$ 6,668	\$ 6,934	\$ 6,195	\$ 6,753	\$ 6,646	\$ 6,787	\$ 6,833	\$ 7,371	\$ 7,515	\$ 86,795
28	Insurance	\$ 30,687	\$ 35,432	\$ 31,291	\$ 37,987	\$ 28,879	\$ 28,879	\$ 29,233	\$ 27,789	\$ 29,960	\$ 28,423	\$ 27,029	\$ 27,029	\$ 362,618
29	Interest Expense	\$ 5,396	\$ 5,164	\$ 4,920	\$ 11,580	\$ 5,565	\$ 4,204	\$ 4,587	\$ 4,865	\$ 4,654	\$ 4,396	\$ 3,854	\$ 3,026	\$ 62,210
30	Other Operating Expenses	\$ 1,466	\$ 1,175	\$ 2,145	\$ 1,929	\$ 2,207	\$ 2,552	\$ 2,457	\$ 1,343	\$ 1,749	\$ 4,971	\$ 2,587	\$ 5,706	\$ 30,288
31	OPERATING EXPENSES BEFORE D&A	\$ 174,361	\$ 337,887	\$ 320,503	\$ 313,590	\$ 315,073	\$ 317,609	\$ 294,778	\$ 277,799	\$ 308,596	\$ 356,959	\$ 325,257	\$ 273,651	\$ 3,616,062
32	EBITDA	\$ 274,855	\$ 271,111	\$ 598,615	\$ 363,955	\$ 300,691	\$ 300,350	\$ 393,975	\$ 370,373	\$ 322,517	\$ 282,004	\$ 337,025	\$ 2,113,416	\$ 5,928,888
33														
34	Depreciation & Amortization	\$ (119,938)	\$ (130,134)	\$ (128,623)	\$ (142,611)	\$ (124,786)	\$ (112,123)	\$ (118,359)	\$ (109,247)	\$ (91,878)	\$ (153,932)	\$ (121,637)	\$ (121,268)	\$ (1,474,536)
35	GO Bond Revenue	\$ 324,267	\$ 324,267	\$ 324,267	\$ (550,218)	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 340,700	\$ 3,148,182
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)	\$ (292,606)	\$ (292,606)	\$ (294,152)	\$ (286,812)	\$ (286,812)	\$ (286,812)	\$ (286,812)	\$ (286,812)	\$ (300,754)	\$ (300,754)	\$ (300,754)	\$ (3,508,289)
38	Other Bond Expense	-	-	-	-	-	-	-	-	-	\$ (127,751)	-	-	\$ (127,751)
39	Extraordinary Items	-	\$ (30,953)	-	\$ 400	-	-	-	-	-	-	-	-	\$ (30,553)
40	Gain on Sale of Property	-	-	-	\$ 69,834	-	-	-	-	-	-	-	-	\$ 69,834
41	TOTAL OTHER REVENUE (EXPENSES)	\$ (33,049)	\$ (74,198)	\$ (41,734)	\$ (861,518)	\$ (15,669)	\$ (3,006)	\$ (9,242)	\$ (130)	\$ 17,238	\$ (186,509)	\$ (26,462)	\$ (26,094)	\$ (1,260,373)
42														
43	INCREASE (DECREASE) IN NET POSITION	\$ 241,807	\$ 196,913	\$ 556,881	\$ (497,563)	\$ 285,021	\$ 297,344	\$ 384,732	\$ 370,243	\$ 339,756	\$ 95,495	\$ 310,563	\$ 2,087,323	\$ 4,668,515