

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	BALANCE SHEET							
3	PERIOD ENDED 9/30/2022							
4	UNAUDITED							
5								
6		August 2022	September 2022	Increase	September 2021	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ 1,089,332	\$ 1,073,701	\$ (15,631)	\$ 5,528,229	\$ (4,454,527)	(80.6%)	
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	\$ 12,008,712	\$ 11,993,081	\$ (15,631)	\$ 5,528,229	\$ 6,464,853	116.9%	
13								
14	Patient Receivables	\$ 8,341	\$ 8,241	\$ (100)	\$ 14,458	\$ (6,217)	(43.0%)	
15	Rent Receivables	\$ 13,669	\$ 4,599	\$ (9,070)	\$ 19,535	\$ (14,936)	(76.5%)	
16	Net AR	\$ 22,010	\$ 12,840	\$ (9,170)	\$ 33,994	\$ (21,154)	(62.2%)	
17								
18	Property Tax Revenue	\$ 398,516	\$ 597,774	\$ 199,258	\$ 571,674	\$ 26,100	4.6%	
19	Miscellaneous Receivables	\$ 974,764	\$ 960,089	\$ (14,675)	\$ 915,101	\$ 44,988	4.9%	
20	Prepays	\$ 136,694	\$ 130,764	\$ (5,930)	\$ 108,553	\$ 22,211	20.5%	
21	Net Other Receivables	\$ 1,509,975	\$ 1,688,627	\$ 178,653	\$ 1,595,328	\$ 93,299	5.8%	
22								
23	TOTAL CURRENT ASSETS	\$ 13,540,697	\$ 13,694,548	\$ 153,851	\$ 7,157,551	\$ 6,536,998	91.3%	
24								
25	LIMITED USE ASSETS							
26	Restriicted Trust Funds	\$ 14,126,560	\$ 13,466,777	\$ (659,782)	\$ 14,291,962	\$ (825,184)	(5.8%)	
27								
28	CAPITAL ASSETS							
29	Land & Land Improvements	\$ 2,931,547	\$ 2,931,547		\$ 2,931,547		0.0%	
30	Buildings & Building Improvements	\$ 46,594,377	\$ 46,594,377		\$ 46,594,377		0.0%	
31	Major Movable Equipment	\$ 1,484,938	\$ 1,484,938		\$ 1,484,938		0.0%	
32	Construction in Progress	\$ 111,382,123	\$ 111,452,673	\$ 70,550	\$ 111,093,986	\$ 358,687	0.3%	{1}
33	Accumulated Depreciation	\$ (41,918,787)	\$ (42,007,701)	\$ (88,915)	\$ (40,614,049)	\$ (1,393,652)	3.4%	
34	TOTAL CAPITAL ASSETS	\$ 120,474,199	\$ 120,455,834	\$ (18,365)	\$ 121,490,799	\$ (1,034,965)	(0.9%)	
35								
36	TOTAL ASSETS	\$ 148,141,456	\$ 147,617,160	\$ (524,296)	\$ 142,940,312	\$ 4,676,849	3.3%	
37								
38	CURRENT LIABILITIES							
39	Accounts Payable	\$ 224,408	\$ 162,680	\$ (61,728)	\$ 232,811	\$ (70,132)	(30.1%)	
40	Payroll	\$ 25,412	\$ 30,160	\$ 4,747	\$ 24,409	\$ 5,750	23.6%	
41	Adventist Health	\$ 1,093,240	\$ 994,831	\$ (98,409)	\$ 1,259,491	\$ (264,660)	(21.0%)	
42	Other Accrued Liabilities	\$ 229,304	\$ 227,059	\$ (2,245)	\$ 394,468	\$ (167,410)	(42.4%)	
43	Current Maturities of Debt Borrowings	\$ 2,661,514	\$ 1,947,844	\$ (713,671)	\$ 1,712,574	\$ 235,270	13.7%	{2}
44	TOTAL CURRENT LIABILITIES	\$ 4,233,879	\$ 3,362,573	\$ (871,306)	\$ 3,623,754	\$ (261,181)	(7.2%)	
45								
46	LONG TERM LIABILITIES							
47	Bankruptcy Payable	\$ 4,977,434	\$ 4,970,469	\$ (6,966)	\$ 5,000,000	\$ (29,531)	(0.6%)	
48	Adventist Health				\$ 1,050,309	\$ (1,050,309)	(100.0%)	
49	Debt Borrowings, Net of Current Maturities	\$ 95,766,602	\$ 95,711,373	\$ (55,228)	\$ 98,410,115	\$ (2,698,741)	(2.7%)	
50	Bond Issuance Costs & Other Assets	\$ 33,689	\$ 33,486	\$ (203)	\$ 35,921	\$ (2,435)	(6.8%)	
51	TOTAL LONG TERM LIABILITIES	\$ 100,777,725	\$ 100,715,328	\$ (62,397)	\$ 104,496,344	\$ (3,781,016)	(3.6%)	
52								
53	TOTAL LIABILITIES	\$ 105,011,603	\$ 104,077,901	\$ (933,703)	\$ 108,120,098	\$ (4,042,198)	(3.7%)	
54								
55	NET POSITION							
56	Net Position at Beginning of Fiscal Year	\$ 42,498,124	\$ 42,498,124		\$ 34,153,672	\$ 8,344,452	24.4%	
57	Increase (Decrease) in Net Position	\$ 631,728	\$ 1,041,135	\$ 409,407	\$ 666,541	\$ 374,594	56.2%	
58	TOTAL NET POSITION	\$ 43,129,853	\$ 43,539,260	\$ 409,407	\$ 34,820,213	\$ 8,719,046	25.0%	
59								
60	TOTAL LIABILITIES & NET POSITION	\$ 148,141,456	\$ 147,617,160	\$ (524,296)	\$ 142,940,312	\$ 4,676,849	3.3%	
61								
62	{1} TOWER \$39K, IT EQUIPMENT \$25K, FIRE ALARM PANEL \$6K							
63	{2} REV BOND INTEREST & PRINCIPAL PAYMENTS							

	A	B	C	D
1	EVOLUTIONS			
2	BALANCE SHEET			
3	PERIOD ENDED 9/30/2022			
4	UNAUDITED			
5				
6		August 2022	September 2022	Increase
7		This Year	This year	(Decrease)
8	CURRENT ASSETS			
9	Cash and Cash Equivalents	\$ 349,593	\$ 362,294	\$ 12,701
10	Miscellaneous Receivables	\$ 5,599		\$ (5,599)
11				
12	TOTAL CURRENT ASSETS	\$ 355,192	\$ 362,294	\$ 7,102
13				
14	CAPITAL ASSETS			
15	Major Movable Equipment	\$ 133,523	\$ 133,523	
16	Accumulated Depreciation	\$ (71,349)	\$ (100,997)	\$ (29,648)
17	TOTAL CAPITAL ASSETS	\$ 62,173	\$ 32,526	\$ (29,648)
18				
19	TOTAL ASSETS	\$ 417,366	\$ 394,820	\$ (22,546)
20				
21	CURRENT LIABILITIES			
22	Accounts Payable	\$ 17,628	\$ 8,543	\$ (9,085)
23	Payroll	\$ 60,437	\$ 66,923	\$ 6,487
24	Other Accrued Liabilities	\$ 227,840	\$ 235,261	\$ 7,421
25	TOTAL CURRENT LIABILITIES	\$ 305,904	\$ 310,728	\$ 4,823
26				
27	LONG TERM LIABILITIES			
28	FOUNDATION & TLDC	\$ 80,272	\$ 77,473	\$ (2,799)
29	TOTAL LONG TERM LIABILITIES	\$ 80,272	\$ 77,473	\$ (2,799)
30				
31	TOTAL LIABILITIES	\$ 386,177	\$ 388,201	\$ 2,024
32				
33	NET POSITION			
34	Net Position at Beginning of Fiscal Year	\$ 80,552	\$ 80,552	
35	Increase (Decrease) in Net Position	\$ (49,363)	\$ (73,933)	\$ (24,570)
36	TOTAL NET POSITION	\$ 31,189	\$ 6,619	\$ (24,570)
37				
38	TOTAL LIABILITIES & NET POSITION	\$ 417,366	\$ 394,820	\$ (22,546)

	A	B	C	D	E	F	G
1	TULARE LOCAL HEALTH CARE DISTRICT						
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET						
3	FOR THE THREE MONTHS ENDING 9/30/2022						
4	UNAUDITED						
5	Current Month			Year-to-Date			
6	Actual	Budget	Difference		Actual	Budget	Difference
7	\$ 76,694	\$ 5,000	\$ 71,694	Net Patient Revenue	\$ 86,248	\$ 15,000	\$ 71,248
8	\$ 252,625	\$ 255,117	\$ (2,492)	Other Operating Revenue	\$ 758,783	\$ 765,687	\$ (6,904)
9	\$ 199,258	\$ 199,258	-	Property Tax Revenue	\$ 597,774	\$ 597,774	-
10	\$ 528,578	\$ 459,375	\$ 69,203	TOTAL OPERATING REVENUE	\$ 1,442,805	\$ 1,378,461	\$ 64,344
11							
12	\$ 36,912	\$ 37,290	\$ (378)	Salaries & Wages	\$ 110,020	\$ 111,870	\$ (1,850)
13	\$ 7,123	\$ 7,937	\$ (814)	Employee Benefits	\$ 22,879	\$ 23,810	\$ (931)
14	\$ 18,347	\$ 16,965	\$ 1,382	Professional Fees	\$ 50,116	\$ 50,775	\$ (659)
15	\$ 10,245	\$ 30,525	\$ (20,280)	Legal Fees	\$ 78,587	\$ 91,575	\$ (12,988)
16	\$ 17,742	\$ 18,974	\$ (1,232)	Purchased Services	\$ 65,352	\$ 68,652	\$ (3,300)
17	\$ 154	\$ 982	\$ (828)	Supplies	\$ 120	\$ 2,946	\$ (2,826)
18	\$ 6,479	\$ 2,500	\$ 3,979	Repairs & Maintenance	\$ 10,865	\$ 7,500	\$ 3,365
19	\$ 4,054	\$ 3,100	\$ 954	Utilities & Phone	\$ 10,003	\$ 7,850	\$ 2,153
20	\$ 6,522	\$ 6,220	\$ 302	Building & Equipment Rental	\$ 19,408	\$ 18,660	\$ 748
21	\$ 25,470	\$ 25,068	\$ 402	Insurance	\$ 75,703	\$ 75,204	\$ 499
22	\$ 4,386	\$ 6,666	\$ (2,280)	Interest Expense	\$ 13,733	\$ 20,023	\$ (6,290)
23	\$ 2,142	\$ 4,105	\$ (1,963)	Other Operating Expenses	\$ 6,836	\$ 7,315	\$ (479)
24	\$ 139,576	\$ 160,332	\$ (20,756)	OPERATING EXPENSES BEFORE D&A	\$ 463,622	\$ 486,180	\$ (22,558)
25	\$ 389,002	\$ 299,043	\$ 89,959	EBITDA	\$ 979,183	\$ 892,281	\$ 86,902
26							
27	\$ (88,712)	\$ (95,412)	\$ 6,700	Depreciation & Amortization	\$ (265,398)	\$ (284,568)	\$ 19,170
28	\$ 340,700	\$ 340,700	-	GO Bond Revenue	\$ 1,022,100	\$ 1,022,100	-
29	\$ 55,228	\$ 55,228	\$ 0	GO Bond Accretion	\$ 165,685	\$ 165,684	\$ 1
30	\$ (286,812)	\$ (286,812)	\$ 0	Bond Interest Expense	\$ (860,435)	\$ (860,436)	\$ 1
31	\$ 20,405	\$ 13,704	\$ 6,701	TOTAL OTHER REVENUE (EXPENSES)	\$ 61,952	\$ 42,780	\$ 19,172
32							
33	\$ 409,407	\$ 312,747	\$ 96,660	INCREASE (DECREASE) IN NET POSITION	\$ 1,041,135	\$ 935,061	\$ 106,074

	A	B	C	D	E	F	G
1	EVOLUTIONS						
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET						
3	FOR THE THREE MONTHS ENDING 9/30/2022						
4	UNAUDITED						
5	Current Month			Year-to-Date			
6	Actual	Budget	Difference		Actual	Budget	Difference
7	\$ 146,714	\$ 152,501	\$ (5,788)	Memberships	\$ 439,124	\$ 457,503	\$ (18,379)
8	\$ 3,800	\$ 750	\$ 3,050	Enrollments	\$ 10,468	\$ 2,250	\$ 8,218
9	\$ 4,925	\$ 4,700	\$ 225	Childcare	\$ 15,175	\$ 16,700	\$ (1,525)
10	\$ 2,500	\$ 3,050	\$ (550)	Personal Trainer Rent	\$ 7,650	\$ 9,150	\$ (1,500)
11	\$ 1,615	\$ 1,500	\$ 115	Guest Fees	\$ 5,504	\$ 4,500	\$ 1,004
12	\$ 25	\$ 250	\$ (225)	ProShop	\$ 225	\$ 750	\$ (525)
13	\$ 596	\$ 350	\$ 246	Drinks	\$ 1,524	\$ 1,050	\$ 474
14	\$ 160,175	\$ 163,101	\$ (2,927)	TOTAL OPERATING REVENUE	\$ 479,670	\$ 491,903	\$ (12,233)
15							
16	\$ 76,784	\$ 76,752	\$ 32	Salaries & Wages	\$ 235,405	\$ 230,255	\$ 5,150
17	\$ 13,349	\$ 14,067	\$ (718)	Employee Benefits	\$ 37,826	\$ 43,595	\$ (5,769)
18	\$ 18,407	\$ 21,943	\$ (3,536)	Purchased Services	\$ 50,540	\$ 64,429	\$ (13,889)
19	\$ 8,848	\$ 7,800	\$ 1,048	Supplies	\$ 25,159	\$ 23,400	\$ 1,759
20	\$ 3,233	\$ 4,900	\$ (1,667)	Repairs & Maintenance	\$ 9,106	\$ 14,700	\$ (5,594)
21	\$ 29,966	\$ 27,200	\$ 2,766	Utilities & Phone	\$ 92,931	\$ 88,600	\$ 4,331
22	\$ 231	\$ 81	\$ 150	Building & Equipment Rental	\$ 475	\$ 243	\$ 232
23	\$ 3,763	\$ 3,762	\$ 1	Insurance	\$ 11,288	\$ 11,286	\$ 2
24	\$ 201	\$ 201	\$ (0)	Interest Expense	\$ 623	\$ 624	\$ (1)
25	\$ 315	\$ 4,375	\$ (4,060)	Other Operating Expenses	\$ 380	\$ 9,475	\$ (9,095)
26	\$ 155,097	\$ 161,081	\$ (5,984)	OPERATING EXPENSES BEFORE D&A	\$ 463,733	\$ 486,607	\$ (22,874)
27	\$ 5,078	\$ 2,020	\$ 3,058	EBITDA	\$ 15,937	\$ 5,296	\$ 10,641
28							
29	\$ (29,648)	\$ (29,351)	\$ (297)	Depreciation & Amortization	\$ (89,870)	\$ (89,573)	\$ (297)
30	\$ (29,648)	\$ (29,351)	\$ (297)	TOTAL OTHER REVENUE (EXPENSES)	\$ (89,870)	\$ (89,573)	\$ (297)
31							
32	\$ (24,570)	\$ (27,331)	\$ 2,761	INCREASE (DECREASE) IN NET POSITION	\$ (73,933)	\$ (84,277)	\$ 10,344

	A	B	C	D	E	F	G	H	I
1	EVOLUTIONS								
2	STATEMENT OF REVENUE & EXPENDITURES								
3	TWELVE MONTHS ENDED 9/30/2022								
4	UNAUDITED								
5									
6		APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL	
7	Memberships	\$ 147,504	\$ 146,443	\$ 148,442	\$ 145,271	\$ 147,140	\$ 146,714	\$ 881,513	
8	Enrollments	\$ 3,370	\$ 3,950	\$ 4,245	\$ 3,225	\$ 3,443	\$ 3,800	\$ 22,033	
9	Childcare	\$ 4,791	\$ 4,860	\$ 5,966	\$ 5,230	\$ 5,020	\$ 4,925	\$ 30,791	
10	Personal Trainer Rent	\$ 3,050	\$ 3,050	\$ 3,050	\$ 2,550	\$ 2,600	\$ 2,500	\$ 16,800	
11	Guest Fees	\$ 1,434	\$ 1,965	\$ 3,407	\$ 2,060	\$ 1,829	\$ 1,615	\$ 12,310	
12	ProShop	\$ 370	\$ 310	\$ 330	\$ 50	\$ 150	\$ 25	\$ 1,235	
13	Drinks	\$ 383	\$ 400	\$ 428	\$ 423	\$ 505	\$ 596	\$ 2,733	
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	\$ 1,121,942	
16									
17	Salaries & Wages	\$ 67,210	\$ 104,757	\$ 80,843	\$ 77,451	\$ 81,170	\$ 76,784	\$ 488,216	
18	Employee Benefits	\$ 20,177	\$ 16,064	\$ 5,496	\$ 12,130	\$ 12,347	\$ 13,349	\$ 79,562	
19	Professional Fees	\$ 2,450	-	\$ 2,617	-	-	-	\$ 5,067	
20	Purchased Services	\$ 21,028	\$ 21,427	\$ 22,216	\$ 11,177	\$ 20,956	\$ 18,407	\$ 115,211	
21	Supplies	\$ 14,884	\$ 8,980	\$ 6,078	\$ 4,876	\$ 11,435	\$ 8,848	\$ 55,100	{1}
22	Repairs & Maintenance	\$ 8,671	\$ 3,169	\$ 11,522	\$ 2,248	\$ 3,625	\$ 3,233	\$ 32,468	{2}
23	Utilities & Phone	\$ 33,665	\$ 22,201	\$ 30,129	\$ 31,529	\$ 31,435	\$ 29,966	\$ 178,927	
24	Building & Equipment Rental	\$ 497	\$ 247	\$ 233	\$ 375	\$ (131)	\$ 231	\$ 1,452	
25	Insurance	\$ 4,737	\$ 677	\$ 2,044	\$ 3,763	\$ 3,763	\$ 3,763	\$ 18,746	
26	Interest Expense	\$ 779	-	\$ 6,562	\$ 215	\$ 208	\$ 201	\$ 7,964	
27	Other Operating Expenses	\$ 6	-	\$ 674	\$ 30	\$ 35	\$ 315	\$ 1,060	
28	OPERATING EXPENSES BEFORE D&A	\$ 174,103	\$ 177,523	\$ 168,414	\$ 143,794	\$ 164,842	\$ 155,097	\$ 983,773	
29	EBITDA	\$ (13,202)	\$ 129,454	\$ 5,980	\$ 15,015	\$ (4,155)	\$ 5,078	\$ 138,169	
30									
31	Depreciation & Amortization	\$ (3,709)	\$ (3,709)	\$ (3,709)	\$ (30,111)	\$ (30,111)	\$ (29,648)	\$ (100,997)	
32	Extraordinary Items	\$ (30,953)	-	\$ 400	-	-	-	\$ (30,553)	
33	TOTAL OTHER REVENUE (EXPENSES)	\$ (34,662)	\$ (3,709)	\$ (3,309)	\$ (30,111)	\$ (30,111)	\$ (29,648)	\$ (131,550)	
34									
35	INCREASE (DECREASE) IN NET POSITION	\$ (47,864)	\$ 125,745	\$ 2,671	\$ (15,096)	\$ (34,267)	\$ (24,570)	\$ 6,619	
36									
38	{1} POOL CHEMICALS & CLEANING SUPPLIES								

	A	B	C
1	TULARE LOCAL HEALTH CARE DISTRICT		
2	STATEMENT OF CASH FLOWS		
3	PERIOD ENDED 9/30/2022		
4	UNAUDITED		
5			
6		SEPTEMBER	FYTD
7	OPERATING ACTIVITIES		
8	Operating Revenues	\$ 528,578	\$ 1,442,805
9	Operating Expenses	\$ (139,576)	\$ (463,622)
10	Non-Operating Revenue (Expenses)	\$ 20,405	\$ 61,952
11	Net Position	\$ 409,407	\$ 1,041,135
12			
13	Add: Depreciation & Amortization Expense	\$ 88,712	\$ 265,398
14	Change in Receivables	\$ (175,412)	\$ (366,059)
15	Change in Prepaid Expenses	\$ 5,930	\$ (30,140)
16	Change in Adventist Health Current Liability & Interest	\$ (98,409)	\$ (274,962)
17	Change in Accounts Payable & Other Current Liabilities	\$ (777,644)	\$ (1,337,279)
18	Change in Accrued Salaries and Related Taxes	\$ 4,747	\$ 13,111
19	Cash Provided (Used) in Operating Activities	\$ (952,077)	\$ (1,729,932)
20			
21	INVESTMENT ACTIVITIES		
22	Capital Expenditures	\$ (70,550)	\$ (140,890)
24	Cash Provided (Used) by Investing Activities	\$ (70,550)	\$ (140,890)
25			
26	FINANCING ACTIVITIES		
27	Adventist Health Long Term Debt	\$ -	\$ (17,659)
28	Borrowings of Long Term Debt	\$ (62,194)	\$ (1,619,411)
29	Bond Activities	\$ 659,782	\$ 2,521,482
30	Cash Provided (used) by Financing Activities	\$ 597,588	\$ 884,412
31			
32	CASH & CASH EQUIVALENTS		
34	Cash at Beginning of Period	\$ 12,008,712	\$ 11,938,355
35	Cash at End of Period	\$ 11,993,081	\$ 11,993,081
36			
37	NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	\$ (15,631)	\$ 54,726
38			
39	SUPPLEMENTAL CASH FLOW INFORMATION		
40	GO Bond Revenues	\$ 340,700	\$ 1,022,100
41	GO Bond Accretion	\$ 55,228	\$ 165,685
42	GO Bond Interest Expense	\$ (221,032)	\$ (663,096)
43	GO Bond Payable	\$ -	\$ (1,440,000)

	A	B	C
1	EVOLUTIONS		
2	STATEMENT OF CASH FLOWS		
3	PERIOD ENDED 9/30/2022		
4	UNAUDITED		
5			
6		SEPTEMBER	FYTD
7	OPERATING ACTIVITIES		
8	Operating Revenues	\$ 160,175	\$ 479,670
9	Operating Expenses	\$ (155,097)	\$ (463,733)
10	Non-Operating Revenue (Expenses)	\$ (29,648)	\$ (89,870)
11	Net Position	\$ (24,570)	\$ (73,933)
12			
13	Add: Depreciation & Amortization Expense	\$ 29,648	\$ 89,870
14	Change in Receivables	\$ 5,599	\$ 155,251
17	Change in Accounts Payable & Other Current Liabilities	\$ (1,664)	\$ (8,942)
18	Change in Accrued Salaries and Related Taxes	\$ 6,487	\$ 22,002
19	Cash Provided (Used) in Operating Activities	\$ 40,070	\$ 258,181
20			
32	CASH & CASH EQUIVALENTS		
34	Cash at Beginning of Period	\$ 349,193	\$ 186,023
35	Cash at End of Period	\$ 364,693	\$ 370,271
36			
37	NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	\$ 15,500	\$ 184,248