

	A	B	C	D	E	F	G
1	DISTRICT BUDGET REVISION UPDATES						
2							
3	OPERATING REVENUE	APPROVED BY BOARD		PROPOSED REVISION		DIFFERENCE	
4	Rental Revenue	\$	2,943,041	\$	2,943,041	\$	-
5	Property Tax Revenue	\$	2,742,701	\$	2,742,701	\$	-
6	Other Operating Revenue	\$	77,620	\$	77,620	\$	-
7	TOTAL OPERATING REVENUE	\$	5,763,363	\$	5,763,363	\$	-
8	OPERATING EXPENSES						
9	Salaries & Wages	\$	583,836	\$	583,836	\$	-
10	Employee Benefits	\$	114,293	\$	114,293	\$	-
11	Professional Fees	\$	144,100	\$	144,100	\$	-
12	Legal Fees	\$	129,000	\$	129,000	\$	-
13	Purchased Services	\$	453,975	\$	453,975	\$	-
14	Supplies	\$	7,434	\$	7,434	\$	-
15	Repairs & Maintenance	\$	3,000	\$	3,000	\$	-
16	Utilities & Phone	\$	43,911	\$	43,911	\$	-
17	Building & Equipment Rental	\$	94,643	\$	94,643	\$	-
18	Insurance	\$	279,664	\$	279,664	\$	-
19	Other Operating Expenses	\$	30,055	\$	30,055	\$	-
20	TOTAL OPERATING EXPENSES BEFORE D&A	\$	1,883,911	\$	1,883,911	\$	-
21	EBITDA	\$	3,879,452	\$	3,879,452	\$	-
22	NON OPERATING REVENUES AND EXPENSES						
23	Depreciation & Amortization	\$	(794,056)	\$	(774,682)	\$	19,374 {1}
24	GO Bond Revenue	\$	4,345,596	\$	4,345,596	\$	-
25	Bond Accretion	\$	665,172	\$	665,172	\$	-
26	Bond Interest Expense	\$	(4,077,906)	\$	(4,077,906)	\$	-
27	Gains/Losses on Investments	\$	815,808	\$	815,808	\$	-
28	TOTAL NON OPERATING REVENUE & EXPENSES	\$	954,614	\$	973,989	\$	19,374
29						\$	-
30	INCREASE/(DECREASE) IN NET POSITION	\$	4,834,066	\$	4,853,440	\$	19,374
31							
32	{1} REVISED DEPRECIATION OF ASSET #164 TO CORRECT RATE						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	TULARE LOCAL HEALTH CARE DISTRICT													
2	DRAFT BUDGET FOR FY 2025													
3	8/23/2024													
4	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
5	OPERATING REVENUE													
6	Rental Revenue	240,075	240,116	240,147	246,627	246,945	246,945	246,945	246,945	247,074	247,074	247,074	247,074	2,943,041
7	Property Tax Revenue	228,558	228,558	228,558	228,558	228,558	228,558	228,558	228,558	228,558	228,558	228,558	228,558	2,742,701
8	Other Operating Revenue	17,405	17,405	17,405	17,405	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	77,620
9	TOTAL OPERATING REVENUE	486,039	486,079	486,111	492,591	476,504	476,503	476,503	476,503	476,632	476,632	476,632	476,632	5,763,363
10	OPERATING EXPENSES													
11	Salaries & Wages	51,737	49,270	46,803	51,736	46,803	49,270	51,736	44,336	46,803	49,270	49,270	46,803	583,836
12	Employee Benefits	9,438	9,119	9,041	9,702	9,041	9,372	10,282	8,803	9,041	9,372	9,372	11,710	114,293
13	Professional Fees	9,675	9,675	12,075	28,350	15,800	8,875	8,875	9,675	9,675	10,475	10,475	10,475	144,100
14	Legal Fees	10,750	10,750	10,750	10,750	10,750	10,750	10,750	10,750	10,750	10,750	10,750	10,750	129,000
15	Purchased Services	39,832	36,031	35,569	38,178	35,569	40,294	45,001	36,491	36,228	39,362	35,711	35,711	453,975
16	Supplies	620	620	620	620	620	620	620	620	620	620	620	620	7,434
17	Repairs & Maintenance	250	250	250	250	250	250	250	250	250	250	250	250	3,000
18	Utilities & Phone	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	43,911
19	Building & Equipment Rental	7,714	7,750	7,750	7,750	7,750	7,750	8,030	8,030	8,030	8,030	8,030	8,030	94,643
20	Insurance	22,286	23,398	23,398	23,398	23,398	23,398	23,398	23,398	23,398	23,398	23,398	23,398	279,664
21	Other Operating Expenses	1,976	1,050	1,050	1,050	1,050	1,050	1,050	7,079	11,550	1,050	1,050	1,050	30,055
22	TOTAL OPERATING EXPENSES BEFORE D&A	157,936	151,571	150,965	175,444	154,690	155,287	163,651	153,090	160,004	156,236	152,584	152,455	1,883,911
23	EBITDA	328,103	334,508	335,146	317,147	321,814	321,217	312,852	323,413	316,628	320,397	324,049	324,178	3,879,452
24														
25	NON OPERATING REVENUES AND EXPENSES													
26	Depreciation & Amortization	-65,059	-65,052	-65,052	-65,468	-60,592	-64,134	-63,151	-65,235	-65,235	-65,235	-65,235	-65,235	-774,682
27	GO Bond Revenue	362,133	362,133	362,133	362,133	362,133	362,133	362,133	362,133	362,133	362,133	362,133	362,133	4,345,596
28	Bond Accretion	55,431	55,431	55,431	55,431	55,431	55,431	55,431	55,431	55,431	55,431	55,431	55,431	665,172
29	Bond Interest Expense	-272,566	-272,566	-272,566	-272,566	-272,566	-272,566	-407,085	-407,085	-407,085	-407,085	-407,085	-407,085	-4,077,906
30	Interest Income	67,664	67,664	67,171	67,675	67,171	68,087	68,087	67,343	68,736	68,736	68,736	68,736	815,808
31	TOTAL NON OPERATING REVENUE & EXPENSES	147,604	147,610	147,117	147,204	151,577	148,950	15,415	12,588	13,981	13,981	13,981	13,981	973,989
32														
33	INCREASE/(DECREASE) IN NET POSITION	475,706	482,118	482,263	464,351	473,391	470,167	328,267	336,001	330,609	334,378	338,030	338,159	4,853,440

	A	B	C	D	E	F	G
1	EVO BUDGET REVISION UPDATES						
2							
3	OPERATING REVENUE	APPROVED BY BOARD		PROPOSED REVISION		DIFFERENCE	
4	Enrollments/Dues	\$ 2,113,976		\$ 2,163,176		\$ 49,200	{1}
5	Other Operating Revenue	\$ 192,300		\$ 179,100		\$ (13,200)	{2}
6	TOTAL OPERATING REVENUE	\$ 2,306,276		\$ 2,342,276		\$ 36,000	
7	OPERATING EXPENSES						
8	Salaries & Wages	\$ 1,130,444		\$ 1,160,240		\$ 29,796	{3}
9	Employee Benefits	\$ 205,330		\$ 209,522		\$ 4,192	{3}
10	Purchased Services	\$ 244,590		\$ 244,590		\$ -	
11	Supplies & Minor Equip	\$ 110,400		\$ 110,400		\$ -	
12	Repairs & Maintenance	\$ 69,520		\$ 69,520		\$ -	
13	Utilities & Phone	\$ 180,540		\$ 180,540		\$ -	
14	Interest Expense	\$ 178,345		\$ 178,345		\$ -	
15	Rebate Amort	\$ (81,250)		\$ (81,250)		\$ -	
16	Building & Equipment Rental	\$ 2,826		\$ 2,826		\$ -	
17	Marketing	\$ 10,800		\$ 10,800		\$ -	
18	Insurance	\$ 72,349		\$ 72,349		\$ -	
19	Other Operating Expenses	\$ 23,236		\$ 23,236		\$ -	
20	TOTAL OPERATING EXPENSES BEFORE D&A	\$ 2,147,130		\$ 2,181,118		\$ 33,988	
21	EBITDA	\$ 159,146		\$ 161,158		\$ 2,012	
22	NON OPERATING REVENUES AND EXPENSES					\$ -	
23	Depreciation & Amortization	\$ (528,581)		\$ (708,214)		\$ (179,633)	{4}
24	TOTAL NON OPERATING REVENUE & EXPENSES	\$ (528,581)		\$ (708,214)		\$ (179,633)	
25						\$ -	
26	INCREASE/(DECREASE) IN NET POSITION	\$ (369,435)		\$ (559,057)		\$ (189,622)	
27							
28	{1} ADJUSTED DECLINATION ESTIMATES TO OFFSET ADDED EXPENSES (\$3000/MONTH), JULY WILL STILL BE APPROX \$18K OVER BUDGET						
29	{2} RECLASSED CHILDCARE HOURS TO MEMBERSHIP REV						
30	{3} REVISED SALARY EXPENSE BASED ON CORRECTED HOURS						
31	{4} SOLAR DEPRECIATION ADDED \$14969.45/MONTH						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	TULARE LOCAL HEALTH CARE DISTRICT - EVOLUTIONS													
2	DRAFT BUDGET FOR FY 2025													
3	8/23/2024													
4	DESCRIPTION	1-Jul-24	1-Aug-24	1-Sep-24	1-Oct-24	1-Nov-24	1-Dec-24	1-Jan-25	1-Feb-25	1-Mar-25	1-Apr-25	1-May-25	1-Jun-25	Totals
5	OPERATING REVENUE													
6	Enrollments/Dues	165,529	168,397	171,265	173,784	176,652	177,520	182,566	185,360	186,649	189,443	192,584	193,428	2,163,176
7	Other Operating Revenue	15,150	15,150	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	15,150	179,100
8	TOTAL OPERATING REVENUE	180,679	183,547	186,115	188,634	191,502	192,370	197,416	200,210	201,499	204,293	207,434	208,578	2,342,276
9	OPERATING EXPENSES													
10	Salaries & Wages	98,183	98,183	95,177	98,183	95,177	101,273	98,183	89,165	98,183	95,177	98,183	95,177	1,160,240
11	Employee Benefits	16,711	17,093	16,671	17,006	16,576	17,441	18,493	16,525	17,093	16,671	17,093	22,149	209,522
14	Purchased Services	22,120	23,720	25,995	20,370	18,370	19,145	18,870	18,370	21,145	18,370	19,670	18,445	244,590
15	Supplies & Minor Equip	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	110,400
16	Repairs & Maintenance	4,610	7,110	5,610	4,610	5,610	7,210	4,610	6,110	5,610	5,610	5,610	7,210	69,520
17	Utilities & Phone	15,725	15,725	15,725	13,205	15,205	15,205	16,205	15,705	15,205	13,705	13,205	15,725	180,540
18	Interest Expense	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	178,345
19	Rebate Amort	-6,771	-6,771	-6,771	-6,771	-6,771	-6,771	-6,771	-6,771	-6,771	-6,771	-6,771	-6,771	-81,250
20	Building & Equipment Rental	236	236	236	236	236	236	236	236	236	236	236	236	2,826
21	Marketing	1,050	1,050	1,050	1,050	1,050	1,050	750	750	750	750	750	750	10,800
22	Insurance	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	72,349
23	Other Operating Expenses	350	6,300	600	1,350	300	6,400	350	1,036	2,900	1,350	300	2,000	23,236
24	TOTAL OPERATING EXPENSES BEFORE D&A	182,304	192,737	184,383	179,329	175,844	191,279	181,017	171,216	184,442	175,188	178,367	185,011	2,181,118
25														
26	EBIDTA	-1,625	-9,190	1,732	9,305	15,658	1,091	16,399	28,993	17,057	29,105	29,067	23,567	161,158
27	NON OPERATING REVENUES AND EXPENSES													
28	Depreciation & Amortization	-53,329	-55,828	-55,828	-57,828	-57,828	-57,828	-61,439	-61,439	-61,439	-61,439	-61,995	-61,995	-708,214
29	TOTAL NON OPERATING REVENUE & EXPENSES	-53,329	-55,828	-55,828	-57,828	-57,828	-57,828	-61,439	-61,439	-61,439	-61,439	-61,995	-61,995	-708,214
30														
31	INCREASE/(DECREASE) IN NET POSITION	-54,954	-65,018	-54,096	-48,523	-42,170	-56,737	-45,041	-32,446	-44,382	-32,334	-32,928	-38,428	-547,057

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
69	TULARE LOCAL HEALTH CARE DISTRICT (COMBINED WITH EVO)													
70	DRAFT BUDGETED CASH FLOW FOR FY 2025													
71	8/23/2024													
72	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
73	Beginning Cash	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
74	OPERATING REVENUE													
75	Total Revenue	734,382	737,290	739,397	748,899	735,177	736,960	742,005	744,056	746,868	749,662	752,803	753,947	8,921,446
76	Less Property Tax Revenue Accrual	-228,558	-228,558	-228,558	-228,558	-228,558	-228,558	-228,558	-228,558	-228,558	-228,558	-228,558	-228,558	-2,742,701
77	Actual Property Tax Revenue	53,164	0	0	0	0	1,436,813	169,783	0	0	867,747	115,283	0	2,642,790
78	Less Investment Interest Accrual	-67,664	-67,664	-67,171	-67,675	-67,171	-68,087	-68,087	-67,343	-68,736	-68,736	-68,736	-68,736	-815,808
79	Actual Investment Interest	95,847	223,426	58,292	15,847	164,155	5,847	68,292	109,178	58,292	15,847	158,292	5,847	979,164
80	TOTAL OPERATING REVENUE	587,171	664,494	501,960	468,513	603,602	1,882,975	683,436	557,332	507,865	1,335,961	729,084	462,499	8,984,891
81														
82	OPERATING EXPENSES													
83	Total Operating Expenses	332,149	336,217	327,256	346,682	322,442	338,475	336,577	316,216	336,355	323,332	322,859	329,375	3,967,934
84	NET OPERATING EXPENSES	332,149	336,217	327,256	346,682	322,442	338,475	336,577	316,216	336,355	323,332	322,859	329,375	3,967,934
85														
86	NET OPERATING CASH	255,022	328,277	174,703	121,831	281,160	1,544,500	346,859	241,117	171,510	1,012,629	406,224	133,124	5,016,957
87														
88	FINANCING ACTIVITIES													
89	Capital funded by District	-251,385	-251,385	-251,385	-251,385	-251,385	-251,385	-251,385	-251,385	-251,386	-251,386	-251,386	-251,386	-3,016,624
90	Capital funded by EVO	-148,296	-148,296	-148,296	-148,296	-148,296	-148,296	-148,296	-148,296	-148,296	-148,296	-148,296	-148,296	-1,779,554
91	District Revenue Bond Principal & Interest			-1,024,488						-367,760				-1,392,248
93	EVO Revenue Bond Interest (Solar)			-89,173						-89,173				-178,346
94	TOTAL FINANCING ACTIVITIES	-399,681	-399,681	-1,513,342	-399,681	-399,681	-399,681	-399,681	-399,681	-856,615	-399,682	-399,682	-399,682	-6,366,772
95														
96	Estimated Cash	155,340	228,596	-1,038,639	22,150	181,479	1,444,819	247,178	141,436	-385,104	912,947	306,542	33,442	-1,049,815
97	LAIF TRANSFERS/(WITHDRAWALS)	\$ (144,660)	\$ (71,404)	\$ (1,338,639)	\$ (277,850)	\$ (118,521)	\$ 1,144,819	\$ (52,822)	\$ (158,564)	\$ (685,104)	\$ 612,947	\$ 6,542	\$ (266,558)	-1,349,815
98														
99	INVESTMENT ACCOUNTS	18,538,275	18,393,615	18,322,211	16,983,572	16,705,722	16,587,201	17,732,020	17,679,198	17,520,634	16,835,529	17,448,476	17,455,018	
100	Transfers/(Withdrawals)	-144,660	-71,404	-1,338,639	-277,850	-118,521	1,144,819	-52,822	-158,564	-685,104	612,947	6,542	-266,558	-1,349,815
101	Estimated Investment Account Balances	18,393,615	18,322,211	16,983,572	16,705,722	16,587,201	17,732,020	17,679,198	17,520,634	16,835,529	17,448,476	17,455,018	17,188,460	