

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	BALANCE SHEET							
3	PERIOD ENDED 6/30/2023							
4	UNAUDITED							
5								
6		May 2023	June 2023	Increase	June 2022	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease)	YOY	(Decrease) %
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	9,451,195	9,443,294	(7,901)	918,975	8,524,319		927.6%
10	Cash Reserve	1,000,000	1,000,000		6,019,380	(5,019,380)		(83.4%)
11	Bankruptcy Reserve	4,970,469	4,970,469		5,000,000	(29,531)		(0.6%)
12	NET CASH	15,421,664	15,413,763	(7,901)	11,938,355	3,475,407		29.1%
13								
14	Patient Receivables	2,343	2,143	(200)	(2,831)	4,974		(175.7%)
15	Rent Receivables	2,227,467	2,227,467		2,226,014	1,453		0.1%
16	NET AR	2,229,810	2,229,610	(200)	2,223,183	6,427		0.3%
17								
18	Property Tax Revenue	(233,852)	71,494	305,345	113,901	(42,408)		(37.2%) {1}
19	Miscellaneous Receivables	36,988	96,517	59,530	1,076,110	(979,592)		(91.0%) {2}
20	Prepays	88,132	61,821	(26,311)	100,624	(38,803)		(38.6%)
21	NET OTHER RECEIVABLES	(108,732)	229,832	338,564	1,290,635	(1,060,803)		(82.2%)
22								
23	TOTAL CURRENT ASSETS	17,542,742	17,873,205	330,463	15,452,173	2,421,031		15.7%
24								
25	LIMITED USE ASSETS							
26	Restricted Trust Funds	15,893,203	16,238,718	345,515	15,988,260	250,458		1.6%
27								
28	CAPITAL ASSETS							
29	Land & Land Improvements	2,336,983	2,336,983		2,336,983			0.0%
30	Buildings & Building Improvements	39,984,994	39,984,994		39,974,680	10,314		0.0%
31	Major Movable Equipment	858,422	858,422		808,723	49,699		6.1%
32	Construction in Progress	110,185,009	110,200,451	15,442	109,790,769	409,682		0.4% {3}
33	Accumulated Depreciation	(36,064,906)	(36,133,993)	(69,087)	(35,120,865)	(1,013,128)		2.9%
34	TOTAL CAPITAL ASSETS	117,300,502	117,246,857	(53,645)	117,790,290	(543,433)		(0.5%)
35								
36	LONG TERM ASSETS							
37	Lease Receivable	15,983,558	15,983,558		15,983,558			0.0%
38								
39	TOTAL ASSETS	166,720,005	167,342,338	622,333	165,214,281	2,128,056		1.3%
40								
41	CURRENT LIABILITIES							
42	Accounts Payable	62,078	60,588	(1,490)	250,119	(189,531)		(75.8%)
43	Payroll	11,142	17,631	6,490	17,049	582		3.4%
44	Adventist Health	151,189		(151,189)	1,287,453	(1,287,453)		(100.0%) {4}
45	Other Accrued Liabilities	236,874	236,680	(194)	252,551	(15,870)		(6.3%)
46	Current Maturities of Debt Borrowings	3,144,419	3,431,231	286,812	3,190,991	240,240		7.5%
47	TOTAL CURRENT LIABILITIES	3,605,702	3,746,130	140,429	4,998,163	(1,252,032)		(25.0%)
48								
49	LONG TERM LIABILITIES							
50	Bankruptcy Payable	4,970,469	4,970,469		4,984,195	(13,726)		(0.3%)
51	Deferred Inflows	18,176,244	18,176,244		18,176,244			0.0%
52	Debt Borrowings, Net of Current Maturities	94,650,546	94,595,317	(55,228)	97,317,059	(2,721,741)		(2.8%)
53	Bond Issuance Costs & Other Assets	31,862	31,659	(203)	34,094	(2,435)		(7.1%)
54	TOTAL LONG TERM LIABILITIES	117,829,121	117,773,689	(55,431)	120,511,592	(2,737,903)		(2.3%)
55								
56	TOTAL LIABILITIES	121,434,823	121,519,819	84,998	125,509,755	(3,989,935)		(3.2%)
57								
58	NET POSITION							
59	Net Position at Beginning of Fiscal Year	39,704,526	39,704,526		34,153,672	5,550,854		16.3%
60	Increase (Decrease) in Net Position	5,580,655	6,117,990	537,335	5,550,854	567,137		10.2%
61	TOTAL NET POSITION	45,285,181	45,822,516	537,335	39,704,526	6,117,990		15.4%
62								
63	TOTAL LIABILITIES & NET POSITION	166,720,004	167,342,335	622,333	165,214,281	2,128,056		1.3%
64								
65								
66	{1} YEAR END PROP TAX ACCRUAL							
67	{2} DUE FROM EVO - PAYROLL, INSURANCE, & CIP							
68	{3} CIP - TOWER & VA HVAC							
69	{4} ADVENTIST HEALTH LOC PAYOFF							

	A	B	C	D	E	F	G	H
1	EVOLUTIONS							
2	BALANCE SHEET							
3	PERIOD ENDED 6/30/2023							
4	UNAUDITED							
5								
6		May 2023	June 2023	Increase	June 2022	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	28,434	40,702	12,268	186,423	(145,720)	(78.2%)	
10	Miscellaneous Receivables				155,251	(155,251)	(100.0%)	
11	Prepays	1,957		(1,957)			0.0%	
12	TOTAL CURRENT ASSETS	30,391	40,702	10,311	341,674	(300,971)	(88.1%)	
13								
14	LIMITED USE ASSETS							
15	Restricted Trust Funds	2,662,775	2,671,246	8,470		2,671,246	0.0%	
16								
17	CAPITAL ASSETS							
18	Land & Land Improvements	594,565	594,565		594,565		0.0%	
19	Buildings & Building Improvements	8,140,712	8,140,712		8,140,712		0.0%	
20	Major Movable Equipment	809,738	809,738		809,738		0.0%	
21	Construction in Progress	836,447	865,295	28,848		865,295	0.0%	{1}
22	Accumulated Depreciation	(6,976,695)	(7,009,174)	(32,479)	(6,646,177)	(362,997)	5.5%	
23	TOTAL CAPITAL ASSETS	3,404,767	3,401,136	(3,631)	2,898,838	502,298	17.3%	
24								
25								
26	TOTAL ASSETS	6,097,933	6,113,084	15,150	3,240,512	2,872,573	88.6%	
27								
28	CURRENT LIABILITIES							
29	Accounts Payable	79,046	90,428	11,382	35,129	55,299	157.4%	
30	Payroll	51,562	52,371	810	44,921	7,450	16.6%	
31	Other Accrued Liabilities	26,115	88,822	62,706	217,618	(128,796)	(59.2%)	{2}
32	Current Maturities of Debt Borrowings	45,506	59,448	13,942		59,448	0.0%	
33	TOTAL CURRENT LIABILITIES	202,229	291,069	88,840	297,668	(6,598)	(2.2%)	
34								
35	LONG TERM LIABILITIES							
36	Debt Borrowings, Net of Current Maturities	3,365,000	3,365,000			3,365,000	0.0%	
37	Foundation & TLDC	54,825	0	(54,825)	85,850	(85,850)	(100.0%)	{3}
38	TOTAL LONG TERM LIABILITIES	3,419,825	3,365,000	(54,825)	85,850	3,279,150	3819.6%	
39								
40	TOTAL LIABILITIES	3,622,054	3,656,069	34,015	383,518	3,272,552	853.3%	
41								
42	NET POSITION							
43	Net Position at Beginning of Fiscal Year	2,856,993	2,856,993			2,856,993	0.0%	
44	Increase (Decrease) in Net Position	(381,115)	(399,979)	(18,864)	2,856,993	(3,256,972)	(114.0%)	
45	TOTAL NET POSITION	2,475,878	2,457,014	(18,864)	2,856,993	(399,979)	(14.0%)	
46								
47	TOTAL LIABILITIES & NET POSITION	6,097,932	6,113,083	15,150	3,240,511	2,872,573	88.6%	
48								
49	{1} CIP - FLOORING & POOL							
50	{2} DUE TO DISTRICT - PAYROLL, INSURANCE, & CIP							
51	{3} TLDC & FOUNDATION LOAN PAYOFFS							

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE TWELVE MONTHS ENDING 6/30/2023							
4	UNAUDITED							
5		Current Month				Year-to-Date		
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	2,890	5,000	(2,111)	Net Patient Revenue	124,395	60,000	64,395	
8	316,543	268,871	47,672	Other Operating Revenue	5,109,553	3,185,519	1,924,034	{1}
9	305,345	199,258	106,087	Property Tax Revenue	2,497,183	2,391,096	106,087	{2}
10	624,778	473,129	151,649	TOTAL OPERATING REVENUE	7,731,131	5,636,615	2,094,516	
11								
12	46,619	37,290	9,329	Salaries & Wages	480,309	442,395	37,914	
13	6,341	9,047	(2,706)	Employee Benefits	110,268	101,328	8,940	
14	9,012	13,125	(4,113)	Professional Fees	239,981	172,740	67,241	
15	11,770	30,525	(18,755)	Legal Fees	431,356	366,300	65,056	
16	17,259	19,382	(2,123)	Purchased Services	253,846	249,281	4,565	
17	450	982	(532)	Supplies	6,355	11,784	(5,429)	
18	100	2,500	(2,400)	Repairs & Maintenance	22,388	30,000	(7,613)	
19	3,373	3,100	273	Utilities & Phone	37,693	37,850	(157)	
20	7,122	6,220	902	Building & Equipment Rental	83,090	74,640	8,450	
21	23,678	23,276	402	Insurance	289,376	292,586	(3,210)	
22	462	11,577	(11,115)	Interest Expense	39,548	101,252	(61,704)	
23	1,489	1,605	(116)	Other Operating Expenses	38,639	23,460	15,179	
24	127,675	158,629	(30,954)	OPERATING EXPENSES BEFORE D&A	2,032,850	1,903,616	129,234	
25	497,103	314,500	182,603	EBITDA	5,698,281	3,732,999	1,965,282	
26								
27	(68,884)	(70,915)	2,031	Depreciation & Amortization	(1,010,693)	(1,023,924)	13,231	
28	340,700	340,700	-	GO Bond Revenue	4,088,400	4,088,400	-	
29	55,228	55,228	0	GO Bond Accretion	662,741	662,736	5	
30	(286,812)	(286,812)	0	Bond Interest Expense	(3,441,740)	(3,441,744)	4	
31	-	-	-	COVID 19 Relief Funds	121,000	-	121,000	
32	40,233	38,201	2,032	TOTAL OTHER REVENUE (EXPENSES)	419,709	285,468	134,241	
33								
34	537,335	352,701	184,634	INCREASE (DECREASE) IN NET POSITION	6,117,990	4,018,467	2,099,523	
35								
37	{1} INVESTMENT INTEREST INCOME							
38	{2} YEAR END PROP TAX ACCRUAL							

	A	B	C	D	E	F	G	H
1	EVOLUTIONS							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE TWELVE MONTHS ENDING 6/30/2023							
4	UNAUDITED							
5		Current Month				Year-to-Date		
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	161,623	157,286	4,337	Memberships	1,814,363	1,858,722	(44,359)	
8	2,300	773	1,528	Enrollments	41,669	9,135	32,534	
9	5,783	6,000	(217)	Childcare	58,767	62,700	(3,933)	
10	2,125	3,050	(925)	Personal Trainer Rent	29,689	36,600	(6,911)	
11	4,385	1,500	2,885	Guest Fees	37,686	18,000	19,686	
12	-	250	(250)	ProShop	480	3,000	(2,520)	
13	475	350	125	Drinks	5,318	4,200	1,118	
14	8,470	-	8,470	Other Operating Revenue	30,721	-	30,721	{1}
15	185,161	169,209	15,953	TOTAL OPERATING REVENUE	2,018,693	1,992,357	26,336	
16								
17	73,665	82,029	(8,364)	Salaries & Wages	919,297	951,632	(32,335)	
18	14,910	15,135	(225)	Employee Benefits	190,224	184,742	5,482	
19	(155)	-	(155)	Professional Fees	-	-	-	{2}
20	27,135	21,304	5,831	Purchased Services	287,372	257,472	29,900	
21	7,077	7,800	(723)	Supplies	102,461	93,600	8,861	
22	1,042	4,900	(3,858)	Repairs & Maintenance	48,763	58,800	(10,037)	
23	29,015	23,900	5,115	Utilities & Phone	298,788	275,000	23,788	
24	363	81	282	Building & Equipment Rental	3,379	972	2,407	
25	3,549	3,894	(345)	Insurance	46,455	46,332	123	
26	137	137	0	Interest Expense	2,132	2,114	18	
27	865	4,750	(3,885)	Other Operating Expenses	10,459	42,225	(31,766)	{3}
28	157,604	163,930	(6,326)	OPERATING EXPENSES BEFORE D&A	1,909,330	1,912,889	(3,560)	
29	27,557	5,279	22,279	EBITDA	109,364	79,468	29,896	
30								
31	(32,479)	(30,608)	(1,871)	Depreciation & Amortization	(362,997)	(359,162)	(3,835)	
32	(13,942)	-	(13,942)	Bond Interest Expense	(97,594)	-	(97,594)	
33	-	-	-	Other Bond Expense	(127,751)	-	(127,751)	
34	-	-	-	COVID 19 Relief Funds	79,000	-	79,000	
35	(46,421)	(30,608)	(15,813)	TOTAL OTHER REVENUE (EXPENSES)	(509,343)	(359,162)	(150,181)	
36								
37	(18,864)	(25,330)	6,465	INCREASE (DECREASE) IN NET POSITION	(399,979)	(279,694)	(120,285)	
38								
40	{1} INVESTMENT INTEREST INCOME							
41	{2} RECLASS TO PURCHASED SERVICES							
42	{3} UNDER BUDGET (MARKETING, UNIFORMS, STAFF DEVELOPMENT)							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	EVOLUTIONS														
2	STATEMENT OF REVENUE & EXPENDITURES														
3	TWELVE MONTHS ENDED 6/30/2023														
4	UNAUDITED														
5															
6		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	
7	Memberships	145,271	147,140	146,714	149,005	144,830	150,308	148,480	154,508	153,281	154,500	158,704	161,623	1,814,363	
8	Enrollments	3,225	3,443	3,800	2,450	2,950	3,850	5,000	3,675	3,800	4,830	2,346	2,300	41,669	
9	Childcare	5,230	5,020	4,925	4,735	4,705	4,721	4,879	4,319	4,657	4,933	4,861	5,783	58,767	
10	Personal Trainer Rent	2,550	2,600	2,500	2,600	2,500	2,500	2,250	2,500	2,500	2,500	2,550	2,125	29,675	
11	Guest Fees	2,060	1,829	1,615	2,170	2,205	4,710	3,978	3,555	4,089	3,362	3,729	4,385	37,686	
12	ProShop	50	150	25	30	25	-	55	95	25	-	25	-	480	
13	Drinks	423	505	596	430	311	354	411	383	542	415	489	475	5,334	
14	Other Operating Revenue	-	-	-	-	-	-	-	-	-	14,119	8,132	8,470	30,721	{1}
15	TOTAL OPERATING REVENUE	158,809	160,687	160,175	161,420	157,526	166,443	165,053	169,035	168,894	184,659	180,836	185,161	2,018,693	
16															
17	Salaries & Wages	75,834	78,403	74,780	72,476	77,319	75,974	83,373	68,780	80,985	74,508	83,201	73,665	919,297	
18	Employee Benefits	13,748	15,114	15,353	17,533	13,776	20,414	17,028	15,141	10,605	19,311	17,292	14,910	190,224	
19	Professional Fees	-	-	-	-	-	155	-	-	-	-	-	(155)	-	
20	Purchased Services	11,177	20,956	18,407	20,817	25,229	48,421	21,436	25,103	19,257	22,807	26,627	27,135	287,372	
21	Supplies	4,876	11,435	8,848	6,360	6,889	18,622	10,065	5,478	8,002	5,081	9,727	7,077	102,461	
22	Repairs & Maintenance	2,248	3,625	3,233	2,346	1,667	10,036	4,693	2,728	5,563	4,103	7,478	1,042	48,763	
23	Utilities & Phone	31,529	31,435	29,966	19,311	18,424	20,686	28,086	26,463	21,083	20,185	22,604	29,015	298,788	
24	Building & Equipment Rental	375	(131)	231	200	313	308	308	317	313	330	453	363	3,379	
25	Insurance	3,763	3,763	3,763	3,763	6,282	4,745	3,351	3,351	3,351	3,351	3,423	3,549	46,455	
26	Interest Expense	215	208	201	194	187	199	173	166	158	151	144	137	2,132	
27	Other Operating Expenses	30	35	315	40	30	3,512	962	35	1,133	1,363	2,139	865	10,459	
28	OPERATING EXPENSES BEFORE D&A	143,795	164,843	155,097	143,040	150,116	203,072	169,475	147,562	150,450	151,190	173,088	157,603	1,909,330	
29	EBITDA	15,014	(4,156)	5,078	18,380	7,410	(36,629)	(4,422)	21,473	18,444	33,469	7,748	27,558	109,364	
30															
31	Depreciation & Amortization	(30,111)	(30,111)	(29,648)	(29,252)	(29,418)	(29,252)	(29,252)	(29,252)	(30,468)	(31,276)	(32,479)	(32,479)	(362,997)	
32	Bond Interest Expense	-	-	-	-	-	(13,942)	(13,942)	(13,942)	(13,942)	(13,942)	(13,942)	(13,942)	(97,594)	
33	Other Bond Expense	-	-	-	-	-	(127,751)	-	-	-	-	-	-	(127,751)	
34	COVID 19 Relief Funds	-	-	-	-	-	-	-	-	-	79,000	-	-	79,000	
35	TOTAL OTHER REVENUE (EXPENSES)	(30,111)	(30,111)	(29,648)	(29,252)	(29,418)	(170,945)	(43,194)	(43,194)	(44,410)	33,782	(46,421)	(46,421)	(509,343)	
36															
37	INCREASE (DECREASE) IN NET POSITION	(15,097)	(34,267)	(24,570)	(10,872)	(22,008)	(207,574)	(47,616)	(21,721)	(25,966)	67,251	(38,673)	(18,863)	(399,979)	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
5															
6	<div style="display: flex; justify-content: space-between; padding: 0 10px;"> <u>JULY</u> AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER JANUARY FEBRUARY MARCH APRIL MAY JUNE TOTAL </div>														
38															
40	{1} INVESTMENT INTEREST INCOME														