

	A	B	C	D	E	F	G	H
1	TULARE LOCAL HEALTH CARE DISTRICT							
2	BALANCE SHEET							
3	PERIOD ENDED 10/31/2023							
4	UNAUDITED							
5								
6		September 2023	October 2023	Increase	October 2022	Increase	Increase	
7		This Year	This year	(Decrease)	Last year	(Decrease) YOY	(Decrease) %	
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$9,614,954	\$9,602,363	(\$12,590)	\$1,472,146	\$8,130,217	552.3%	
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		4,900,000	70,469	1.4%	
12	Net Cash	15,585,423	15,572,832	(12,590)	12,391,526	3,181,306	25.7%	
13								
14	Patient Receivables	900	800	(100)	(3,156)	3,956	(125.3%)	
15	Rent Receivables	2,322,990	2,335,379	12,389	2,224,505	110,874	5.0%	
16	Net AR	2,323,890	2,336,179	12,289	2,221,349	114,830	5.2%	
17								
18	Property Tax Revenue	634,173	845,564	211,391	797,032	48,532	6.1%	{1}
19	Miscellaneous Receivables	28,958	41,555	12,598	939,891	(898,835)	(95.6%)	{2}
20	Prepays	282,887	256,869	(26,018)	152,455	104,414	68.5%	
21	Net Other Receivables	946,018	1,143,988	197,970	1,889,378	(745,389)	(39.5%)	
22								
23	TOTAL CURRENT ASSETS	18,855,331	19,052,999	197,669	16,502,253	2,550,746	15.5%	
24								
25	LIMITED USE ASSETS							
26	Restricted Trust Funds	14,303,907	13,745,391	(558,515)	13,807,477	(62,086)	(0.4%)	{3}
27								
28	CAPITAL ASSETS							
29	Land & Land Improvements	3,511,329	3,511,329		2,931,547	579,782	19.8%	
30	Buildings & Building Improvements	47,468,971	47,468,971		48,115,392	(646,421)	(1.3%)	
31	Major Movable Equipment	1,865,057	1,865,057		1,618,461	246,596	15.2%	
32	Construction in Progress	110,254,406	111,326,196	1,071,790	110,051,942	1,274,255	1.2%	{4}
33	Accumulated Depreciation	(42,573,813)	(42,675,331)	(101,518)	(42,232,369)	(442,963)	1.0%	
34	TOTAL CAPITAL ASSETS	120,525,950	121,496,222	970,272	120,484,973	1,011,249	0.8%	
35								
36	LONG TERM ASSETS							
37	Lease Receivable	13,678,257	13,678,257		15,983,558	(2,305,300)	(14.4%)	
38								
39	TOTAL ASSETS	\$167,363,445	\$167,972,870	\$609,425	\$166,778,261	\$1,194,609	0.7%	
40								
41	CURRENT LIABILITIES							
42	Accounts Payable	\$215,893	\$282,230	\$66,336	\$238,384	\$43,845	18.4%	{5}
43	Payroll	39,597	50,703	11,106	123,947	(73,243)	(59.1%)	{6}
44	Adventist Health				908,537	(908,537)	(100.0%)	
45	Other Accrued Liabilities	235,962	136,008	(99,953)	480,730	(344,722)	(71.7%)	{7}
46	Current Maturities of Debt Borrowings	2,784,339	3,079,255	294,916	2,853,655	225,600	7.9%	{1}
47	TOTAL CURRENT LIABILITIES	3,275,791	3,548,196	272,405	4,605,253	(1,057,057)	(23.0%)	
48								
49	LONG TERM LIABILITIES							
50	OTHER							
51	Bankruptcy Payable	4,970,469	4,970,469		4,970,469		0.0%	
52	Deferred Inflows	15,970,181	15,970,181		18,176,244	(2,206,063)	(12.1%)	
53	LTD							
54	Adventist Health				(17,659)	17,659	(100.0%)	
55	Debt Borrowings, Net of Current Maturities	95,520,632	95,465,404	(55,228)	95,037,145	428,259	0.5%	{1}
56	Bond Issuance Costs & Other Assets	31,050	30,847	(203)	33,283	(2,435)	(7.3%)	{1}
57	Foundation & TLDC				74,667	(74,667)	(100.0%)	
58	TOTAL LONG TERM LIABILITIES	116,492,332	116,436,901	(55,431)	118,274,149	(1,837,247)	(1.6%)	
59								
60	TOTAL LIABILITIES	119,768,123	119,985,097	216,974	122,879,402	(2,894,305)	(2.4%)	
61								
62	NET POSITION							
63	Net Position at Beginning of Fiscal Year	46,421,471	46,421,471		42,561,519	3,859,952	9.1%	
64	Increase (Decrease) in Net Position	1,173,851	1,566,302	392,451	1,337,340	228,962	17.1%	
65	TOTAL NET POSITION	47,595,322	47,987,773	392,451	43,898,859	4,088,914	9.3%	
66								
67	TOTAL LIABILITIES & NET POSITION	\$167,363,445	\$167,972,870	\$609,425	\$166,778,261	\$1,194,609	0.7%	
68								
69	{1} MONTHLY ACCRUALS							
70	{2} ADP REFUND DUPLICATE CHARGE FOR PM							
71	{3} BNY ACCOUNT BALANCE DECREASED \$921K DUE TO SOLAR INVOICE AND GO BOND COUNTY ACCOUNT BALANCE INCREASED DUE TO MONTHLY ACCRUAL OF \$351K							
72	{4} SOLAR, TOWER, AH KITCHEN, FUGAZZIS HVAC							
73	{5} INVOICES ENTERED AT EOM AND NOT PAID (CVA & VANIR)							
74	{6} HIGHER ACCRUAL MORE WORKING DAYS IN THE MONTH							
75	{7} BETA MALPRACTICE CLAIM PAID							

	A	B	C	D	E	F	G	H
1	DISTRICT							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE FOUR MONTHS ENDING 10/31/2023							
4	UNAUDITED							
5		Current Month				Year-to-Date		
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 4,410	\$ 16,500	\$ (12,090)	Net Patient Revenue	\$ 10,959	\$ 24,000	\$ (13,041)	{1}
8	\$ 255,438	\$ 263,374	\$ (7,936)	Other Operating Revenue	\$ 925,489	\$ 1,031,407	\$ (105,918)	{2}
9	\$ 211,391	\$ 211,391	-	Property Tax Revenue	\$ 845,564	\$ 845,564	-	
10	\$ 471,239	\$ 491,265	\$ (20,026)	TOTAL OPERATING REVENUE	\$ 1,782,012	\$ 1,900,971	\$ (118,959)	
11								
12	\$ 57,828	\$ 46,466	\$ 11,362	Salaries & Wages	\$ 198,592	\$ 192,255	\$ 6,337	{3}
13	\$ 10,470	\$ 7,679	\$ 2,791	Employee Benefits	\$ 26,882	\$ 31,595	\$ (4,713)	{3}
14	\$ 14,463	\$ 15,760	\$ (1,298)	Professional Fees	\$ 56,031	\$ 63,040	\$ (7,009)	
15	\$ 6,793	\$ 14,400	\$ (7,608)	Legal Fees	\$ 40,241	\$ 57,600	\$ (17,359)	
16	\$ 40,222	\$ 33,494	\$ 6,728	Purchased Services	\$ 108,484	\$ 135,557	\$ (27,073)	{4}
17	\$ 110	\$ 790	\$ (680)	Supplies	\$ 3,210	\$ 3,160	\$ 50	
18	-	\$ 2,527	\$ (2,527)	Repairs & Maintenance	\$ 2,685	\$ 10,108	\$ (7,423)	
19	\$ 2,817	\$ 3,050	\$ (233)	Utilities & Phone	\$ 13,937	\$ 12,200	\$ 1,737	
20	\$ 7,384	\$ 7,240	\$ 144	Building & Equipment Rental	\$ 29,002	\$ 28,960	\$ 42	
21	\$ 20,701	\$ 24,985	\$ (4,284)	Insurance	\$ 82,802	\$ 99,940	\$ (17,138)	{5}
22	\$ 11,812	\$ 2,330	\$ 9,482	Other Operating Expenses	\$ 17,447	\$ 10,120	\$ 7,327	{6}
23	\$ 172,599	\$ 158,721	\$ 13,878	OPERATING EXPENSES BEFORE D&A	\$ 579,312	\$ 644,535	\$ (65,223)	
24	\$ 298,640	\$ 332,544	\$ (33,904)	EBITDA	\$ 1,202,700	\$ 1,256,436	\$ (53,736)	
25								
26	\$ (69,864)	\$ (70,819)	\$ 955	Depreciation & Amortization	\$ (278,770)	\$ (283,039)	\$ 4,269	
27	\$ 351,733	\$ 351,733	0	GO Bond Revenue	\$ 1,406,933	\$ 1,406,932	\$ 1	
28	\$ 55,228	\$ 55,228	0	GO Bond Accretion	\$ 220,914	\$ 220,912	\$ 2	
29	\$ (294,916)	\$ (294,916)	(0)	Bond Interest Expense	\$ (1,179,666)	\$ (1,179,664)	\$ (2)	
30	\$ 58,009	\$ 41,895	\$ 16,114	Gains/Losses on Investments	\$ 214,783	\$ 172,893	\$ 41,890	{7}
34	\$ 100,191	\$ 83,121	\$ 17,070	TOTAL OTHER REVENUE (EXPENSES)	\$ 384,794	\$ 338,034	\$ 46,760	
35								
36	\$ 398,831	\$ 415,665	\$ (16,834)	INCREASE (DECREASE) IN NET POSITION	\$ 1,587,494	\$ 1,594,470	\$ (6,976)	
37								
39	{1} BUDGETED FOR \$14K IN UNCLAIMED PROPERTY, NOT RECEIVED YET							
40	{2} BUDGETED TOO HIGH FOR AH LEASE							
41	{3} PM SEVERANCE							
42	{4} WULFF HANSEN SERVICE FEE & EMD EMAIL CONVERSION							
43	{5} BUDGET INCLUDES TERRORISM AND WE DID NOT PURCHASE							
44	{6} RENTAL PROPERTY TAXES							
45	{7} LAIF, ZIONS, & BNY INTEREST							

	A	B	C	D	E	F	G	H
1	EVO							
2	STATEMENT OF REVENUE & EXPENDITURES WITH BUDGET							
3	FOR THE FOUR MONTHS ENDING 10/31/2023							
4	UNAUDITED							
5		Current Month				Year-to-Date		
6	Actual	Budget	Difference		Actual	Budget	Difference	
7	\$ 157,457	\$ 160,115	\$ (2,658)	Memberships	\$ 678,687	\$ 635,960	\$ 42,727	
8	\$ 3,450	\$ 750	\$ 2,700	Enrollments	\$ 12,219	\$ 3,000	\$ 9,219	
9	\$ 4,325	\$ 4,200	\$ 125	Childcare	\$ 19,804	\$ 19,400	\$ 404	
10	\$ 2,500	\$ 2,600	\$ (100)	Personal Trainer Rent	\$ 9,975	\$ 10,400	\$ (425)	
11	\$ 3,231	\$ 3,000	\$ 231	Guest Fees	\$ 13,159	\$ 12,000	\$ 1,159	
12	\$ (12)	\$ 100	\$ (112)	ProShop	-	\$ 400	\$ (400)	
13	\$ 225	\$ 350	\$ (125)	Drinks	\$ 1,459	\$ 1,400	\$ 59	
14	\$ 493	-	\$ 493	Other Operating Revenue	\$ 657	-	\$ 657	
15	\$ 171,669	\$ 171,115	\$ 554	TOTAL OPERATING REVENUE	\$ 735,960	\$ 682,560	\$ 53,400	
16								
17	\$ 77,809	\$ 80,452	\$ (2,643)	Salaries & Wages	\$ 311,043	\$ 318,870	\$ (7,827)	
18	\$ (2,578)	\$ 14,870	\$ (17,448)	Employee Benefits	\$ 39,772	\$ 59,422	\$ (19,650)	{1}
19	\$ 24,482	\$ 22,354	\$ 2,128	Purchased Services	\$ 93,063	\$ 90,191	\$ 2,872	{2}
20	\$ 10,728	\$ 9,200	\$ 1,528	Supplies	\$ 39,424	\$ 36,800	\$ 2,624	{3}
21	\$ 11,018	\$ 4,610	\$ 6,408	Repairs & Maintenance	\$ 28,013	\$ 20,940	\$ 7,073	{4}
22	\$ 26,428	\$ 20,778	\$ 5,650	Utilities & Phone	\$ 128,908	\$ 121,803	\$ 7,105	{5}
23	\$ 921	\$ 1,196	\$ (275)	Building & Equipment Rental	\$ 5,383	\$ 4,784	\$ 599	
24	\$ 4,757	\$ 3,750	\$ 1,007	Insurance	\$ 19,029	\$ 15,000	\$ 4,029	{6}
25	\$ 2,746	\$ 200	\$ 2,546	Other Operating Expenses	\$ 4,585	\$ 6,264	\$ (1,679)	
26	\$ 156,311	\$ 157,410	\$ (1,099)	OPERATING EXPENSES BEFORE D&A	\$ 669,220	\$ 674,074	\$ (4,854)	
27	\$ 15,358	\$ 13,705	\$ 1,653	EBITDA	\$ 66,739	\$ 8,486	\$ 58,253	
28								
29	\$ (31,452)	\$ (34,843)	\$ 3,391	Depreciation & Amortization	\$ (126,559)	\$ (138,372)	\$ 11,813	{7}
30	\$ 9,714	-	\$ 9,714	Gains/Losses on Investments	\$ 38,628	-	\$ 38,628	{8}
34	\$ (21,737)	\$ (34,843)	\$ 13,106	TOTAL OTHER REVENUE (EXPENSES)	\$ (87,931)	\$ (138,372)	\$ 50,441	
35								
36	\$ (6,380)	\$ (21,138)	\$ 14,758	INCREASE (DECREASE) IN NET POSITION	\$ (21,192)	\$ (129,886)	\$ 108,694	
37								
39	{1} WC AUDIT. ADJUSTMENT FOR OVER ACCRUED EXPENSE.							
40	{2} CPR TRAINING							
41	{3} NEW PC							
42	{4} HOT WATER LINE TO LAUNDRY							
43	{5} ELECTRIC & GAS							
44	{6} PROPERTY TAXES							
45	{7} BUDGET INCLUDES DEP. FOR ASSETS NOT YET COMPLETE							
46	{8} BNY INTEREST							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	EVO														
2	STATEMENT OF REVENUE & EXPENDITURES														
3	TWELVE MONTHS ENDED 10/31/2023														
4	UNAUDITED														
5															
6		NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	TOTAL	
7	Memberships	\$144,830	\$150,308	\$148,480	\$154,508	\$153,281	\$154,500	\$158,704	\$162,108	\$165,963	\$170,026	\$185,241	\$157,457	\$1,905,406	{1}
8	Enrollments	\$2,950	\$3,850	\$5,000	\$3,675	\$3,800	\$4,830	\$2,346	\$2,300	\$2,669	\$2,950	\$3,150	\$3,450	\$40,970	
9	Childcare	\$4,705	\$4,721	\$4,879	\$4,319	\$4,657	\$4,933	\$4,861	\$5,783	\$5,434	\$4,959	\$5,087	\$4,325	\$58,662	
10	Personal Trainer Rent	\$2,500	\$2,500	\$2,250	\$2,500	\$2,500	\$2,500	\$2,550	\$2,125	\$2,375	\$2,550	\$2,550	\$2,500	\$28,900	
11	Guest Fees	\$2,205	\$4,710	\$3,978	\$3,555	\$4,089	\$3,362	\$3,729	\$4,385	\$3,575	\$3,729	\$2,624	\$3,231	\$43,171	
12	ProShop	\$25	-	\$55	\$95	\$25	-	\$25	-	\$89	-\$89	\$12	-\$12	\$225	
13	Drinks	\$311	\$354	\$411	\$383	\$542	\$415	\$489	\$475	\$441	\$615	\$178	\$225	\$4,837	
14	Other Operating Revenue	-	-	-	-	-	-	-	-	-	-	\$164	\$493	\$657	
15	TOTAL OPERATING REVENUE	\$157,526	\$166,443	\$165,053	\$169,035	\$168,894	\$170,540	\$172,704	\$177,176	\$180,546	\$184,740	\$199,006	\$171,669	\$2,082,827	
16															
17	Salaries & Wages	\$77,319	\$75,974	\$83,373	\$68,780	\$80,985	\$74,508	\$83,201	\$73,665	\$75,700	\$80,672	\$76,862	\$77,809	\$928,847	
18	Employee Benefits	\$15,617	\$18,573	\$17,028	\$15,141	\$10,605	\$19,311	\$17,292	\$14,910	\$15,477	\$12,944	\$13,928	-\$2,578	\$168,249	{2}
19	Professional Fees	-	\$155	-	-	-	-	-	-\$155	-	-	-	-	-	
20	Purchased Services	\$25,229	\$48,421	\$21,436	\$25,103	\$21,760	\$22,807	\$26,627	\$20,536	\$21,857	\$26,477	\$20,248	\$24,482	\$304,982	{3}
21	Supplies	\$6,889	\$18,622	\$10,065	\$5,478	\$8,002	\$5,081	\$9,727	\$7,077	\$5,767	\$9,376	\$13,554	\$10,728	\$110,366	
22	Repairs & Maintenance	\$1,667	\$10,036	\$4,693	\$2,728	\$5,563	\$4,103	\$7,478	\$1,042	\$6,240	\$6,290	\$4,464	\$11,018	\$65,323	{4}
23	Utilities & Phone	\$18,424	\$20,686	\$28,086	\$26,463	\$21,083	\$20,185	\$22,604	\$29,015	\$33,881	\$33,797	\$34,802	\$26,428	\$315,455	
24	Building & Equipment Rental	\$313	\$308	\$308	\$317	\$313	\$330	\$453	\$363	\$1,196	\$1,882	\$1,384	\$921	\$8,088	
25	Insurance	\$6,282	\$4,745	\$3,351	\$3,351	\$3,351	\$3,351	\$3,423	\$3,549	\$4,757	\$4,757	\$4,757	\$4,757	\$50,434	
26	Interest Expense	\$187	\$199	\$173	\$166	\$158	\$151	\$144	\$137	-	-	-	-	\$1,315	
27	Other Operating Expenses	\$30	\$3,522	\$962	\$35	\$1,133	\$1,363	\$2,139	\$855	\$722	-	\$1,116	\$2,746	\$14,623	{5}
28	OPERATING EXPENSES BEFORE D&A	\$151,957	\$201,241	\$169,475	\$147,562	\$152,953	\$151,190	\$173,088	\$150,994	\$165,597	\$176,195	\$171,115	\$156,311	\$1,967,682	
29	EBITDA	\$5,569	-\$34,798	-\$4,422	\$21,473	\$15,941	\$19,350	-\$384	\$26,182	\$14,949	\$8,545	\$27,891	\$15,358	\$115,146	
30															
31	Depreciation & Amortization	-\$29,418	-\$29,252	-\$29,252	-\$29,252	-\$30,468	-\$31,276	-\$32,479	-\$30,362	-\$32,204	-\$31,452	-\$31,452	-\$31,452	-\$368,317	
32	Gains/Losses on Investments	-	-	-	-	-	-	-	-	\$9,235	\$26,338	-\$6,659	\$9,714	\$38,628	{6}
36	TOTAL OTHER REVENUE (EXPENSES)	-\$29,418	-\$29,252	-\$29,252	-\$29,252	-\$30,468	-\$31,276	-\$32,479	-\$30,362	-\$22,969	-\$5,114	-\$38,111	-\$21,738	-\$329,689	
37															
38	INCREASE (DECREASE) IN NET POSITION	-\$23,849	-\$64,050	-\$33,674	-\$7,779	-\$14,527	-\$11,926	-\$32,863	-\$4,180	-\$8,020	\$3,431	-\$10,220	-\$6,380	-\$214,543	
39															
41	{1} REVENUE BALANCED OUT FROM LAST MONTH														
42	{2} WC AUDIT. ADJUSTMENT FOR OVER ACCRUED EXPENSE.														
43	{3} CPR TRAINING														
44	{4} HOT WATER LINE TO LAUNDRY														
45	{5} PROPERTY TAXES														
46	{6} BNY INTEREST														