

Interim CEO Board Report Tulare Regional Medical Center

FROM: LARRY BLITZ, INTERIM CEO
TO: TULARE LOCAL HEALTHCARE DISTRICT BOARD OF DIRECTORS & COLLEAGUES
RE: Board CEO Report
DATE: September 26, 2018

To : TRMC District Board

This Interim CEO Report was prepared the week of September 17, 2018 in anticipation of a previously planned vacation during the Board meeting time. Any updates to this report will be presented by my Administrative colleagues.

Licensing and Certification Update – All efforts including the hiring of over 100 new employees, continuous monitoring of state and federal standards, securing the needed supplies and the Medical Executive Committee and subsequently the Medical Staff, ensuring and monitoring that all physical plant projects are on schedule, and providing a sound and practical fiscal plan that supports all opening activities. At the time of this writing, all systems are in progress with NO (Red Flags) present.

Special Legislative Audit – On Friday September 14, 2018, the TRMC Administrative Team received two copies of the First Draft of the Special Legislative Audit. Due to the specific confidential instructions from the State Auditor, only the Board members and staff have been able to review the document. This Audit was reviewed at the Special Board Meeting on September 19, 2018. The Staff and the Board is very concerned about the quality and quantity of the report and questions the objectivity of the audit in specific areas. Those concerns may be addressed in the Board response to State Auditor.

Construction Projects – All of the work being performed is in accordance with those requirements and improvements necessary for reopening and/or those improvements that AH desires. Some of the work being performed was originally scheduled for after the opening but due to OSHPD requirements, some of that work was moved up to actualize reaching short-term goals with longer-term project work. Example – Temporary Chiller work was approved by the Board, however, OSHPD's new requirements dictated upgrades which were previously designed for future work. These changes were made and approved by OSHPD. Same monies but accelerated payment to begin the Chiller project. All projects are on schedule and completed before the Survey.

Medical Executive Committee – The first Medical Executive Committee of TRMC met on Tuesday, September 18, 2018. Per court order, the former MEC that was terminated in 2016, was reinstated by Court Order. Dr. Abraham Betre was nominated and elected Chief Medical Officer. The MEC and the credentialing team of AH are busy with developing processes to reestablish the Medical Staff. Reinstated members of the MEC include: Drs. Betre, Sunalp, Patel, Orth, Welden, Fabella, Trujillo, Patel, and Pradeep Kamboj.

Security Issues – Details are being considered regarding security for the hospital and other District properties. AH will be contracting with Jones, Lang and LaSalle (JLL) for hospital security. A separate security firm will be retained for the remainder of the District properties (not Evolutions).

District Attorney Investigation – The Interim CEO and CFO met with several representatives of the Tulare County District Attorney's Office. This ongoing investigation continues to proceed without a stated ending date. Discussion centered on retrievable data and documentation.

Tulare Local Healthcare District dba Tulare Regional Medical Center

Agenda Item: CFO Reports

Board Meeting Date: September 26, 2018

June, 2018 Draft of Internal Statements: Balance Sheet and Statement of Revenue and Expenses - **Notes and Disclaimer:**

The June Statement was prepared based on the following facts:

There has not been a financial audit of the Tulare Local Health Care District dba Tulare Regional Medical Center's accounting books and records for the FYE June 30, 2017. As such, there are numerous items that we believe need to be adjusted to the FYE 6/30/17 financial statements, and these will need to be addressed in-depth at the time the District has an audit completed for these FYE's 2017 & 2018 periods.

In the meantime, and in order to close the books and prepare a draft statement for the 12 months ended June 30, 2018 (FYE 2018), we have attempted to identify adjustments that are allocable to the FYE 2017 statements, and simultaneously identify those items that appear to be allocable to the FYE 2018 statements.

The premise that we used to develop these draft statements was to, as best could be determined, adjust the respective Balance Sheet items for these months to the most appropriate supportable documentation, e.g., bank statement balances, gross accounts receivable and corresponding expected net collections, the latest Supplemental Payment program estimates, and accounts payable invoices or accruals for certain expenses.

As such, we are unable to make any conclusive representations as to the accuracy or completeness of the Tulare Local Health Care District dba Tulare Regional Medical Center June 30, 2018 Draft Internal Financial Statements. The FYE's 2017 and FYE 2018 books and records must be further analyzed, reconciled, and stated in accordance with uniform and accepted accounting procedures, and audited by an independent financial auditor.

Note: The audits for FYE's 2017 and 2018 have commenced in mid-September, 2018, and the reports are expected to be completed in November.

TULARE REGIONAL MEDICAL CENTER
 Balance Sheet for the period ended 6/30/2018
 Unaudited - See Attached Notes and Disclaimer

KEY COMPONENTS (ONLY)	Prior Month	Current Month	Last year	Increase/	Inc/(Dec) percentage
	May	June	June	(Decrease)	
Cash and cash equivalents	\$270,181	\$2,993,731	\$2,088,851	\$904,879	43.3%
Gross pt accounts receivable	42,900,321	40,323,941	81,064,255	(40,740,314)	(50.3%)
Net pt accounts receivable	850,030	462,415	24,894,581	(24,432,166)	(98.1%)
Misc receivables	6,770,159	2,392,566	16,323,168	(13,930,602)	(85.3%)
Net capital assets	169,447,679	166,034,974	165,771,986	262,989	0.2%
TOTAL ASSETS	\$198,201,277	\$192,409,361	\$229,017,364	(\$36,608,002)	(16.0%)
Accounts payable	37,362,077	39,004,084	19,675,741	19,328,343	98.2%
Est current 3rd party payor settlements	6,366,077	5,961,395	34,319	5,927,076	17270.5%
Debt borrowings, net of curr maturities	101,549,706	102,108,373	99,839,816	2,268,557	2.3%
TOTAL LIABILITIES	162,709,061	164,978,030	137,395,269	27,582,761	20.1%
Total net assets	35,492,215	27,431,331	91,622,094	(64,190,763)	(70.1%)
TOTAL LIABILITIES & NET ASSETS	\$198,201,276	\$192,409,361	\$229,017,363	(\$36,608,002)	(16.0%)

TULARE REGIONAL MEDICAL CENTER
Balance Sheet for the period ended 6/30/2018
Unaudited - See Attached Notes and Disclaimer

	Prior Month May	Current Month June	Last year June	Increase/ (Decrease)	Inc/(Dec) percentage
Current assets:					
Cash and cash equivalents	\$270,181	\$2,993,731	\$2,088,851	\$904,879	43.3%
Ltd use assets avail for curr debt srvc	6,166,780	6,166,780	6,166,780	-	0.0%
Patient accounts receivable:					
Gross pt accounts receivable	42,900,321	40,323,941	81,064,255	(40,740,314)	(50.3%)
Contractual allowances	(32,370,466)	(30,237,704)	(54,242,881)	24,005,177	(44.3%)
Provision for bad debts & charity	(9,679,825)	(9,623,822)	(1,926,793)	(7,697,028)	399.5%
Net pt accounts receivable	850,030	462,415	24,894,581	(24,432,166)	(98.1%)
Other receiv. & phys. advances					
Tax revenue receivable	7,404,659	8,062,846	5,769,785	2,293,061	39.7%
Misc receivables	6,770,159	2,392,566	16,323,168	(13,930,602)	(85.3%)
Physician advances	13,604	12,291	267,700	(255,409)	(95.4%)
Total other receivables	14,188,422	10,467,703	22,360,653	(11,892,950)	(53.2%)
Inventories	1,156,500	110,756	1,170,647	(1,059,891)	(90.5%)
Prepaid expenses & deposits	839,808	786,879	740,469	46,410	6.3%
Total current assets	23,471,721	20,988,264	57,421,981	(36,433,717)	(63.4%)
Assets limited as to use:					
GO bond construction fund	-	-	-	-	0.0%
Restricted trust funds, other	4,830,936	4,935,182	5,372,456	(437,274)	(8.1%)
Total limited use assets	4,830,936	4,935,182	5,372,456	(437,274)	(8.1%)
Capital assets:					
Land & land improvements	3,301,871	3,301,871	3,301,871	-	0.0%
Bldgs & bldg improvements	45,382,391	45,634,689	45,382,391	252,298	0.6%
Leasehold improvements	607,391	607,391	607,391	-	0.0%
Major movable equipment	38,195,077	40,759,576	38,262,991	2,496,585	6.5%
Construction in progress	148,310,249	145,613,442	142,236,501	3,376,941	2.4%
Gross capital assets	235,796,979	235,916,969	229,791,145	6,125,824	2.7%
Accumulated depreciation	(66,349,300)	(69,881,995)	(64,019,159)	(5,862,835)	9.2%
Net capital assets	169,447,679	166,034,974	165,771,986	262,989	0.2%
Bond issuance costs & other assets	450,941	450,941	450,941	-	0.0%
Intercompany receivable	-	-	-	-	0.0%
TOTAL ASSETS	\$198,201,277	\$192,409,361	\$229,017,364	(\$36,608,002)	(16.0%)
Current liabilities:					
Current maturities of debt borrowings	\$1,205,011	\$1,175,398	\$2,072,413	(\$897,015)	(43.3%)
Accounts payable	37,362,077	39,004,084	19,675,741	19,328,343	98.2%
Other accrued liabilities	4,828,556	4,794,806	9,850,422	(5,055,616)	(51.3%)
Accrued payroll & related liabilities	147,492	183,110	-	183,110	0.0%
Est current 3rd party payor settlements	6,366,077	5,961,395	34,319	5,927,076	17270.5%
Self insurance program accrual	360,000	360,000	440,000	(80,000)	(18.2%)
Total current liabilities	50,269,213	51,478,793	32,072,895	19,405,899	60.5%
Long-term liabilities:					
Deferred revenue	10,890,142	11,390,864	5,482,558	5,908,306	107.8%
Debt borrowings, net of curr maturities	101,549,706	102,108,373	99,839,816	2,268,557	2.3%
TOTAL LIABILITIES	162,709,061	164,978,030	137,395,269	27,582,761	20.1%
Net assets:					
Retained Earnings	61,008,603	53,275,638	95,877,940	(42,602,302)	(44.4%)
Increase in net assets	(25,516,388)	(25,844,307)	(4,255,846)	(21,588,461)	507.3%
Total net assets	35,492,215	27,431,331	91,622,094	(64,190,763)	(70.1%)
Intercompany payable	-	-	-	-	0.0%
TOTAL LIABILITIES & NET ASSETS	\$198,201,276	\$192,409,361	\$229,017,363	(\$36,608,002)	(16.0%)

TULARE REGIONAL MEDICAL CENTER

Statement of revenues and expenditures

For the Twelfth Months Ending Saturday, June 30, 2018

Unaudited - See Attached Notes & Disclaimer

KEY COMPONENTS (ONLY)	January	February	March	April	May	June	YTD FY18	YTD FY17
Total operating revenue	(85,206)	24,924	(1,419,066)	(696,479)	59,262	1,140,828	11,751,028	71,364,705
Professional fees	733,032	706,624	554,975	528,729	498,942	485,616	6,731,696	7,283,568
Physicians fees	6,100	-	-	-	-	-	2,220,974	6,301,287
Purchased services	312,671	269,322	354,615	319,842	375,595	322,569	5,143,951	11,414,565
Purchased HCCA Labor	0	-	-	-	-	(146,759)	13,635,335	39,993,337
Operating expenses before D&A	1,588,424	1,557,496	1,622,797	1,477,817	1,554,736	1,276,313	36,118,301	79,505,772
EBITDA	(1,673,630)	(1,532,572)	(3,041,863)	(2,174,296)	(1,495,474)	(135,485)	(24,367,273)	(8,141,067)
Excess of revenues over expenses	(1,522,088)	(1,697,965)	(3,099,311)	(2,307,413)	(1,934,196)	(327,919)	(25,844,307)	(4,600,972)

TULARE REGIONAL MEDICAL CENTER
Statement of revenue and expenditures
For the Twelve Months ending June 30, 2018
Unaudited - See Attached Notes & Disclaimer

	July	August	September	October	November	December	January	February	March	April	May	June	YTD FY18	YTD FY17
patient revenue	\$5,265,408	\$4,000,227	\$2,977,089	(\$4,142,461)	(\$76,297)	(\$8,079)	\$74,711	(\$5,272)	(\$1,691,169)	(\$757,425)	(\$13,869)	\$864,645	\$6,487,508	\$58,458,814
supplemental funds	1,254,200	1,254,200	697,850	(2,290,051)	212,141	2,322,055	(199,956)	-	-	-	-	(78,353)	3,172,087	10,401,515
other operating revenue	261,825	244,280	366,926	347,716	39,736	-	40,039	30,196	272,103	60,946	73,131	354,536	2,091,433	2,504,376
total operating revenue	6,781,433	5,498,707	4,041,865	(6,084,796)	175,580	2,313,976	(85,206)	24,924	(1,419,066)	(696,479)	59,262	1,140,828	11,751,028	71,364,705
salaries & wages	-	5,548	-	98	-	110,187	189,222	254,718	316,780	230,977	228,869	196,046	1,532,445	0
employee benefits	-	-	-	-	-	7,134	46,979	18,935	108,996	81,947	80,964	112,176	457,130	(1)
professional fees	591,421	607,690	493,803	512,355	369,868	648,640	733,032	706,624	554,975	528,729	498,942	485,616	6,731,696	7,283,568
professional fees, physicians	511,275	648,489	554,215	526,485	(45,536)	19,946	6,100	-	-	-	-	-	2,220,974	6,301,287
supplies	625,652	687,290	466,864	195,233	97,739	(39,688)	10,990	28,349	24,228	27,354	65,168	21,454	2,210,634	8,834,964
leased services	954,973	885,348	576,983	594,088	(53,904)	231,850	312,671	269,322	354,615	319,842	375,595	322,569	5,143,951	11,414,565
leased HCCA Labor	2,929,903	3,901,480	2,685,135	2,357,921	1,907,655	-	0	-	-	-	-	(146,759)	13,635,335	39,993,337
repairs & maintenance	11,742	35,132	22,258	16,406	36,572	(7,061)	2,852	18,491	19,102	36,729	56,281	35,737	284,242	472,582
utilities & phone	139,238	153,704	185,169	127,088	(45,002)	134,134	98,283	80,896	88,096	91,680	99,214	106,503	1,259,004	1,560,939
building & equipment rental	73,339	164,350	59,251	36,257	53,545	46,362	42,556	36,669	38,226	40,444	37,880	27,371	656,249	637,746
insurance	119,930	92,325	97,414	83,705	83,705	84,778	83,708	83,708	83,808	83,708	83,708	83,700	1,064,194	1,270,010
other operating expenses	125,273	289,918	102,348	99,232	14,364	39,105	62,031	59,784	33,971	36,407	28,115	31,900	922,447	1,736,775
operating expenses before D&A	6,082,746	7,471,274	5,243,440	4,548,868	2,419,006	1,275,387	1,588,424	1,557,496	1,622,797	1,477,817	1,554,736	1,276,313	36,118,301	79,505,772
ITDA	698,687	(1,972,567)	(1,201,575)	(10,633,664)	(2,243,426)	1,038,589	(1,673,630)	(1,532,572)	(3,041,863)	(2,174,296)	(1,495,474)	(135,485)	(24,367,273)	(8,141,067)
depreciation & amortization	(216,566)	(216,566)	(216,566)	(216,378)	(210,562)	(210,389)	(210,389)	(209,728)	(207,731)	(207,689)	(207,576)	(207,374)	(2,537,515)	(3,515,497)
property tax income	145,090	145,090	151,023	(155,369)	429,009	645,698	154,289	154,289	182,880	157,466	157,466	157,466	2,324,397	6,817,915
investment income	29,152	22,650	9,747	(2,828)	(208,799)	(190,205)	269,162	(48,575)	12,827	(21,013)	(329,633)	(30,045)	(487,561)	122,769
interest expense	(63,940)	(64,281)	(61,766)	(61,638)	(61,589)	(61,476)	(61,520)	(61,379)	(45,424)	(61,881)	(58,979)	(112,481)	(776,356)	(837,953)
donations & contributions	-	-	-	-	-	-	0	-	-	-	-	-	0	(102,540)
other income	-	-	-	-	-	-	-	-	-	-	-	-	-	1,055,401
total other revenue/(expenses)	(106,264)	(113,107)	(117,562)	(436,213)	(51,941)	183,628	151,542	(165,393)	(57,448)	(133,117)	(438,722)	(192,434)	(1,477,034)	3,540,095
cess of revenues over expenses	592,423	(2,085,674)	(1,319,137)	(11,069,877)	(2,295,367)	1,222,217	(1,522,088)	(1,697,965)	(3,099,311)	(2,307,413)	(1,934,196)	(327,919)	(25,844,307)	(4,600,972)
increase in net assets	\$592,423	(\$2,085,674)	(\$1,319,137)	(\$11,069,877)	(\$2,295,367)	\$1,222,217	(\$1,522,088)	(\$1,697,965)	(\$3,099,311)	(\$2,307,413)	(\$1,934,196)	(\$327,919)	(\$25,844,307)	(\$4,600,972)

TULARE REGIONAL MEDICAL CENTER
 AGED TRIAL BALANCE (CERNER HOSPITAL AND CLINIC ONLY, NO CREDITS)
 AS OF JUNE 30, 2018

	Unbilled	Est Cash	241-270	Est Cash	271-365	Est Cash	366+	Total Est	
								Cash	Grand Total
Commercial Contracted	97,539	0	846,595	39,745	697,807	16,194	1,028,681	55,939	2,670,622
Commercial Insurance	20,936	0	215,042	7,137	259,586	4,535	470,341	11,672	965,905
Medi-Cal	164,674	22,378	401,280	56,230	531,572	24,109	1,890,919	102,717	2,988,446
Medi-Cal Managed Care	126,502	0	1,994,116	57,198	1,744,073	19,742	2,277,718	76,940	6,142,409
Medicare	605,805	29,129	341,827	70,781	309,898	17,238	782,341	117,148	2,039,871
Medicare Advantage	68,147	0	274,783	4,835	319,225	2,759	1,881,112	7,594	2,543,267
Self Pay	120,181	3,846	1,189,929	4,681	1,498,859	2,938	7,082,043	11,465	9,891,012
Workers Compensation	3,958	1,533	39,919	1,901	76,074	6,510	25,822	9,944	145,773
Grand Total	1,207,743	56,885	5,303,491	242,510	5,437,093	94,024	15,438,978	393,419	27,387,305

TULARE REGIONAL MEDICAL CENTER
AGED TRIAL BALANCE (HOSPITAL AND CLINIC ONLY, NO CREDITS)

AS OF AUGUST 19, 2018

	Est Net		Est Net		Total Est	
	DNFB	Cash	271-365	Cash	Net Cash	Grand Total
Commercial Contracted	110,725	0	780,027	18,196	1,161,718	2,052,470
Commercial Insurance	15,219	0	172,130	3,261	547,208	734,557
Medi-Cal	120,386	5,968	427,868	19,367	1,123,861	1,672,114
Medi-Cal Managed Care	145,399		2,155,588	30,079	3,987,819	6,288,807
Medicare	679,425	46,997	313,672	17,239	954,135	1,947,232
Medicare Advantage	109,067		302,482	2,564	2,043,646	2,455,196
Self Pay	119,481		1,521,665	3,043	8,131,179	9,772,325
Workers Compensation	5,588	2,164	38,021	3,571	69,768	113,377
Grand Total	1,305,290	55,129	5,711,453	97,319	18,019,335	25,036,078

TULARE REGIONAL MEDICAL CENTER

Summary of Accounts Payables as of September 21, 2018

RMC	Vendors	date range:	0-30	31-60	61-90	91-120	+121	Accrued Payable as of September 30, 2018	Grand Total
Post-Petition		256,716.98	40,086.36	866,532.16	660,013.56	6,027,986.33			7,851,335.39
Pre-Petition						27,853,897.10		450,000.00	27,853,897.10
Accrued Payable as of September 30, 2018									450,000.00
Grand Total		256,716.98	40,086.36	866,532.16	660,013.56	33,881,883.43		450,000.00	36,155,232.49

**TULARE LOCAL HEALTHCARE DISTRICT dba TULARE
REGIONAL DISTRICT HOSPITAL**

September 21, 2018

WIPFLI ACTIVITIES AND PROJECTS BENEFICIAL TO THE DISTRICT

GOVERNMENT REPORTING - ESTIMATED IMPACT OR (RISK) - See Attached \$8,210,000

CASH COLLECTIONS MARCH 1 - SEPTEMBER 14

\$1,785,160

TOTAL

\$9,995,160

Tulare Regional Medical Center

Government Reporting

Updated as of:

8/24/2018

Estimated

Impact /

At Risk

(Millions)

Report	FPE	Date Filed	Estimated Impact / At Risk (Millions)
AB915 FY14 (100% ACA)	6/30/2014	3/29/2018	\$ 0.150
AB915 FY15 (100% ACA)	6/30/2015	3/8/2018	\$ 0.202
AB915 FY16 (100% ACA)	6/30/2016	12/28/2017	\$ 0.201
AB915 FY17 (100% ACA and non-ACA)	6/30/2017	3/15/2018	\$ 0.958
DSH Survey FY13-14	6/30/2014		\$ 2.370
DSH Survey FY14-15	6/30/2015	4/30/2018	\$ 3.168
DSH Survey FY17-18 - MMCS Days Validation	6/30/2016	8/17/2018	
Earlimart RHC - Medicare CR FY17	6/30/2017	7/30/2018	\$ -
Earlimart RHC - Medicare CR FY18 (Short Period)	10/29/2017	7/30/2018	\$ -
Medi-Cal Cost Report FY17	6/30/2017	7/10/2018	\$ -
Medi-Cal Cost Report FY18 (Short Period)	10/29/2017		\$ -
Medicare Cost Report FY15 Desk Review	6/30/2015	2/28/2018	\$ 0.050
Debts)	6/30/2016		
Medicare Cost Report FY16 Desk Review	6/30/2016	8/10/2018	\$ 0.942
Medicare Cost Report FY17	6/30/2017	2/1/2018	\$ (0.314)
Debts)	6/30/2017	4/9/2018	\$ 0.381
Medicare Cost Report FY18 (Short Period)	10/29/2017	5/31/2018	\$ 0.102
Amended (Bad Debts)	10/29/2017		
OSHPD Annual FY 17	6/30/2017	1/31/2018	\$ -
OSHPD Annual FY18 (Short Period)	10/29/2017	8/9/2018	\$ -
OSHPD Annual Utilization Report (AUR) FY17	12/31/2017	6/7/2018	\$ -
OSHPD Qtly 093017	9/30/2017	1/12/2018	\$ -
OSHPD Qtly 123117 (Short Period)	10/29/2017	3/25/2018	\$ -
PPS Recon FY15 (Hillman) - DHCS Audit	6/30/2015		
PPS Recon FY16 (Kingsburg)	6/30/2016	NA	\$ -
PPS Recons FY17 (Hillman, Earlimart, Lindsay)	6/30/2017		
Rate Range IGT (RRIGT)	17-18		
State Controllers Office - Govt Compensation Rpt	12/31/2017	8/7/2018	\$ -
State Controllers Report	6/30/2017	2/8/2018	\$ -

\$ 8.210

TULARE REGIONAL MEDICAL CENTER
CASH RECEIPTS AND DISBURSEMENTS

Updated: 9/20/2018

	7/13	7/20	7/27	8/3	8/10	8/17	8/24	8/31	9/7	9/14	Total from 12/01/17
CASH IN											
Receipts	51,898	106,247	124,424	62,646	53,791	42,066	32,627	24,366	60,445	29,521	3,141,525
DSH Payment	0	0	0	0	0	0	0	0	0	0	(570,235)
Property Taxes	77,187	0	0	0	0	0	0	0	0	0	1,889,588
Property Rentals and Evolutions	0	22,263	50,700	0	31,017	947	661	25,178	0	9,318	217,430
Short Term Loans	0	0	0	0	0	0	0	(332,637)	0	0	(10,352)
Supplemental - AB 113 & 915	0	0	0	0	0	597,785	0	0	0	0	2,322,001
Supplemental - HQAF, Etc.	0	0	0	0	0	0	0	602,952	0	0	2,697,652
Payments Excluded from AH LOC	0	0	0	0	(46,456)	0	(243,093)	(241,519)	0	0	(531,068)
Other Extraordinary Receipts	0	0	0	0	4,159	0	0	0	0	0	313,298
Adventist Health Line of Credit	0	0	0	0	932,894	176,310	434,260	775,117	393,001	402,117	3,113,699
Total Cash In	129,085	128,510	175,125	62,646	975,406	817,108	224,454	853,456	453,446	440,956	12,583,538
EXPENSES											
Revenue Bonds	0	0	0	0	103,179	0	0	0	103,179	0	412,716
Payroll & Related Expenses	0	93,794	58,954	117,178	110,461	0	153,742	37,097	115,192	486	2,684,706
Insurance	149,085	0	14,992	992	67,546	0	0	14,992	0	67,546	1,229,225
Utilities/Phone/Internet	4,604	80,301	42,624	0	4,892	0	137,204	981	12,302	3,126	1,103,051
Legal/ Bankruptcy Counsel	0	0	0	0	150,000	0	0	150,000	0	0	1,075,000
Consulting & Purchased Services	15,000	0	37,354	0	412,797	20,000	0	391,785	0	20,000	2,205,078
Physicians	0	0	0	0	0	0	0	0	0	0	0
Software Fees	0	0	0	0	0	0	0	0	83,168	0	125,751
Supplies - Medical	0	0	0	0	0	0	0	0	1,283	0	66,072
Leases and Rentals	0	0	7,999	41,852	4,880	2,592	4,410	0	8,568	0	179,093
IGT Advances	0	0	0	0	0	0	0	0	0	0	443,483
Third Party Payments	0	0	0	0	0	0	0	0	0	0	48,026
Other	50,441	47,264	38,281	48,028	43,332	64,996	140,528	43,965	26,442	41,141	1,614,426
Post-Petition Expense Catch-up	0	0	0	0	0	10,000	0	68,543	20,725	42,932	142,200
Assumed Liabilities, Pre & Post	0	0	0	0	37,475	12,460	0	0	0	0	49,935
Start-up Repairs	0	0	0	0	0	69,611	715	0	48,680	161,200	280,205
Total Expense	219,130	221,358	210,204	208,049	934,561	179,659	436,599	707,363	419,537	401,219	11,658,968
Difference	(90,045)	(92,848)	(35,079)	(145,403)	40,845	637,449	(212,145)	146,094	33,909	39,737	924,570
Cash Balance Forward	512,011	419,163	384,084	238,681	279,526	916,975	704,831	850,324	884,833	924,570	

NOTE: \$784,664 of Build America Bonds funds were received by the District in February, 2018 and in July, 2018 and were paid to Tulare County Tax Assessor. These have been removed from this report as these are not District funds.