

<b>Mascoma Community Healthcare Inc.</b>				<b>4/9/2017</b>
<b>Account List</b>		<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Account #</b>	<b>Account</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
10000	Cash and Cash Equivalents			
10001	Cash and Cash Equivalents:Mascoma - Savings			
10002	Cash and Cash Equivalents:Mascoma - Checking			
10003	Cash and Cash Equivalents:Mascoma - Payroll			
10004	Cash and Cash Equivalents:Mascoma - Debit Card			
11000	Accounts Receivable			
12000	Undeposited Funds			
12500	Land			
13000	Land Improvements			
15000	Furniture and Equipment			
16100	Medical Equipment			
16900	Construction In Progress			
16901	Construction In Progress:Construction in Progress - Land			
16901.1	Construction In Progress:Construction in Progress - Land:Land - Engineer			
16901.2	Construction In Progress:Construction in Progress - Land:Land - Land			
16902	Construction In Progress:Construction in Progress - Bldg			
16902.1	Construction In Progress:Construction in Progress - Bldg:Building - Architect			
16902.2	Construction In Progress:Construction in Progress - Bldg:Building - Estimator			
16902.3	Construction In Progress:Construction in Progress - Bldg:Building - Construction			
17000	Accumulated Depreciation			
10500	Escrow Accounts			
20000	Accounts Payable			
24000	Payroll Liabilities			
24001	Payroll Liabilities:FICA Payable			
24002	Payroll Liabilities:Federal Unemployment Payable			
24003	Payroll Liabilities:State Unemployment Payable			
24004	Payroll Liabilities:Federal Income Taxes Payable			
21000	Loans Payable			
21010	Loans Payable:USDA - Building Loan Payable			
21020	Loans Payable:USDA - Equipment Loan Payable			
21200	Loans Payable:Interest Payable to USDA Loans			
30000	Opening Balance Equity			
31300	Perm. Restricted Net Assets			
31500	Temp. Restricted Net Assets			
32000	Unrestricted Net Assets			
41000	Contributions			
41100	Contributions:501(c)(3) - Institutional Donat			
41200	Contributions:Private Donations			
41250	Contributions:Private Donations:Donations - in memoriam			
41300	Contributions:Government Grants			
41400	Contributions:Corporate Donations			
41450	Contributions:In-Kind Donations			
41500	In-Kind Income			
42000	Capitation Fees			
43700	Fee for Service Income			
43710	Fee for Service Income:Medical Fee Income			
43710.1	Fee for Service Income:Medical Fee Income:Medical Fees - Self Pay	\$35,796	\$65,504	\$92,338
43710.2	Fee for Service Income:Medical Fee Income:Medical Fees - Medicare	\$129,101	\$236,246	\$333,021
43710.3	Fee for Service Income:Medical Fee Income:Medical Fees - Medicaid	\$116,191	\$212,621	\$382,975
43710.4	Fee for Service Income:Medical Fee Income:Medical Fees - Commercial Ins	\$401,973	\$735,583	\$914,295
43720	Fee for Service Income:Dental Fee Income			
43720.1	Fee for Service Income:Dental Fee Income:Dental Fees - Self Pay	\$55,985	\$100,876	\$157,147
43720.2	Fee for Service Income:Dental Fee Income:Dental Fees - Medicare	\$0		
43720.3	Fee for Service Income:Dental Fee Income:Dental Fees - Medicaid	\$0		
43720.4	Fee for Service Income:Dental Fee Income:Dental Fees - Commercial Ins	\$467,844	\$836,630	\$1,299,836
43730	Fee for Service Income:Behavioral Health Fee Income			
43730.1	Fee for Service Income:Behavioral Health Fee Income:Behav Health Fees - Self Pay	\$4,538	\$8,303	\$11,705
43730.2	Fee for Service Income:Behavioral Health Fee Income:Behav Health Fees - Medicare	\$17,934	\$32,817	\$46,261
43730.3	Fee for Service Income:Behavioral Health Fee Income:Behav Health Fees - Medicaid	\$12,554	\$22,972	\$53,200
43730.4	Fee for Service Income:Behavioral Health Fee Income:Behav Health Fees - Comm Ins	\$45,375	\$83,034	\$117,047

43740	Fee for Service Income:Laboratory Fee Income			
43740.1	Fee for Service Income:Laboratory Fee Income:Laboratory Fees - Self Pay	\$2,490	\$4,556	\$6,422
43740.2	Fee for Service Income:Laboratory Fee Income:Laboratory Fees - Medicare	\$5,690	\$10,413	\$14,679
43740.3	Fee for Service Income:Laboratory Fee Income:Laboratory Fees - Medicaid	\$5,690	\$10,413	\$14,679
43740.4	Fee for Service Income:Laboratory Fee Income:Laboratory Fees - Comm Ins	\$14,226	\$26,033	\$36,697
46200	Nonmedical Income			
46250	Interest Income	\$30	\$30	\$30
47300	Refunds			
	<b>TOTAL INCOME</b>	<b>\$1,315,417</b>	<b>\$2,386,031</b>	<b>\$3,480,332</b>
60000	<b>Advertising and Promotion</b>	\$15,000	\$15,000	\$15,000
60100	Accounting and Audit	\$12,000	\$12,000	\$15,000
60400	Bank Service Charges	\$600	\$600	\$600
61000	Business Licenses and Permits	\$12,496	\$19,996	\$28,332
61700	Computer and Internet Expenses	\$5,000	\$5,000	\$5,000
62000	Continuing Education			
62400	Depreciation Expense			
62500	Dues and Subscriptions			
63300	Insurance Expense			
63301	Insurance Expense:Insurance - Professional Ins	\$30,000	\$45,000	\$63,000
63302	Insurance Expense:Insurance - Prop & Liability	\$12,000	\$12,000	\$12,000
63303	Insurance Expense:Insurance - Workers Comp	\$28,186	\$33,575	\$56,257
63400	Interest Expense	\$95,893	\$93,428	\$90,897
63500	Janitorial Expense	\$15,600	\$15,600	\$31,200
63600	Laboratory Fees			
63700	Legal Expenses	\$5,000	\$5,000	\$11,664
64300	Meals and Entertainment			
64400	Medical Records and Supplies	\$58,240	\$87,640	\$129,640
64900	Supplies Expense			
64910	Supplies Expense:Supplies Expense - Medical	\$36,300	\$64,352	\$94,052
64920	Supplies Expense:Supplies Expense - Dental	\$9,692	\$24,464	\$35,756
64930	Supplies Expense:Supplies Expense - Behav Health			
64940	Supplies Expense:Supplies Expense - Laboratory			
64970	Supplies Expense:Supplies Expense - Admin			
65000	Postage	\$7,000	\$8,000	\$12,000
	SUBTOTAL	\$343,007	\$441,655	\$600,398
66000	Payroll Expenses	\$1,298,510	\$1,646,601	\$2,333,731
66700	Professional Fees	\$10,000	\$10,000	\$24,400
66710	Professional Fees:Recruiting	\$10,000	\$10,000	\$10,000
67000	Reference Materials			
<b>67040</b>	<b>Education CME</b>	\$27,500	\$36,250	\$57,500
67100	Rent Expense			
67200	Repairs and Maintenance			
<b>67210</b>	<b>Grounds Maintenance</b>	\$7,800	\$7,800	\$7,800
<b>67230</b>	<b>Equipment Maintenance</b>	\$3,600	\$4,800	\$7,200
67700	Small Medical Equipment			
68000	Taxes			
68010	Taxes:Taxes - Real Estate			
68400	Travel Expense			
68500	Uniforms	\$4,800	\$6,900	\$9,900
68600	Utilities			
68600.1	Utilities:Utilities - Electricity	\$13,000	\$13,000	\$13,000
68600.2	Utilities:Utilities - Telephone	\$8,280	\$8,280	\$8,280
68600.3	Utilities:Utilities - Fuel	\$6,600	\$6,600	\$6,600
68600.4	Utilities:Utilities - Internet	\$23,800	\$23,800	\$23,800
68700	Vaccines and Medicines			
	<b>SUB-TOTAL</b>	<b>\$115,380</b>	<b>\$127,430</b>	<b>\$168,480</b>
	<b>TOTAL EXPENSE</b>	<b>\$1,756,897</b>	<b>\$2,215,686</b>	<b>\$3,102,609</b>
	<b>NET INCOME/(LOSS)</b>	<b>-\$441,480</b>	<b>\$170,345</b>	<b>\$377,723</b>
	<b>PRINCIPAL PAYMENTS</b>	<b>\$0</b>	<b>\$92,058</b>	<b>\$94,589</b>
	<b>NET/NET</b>	<b>-\$441,480</b>	<b>\$78,287</b>	<b>\$283,134</b>
	<b>Note PROPOSED OPERATING RESERVE IS \$635,000 - ACTUAL IS \$494,000</b>			