

LINDA MANOR
December 31, 2023

	December 2023	December 2022
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	3,984,018	2,822,474
Assets whose use is limited:		
Renewal and replacement fund		
Other	31,949	35,809
Accounts receivable , net	3,660,726	2,830,086
Prepaid expenses and other assets	442,401	119,047
Supplies	29,965	71,531
Due from affiliated entities	5,370,484	7,338,819
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TOTAL CURRENT ASSETS	13,519,543	13,217,766
 PROPERTY, PLANT & EQUIPMENT, NET	 15,204,871	 15,696,713
DEFERRED FINANCING COSTS, Net	0	148,271
DEFERRED MARKETING, ACQUISITION AND DEVELOPMENT COSTS, Net	195,558	51,518
 ASSETS WHOSE USE IS LIMITED:		
 GOODWILL	 2,126,928	 2,126,928
 OTHER LONG TERM ASSETS	 3,358	 3,358
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TOTAL ASSETS	31,050,258	31,244,554
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 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	1,249,421	722,321
Accrued expenses and other	374,026	745,794
Accrued salaries and related withholdings	573,392	560,527
Due to Berkshire Health Systems, Inc.	8,840	8,840
Due to third-party payors	350,241	349,276
Other Current Liabilities	(1,250)	(1,250)
Current portion of long-term obligations	239,435	242,075
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TOTAL CURRENT LIABILITIES	2,794,104	2,627,582
 DEFERRED REVENUE FROM		
 DEFERRED REVENUE FROM		
 LONG-TERM OBLIGATIONS		
Other Long-Term Obligations	15,758,112	16,014,111
 NET ASSETS	 12,498,042	 12,602,860
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TOTAL LIABILITIES AND NET ASSETS	31,050,258	31,244,553
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LINDA MANOR
For the Twelve Month and YTD Ended December 31, 2023

	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	VARIANCE TO BUDGET	PRIOR MONTH ACTUAL	2023 YTD ACTUAL	2023 YTD BUDGET	VARIANCE TO BUDGET
<i>Patient Days</i>							
PRIVATE	640	0	640	650	7,984	0	7,984
MEDICARE	492	0	492	330	4,991	0	4,991
MEDICAID	1,635	0	1,635	1,594	21,964	0	21,964
VETERANS	215	0	215	239	2,584	0	2,584
INSURANCE	555	0	555	395	4,307	0	4,307
OTHER PAYOR TYPES	161	0	161	226	890	0	890
<i>Total Patient Days</i>	<i>3,698</i>	<i>0</i>	<i>3,698</i>	<i>3,434</i>	<i>42,720</i>	<i>0</i>	<i>42,720</i>
<i>Revenues</i>							
PRIVATE	300,072	0	300,072	303,134	3,768,340	0	3,768,340
MEDICARE	347,459	0	347,459	274,979	3,633,762	0	3,633,762
MEDICAID	482,762	0	482,762	441,674	5,769,579	0	5,769,579
MEDICAID USER FEE	(79,074)	0	(79,074)	(78,514)	(915,351)	0	(915,351)
VETERANS	86,124	0	86,124	73,371	793,352	0	793,352
INSURANCE	211,325	0	211,325	147,617	1,554,315	0	1,554,315
OTHER PAYOR TYPES	44,608	0	44,608	62,964	239,371	0	239,371
OTHER & PRIOR YEAR INCOME	(730)	0	(730)	1,482	330,642	0	330,642
RESERVES-NET	0	0	0	0	0	0	0
<i>Total Revenue</i>	<i>1,392,546</i>		<i>1,392,546</i>	<i>1,226,707</i>	<i>15,174,010</i>		<i>15,174,010</i>
<i>Expenses</i>							
SALARIES & WAGES	565,505	0	565,505	497,179	6,261,993	0	6,261,993
FRINGE BENEFITS	88,845	0	88,845	79,549	662,615	0	662,615
OUTSIDE SERVICES	132,366	0	132,366	60,207	1,587,089	0	1,587,089
REGISTRY	219,065	0	219,065	170,337	2,440,619	0	2,440,619
SUPPLIES	87,701	0	87,701	119,871	948,926	0	948,926
FOOD COSTS	26,826	0	26,826	31,098	303,126	0	303,126
EQUIPMENT	12,653	0	12,653	4,938	107,233	0	107,233
UTILITIES	30,377	0	30,377	34,748	291,963	0	291,963
BAD DEBT EXPENSE	8,913	0	8,913	8,917	107,000	0	107,000
OTHER EXPENSE	1,125	0	1,125	403	106,276	0	106,276
UNCONTROLLABLE EXPENSES	75,007	0	75,007	65,911	1,036,888	0	1,036,888
DEPRECIATION & AMORTIZATION	53,082	0	53,082	53,104	639,458	0	639,458
INTEREST EXPENSE	65,818	0	65,818	63,839	785,640	0	785,640
<i>Total Expenses</i>	<i>1,367,283</i>		<i>1,367,283</i>	<i>1,190,101</i>	<i>15,278,826</i>		<i>15,278,826</i>
<i>Gain (Loss) from Operations</i>	<i>25,263</i>		<i>25,263</i>	<i>36,606</i>	<i>(104,816)</i>		<i>(104,816)</i>
<i>Unrealized Gain (Loss) on Investments</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Excess (Deficit) of Revenues Over Expenses</i>	<i>25,263</i>		<i>25,263</i>	<i>36,606</i>	<i>(104,816)</i>		<i>(104,816)</i>

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