

EAST LONGMEADOW
December 31, 2023

	December 2023	December 2022
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	(646)	76,717
Assets whose use is limited:		
Renewal and replacement fund		
Other	86,698	34,186
Accounts receivable , net	2,364,898	2,483,089
Prepaid expenses and other assets	641,525	97,248
Supplies	25,925	114,304
Due from third-party payors	152,733	146,933
Due from affiliated entities	5,305,725	6,498,971
TOTAL CURRENT ASSETS	8,576,858	9,451,449
PROPERTY, PLANT & EQUIPMENT, NET	24,582,153	25,549,461
DEFERRED MARKETING, ACQUISITION		
ASSETS WHOSE USE IS LIMITED:		
OTHER LONG TERM ASSETS	5,240	5,240
TOTAL ASSETS	33,164,252	35,006,150
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	1,376,240	956,661
Accrued expenses and other	567,799	817,630
Accrued salaries and related withholdings	456,570	341,510
Due to Berkshire Health Systems, Inc.	4,644	4,644
Other Current Liabilities	531	531
Current portion of long-term obligations	243,000	239,817
TOTAL CURRENT LIABILITIES	2,648,783	2,360,792
DEFERRED REVENUE FROM		
DEFERRED REVENUE FROM		
LONG-TERM OBLIGATIONS		
Other Long-Term Obligations	27,097,987	28,154,433
NET ASSETS	2,582,673	3,660,628
TOTAL LIABILITIES AND NET ASSETS	32,329,442	34,175,853