

BOURNE MANOR
December 31, 2023

	December 2023	December 2022
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	238,991	129,508
Assets whose use is limited:		
Renewal and replacement fund		
Other	72,150	74,672
Accounts receivable , net	3,068,427	2,326,055
Prepaid expenses and other assets	754,310	218,389
Supplies	37,624	51,604
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TOTAL CURRENT ASSETS	4,171,501	2,800,228
 PROPERTY, PLANT & EQUIPMENT, NET	 12,412,522	 12,725,988
DEFERRED FINANCING COSTS, Net	3,174	105,712
DEFERRED MARKETING, ACQUISITION AND DEVELOPMENT COSTS, Net	137,216	39,337
 ASSETS WHOSE USE IS LIMITED:		
Renewal and replacement fund	125,000	125,000
 GOODWILL	 1,063,464	 1,063,464
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TOTAL ASSETS	17,912,877	16,859,729
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LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	1,414,852	908,991
Accrued expenses and other	664,400	439,946
Accrued salaries and related withholdings	429,738	335,045
Due to Berkshire Health Systems, Inc.	8,271	8,271
Due to third-party payors	138,272	94,332
Due to affiliated entities	9,769,215	8,117,034
Current portion of long-term obligations	212,777	213,961
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TOTAL CURRENT LIABILITIES	12,637,526	10,117,580
 DEFERRED REVENUE FROM		
 DEFERRED REVENUE FROM		
 LONG-TERM OBLIGATIONS		
Other Long-Term Obligations	12,007,983	12,203,814
 NET ASSETS	 (6,732,632)	 (5,461,667)
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TOTAL LIABILITIES AND NET ASSETS	17,912,877	16,859,728
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Patient Days

Revenues

Expenses

<i>Gain (Loss) from Operations</i>	(211,695)	(211,695)	(27,424)	(1,270,965)	(1,270,965)
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*Excess (Deficit) of Revenues
Over Expenses*

