

	A	B	C	D	E	F	G	H	I	J	K
1	Franklin County Rehab Center, LLC										
3	Relocate 30 Beds from Villa Rehab Center to Franklin County Rehab Center										
6	Table 3A										
7	WITHOUT PROJECT (as if business were to continue without the CON)										
8		Actual	Budget		Proposed Yr		Proposed Yr 2		Proposed Yr 3		
9		(Most Recent)	(Most Recent)		1						
10		2022	2023		2023		2024		2025		
11				% change		% change		% change	% change		
12	REVENUES										
13	PRIVATE PAY	1,568,694	1,795,800	14.5%	1,922,554	7.1%	1,795,800	-6.6%	1,885,590	5.0%	
14	MEDICARE PART A	2,754,340	3,148,125	14.3%	3,098,574	-1.6%	3,148,125	1.6%	3,214,236	2.1%	
15	MEDICAID	5,012,062	4,437,440	-11.5%	4,267,043	-3.8%	4,437,440	4.0%	4,526,189	2.0%	
16	MEDICARE PART B	208,716	228,836	9.6%	175,161	-23.5%	228,836	30.6%	233,413	2.0%	
17	MANAGED CARE	220,881		-100.0%	129,469	#DIV/0!	-	-100.0%	-	#DIV/0!	
18	GROSS PATIENT CARE REVENUE	9,764,693	9,610,201	-1.6%	9,592,801	-0.2%	9,610,201	0.2%	9,859,427	2.6%	
19											
20	BAD DEBT & FREE CARE	(29,887)	(30,000)	0.4%	(29,507)	-1.6%	(30,000)	1.7%	(30,000)	0.0%	
21	DEDUCTIONS FROM REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
22	NET PATIENT CARE REVENUE	9,734,806	9,580,201	-1.6%	9,563,294	-0.2%	9,580,201	0.2%	9,829,427	2.6%	
23											
24	OTHER OPERATING REVENUE	1,388,393	11,118	-99.2%	146,523	1217.9%	11,118	-92.4%	10,000	-10.1%	
25											
26	TOTAL OPERATING REVENUE	11,123,199	9,591,319	-13.8%	9,709,817	1.2%	9,591,319	-1.2%	9,839,427	2.6%	
27											
28	OPERATING EXPENSE										
29	PERSONNEL COSTS										
30	SALARIES & WAGES	6,099,533	5,466,783	-10.4%	5,823,974	6.5%	5,549,067	-4.7%	5,715,539	3.0%	
31	FRINGE BENEFITS	328,852	308,252	-6.3%	337,943	9.6%	308,252	-8.8%	317,500	3.0%	
32	PAYROLL TAXES	371,408	390,000	5.0%	393,229	0.8%	390,000	-0.8%	401,700	3.0%	
33	OTHER PERSONNEL COSTS (training, uniforms etc.)	100,781	98,152	-2.6%	100,712	2.6%	84,152	-16.4%	86,677	3.0%	
34	CLINICAL EXPENSES										
35	MEDICAL SUPPLIES & DRUGS	1,026,670	1,057,974	3.0%	1,026,172	-3.0%	1,036,439	1.0%	1,067,532	3.0%	
36	MEDICAL EQUIPMENT REPAIRS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
37	LAUNDRY & LINENS	16,772	15,000	-10.6%	14,477	-3.5%	15,000	3.6%	15,450	3.0%	
38	MINOR EQUIPMENT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
39	OTHER CLINICAL EXPENSES	83,505	54,000	-35.3%	54,000	0.0%	54,000	0.0%	55,620	3.0%	
40	FACILITIES/EQUIPMENT COSTS										
41	BUILDING LEASE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
42	EQUIPMENT LEASE			#DIV/0!		#DIV/0!	14400	#DIV/0!		#DIV/0!	-100.0%
43	EQUIPMENT MAINTENANCE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
44	HEALTH INFORMATION TECH./ELECTRONIC HEALTH RECORD			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
45	OTHER FACILITIES/EQUIPMENT COSTS	235,792	226,679	-3.9%	213,683	-5.7%	236,390	10.6%	243,482	3.0%	
46	FOOD PREPARATION/ RELATED COSTS	277,039	260,400	-6.0%	271,989	4.5%	260,400	-4.3%	268,212	3.0%	
47	UTILITIES	173,902	165,956	-4.6%	167,701	1.1%	163,088	-2.8%	167,981	3.0%	
48	ADMINISTRATIVE EXPENSES										
49	CONSULTING EXPENSES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
50	LEGAL AND ACCOUNTING	57,405	50,000	-12.9%	57,919	15.8%	50,000	-13.7%	51,500	3.0%	
51	INSURANCE	188,359	184,607	-2.0%	185,764	0.6%	184,605	-0.6%	190,143	3.0%	
52	MARKETING & PR	33,213	8,781	-73.6%	14,102	60.6%	8,781	-37.7%	9,044	3.0%	
53	TELEPHONE & COMMUNICATIONS	26,273	26,400	0.5%	28,837	9.2%	26,400	-8.5%	27,192	3.0%	
54	OFFICE SUPPLIES & EXPENSES	45,786	28,680	-37.4%	38,431	34.0%	45,280	17.8%	46,638	3.0%	
55	COMPUTER EXPENSES	82,849	64,400	-22.3%	54,188	-15.9%	50,000	-7.7%	51,500	3.0%	
56	MANAGEMENT/BILLING FEE	512,987	439,932	-14.2%	439,932	0.0%	439,932	0.0%	453,130	3.0%	
57	TRAVEL & ENTERTAINMENT EXPENSES	6,049	12,200	101.7%	13,863	13.6%	13,441	-3.0%	13,844	3.0%	
58	OTHER ADMINISTRATIVE EXPENSES	18,764	32,302	72.1%	36,948	14.4%	29,702	-19.6%	30,593	3.0%	

	A	B	C	D	E	F	G	H	I	J	K
1	Franklin County Rehab Center, LLC										
59	OTHER EXPENSES										
60	DEPRECIATION AMORTIZATION	183,042	185,602	1.4%	185,759	0.1%	185,602	-0.1%	191,170	3.0%	
61	INTEREST - LONG/SHORT TERM	97,753	96,000	-1.8%	92,271	-3.9%	96,000	4.0%	98,880	3.0%	
62	OTHER OPERATING EXPENSE	360,882	365,844	1.4%	362,319	-1.0%	314,844	-13.1%	324,289	3.0%	
63	TOTAL OPERATING EXPENSE	10,327,616	9,537,944	-7.6%	9,914,213	3.9%	9,555,775	-3.6%	9,827,616	2.8%	
64											
65	NET OPERATING INCOME (LOSS)	795,583	53,375	-93.3%	(204,396)	-482.9%	35,544	-117.4%	11,811	-66.8%	
66											
67	NON-OPERATING REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
68											
69	EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	795,583	53,375	-93.3%	(204,396)	-482.9%	35,544	-117.4%	11,811	-66.8%	
70											
72	Operating Margin %	7.2%	0.6%		-2.1%		0.4%		0.1%		
73	Bad Debt & Free Care%	0.3%	0.3%		0.3%		0.3%		0.3%		
74	Compensation Ratio	66.8%	65.7%		67.1%		66.3%		66.4%		
75	Capital Cost % of Total Expenses	2.7%	3.0%		2.8%		2.9%		3.0%		
76											
77											
78											
79	Relocate 30 Beds from Villa Rehab Center to Franklin County Rehab Center										
80											
81	Table 3B										
82	PROJECT ONLY (only related to the CON)										
83		Actual (Most Recent)	Budget (Most Recent)		Proposed Yr 1		Proposed Yr 2		Proposed Yr 3		
84		2022	2023	% change	2023	% change	2024	% change	2025	% change	
85	REVENUES										
86	PRIVATE PAY			#DIV/0!		#DIV/0!	1,671,700	#DIV/0!	1,732,529	3.6%	
87	MEDICARE PART A			#DIV/0!		#DIV/0!	2,983,875	#DIV/0!	3,036,484	1.8%	
88	MEDICAID			#DIV/0!		#DIV/0!	1,864,640	#DIV/0!	1,893,653	1.6%	
89	MEDICARE PART B			#DIV/0!		#DIV/0!	53,045	#DIV/0!	54,106	2.0%	
90	MANAGED CARE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
91	GROSS PATIENT CARE REVENUE	-	-	#DIV/0!	-	#DIV/0!	6,573,260	#DIV/0!	6,716,772	2.2%	
92											
93	BAD DEBT FREE CARE			#DIV/0!		#DIV/0!	(12,000)	#DIV/0!	(30,000)	150.0%	
94	DEDUCTIONS FROM REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
95	NET PATIENT CARE REVENUE	-	-	#DIV/0!	-	#DIV/0!	6,561,260	#DIV/0!	6,686,772	1.9%	
96											
97	OTHER OPERATING REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
98											
99	TOTAL OPERATING REVENUE	-	-	#DIV/0!	-	#DIV/0!	6,561,260	#DIV/0!	6,686,772	1.9%	
100											
101	OPERATING EXPENSE										
102	PERSONNEL COSTS										
103	SALARIES & WAGES			#DIV/0!		#DIV/0!	2,916,765	#DIV/0!	3,004,268	3.0%	
104	FRINGE BENEFITS			#DIV/0!		#DIV/0!	203,748	#DIV/0!	209,860	3.0%	
105	PAYROLL TAXES			#DIV/0!		#DIV/0!	246,000	#DIV/0!	253,380	3.0%	
106	OTHER PERSONNEL COSTS (training, uniforms etc.)			#DIV/0!		#DIV/0!	27,000	#DIV/0!	27,810	3.0%	
107	CLINICAL EXPENSES										
108	MEDICAL SUPPLIES & DRUGS			#DIV/0!		#DIV/0!	597,214	#DIV/0!	615,130	3.0%	
109	MEDICAL EQUIPMENT REPAIRS			#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!	
110	LAUNDRY & LINENS			#DIV/0!		#DIV/0!	10,131	#DIV/0!	10,435	3.0%	
111	MINOR EQUIPMENT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
112	OTHER CLINICAL EXPENSES			#DIV/0!		#DIV/0!	30,000	#DIV/0!	30,900	3.0%	
113	FACILITIES/EQUIPMENT COSTS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
114	BUILDING LEASE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
115	EQUIPMENT LEASE			#DIV/0!		#DIV/0!	4,800	#DIV/0!	4,944	3.0%	
116	EQUIPMENT MAINTENANCE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	

	A	B	C	D	E	F	G	H	I	J	K
1	Franklin County Rehab Center, LLC										
117	HEALTH INFORMATION TECH./ELECTRONIC HEALTH RECORD			#DIV/0!				#DIV/0!		#DIV/0!	
118	OTHER FACILITIES/EQUIPMENT COSTS			#DIV/0!			166,771	#DIV/0!	171,774	3.0%	
119	FOOD PREPARATION/ RELATED COSTS			#DIV/0!			161,732	#DIV/0!	166,584	3.0%	
120	UTILITIES			#DIV/0!			94,775	#DIV/0!	97,618	3.0%	
121	ADMINISTRATIVE EXPENSES			#DIV/0!				#DIV/0!		#DIV/0!	
122	CONSULTING EXPENSES			#DIV/0!				#DIV/0!		#DIV/0!	
123	LEGAL AND ACCOUNTING			#DIV/0!			4,900	#DIV/0!	5,047	3.0%	
124	INSURANCE			#DIV/0!			175,179	#DIV/0!	180,434	3.0%	
125	MARKETING & PR			#DIV/0!			5,000	#DIV/0!	5,150	3.0%	
126	TELEPHONE & COMMUNICATIONS			#DIV/0!			9,600	#DIV/0!		-100.0%	
127	OFFICE SUPPLIES & EXPENSES			#DIV/0!			14,800	#DIV/0!	15,244	3.0%	
128	COMPUTER EXPENSES			#DIV/0!			24,000	#DIV/0!	24,720	3.0%	
129	MANAGEMENT/BILLING FEE			#DIV/0!			66,693	#DIV/0!	68,694	3.0%	
130	TRAVEL & ENTERTAINMENT EXPENSES			#DIV/0!			-	#DIV/0!	-	#DIV/0!	
131	OTHER ADMINISTRATIVE EXPENSES			#DIV/0!			36,000	#DIV/0!	37,080	3.0%	
132	OTHER EXPENSES										
133	DEPRECIATION AMORTIZATION			#DIV/0!			228,398	#DIV/0!	228,398	0.0%	
134	INTEREST - LONG/SHORT TERM			#DIV/0!			528,000	#DIV/0!	543,840	3.0%	
135	OTHER OPERATING EXPENSE			#DIV/0!			147,592	#DIV/0!	152,020	3.0%	
136	TOTAL OPERATING EXPENSE	-	-	#DIV/0!	-	#DIV/0!	5,699,098	#DIV/0!	5,853,331	2.7%	
137											
138	NET OPERATING INCOME (LOSS)	-	-	#DIV/0!	-	#DIV/0!	862,162	#DIV/0!	833,441	-3.3%	
139											
140	NON-OPERATING REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
141											
142	EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	-	-	#DIV/0!	-	#DIV/0!	862,162	#DIV/0!	833,441	-3.3%	
143											
144											
145											

	A	B	C	D	E	F	G	H	I	J	K
1	Franklin County Rehab Center, LLC										
146											
147											
148	Relocate 30 Beds from Villa Rehab Center to Franklin County Rehab Center										
149	<i>Note: This table requires no "fill-in" as it is populated automatically</i>										
150	Table 3C										
151	WITH PROJECT										
152		Actual	Budget		Proposed Yr		Proposed Yr 2		Proposed Yr 3		
153		(Most Recent)	(Most Recent)	%	2023	% change	2024	% change	2025	%	
154		2,022	2,023	change						change	
155	REVENUES										
156	GROSS REVENUE SOURCE 1	1,568,694	1,795,800	14.5%	1,922,554	7.1%	3,467,500	80.4%	3,618,119	4.3%	
157	GROSS REVENUE SOURCE 2	2,754,340	3,148,125	14.3%	3,098,574	-1.6%	6,132,000	97.9%	6,250,720	1.9%	
158	GROSS REVENUE SOURCE 3	5,012,062	4,437,440	-11.5%	4,267,043	-3.8%	6,302,080	47.7%	6,419,842	1.9%	
159	GROSS REVENUE SOURCE 4	208,716	228,836	9.6%	175,161	-23.5%	281,881	60.9%	287,519	2.0%	
160	GROSS REVENUE SOURCE 5	220,881	-	-100.0%	129,469	#DIV/0!	-	-100.0%	-	#DIV/0!	
161	GROSS PATIENT CARE REVENUE	9,764,693	9,610,201	-1.6%	9,592,801	-0.2%	16,183,461	68.7%	16,576,200	2.4%	
162	BAD DEBT FREE CARE	(29,887)	(30,000)	0.4%	(29,507)	-1.6%	(42,000)	42.3%	(60,000)	42.9%	
163	DEDUCTIONS FROM REVENUE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
164	NET PATIENT CARE REVENUE	9,734,806	9,580,201	-1.6%	9,563,294	-0.2%	16,141,461	68.8%	16,516,200	2.3%	
165											
166	OTHER OPERATING REVENUE	1,388,393	11,118	-99.2%	146,523	1217.9%	11,118	-92.4%	10,000	-10.1%	
167											
168	TOTAL OPERATING REVENUE	11,123,199	9,591,319	-13.8%	9,709,817	1.2%	16,152,579	66.4%	16,526,200	2.3%	
169											
170	OPERATING EXPENSE										
171	PERSONNEL COSTS										
172	SALARIES & WAGES	6,099,533	5,466,783	-10.4%	5,823,974	6.5%	8,465,832	45.4%	8,719,807	3.0%	
173	FRINGE BENEFITS	328,852	308,252	-6.3%	337,943	9.6%	512,000	51.5%	527,360	3.0%	
174	PAYROLL TAXES	371,408	390,000	5.0%	393,229	0.8%	636,000	61.7%	655,080	3.0%	
175	OTHER PERSONNEL COSTS (training, uniforms etc.)	100,781	98,152	-2.6%	100,712	2.6%	111,152	10.4%	114,487	3.0%	
176	CLINICAL EXPENSES										
177	MEDICAL SUPPLIES & DRUGS	1,026,670	1,057,974	3.0%	1,026,172	-3.0%	1,633,653	59.2%	1,682,663	3.0%	
178	MEDICAL EQUIPMENT REPAIRS	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
179	LAUNDRY & LINENS	16,772	15,000	-10.6%	14,477	-3.5%	25,131	73.6%	25,885	3.0%	
180	MINOR EQUIPMENT	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
181	OTHER CLINICAL EXPENSES	83,505	54,000	-35.3%	54,000	0.0%	84,000	55.6%	86,520	3.0%	
182	FACILITIES/EQUIPMENT COSTS										
183	BUILDING LEASE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
184	EQUIPMENT LEASE	-	-	#DIV/0!	-	#DIV/0!	19,200	#DIV/0!	4,944	-74.3%	
185	EQUIPMENT MAINTENANCE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
186	HEALTH INFORMATION TECH./ELECTRONIC HEALTH RECORD	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
187	OTHER FACILITIES/EQUIPMENT COSTS	235,792	226,679	-3.9%	213,683	-5.7%	403,161	88.7%	415,256	3.0%	
188	FOOD PREPARATION/ RELATED COSTS	277,039	260,400	-6.0%	271,989	4.5%	422,132	55.2%	434,796	3.0%	
189	UTILITIES	173,902	165,956	-4.6%	167,701	1.1%	257,863	53.8%	265,599	3.0%	
190	ADMINISTRATIVE EXPENSES										
191	CONSULTING EXPENSES	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
192	LEGAL AND ACCOUNTING	57,405	50,000	-12.9%	57,919	15.8%	54,900	-5.2%	56,547	3.0%	
193	INSURANCE	188,359	184,607	-2.0%	185,764	0.6%	359,784	93.7%	370,578	3.0%	
194	MARKETING & PR	33,213	8,781	-73.6%	14,102	60.6%	13,781	-2.3%	14,194	3.0%	
195	TELEPHONE & COMMUNICATIONS	26,273	26,400	0.5%	28,837	9.2%	36,000	24.8%	27,192	-24.5%	
196	OFFICE SUPPLIES & EXPENSES	45,786	28,680	-37.4%	38,431	34.0%	60,080	56.3%	61,882	3.0%	
197	COMPUTER EXPENSES	82,849	64,400	-22.3%	54,188	-15.9%	74,000	36.6%	76,220	3.0%	
198	MANAGEMENT/BILLING FEE	512,987	439,932	-14.2%	439,932	0.0%	506,625	15.2%	521,824	3.0%	
199	TRAVEL & ENTERTAINMENT EXPENSES	6,049	12,200	101.7%	13,863	13.6%	13,441	-3.0%	13,844	3.0%	
200	OTHER ADMINISTRATIVE EXPENSES	18,764	32,302	72.1%	36,948	14.4%	65,702	77.8%	67,673	3.0%	
201	OTHER EXPENSES										
202	DEPRECIATION AMORTIZATION	183,042	185,602	1.4%	185,759	0.1%	414,000	122.9%	419,568	1.3%	

	A	B	C	D	E	F	G	H	I	J	K
1	Franklin County Rehab Center, LLC										
203	INTEREST - LONG/SHORT TERM	97,753	96,000	-1.8%	92,271	-3.9%	624,000	576.3%	642,720	3.0%	
204	OTHER OPERATING EXPENSE	360,882	365,844	1.4%	362,319	-1.0%	462,436	27.6%	476,309	3.0%	
205	TOTAL OPERATING EXPENSE	10,327,616	9,537,944	-7.6%	9,914,213	3.9%	15,254,873	53.9%	15,680,947	2.8%	
206											
207	NET OPERATING INCOME (LOSS)	795,583	53,375	-93.3%	(204,396)	-482.9%	897,706	-539.2%	845,252	-5.8%	
208											
209	NON-OPERATING REVENUE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
210											
211	EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	795,583	53,375	-93.3%	(204,396)	-482.9%	897,706	-539.2%	845,252	-5.8%	
212											
213											
214	Operating Margin %	7.2%	0.6%		-2.1%		5.6%		5.1%		
215	Bad Debt & Free Care%	0.3%	0.3%		0.3%		0.3%		0.4%		
216	Compensation Ratio	65.8%	64.6%		66.1%		63.0%		63.1%		
217	Capital Cost % of Total Expenses	2.7%	3.0%		2.8%		6.8%		6.8%		
218											