

## Franklin County Rehab Center, LLC

### Relocate 30 Beds from Villa Rehab Center to Franklin County Rehab Center

#### Table 4A

WITHOUT PROJECT (as if business continued without the CON)

	2022 Actual (Most Recent)	2023 Budget (Most Recent)	%	2023 Proposed Year 1	%	2024 Proposed Year 2	%	2025 Proposed Year 3	%
			change		change		change		change
<b>ASSETS</b>									
<b>CURRENT ASSETS</b>									
CASH & INVESTMENTS	708,352.57	1,559,498.57	120.2%	991,227.08	-36.4%	934,771.08	-5.7%	854,582.08	-8.6%
RESTRICTED/RESERVED CASH-CURRENT	196,832.18	196,832.18	0.0%	197,937.44	0.6%	197,937.44	0.0%	197,937.44	0.0%
ACCOUNTS RECEIVABLE, GROSS	1,067,166.01	926,048.63	-13.2%	1,032,345.12	11.5%	1,032,345.12	0.0%	1,032,345.12	0.0%
LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCTS	(56,500.00)	(56,500.00)	0.0%	(56,500.00)	0.0%	(56,500.00)	0.0%	(56,500.00)	0.0%
DUE FROM THIRD PARTIES	1,261,133.44	24,862.44	-98.0%	24,862.44	0.0%	24,862.44	0.0%	24,862.44	0.0%
OTHER CURRENT ASSETS	103,625.82	103,625.82	0.0%	113,360.78	9.4%	113,360.78	0.0%	113,360.78	0.0%
<b>TOTAL CURRENT ASSETS</b>	<b>3,280,610</b>	<b>2,754,368</b>	<b>-16.0%</b>	<b>2,303,233</b>	<b>-16.4%</b>	<b>2,246,777</b>	<b>-2.5%</b>	<b>2,166,588</b>	<b>-3.6%</b>
<b>RESTRICTED/RESERVED LONG TERM ASSETS</b>									
RESTRICTED/RESERVED CASH-LONG TERM			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
BOARD RESTRICTED ENDOWMENT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
INVESTMENTS - LONG TERM			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL RESTRICTED/RESERVED LONG TERM ASSETS</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>
<b>PROPERTY, PLANT, AND EQUIPMENT</b>									
FIXED EQUIPMENT	1,428,325.05	1,428,325.05	0.0%	1,452,560.42	1.7%	1,452,560.42	0.0%	1,452,560.42	0.0%
LAND, BUILDINGS & IMPROVEMENTS	4,732,255.66	4,732,255.66	0.0%	4,732,255.66	0.0%	4,732,255.66	0.0%	4,732,255.66	0.0%
REFINANCING COSTS	425,235.98	425,235.98	0.0%	425,235.98	0.0%	425,235.98	0.0%	425,235.98	0.0%
VEHICLES	57,018.96	57,018.96	0.0%	57,018.96	0.0%	57,018.96	0.0%	57,018.96	0.0%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>6,642,836</b>	<b>6,642,836</b>	<b>0.0%</b>	<b>6,667,071</b>	<b>0.4%</b>	<b>6,667,071</b>	<b>0.0%</b>	<b>6,667,071</b>	<b>0.0%</b>
<b>LESS: ACCUMULATED DEPRECIATION</b>									
LAND, BUILDINGS & IMPROVEMENTS	(2,016,323.90)	(2,076,998.90)	3.0%	(2,112,111.40)	1.7%	(2,172,786.40)	2.9%	(2,233,461.40)	2.8%
EQUIPMENT - FIXED	(1,204,417.12)	(1,231,025.02)	2.2%	(1,246,459.67)	1.3%	(1,273,067.57)	2.1%	(1,299,675.47)	2.1%
REFINANCING COSTS	(113,577.71)	(119,247.71)	5.0%	(122,492.71)	2.7%	(128,162.71)	4.6%	(133,832.71)	4.4%
VEHICLES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(3,334,319)</b>	<b>(3,427,272)</b>	<b>2.8%</b>	<b>(3,481,064)</b>	<b>1.6%</b>	<b>(3,574,017)</b>	<b>2.7%</b>	<b>(3,666,970)</b>	<b>2.6%</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT, NET</b>	<b>3,308,517</b>	<b>3,215,564</b>	<b>-2.8%</b>	<b>3,186,007</b>	<b>-0.9%</b>	<b>3,093,054</b>	<b>-2.9%</b>	<b>3,000,101</b>	<b>-3.0%</b>
<b>TOTAL ASSETS</b>	<b>6,589,127</b>	<b>5,969,932</b>	<b>-9.4%</b>	<b>5,489,240</b>	<b>-8.1%</b>	<b>5,339,831</b>	<b>-2.7%</b>	<b>5,166,689</b>	<b>-3.2%</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>CURRENT LIABILITIES</b>									
ACCOUNTS PAYABLE	787,919.34	787,919.34	0.0%	929,843.27	18.0%	929,843.27	0.0%	929,843.27	0.0%
SALARIES, WAGES AND PAYROLL TAXES PAYABLE	216,268.94	216,268.94	0.0%	213,044.87	-1.5%	213,044.87	0.0%	213,044.87	0.0%
ESTIMATED THIRD-PARTY SETTLEMENTS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER CURRENT LIABILITIES	503,468.32	12,350.94	-97.5%	8,635.32	-98.3%	8,635.32	0.0%	8,635.32	0.0%
CURRENT PORTION OF LONG-TERM DEBT	88,392.30	88,392.30	0.0%	88,392.30	0.0%	88,392.30	0.0%	88,392.30	0.0%
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,596,049</b>	<b>1,104,932</b>	<b>-30.8%</b>	<b>1,239,916</b>	<b>-22.3%</b>	<b>1,239,916</b>	<b>0.0%</b>	<b>1,239,916</b>	<b>0.0%</b>
<b>LONG-TERM DEBT</b>									
BONDS & MORTGAGES PAYABLE	3,579,243.39	3,495,243.39	-2.3%	3,490,284.31	-2.5%	3,406,284.31	-2.4%	3,322,284.31	-2.5%
CAPITAL LEASE OBLIGATIONS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER LONG-TERM DEBT	40,073.70	35,573.70	-11.2%	34,745.52	-13.3%	26,745.52	-23.0%	18,745.52	-29.9%
<b>TOTAL LONG-TERM DEBT</b>	<b>3,619,317</b>	<b>3,530,817</b>	<b>-2.4%</b>	<b>3,525,030</b>	<b>-2.6%</b>	<b>3,433,030</b>	<b>-2.6%</b>	<b>3,341,030</b>	<b>-2.7%</b>
OTHER NONCURRENT LIABILITIES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL LIABILITIES</b>	<b>5,215,366</b>	<b>4,635,749</b>	<b>-11.1%</b>	<b>4,764,946</b>	<b>-8.6%</b>	<b>4,672,946</b>	<b>-1.9%</b>	<b>4,580,946</b>	<b>-2.0%</b>
FUND BALANCE	1,373,760.95	1,334,183.05	-2.9%	724,294.51	-47.3%	666,885.61	-7.9%	585,743.71	-12.2%
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,589,127</b>	<b>5,969,932</b>	<b>-9.4%</b>	<b>5,489,240</b>	<b>-16.7%</b>	<b>5,339,831</b>	<b>-2.7%</b>	<b>5,166,689</b>	<b>-3.2%</b>

## Franklin County Rehab Center, LLC

### Relocate 30 Beds from Villa Rehab Center to Franklin County Rehab Center

**Table 4B  
PROJECT ONLY**

	2022 Actual (Most Recent)	2023 Budget (Most Recent)	%	2023 Proposed Year 1	%	2024 Proposed Year 2	%	2025 Proposed Year 3	%
			change		change		change		change
<b>ASSETS</b>									
<b>CURRENT ASSETS</b>									
CASH & INVESTMENTS			#DIV/0!		#DIV/0!	(161,718)	#DIV/0!	566,723	-450.4%
RESTRICTED/RESERVED CASH-CURRENT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
ACCOUNTS RECEIVABLE, GROSS			#DIV/0!		#DIV/0!	435,880	#DIV/0!	435,880	0.0%
LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCTS			#DIV/0!		#DIV/0!	(12,000)	#DIV/0!	(42,000)	250.0%
DUE FROM THIRD PARTIES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER CURRENT ASSETS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL CURRENT ASSETS</b>	-	-	#DIV/0!	-	#DIV/0!	262,162	#DIV/0!	960,603	266.4%
<b>RESTRICTED/RESERVED LONG TERM ASSETS</b>									
RESTRICTED/RESERVED CASH-LONG TERM			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
BOARD RESTRICTED ENDOWMENT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
INVESTMENTS - LONG TERM			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL RESTRICTED/RESERVED LONG TERM ASSETS</b>	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
<b>PROPERTY, PLANT, AND EQUIPMENT</b>									
FIXED EQUIPMENT			#DIV/0!		#DIV/0!	200,000	#DIV/0!	200,000	0.0%
LAND, BUILDINGS & IMPROVEMENTS			#DIV/0!		#DIV/0!	7,400,000	#DIV/0!	7,400,000	0.0%
REFINANCING COSTS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
VEHICLES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	-	-	#DIV/0!	-	#DIV/0!	7,600,000	#DIV/0!	7,600,000	0.0%
<b>LESS: ACCUMULATED DEPRECIATION</b>									
LAND, BUILDINGS & IMPROVEMENTS			#DIV/0!		#DIV/0!	(148,650)	#DIV/0!	(297,300)	100.0%
EQUIPMENT - FIXED			#DIV/0!		#DIV/0!	(49,088)	#DIV/0!	(98,176)	100.0%
REFINANCING COSTS			#DIV/0!		#DIV/0!	(30,660)	#DIV/0!	(61,320)	100.0%
VEHICLES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL ACCUMULATED DEPRECIATION</b>	-	-	#DIV/0!	-	#DIV/0!	(228,398)	#DIV/0!	(456,796)	100.0%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT, NET</b>	-	-	#DIV/0!	-	#DIV/0!	7,371,602	#DIV/0!	7,143,204	-3.1%
<b>TOTAL ASSETS</b>	-	-	#DIV/0!	-	#DIV/0!	<b>7,633,764</b>	#DIV/0!	<b>8,103,807</b>	6.2%
<b>LIABILITIES AND FUND BALANCE</b>									
<b>CURRENT LIABILITIES</b>									
ACCOUNTS PAYABLE			#DIV/0!		#DIV/0!	155,000	#DIV/0!	155,000	0.0%
SALARIES, WAGES AND PAYROLL TAXES PAYABLE			#DIV/0!		#DIV/0!	60,000	#DIV/0!	60,000	0.0%
ESTIMATED THIRD-PARTY SETTLEMENTS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER CURRENT LIABILITIES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
CURRENT PORTION OF LONG-TERM DEBT			#DIV/0!		#DIV/0!	155,000	#DIV/0!	155,000	0.0%
<b>TOTAL CURRENT LIABILITIES</b>	-	-	#DIV/0!	-	#DIV/0!	370,000	#DIV/0!	370,000	0.0%
<b>LONG-TERM DEBT</b>									
BONDS & MORTGAGES PAYABLE			#DIV/0!		#DIV/0!	6,845,000	#DIV/0!	6,740,000	-1.5%
CAPITAL LEASE OBLIGATIONS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER LONG-TERM DEBT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL LONG-TERM DEBT</b>	-	-	#DIV/0!	-	#DIV/0!	6,845,000	#DIV/0!	6,740,000	-1.5%
OTHER NONCURRENT LIABILITIES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL LIABILITIES</b>	-	-	#DIV/0!	-	#DIV/0!	<b>7,215,000</b>	#DIV/0!	<b>7,110,000</b>	-1.5%
FUND BALANCE			#DIV/0!		#DIV/0!	418,764	#DIV/0!	993,807	137.3%
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-	-	#DIV/0!	-	#DIV/0!	<b>7,633,764</b>	#DIV/0!	<b>8,103,807</b>	6.2%

## Franklin County Rehab Center, LLC

**Relocate 30 Beds from Villa Rehab Center to Franklin County Rehab Center**

**Note: This table requires no "fill-in" as it is populated automatically**

**Table 4C**

**WITH PROJECT**

	2022 Actual (Most Recent)	2023 Budget (Most Recent)	%	2023 Proposed Year 1	%	2024 Proposed Year 2	%	2025 Proposed Year 3	%
			change		change		change		change
<b>ASSETS</b>									
<b>CURRENT ASSETS</b>									
CASH & INVESTMENTS	708,353	1,559,499	120.2%	991,227	-36.4%	773,053	-22.0%	1,421,305	83.9%
RESTRICTED/RESERVED CASH-CURRENT	196,832	196,832	0.0%	197,937	0.6%	197,937	0.0%	197,937	0.0%
ACCOUNTS RECEIVABLE, GROSS	1,067,166	926,049	-13.2%	1,032,345	11.5%	1,468,225	42.2%	1,468,225	0.0%
LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCTS	(56,500)	(56,500)	0.0%	(56,500)	0.0%	(68,500)	21.2%	(98,500)	43.8%
DUE FROM THIRD PARTIES	1,261,133	24,862	-98.0%	24,862	0.0%	24,862	0.0%	24,862	0.0%
OTHER CURRENT ASSETS	103,626	103,626	0.0%	113,361	9.4%	113,361	0.0%	113,361	0.0%
<b>TOTAL CURRENT ASSETS</b>	<b>3,280,610</b>	<b>2,754,368</b>	<b>-16.0%</b>	<b>2,303,233</b>	<b>-16.4%</b>	<b>2,508,939</b>	<b>8.9%</b>	<b>3,127,191</b>	<b>24.6%</b>
<b>RESTRICTED/RESERVED LONG TERM ASSETS</b>									
RESTRICTED/RESERVED CASH-LONG TERM			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
BOARD RESTRICTED ENDOWMENT	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
INVESTMENTS - LONG TERM	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
OTHER	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
<b>TOTAL RESTRICTED/RESERVED LONG TERM ASSETS</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>
<b>PROPERTY, PLANT, AND EQUIPMENT</b>									
FIXED EQUIPMENT	1,428,325	1,428,325	0.0%	1,452,560	1.7%	1,652,560	13.8%	1,652,560	0.0%
LAND, BUILDINGS & IMPROVEMENTS	4,732,256	4,732,256	0.0%	4,732,256	0.0%	12,132,256	156.4%	12,132,256	0.0%
MAJOR MOVABLE EQUIPMENT	425,236	425,236	0.0%	425,236	0.0%	425,236	0.0%	425,236	0.0%
VEHICLES	57,019	57,019	0.0%	57,019	0.0%	57,019	0.0%	57,019	0.0%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>6,642,836</b>	<b>6,642,836</b>	<b>0.0%</b>	<b>6,667,071</b>	<b>0.4%</b>	<b>14,267,071</b>	<b>114.0%</b>	<b>14,267,071</b>	<b>0.0%</b>
<b>LESS: ACCUMULATED DEPRECIATION</b>									
LAND, BUILDINGS & IMPROVEMENTS	(2,016,324)	(2,076,999)	3.0%	(2,112,111)	1.7%	(2,321,436)	9.9%	(2,530,761)	9.0%
EQUIPMENT - FIXED	(1,204,417)	(1,231,025)	2.2%	(1,246,460)	1.3%	(1,322,156)	6.1%	(1,397,851)	5.7%
EQUIPMENT - MAJOR MOVEABLE	(113,578)	(119,248)	5.0%	(122,493)	2.7%	(158,823)	29.7%	(195,153)	22.9%
VEHICLES	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(3,334,319)</b>	<b>(3,427,272)</b>	<b>2.8%</b>	<b>(3,481,064)</b>	<b>1.6%</b>	<b>(3,802,415)</b>	<b>9.2%</b>	<b>(4,123,766)</b>	<b>8.5%</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT, NET</b>	<b>3,308,517</b>	<b>3,215,564</b>	<b>-2.8%</b>	<b>3,186,007</b>	<b>-0.9%</b>	<b>10,464,656</b>	<b>228.5%</b>	<b>10,143,305</b>	<b>-3.1%</b>
<b>TOTAL ASSETS</b>	<b>6,589,127</b>	<b>5,969,932</b>	<b>-9.4%</b>	<b>5,489,240</b>	<b>-8.1%</b>	<b>12,973,595</b>	<b>136.3%</b>	<b>13,270,496</b>	<b>2.3%</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>CURRENT LIABILITIES</b>									
ACCOUNTS PAYABLE	787,919	787,919	0.0%	929,843	18.0%	1,084,843	16.7%	1,084,843	0.0%
SALARIES, WAGES AND PAYROLL TAXES PAYABLE	216,269	216,269	0.0%	213,045	-1.5%	273,045	28.2%	273,045	0.0%
ESTIMATED THIRD-PARTY SETTLEMENTS	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
OTHER CURRENT LIABILITIES	503,468	12,351	-97.5%	8,635	-98.3%	8,635	0.0%	8,635	0.0%
CURRENT PORTION OF LONG-TERM DEBT	88,392	88,392	0.0%	88,392	0.0%	243,392	175.4%	243,392	0.0%
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,596,049</b>	<b>1,104,932</b>	<b>-30.8%</b>	<b>1,239,916</b>	<b>-22.3%</b>	<b>1,609,916</b>	<b>29.8%</b>	<b>1,609,916</b>	<b>0.0%</b>
<b>LONG-TERM DEBT</b>									
BONDS & MORTGAGES PAYABLE	3,579,243	3,495,243	-2.3%	3,490,284	-2.5%	10,251,284	193.7%	10,062,284	-1.8%
CAPITAL LEASE OBLIGATIONS	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
OTHER LONG-TERM DEBT	40,074	35,574	-11.2%	34,746	-13.3%	26,746	-23.0%	18,746	-29.9%
<b>TOTAL LONG-TERM DEBT</b>	<b>3,619,317</b>	<b>3,530,817</b>	<b>-2.4%</b>	<b>3,525,030</b>	<b>-2.6%</b>	<b>10,278,030</b>	<b>191.6%</b>	<b>10,081,030</b>	<b>-1.9%</b>
OTHER NONCURRENT LIABILITIES	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
<b>TOTAL LIABILITIES</b>	<b>5,215,366</b>	<b>4,635,749</b>	<b>-11.1%</b>	<b>4,764,946</b>	<b>-8.6%</b>	<b>11,887,946</b>	<b>149.5%</b>	<b>11,690,946</b>	<b>-1.7%</b>
<b>FUND BALANCE</b>	<b>1,373,761</b>	<b>1,334,183</b>	<b>-2.9%</b>	<b>724,295</b>	<b>-47.3%</b>	<b>1,085,650</b>	<b>49.9%</b>	<b>1,579,551</b>	<b>45.5%</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,589,127</b>	<b>5,969,932</b>	<b>-9.4%</b>	<b>5,489,240</b>	<b>-16.7%</b>	<b>12,973,595</b>	<b>136.3%</b>	<b>13,270,496</b>	<b>2.3%</b>