

	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		2024		2025			
10		2022	2023	2023		2024		2025			
11				% change	% change	% change		% change			
12	REVENUES										
13	PRIVATE PAY	1,854,274	2,095,100	13.0%	2,180,444	4.1%	2,199,855	0.9%	2,309,848	5.0%	
14	MEDICARE PART A	3,874,737	4,685,468	20.9%	4,401,462	-6.1%	4,826,032	9.6%	4,970,813	3.0%	
15	MEDICAID	6,216,988	5,449,580	-12.3%	5,688,612	4.4%	5,613,067	-1.3%	5,781,459	3.0%	
16	MEDICARE PART B	236,537	250,100	5.7%	167,818	-32.9%	161,861	-3.5%	165,098	2.0%	
17	MANAGED CARE	220,881		-100.0%	129,469	#DIV/0!		-100.0%	-	#DIV/0!	
18	GROSS PATIENT CARE REVENUE	12,403,417	12,480,248	0.6%	12,567,805	0.7%	12,800,815	1.9%	13,227,218	3.3%	
19											
20	BAD DEBT & FREE CARE	(45,738)	(35,000)	-23.5%	(44,569)	27.3%	(35,000)	-21.5%	(30,000)	-14.3%	
21	DEDUCTIONS FROM REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
22	NET PATIENT CARE REVENUE	12,357,679	12,445,248	0.7%	12,523,236	0.6%	12,765,815	1.9%	13,197,218	3.4%	
23											
24	OTHER OPERATING REVENUE	2,142,493	12,318	-99.4%	196,849	1498.1%	12,318	-93.7%	10,000	-18.8%	
25											
26	TOTAL OPERATING REVENUE	14,500,172	12,457,566	-14.1%	12,720,085	2.1%	12,778,133	0.5%	13,207,218	3.4%	
27											
28	OPERATING EXPENSE										
29	PERSONNEL COSTS										
30	SALARIES & WAGES	8,026,458	7,281,291	-9.3%	7,798,754	7.1%	7,281,291	-6.6%	7,499,730	3.0%	
31	FRINGE BENEFITS	432,313	467,041	8.0%	466,058	-0.2%	467,041	0.2%	481,052	3.0%	
32	PAYROLL TAXES	484,224	491,100	1.4%	491,628	0.1%	491,100	-0.1%	505,833	3.0%	
33	OTHER PERSONNEL COSTS (training, uniforms etc.)	136,217	120,096	-11.8%	154,491	28.6%	120,096	-22.3%	123,699	3.0%	
34	CLINICAL EXPENSES										
35	MEDICAL SUPPLIES & DRUGS	1,315,235	1,464,499	11.3%	1,364,370	-6.8%	1,464,499	7.3%	1,508,434	3.0%	
36	MEDICAL EQUIPMENT REPAIRS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
37	LAUNDRY & LINENS	31,036	15,000	-51.7%	24,957	66.4%	15,000	-39.9%	15,450	3.0%	
38	MINOR EQUIPMENT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
39	OTHER CLINICAL EXPENSES	133,985	90,000	-32.8%	54,000	-40.0%	90,000	66.7%	92,700	3.0%	
40	FACILITIES/EQUIPMENT COSTS										
41	BUILDING LEASE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
42	EQUIPMENT LEASE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/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	303,758	290,123	-4.5%	273,096	-5.9%	290,123	6.2%	298,827	3.0%	
46	FOOD PREPARATION/ RELATED COSTS	377,124	346,800	-8.0%	363,677	4.9%	346,800	-4.6%	357,204	3.0%	
47	UTILITIES	243,806	236,556	-3.0%	241,331	2.0%	236,556	-2.0%	243,653	3.0%	
48	ADMINISTRATIVE EXPENSES										
49	CONSULTING EXPENSES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
50	LEGAL AND ACCOUNTING	96,623	77,000	-20.3%	94,591	22.8%	77,000	-18.6%	79,310	3.0%	
51	INSURANCE	262,346	263,079	0.3%	260,035	-1.2%	263,079	1.2%	270,971	3.0%	
52	MARKETING & PR	41,357	21,225	-48.7%	32,584	53.5%	21,225	-34.9%	21,862	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	61,556	52,568	-14.6%	54,699	4.1%	52,568	-3.9%	54,145	3.0%	
55	COMPUTER EXPENSES	130,823	97,200	-25.7%	97,818	0.6%	97,200	-0.6%	100,116	3.0%	
56	MANAGEMENT/BILLING FEE	583,113	505,932	-13.2%	506,670	0.1%	505,932	-0.1%	521,110	3.0%	
57	TRAVEL & ENTERTAINMENT EXPENSES	6,345	15,800	149.0%	16,162	2.3%	15,800	-2.2%	16,274	3.0%	
58	OTHER ADMINISTRATIVE EXPENSES	20,572	32,302	57.0%	36,948	14.4%	32,302	-12.6%	33,271	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	218,826	221,629	1.3%	222,275	0.3%	221,629	-0.3%	228,278	3.0%	
61	INTEREST - LONG/SHORT TERM	125,480	126,000	0.4%	124,819	-0.9%	126,000	0.9%	129,780	3.0%	
62	OTHER OPERATING EXPENSE	522,917	514,032	-1.7%	520,266	1.2%	514,032	-1.2%	529,453	3.0%	
63	TOTAL OPERATING EXPENSE	13,580,387	12,755,673	-6.1%	13,228,066	3.7%	12,755,673	-3.6%	13,138,343	3.0%	
64											
65	NET OPERATING INCOME (LOSS)	919,785	(298,107)	-132.4%	(507,981)	70.4%	22,460	-104.4%	68,875	206.7%	
66											
67	NON-OPERATING REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
68											
69	EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	919,785	(298,107)	-132.4%	(507,981)	70.4%	22,460	-104.4%	68,875	206.7%	
70											
72	Operating Margin %	6.3%	-2.4%		-4.0%		0.2%		0.5%		
73	Bad Debt & Free Care%	0.4%	0.3%		0.4%		0.3%		0.2%		
74	Compensation Ratio	66.9%	65.5%		67.4%		65.5%		65.5%		
75	Capital Cost % of Total Expenses	2.5%	2.7%		2.6%		2.7%		2.7%		
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!	1,267,645	#DIV/0!	1,261,677	-0.5%	
87	MEDICARE PART A			#DIV/0!		#DIV/0!	1,305,968	#DIV/0!	1,345,147	3.0%	
88	MEDICAID			#DIV/0!		#DIV/0!	689,013	#DIV/0!	709,683	3.0%	
89	MEDICARE PART B			#DIV/0!		#DIV/0!	58,915	#DIV/0!	62,301	5.7%	
90	MANAGED CARE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
91	GROSS PATIENT CARE REVENUE	-	-	#DIV/0!	-	#DIV/0!	3,321,541	#DIV/0!	3,378,808	1.7%	
92											
93	BAD DEBT FREE CARE			#DIV/0!		#DIV/0!	(7,000)	#DIV/0!	(30,000)	328.6%	
94	DEDUCTIONS FROM REVENUE			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
95	NET PATIENT CARE REVENUE	-	-	#DIV/0!	-	#DIV/0!	3,314,541	#DIV/0!	3,348,808	1.0%	
96											
97	OTHER OPERATING REVENUE			#DIV/0!		#DIV/0!	(1,200)	#DIV/0!		-100.0%	
98											
99	TOTAL OPERATING REVENUE	-	-	#DIV/0!	-	#DIV/0!	3,313,341	#DIV/0!	3,348,808	1.1%	
100											
101	OPERATING EXPENSE										
102	PERSONNEL COSTS										
103	SALARIES & WAGES			#DIV/0!		#DIV/0!	1,214,539	#DIV/0!	1,250,975	3.0%	
104	FRINGE BENEFITS			#DIV/0!		#DIV/0!	44,959	#DIV/0!	46,308	3.0%	
105	PAYROLL TAXES			#DIV/0!		#DIV/0!	144,900	#DIV/0!	149,247	3.0%	
106	OTHER PERSONNEL COSTS (training, uniforms etc.)			#DIV/0!		#DIV/0!	6,656	#DIV/0!	6,856	3.0%	
107	CLINICAL EXPENSES										
108	MEDICAL SUPPLIES & DRUGS			#DIV/0!		#DIV/0!	169,154	#DIV/0!	174,229	3.0%	
109	MEDICAL EQUIPMENT REPAIRS			#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!	
110	LAUNDRY & LINENS			#DIV/0!		#DIV/0!	57,848	#DIV/0!	59,583	3.0%	
111	MINOR EQUIPMENT			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
112	OTHER CLINICAL EXPENSES			#DIV/0!		#DIV/0!	(6,000)	#DIV/0!	(6,180)	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!		#DIV/0!	-	#DIV/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!			48,432	#DIV/0!	49,885	3.0%	
119	FOOD PREPARATION/ RELATED COSTS			#DIV/0!			75,333	#DIV/0!	77,593	3.0%	
120	UTILITIES			#DIV/0!			21,307	#DIV/0!	21,946	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!			22,000	#DIV/0!	22,660	3.0%	
124	INSURANCE			#DIV/0!			94,521	#DIV/0!	97,357	3.0%	
125	MARKETING & PR			#DIV/0!			28,556	#DIV/0!	29,413	3.0%	
126	TELEPHONE & COMMUNICATIONS			#DIV/0!			9,600	#DIV/0!		-100.0%	
127	OFFICE SUPPLIES & EXPENSES			#DIV/0!			10,912	#DIV/0!	11,239	3.0%	
128	COMPUTER EXPENSES			#DIV/0!			(23,200)	#DIV/0!	-23896	3.0%	
129	MANAGEMENT/BILLING FEE			#DIV/0!			693	#DIV/0!	714	3.0%	
130	TRAVEL & ENTERTAINMENT EXPENSES			#DIV/0!			(3,600)	#DIV/0!	(3,708)	3.0%	
131	OTHER ADMINISTRATIVE EXPENSES			#DIV/0!			(2,600)	#DIV/0!	-2678	3.0%	
132	OTHER EXPENSES										
133	DEPRECIATION AMORTIZATION			#DIV/0!			192,371	#DIV/0!	228,398	18.7%	
134	INTEREST - LONG/SHORT TERM			#DIV/0!			498,000	#DIV/0!	512,940	3.0%	
135	OTHER OPERATING EXPENSE			#DIV/0!			(31,281)	#DIV/0!	(32,219)	3.0%	
136	TOTAL OPERATING EXPENSE	-	-	#DIV/0!	-	#DIV/0!	2,573,100	#DIV/0!	2,670,661	3.8%	
137											
138	NET OPERATING INCOME (LOSS)	-	-	#DIV/0!	-	#DIV/0!	740,241	#DIV/0!	678,147	-8.4%	
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!	740,241	#DIV/0!	678,147	-8.4%	
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)								
154		2022	2023	%	2023	% change	2024	% change	2025	%	change
155	REVENUES										
156	PRIVATE PAY	1,854,274	2,095,100	13.0%	2,180,444	4.1%	3,467,500	59.0%	3,571,525	3.0%	
157	MEDICARE PART A	3,874,737	4,685,468	20.9%	4,401,462	-6.1%	6,132,000	39.3%	6,315,960	3.0%	
158	MEDICAID	6,216,988	5,449,580	-12.3%	5,688,612	4.4%	6,302,080	10.8%	6,491,142	3.0%	
159	MEDICARE PART B	236,537	250,100	5.7%	167,818	-32.9%	220,776	31.6%	227,399	3.0%	
160	MANAGED CARE	220,881	-	-100.0%	129,469	#DIV/0!	-	-100.0%	-	#DIV/0!	
161	GROSS PATIENT CARE REVENUE	12,403,417	12,480,248	0.6%	12,567,805	0.7%	16,122,356	28.3%	16,606,027	3.0%	
162	BAD DEBT FREE CARE	(45,738)	(35,000)	-23.5%	(44,569)	27.3%	(42,000)	-5.8%	(60,000)	42.9%	
163	DEDUCTIONS FROM REVENUE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
164	NET PATIENT CARE REVENUE	12,357,679	12,445,248	0.7%	12,523,236	0.6%	16,080,356	28.4%	16,546,027	2.9%	
165	OTHER OPERATING REVENUE	2,142,493	12,318	-99.4%	196,849	1498.1%	11,118	-94.4%	10,000	-10.1%	
166	TOTAL OPERATING REVENUE	14,500,172	12,457,566	-14.1%	12,720,085	2.1%	16,091,474	26.5%	16,556,027	2.9%	
167											
168											
169	OPERATING EXPENSE										
170	PERSONNEL COSTS										
171	SALARIES & WAGES	8,026,458	7,281,291	-9.3%	7,798,754	7.1%	8,495,830	8.9%	8,750,705	3.0%	
172	FRINGE BENEFITS	432,313	467,041	8.0%	466,058	-0.2%	512,000	9.9%	527,360	3.0%	
173	PAYROLL TAXES	484,224	491,100	1.4%	491,628	0.1%	636,000	29.4%	655,080	3.0%	
174	OTHER PERSONNEL COSTS (training, uniforms etc.)	136,217	120,096	-11.8%	154,491	28.6%	126,752	-18.0%	130,555	3.0%	
175	CLINICAL EXPENSES										
176	MEDICAL SUPPLIES & DRUGS	1,315,235	1,464,499	11.3%	1,364,370	-6.8%	1,633,653	19.7%	1,682,663	3.0%	
177	MEDICAL EQUIPMENT REPAIRS	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
178	LAUNDRY & LINENS	31,036	15,000	-51.7%	24,957	66.4%	72,848	191.9%	75,033	3.0%	
179	MINOR EQUIPMENT	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
180	OTHER CLINICAL EXPENSES	133,985	90,000	-32.8%	54,000	-40.0%	84,000	55.6%	86,520	3.0%	
181	FACILITIES/EQUIPMENT COSTS										
182	BUILDING LEASE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
183	EQUIPMENT LEASE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
184	EQUIPMENT MAINTENANCE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
185	HEALTH INFORMATION TECH./ELECTRONIC HEALTH RECORD	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
186	OTHER FACILITIES/EQUIPMENT COSTS	303,758	290,123	-4.5%	273,096	-5.9%	338,555	24.0%	348,712	3.0%	
187	FOOD PREPARATION/ RELATED COSTS	377,124	346,800	-8.0%	363,677	4.9%	422,133	16.1%	434,797	3.0%	
188	UTILITIES	243,806	236,556	-3.0%	241,331	2.0%	257,863	6.9%	265,599	3.0%	
189	ADMINISTRATIVE EXPENSES										
190	CONSULTING EXPENSES	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
191	LEGAL AND ACCOUNTING	96,623	77,000	-20.3%	94,591	22.8%	99,000	4.7%	101,970	3.0%	
192	INSURANCE	262,346	263,079	0.3%	260,035	-1.2%	357,600	37.5%	368,328	3.0%	
193	MARKETING & PR	41,357	21,225	-48.7%	32,584	53.5%	49,781	52.8%	51,274	3.0%	
194	TELEPHONE & COMMUNICATIONS	26,273	26,400	0.5%	28,837	9.2%	36,000	24.8%	27,192	-24.5%	
195	OFFICE SUPPLIES & EXPENSES	61,556	52,568	-14.6%	54,699	4.1%	63,480	16.1%	65,384	3.0%	
196	COMPUTER EXPENSES	130,823	97,200	-25.7%	97,818	0.6%	74,000	-24.3%	76,220	3.0%	
197	MANAGEMENT/BILLING FEE	583,113	505,932	-13.2%	506,670	0.1%	506,625	0.0%	521,824	3.0%	
198	TRAVEL & ENTERTAINMENT EXPENSES	6,345	15,800	149.0%	16,162	2.3%	12,200	-24.5%	12,566	3.0%	
199	OTHER ADMINISTRATIVE EXPENSES	20,572	32,302	57.0%	36,948	14.4%	29,702	-19.6%	30,593	3.0%	
200	OTHER EXPENSES										
201	DEPRECIATION AMORTIZATION	218,826	221,629	1.3%	222,275	0.3%	414,000	86.3%	456,676	10.3%	
202											

	A	B	C	D	E	F	G	H	I	J	K
1	Franklin County Rehab Center, LLC										
203	INTEREST - LONG/SHORT TERM	125,480	126,000	0.4%	124,819	-0.9%	624,000	399.9%	642,720	3.0%	
204	OTHER OPERATING EXPENSE	522,917	514,032	-1.7%	520,266	1.2%	482,751	-7.2%	497,234	3.0%	
205	TOTAL OPERATING EXPENSE	13,580,387	12,755,673	-6.1%	13,228,066	3.7%	15,328,773	15.9%	15,809,004	3.1%	
206											
207	NET OPERATING INCOME (LOSS)	919,785	(298,107)	-132.4%	(507,981)	70.4%	762,701	-250.1%	747,023	-2.1%	
208											
209	NON-OPERATING REVENUE	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
210											
211	EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	919,785	(298,107)	-132.4%	(507,981)	70.4%	762,701	-250.1%	747,023	-2.1%	
212											
213											
214	Operating Margin %	6.3%	-2.4%		-4.0%		4.7%		4.5%		
215	Bad Debt & Free Care%	0.4%	0.3%		0.4%		0.3%		0.4%		
216	Compensation Ratio	65.9%	64.6%		66.2%		62.9%		62.8%		
217	Capital Cost % of Total Expenses	2.5%	2.7%		2.6%		6.8%		7.0%		
218											