

## 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	793,434.78	1,275,098.78	60.7%	1,207,761.95	-5.3%	910,222.39	-24.6%	474,097.59	-47.9%
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	1,989,585.27	1,259,408.89	-36.7%	1,410,356.81	12.0%	1,260,356.81	-10.6%	1,560,356.81	23.8%
LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCTS	(100,500.00)	(100,500.00)	0.0%	(100,500.00)	0.0%	(100,500.00)	0.0%	(100,500.00)	0.0%
DUE FROM THIRD PARTIES	1,261,133.44	613,921.44	-51.3%	141,640.71	-76.9%	6,640.71	-95.3%	6,640.71	0.0%
OTHER CURRENT ASSETS	124,517.05	124,517.05	0.0%	134,252.01	7.8%	134,252.01	0.0%	134,252.01	0.0%
<b>TOTAL CURRENT ASSETS</b>	<b>4,265,003</b>	<b>3,369,278</b>	<b>-21.0%</b>	<b>2,991,449</b>	<b>-11.2%</b>	<b>2,408,909</b>	<b>-19.5%</b>	<b>2,272,785</b>	<b>-5.7%</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	1,579,234.08	1,579,234.08	0.0%	1,603,469.45	1.5%	1,603,469.45	0.0%	1,603,469.45	0.0%
LAND, BUILDINGS & IMPROVEMENTS	5,394,595.27	5,394,595.27	0.0%	5,394,595.27	0.0%	5,394,595.27	0.0%	5,394,595.27	0.0%
REFINANCING COSTS	446,936.42	446,936.42	0.0%	446,936.42	0.0%	446,936.42	0.0%	446,936.42	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>7,477,785</b>	<b>7,477,785</b>	<b>0.0%</b>	<b>7,502,020</b>	<b>0.3%</b>	<b>7,502,020</b>	<b>0.0%</b>	<b>7,502,020</b>	<b>0.0%</b>
<b>LESS: ACCUMULATED DEPRECIATION</b>									
LAND, BUILDINGS & IMPROVEMENTS	(2,189,497.85)	(2,277,349.49)	4.0%	(2,301,138.39)	1.0%	(2,413,138.39)	4.9%	(2,525,138.39)	4.6%
EQUIPMENT - FIXED	(1,318,822.82)	(1,353,316.40)	2.6%	(1,365,465.35)	0.9%	(1,411,465.35)	3.4%	(1,457,465.35)	3.3%
REFINANCING COSTS	(123,825.29)	(130,942.01)	5.7%	(133,584.21)	2.0%	(143,584.21)	7.5%	(153,584.21)	7.0%
VEHICLES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(3,632,146)</b>	<b>(3,761,608)</b>	<b>3.6%</b>	<b>(3,800,188)</b>	<b>1.0%</b>	<b>(3,968,188)</b>	<b>4.4%</b>	<b>(4,136,188)</b>	<b>4.2%</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT, NET</b>	<b>3,845,639</b>	<b>3,716,177</b>	<b>-3.4%</b>	<b>3,701,832</b>	<b>-0.4%</b>	<b>3,533,832</b>	<b>-4.5%</b>	<b>3,365,832</b>	<b>-4.8%</b>
<b>TOTAL ASSETS</b>	<b>8,110,641</b>	<b>7,085,455</b>	<b>-12.6%</b>	<b>6,693,281</b>	<b>-5.5%</b>	<b>5,942,742</b>	<b>-11.2%</b>	<b>5,638,617</b>	<b>-5.1%</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>CURRENT LIABILITIES</b>									
ACCOUNTS PAYABLE	1,094,692.58	1,094,692.58	0.0%	1,440,908.83	31.6%	940,908.83	-34.7%	840,908.83	-10.6%
SALARIES, WAGES AND PAYROLL TAXES PAYABLE	275,530.96	275,530.96	0.0%	269,749.61	-2.1%	269,749.61	0.0%	269,749.61	0.0%
ESTIMATED THIRD-PARTY SETTLEMENTS			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
OTHER CURRENT LIABILITIES	504,089.33	12,971.95	-97.4%	9,256.33	-98.2%	9,256.33	0.0%	9,256.33	0.0%
CURRENT PORTION OF LONG-TERM DEBT	112,622.40	112,622.40	0.0%	117,574.60	4.4%	117,574.60	0.0%	117,574.60	0.0%
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,986,935</b>	<b>1,495,818</b>	<b>-24.7%</b>	<b>1,837,489</b>	<b>-7.5%</b>	<b>1,337,489</b>	<b>-27.2%</b>	<b>1,237,489</b>	<b>-7.5%</b>
<b>LONG-TERM DEBT</b>									
BONDS & MORTGAGES PAYABLE	3,931,137.32	3,829,137.32	-2.6%	3,824,986.44	-2.7%	3,724,986.44	-2.6%	3,624,986.44	-2.7%
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%	29,745.52	-14.4%	24,745.52	-16.8%
<b>TOTAL LONG-TERM DEBT</b>	<b>3,971,211</b>	<b>3,864,711</b>	<b>-2.7%</b>	<b>3,859,732</b>	<b>-2.8%</b>	<b>3,754,732</b>	<b>-2.7%</b>	<b>3,649,732</b>	<b>-2.8%</b>
OTHER NONCURRENT LIABILITIES			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<b>TOTAL LIABILITIES</b>	<b>5,958,146</b>	<b>5,360,529</b>	<b>-10.0%</b>	<b>5,697,221</b>	<b>-4.4%</b>	<b>5,092,221</b>	<b>-10.6%</b>	<b>4,887,221</b>	<b>-4.0%</b>
<b>FUND BALANCE</b>	<b>2,152,495.20</b>	<b>1,724,926.26</b>	<b>-19.9%</b>	<b>996,059.74</b>	<b>-53.7%</b>	<b>850,520.18</b>	<b>-14.6%</b>	<b>751,395.38</b>	<b>-11.7%</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,110,641</b>	<b>7,085,455</b>	<b>-12.6%</b>	<b>6,693,281</b>	<b>-17.5%</b>	<b>5,942,742</b>	<b>-11.2%</b>	<b>5,638,617</b>	<b>-5.1%</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	793,435	1,275,099	60.7%	1,207,762	-5.3%	748,504	-38.0%	1,040,821	39.1%
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	1,989,585	1,259,409	-36.7%	1,410,357	12.0%	1,696,237	20.3%	1,996,237	17.7%
LESS: ALLOWANCE FOR UNCOLLECTIBLE ACCTS	(100,500)	(100,500)	0.0%	(100,500)	0.0%	(112,500)	11.9%	(142,500)	26.7%
DUE FROM THIRD PARTIES	1,261,133	613,921	-51.3%	141,641	-76.9%	6,641	-95.3%	6,641	0.0%
OTHER CURRENT ASSETS	124,517	124,517	0.0%	134,252	7.8%	134,252	0.0%	134,252	0.0%
<b>TOTAL CURRENT ASSETS</b>	<b>4,265,003</b>	<b>3,369,278</b>	<b>-21.0%</b>	<b>2,991,449</b>	<b>-11.2%</b>	<b>2,671,071</b>	<b>-10.7%</b>	<b>3,233,388</b>	<b>21.1%</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	1,579,234	1,579,234	0.0%	1,603,469	1.5%	1,803,469	12.5%	1,803,469	0.0%
LAND, BUILDINGS & IMPROVEMENTS	5,394,595	5,394,595	0.0%	5,394,595	0.0%	12,794,595	137.2%	12,794,595	0.0%
MAJOR MOVABLE EQUIPMENT	446,936	446,936	0.0%	446,936	0.0%	446,936	0.0%	446,936	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>7,477,785</b>	<b>7,477,785</b>	<b>0.0%</b>	<b>7,502,020</b>	<b>0.3%</b>	<b>15,102,020</b>	<b>101.3%</b>	<b>15,102,020</b>	<b>0.0%</b>
<b>LESS: ACCUMULATED DEPRECIATION</b>									
LAND, BUILDINGS & IMPROVEMENTS	(2,189,498)	(2,277,349)	4.0%	(2,301,138)	1.0%	(2,561,788)	11.3%	(2,822,438)	10.2%
EQUIPMENT - FIXED	(1,318,823)	(1,353,316)	2.6%	(1,365,465)	0.9%	(1,460,553)	7.0%	(1,555,641)	6.5%
EQUIPMENT - MAJOR MOVEABLE	(123,825)	(130,942)	5.7%	(133,584)	2.0%	(174,244)	30.4%	(214,904)	23.3%
VEHICLES	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(3,632,146)</b>	<b>(3,761,608)</b>	<b>3.6%</b>	<b>(3,800,188)</b>	<b>1.0%</b>	<b>(4,196,586)</b>	<b>10.4%</b>	<b>(4,592,984)</b>	<b>9.4%</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT, NET</b>	<b>3,845,639</b>	<b>3,716,177</b>	<b>-3.4%</b>	<b>3,701,832</b>	<b>-0.4%</b>	<b>10,905,434</b>	<b>194.6%</b>	<b>10,509,036</b>	<b>-3.6%</b>
<b>TOTAL ASSETS</b>	<b>8,110,641</b>	<b>7,085,455</b>	<b>-12.6%</b>	<b>6,693,281</b>	<b>-5.5%</b>	<b>13,576,506</b>	<b>102.8%</b>	<b>13,742,424</b>	<b>1.2%</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>CURRENT LIABILITIES</b>									
ACCOUNTS PAYABLE	1,094,693	1,094,693	0.0%	1,440,909	31.6%	1,095,909	-23.9%	995,909	-9.1%
SALARIES, WAGES AND PAYROLL TAXES PAYABLE	275,531	275,531	0.0%	269,750	-2.1%	329,750	22.2%	329,750	0.0%
ESTIMATED THIRD-PARTY SETTLEMENTS	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
OTHER CURRENT LIABILITIES	504,089	12,972	-97.4%	9,256	-98.2%	9,256	0.0%	9,256	0.0%
CURRENT PORTION OF LONG-TERM DEBT	112,622	112,622	0.0%	117,575	4.4%	272,575	131.8%	272,575	0.0%
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,986,935</b>	<b>1,495,818</b>	<b>-24.7%</b>	<b>1,837,489</b>	<b>-7.5%</b>	<b>1,707,489</b>	<b>-7.1%</b>	<b>1,607,489</b>	<b>-5.9%</b>
<b>LONG-TERM DEBT</b>									
BONDS & MORTGAGES PAYABLE	3,931,137	3,829,137	-2.6%	3,824,986	-2.7%	10,569,986	176.3%	10,364,986	-1.9%
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%	29,746	-14.4%	24,746	-16.8%
<b>TOTAL LONG-TERM DEBT</b>	<b>3,971,211</b>	<b>3,864,711</b>	<b>-2.7%</b>	<b>3,859,732</b>	<b>-2.8%</b>	<b>10,599,732</b>	<b>174.6%</b>	<b>10,389,732</b>	<b>-2.0%</b>
OTHER NONCURRENT LIABILITIES	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
<b>TOTAL LIABILITIES</b>	<b>5,958,146</b>	<b>5,360,529</b>	<b>-10.0%</b>	<b>5,697,221</b>	<b>-4.4%</b>	<b>12,307,221</b>	<b>116.0%</b>	<b>11,997,221</b>	<b>-2.5%</b>
<b>FUND BALANCE</b>	<b>2,152,495</b>	<b>1,724,926</b>	<b>-19.9%</b>	<b>996,060</b>	<b>-53.7%</b>	<b>1,269,284</b>	<b>27.4%</b>	<b>1,745,202</b>	<b>37.5%</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,110,641</b>	<b>7,085,455</b>	<b>-12.6%</b>	<b>6,693,281</b>	<b>-17.5%</b>	<b>13,576,506</b>	<b>102.8%</b>	<b>13,742,424</b>	<b>1.2%</b>