

CON TABLE PACKAGE FOR NURSING HOME (CCFs) APPLICATIONS

Name of Applicant: _____

Date of Submission: _____

Applicants should follow additional instructions included at the top of each of the following worksheets. Please ensure all green fields (see above) are filled.

| <u>Table</u> | <u>Table Title</u> | <u>Instructions</u> |
|--------------|---|---|
| Table A | Bed and Room Inventory | All Comprehensive Care facility applicants must complete Table A regardless of the project type and scope. |
| Table B | Construction and Renovation Square Footage | All applicants proposing new construction or renovation must complete Table B. |
| Table C | Project Budget | All applicants, regardless of project type or scope, must complete Table C. |
| Table D | Utilization - Entire Facility | Existing facility applicants must complete Table D. All applicants who complete this table must also complete Table F. |
| Table E | Utilization - New Facility or Service | Applicants who propose to: establish a new facility; a new service; or are directed by MHCC staff must complete Table E. All applicants who complete this table must also complete Table G. |
| Table F | Revenues & Expenses, Uninflated - Entire Facility | Existing facility applicants must complete Table F. The projected revenues and expenses in Table F should be consistent with the volume projections in Table D. |
| Table G | Revenues & Expenses, Uninflated - New Facility or Service | Applicants who propose to: establish a new facility; a new service and any other applicant who completes a Table D must complete Table G. The projected revenues and expenses in Table G should be consistent with the volume projections in Table E. |
| Table H | Workforce | All applicants, regardless of project type or scope, must complete Table H. |
| Table I | Bedside Care Staffing | All applicants, regardless of project type or scope, must complete Table I. |
| Table J | Construction Characteristics | All applicants proposing new construction or renovation must complete Table J. |
| Table K | Site and Offsite Costs Included and Excluded in Marshall Valuation Costs | All applicants proposing new construction or renovation must complete Table K |

TABLE A. BED CAPACITY BY FLOOR AND NURSING UNIT BEFORE AND AFTER PROJECT

INSTRUCTION: Identify the location of each nursing unit (add or delete rows if necessary) and specify the room and bed count before and after the project. Applicants should add columns and recalculate formulas to address any rooms with 3 and 4 bed capacity.

| Before the Project | | | | | | After Project Completion | | | | |
|---|-----------------------|----------------------------|--------------|-------------|-----------------------|---|------------|--------------|-------------|-----------------------|
| Service Location (Floor/Wing) | Current Licensed Beds | Based on Physical Capacity | | | | Based on Physical Capacity | | | | |
| | | Room Count | | | Physical Bed Capacity | Service Location (Floor/Wing) | Room Count | | | Physical Bed Capacity |
| | | Private | Semi-Private | Total Rooms | | | Private | Semi-Private | Total Rooms | |
| COMPREHENSIVE CARE | | | | | | COMPREHENSIVE CARE | | | | |
| 1st Floor, East Wing | 66 | 10 | 28 | 38 | 66 | 1st Floor, East Wing | 20 | 18 | 38 | 56 |
| | | | | 0 | 0 | 1st Floor, SW Wing | 26 | 0 | 26 | 26 |
| | | | | 0 | 0 | | | | 0 | 0 |
| | | | | 0 | 0 | | | | 0 | 0 |
| | | | | 0 | 0 | | | | 0 | 0 |
| SUBTOTAL Comprehensive Care | 66 | 10 | 28 | 38 | 66 | SUBTOTAL | 46 | 18 | 64 | 82 |
| ASSISTED LIVING | | | | | | ASSISTED LIVING | | | | |
| 1st Floor, Memory Care | 23 | 23 | 0 | 23 | 23 | 1st Floor, Memory Care | 23 | 0 | 23 | 23 |
| 2nd Floor | 17 | 17 | 0 | 17 | 17 | 2nd Floor | 17 | 0 | 17 | 17 |
| 3rd Floor | 22 | 22 | | 22 | 22 | 3rd Floor | 22 | | 22 | 22 |
| TOTAL ASSISTED LIVING | 62 | 62 | 0 | 62 | 62 | TOTAL ASSISTED LIVING | 62 | 0 | 62 | 62 |
| Other (Specify/add rows as needed) | | | | 0 | 0 | Other (Specify/add rows as needed) | | | 0 | 0 |
| TOTAL OTHER | | | | | | TOTAL OTHER | | | | |
| FACILITY TOTAL | 128 | 72 | 28 | 100 | 128 | FACILITY TOTAL | 108 | 18 | 126 | 144 |

TABLE B. PROPOSED NEW CONSTRUCTION AND RENOVATION SQUARE FOOTAGE

INSTRUCTION: Account for all existing and proposed square footage by floor. Further breakdown by nursing unit and building wing are at Applicants discretion and should be used by applicants if it adds valuable information to the description of the existing and proposed facilities. Add or delete rows if necessary.

| Gross Square Footage by Floor/Nursing Unit/Wing | DEPARTMENTAL GROSS SQUARE FEET | | | | |
|---|--------------------------------|-----------------------------------|-----------------|-----------------|--------------------------------|
| | Current | To be Added Thru New Construction | To Be Renovated | To Remain As Is | Total After Project Completion |
| First Floor New Unit | | | | | |
| Resident Rooms | | 8,913 | | | 8,913 |
| Support / Nurses & Pantry / Food Prep | | 599 | | | 599 |
| Common Areas / Dining & Seating | | 1,873 | | | 1,873 |
| Maintenance / Storage | | 294 | | | 294 |
| Corridors & Building Connector | | 2,492 | | | 2,492 |
| Entry Pavilion / Reception (incl. connectors) | | 2,306 | | | 2,306 |
| First Floor Existing | | | | | |
| CCF Resident rooms | 7,512 | | | 7,512 | 7,512 |
| Assisted Living Res. Rooms | 7,134 | | | 7,134 | 7,134 |
| | | | | | 0 |
| | | | | | 0 |
| | | | | | 0 |
| Second Floor Existing | | | | | |
| Assisted Living Res. Rooms | 10,419 | | | 10,419 | 10,419 |
| | | | | | 0 |
| Total | 25,065 | 16,477 | 0 | 25,065 | 41,542 |

TABLE C. PROJECT BUDGET

INSTRUCTION: Estimates for Capital Costs (1.a-e), Financing Costs and Other Cash Requirements (2.a-g), and Working Capital Startup Costs (3) must reflect current costs as of the date of application and include all costs for construction and renovation. Explain the basis for construction cost estimates, renovation cost estimates, contingencies, interest during construction period, and inflation in an attachment to the application. If the project involves services other than CCF such as assisted living explain the allocation of costs between the CCF and the other service(s). NOTE: Inflation should only be included in the Inflation allowance line A.1.e. The value of donated land for the project should be included on Line A.1.d as a use of funds and on line B.8 as a source of funds

| | CCF Nursing Home | Other Service Areas | Total |
|--|--------------------|---------------------|--------------------|
| A. USE OF FUNDS | | | |
| 1. CAPITAL COSTS | | | |
| a. New Construction | | | |
| (1) Building | \$4,877,029 | | \$4,877,029 |
| (2) Fixed Equipment | \$0 | | \$0 |
| (3) Site and Infrastructure | \$431,000 | | \$431,000 |
| (4) Architect/Engineering Fees | \$750,000 | | \$750,000 |
| (5) Permits (Building, Utilities, Etc.) | \$75,000 | | \$75,000 |
| SUBTOTAL New Construction | \$6,133,029 | \$0 | \$6,133,029 |
| b. Renovations | | | |
| (1) Building | | | \$0 |
| (2) Fixed Equipment (not included in construction) | \$0 | \$0 | \$0 |
| (3) Architect/Engineering Fees | | | \$0 |
| (4) Permits (Building, Utilities, Etc.) | | | \$0 |
| SUBTOTAL Renovations | \$0 | \$0 | \$0 |
| c. Other Capital Costs | | | |
| (1) Movable Equipment | \$560,000 | | \$560,000 |
| (2) Contingency Allowance | \$2,500,000 | | \$2,500,000 |
| (3) Gross interest during construction period | \$0 | | \$0 |
| (4) Other (Specify/add rows if needed) | \$0 | | \$0 |
| SUBTOTAL Other Capital Costs | \$3,060,000 | \$0 | \$3,060,000 |
| TOTAL CURRENT CAPITAL COSTS | \$9,193,029 | \$0 | \$9,193,029 |
| d. Land Purchased/Donated | | | |
| e. Inflation Allowance | \$133,861 | | |
| TOTAL CAPITAL COSTS | \$9,326,890 | \$0 | \$9,193,029 |
| 2. Financing Cost and Other Cash Requirements | | | |
| a. Loan Placement Fees | \$0 | | \$0 |
| b. Bond Discount | | | \$0 |
| c. CON Application Assistance | | | |
| c1. Legal Fees | \$15,000 | | \$15,000 |
| c2. Other (Specify/add rows if needed) | \$105,000 | | |
| d. Non-CON Consulting Fees | | | \$0 |
| d1. Legal Fees | | | |
| d2. Other (Specify/add rows if needed) | \$0 | | \$0 |
| e. Debt Service Reserve Fund | \$0 | | \$0 |
| f. Other (Specify/add rows if needed) | \$0 | | \$0 |
| SUBTOTAL | \$120,000 | \$0 | \$120,000 |
| 3. Working Capital Startup Costs | | | |
| | | | \$0 |
| TOTAL USES OF FUNDS | \$9,446,890 | \$0 | \$9,313,029 |
| B. Sources of Funds | | | |
| 1. Cash | | | \$0 |
| 2. Philanthropy (to date and expected) | | | \$0 |
| 3. Authorized Bonds | | | \$0 |
| 4. Interest Income from bond proceeds listed in #3 | | | \$0 |
| 5. Mortgage | | | \$0 |
| 6. Working Capital Loans | | | \$0 |
| 7. Grants or Appropriations | | | |
| a. Federal | | | \$0 |
| b. State | | | \$0 |

TABLE C. PROJECT BUDGET

INSTRUCTION: Estimates for Capital Costs (1.a-e), Financing Costs and Other Cash Requirements (2.a-g), and Working Capital Startup Costs (3) must reflect current costs as of the date of application and include all costs for construction and renovation. Explain the basis for construction cost estimates, renovation cost estimates, contingencies, interest during construction period, and inflation in an attachment to the application. If the project involves services other than CCF such as assisted living explain the allocation of costs between the CCF and the other service(s). NOTE: Inflation should only be included in the Inflation allowance line A.1.e. The value of donated land for the project should be included on Line A.1.d as a use of funds and on line B.8 as a source of funds

| | CCF Nursing Home | Other Service Areas | Total |
|---|--------------------------|----------------------------|--------------|
| c. Local | | | \$0 |
| 8. Other -- Owner Equity | \$10,000,000 | | \$10,000,000 |
| TOTAL SOURCES OF FUNDS | \$10,000,000 | | \$10,000,000 |
| Annual Lease Costs (if applicable) | | | |
| 1. Land | | | \$0 |
| 2. Building | | | \$0 |
| 3. Major Movable Equipment | | | \$0 |
| 4. Minor Movable Equipment | | | \$0 |
| 5. Other -- Real Property | see CON Table G, Item 2j | | \$0 |

* Describe the terms of the lease(s) below, including information on the fair market value of the item(s), and the number of

TABLE D. UTILIZATION PROJECTIONS - ENTIRE FACILITY

INSTRUCTION: Complete this table for the entire facility, including the proposed project. Account for all inpatient and outpatient volume that produce or will produce revenue. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). For sections 3 & 4, the number of beds and occupancy percentage should be reported on the basis of licensed beds. In an attachment to the application, provide an explanation or basis for the projections and specify all assumptions used. Applicants must explain why the assumptions are reasonable.

| | Two Most Recent Years (Actual) | | Current Year Projected | Projected Years - ending with full utilization and financial stability (3 to 5 years post project completion) Add columns if needed. | | | | | | |
|---|-----------------------------------|---------------|---------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|
| | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 | CY 2026 | CY 2027 | CY2028 |
| Indicate CY or FY | | | | | | | | | | |
| 1. ADMISSIONS | | | | | | | | | | |
| a. Comprehensive Care (public) | 333 | 315 | 335 | 335 | 360 | 415 | 415 | 415 | 415 | 415 |
| b. Comprehensive Care (CCRC Restricted) | - | - | - | - | - | - | - | - | - | - |
| Total Comprehensive Care | 333 | 315 | 335 | 335 | 360 | 415 | 415 | 415 | 415 | 415 |
| c. Assisted Living | 24 | 19 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| d. Other (Specify/add rows of needed) | - | - | - | - | - | - | - | - | - | - |
| TOTAL ADMISSIONS | 357 | 334 | 360 | 360 | 385 | 440 | 440 | 440 | 440 | 440 |
| 2. PATIENT DAYS | | | | | | | | | | |
| a. Comprehensive Care (public) | 21,642 | 16,949 | 21,508 | 21,900 | 22,417 | 27,176 | 27,375 | 27,375 | 27,375 | 27,375 |
| b. Comprehensive Care (CCRC Restricted) | - | - | - | - | - | - | - | - | - | - |
| Total Comprehensive Care | 21,642 | 16,949 | 21,508 | 21,900 | 22,417 | 27,176 | 27,375 | 27,375 | 27,375 | 27,375 |
| c. Assisted Living | 21,403 | 18,233 | 19,254 | 20,805 | 20,805 | 20,862 | 20,805 | 20,805 | 20,805 | 20,805 |
| d. Other (Specify/add rows of needed) | - | - | - | - | - | - | - | - | - | - |
| TOTAL PATIENT DAYS | 43,045 | 35,181 | 40,762 | 42,705 | 43,222 | 48,038 | 48,180 | 48,180 | 48,180 | 48,180 |
| 3. NUMBER OF BEDS | | | | | | | | | | |
| a. Comprehensive Care (public) | 66 | 66 | 66 | 66 | 71 | 82 | 82 | 82 | 82 | 82 |
| b. Comprehensive Care (CCRC Restricted) | - | - | - | - | - | - | - | - | - | - |
| Total Comprehensive Care Beds | 66 | 66 | 66 | 66 | 71 | 82 | 82 | 82 | 82 | 82 |
| c. Assisted Living | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 |
| d. Other (Specify/add rows of needed) | - | - | - | - | - | - | - | - | - | - |
| TOTAL BEDS | 128 | 128 | 128 | 128 | 133 | 144 | 144 | 144 | 144 | 144 |

TABLE E. UTILIZATION PROJECTIONS - NEW FACILITY OR SERVICE

INSTRUCTION: After consulting with Commission Staff, complete this table for the new facility or service (the proposed project). Account for all inpatient and outpatient volume that produce or will produce revenue. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). For sections 3 & 4, the number of beds and occupancy percentage should be reported on the basis of proposed beds. In an attachment to the application, provide an explanation or basis for the projections and specify all assumptions used. Applicants must explain why the assumptions are reasonable.

| | Projected Years - ending with full utilization and financial stability (3 to 5 years post project completion) Add columns if needed. | | | | | | |
|--|--|-----------|--------------|--------------|--------------|--------------|--------------|
| Indicate CY or FY | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 | CY 2026 | CY 2027 |
| 1. ADMISSIONS | | | | | | | |
| a. Comprehensive Care (public) | - | - | 25 | 80 | 80 | 80 | 80 |
| b. Comprehensive Care (CCRC Restricted) | - | - | - | - | - | - | - |
| Total Comprehensive Care | - | - | 25 | 80 | 80 | 80 | 80 |
| c. Assisted Living | - | - | - | - | - | - | - |
| d. Other (Specify/add rows of needed) | - | - | - | - | - | - | - |
| TOTAL ADMISSIONS | | | 25 | 80 | 80 | 80 | 80 |
| 2. PATIENT DAYS | | | | | | | |
| a. Comprehensive Care (public) | - | - | 517 | 5,216 | 5,475 | 5,475 | 5,475 |
| b. Comprehensive Care (CCRC Restricted) | - | - | - | - | - | - | - |
| Total Comprehensive Care | - | - | 517 | 5,216 | 5,475 | 5,475 | 5,475 |
| c. Assisted Living | - | - | - | - | - | - | - |
| TOTAL PATIENT DAYS | | | | | | | |
| 3. NUMBER OF BEDS | | | | | | | |
| a. Comprehensive Care (public) | - | - | 5 | 16 | 16 | 16 | 16 |
| b. Comprehensive Care (CCRC Restricted) | - | - | - | - | - | - | - |
| Total Comprehensive Care Beds | - | - | 5 | 16 | 16 | 16 | 16 |
| c. Assisted Living | - | - | - | - | - | - | - |
| d. Other (Specify/add rows of needed) | - | - | - | - | - | - | - |
| TOTAL BEDS | - | - | 5 | 16 | 16 | 16 | 16 |
| 4. OCCUPANCY PERCENTAGE <i>*IMPORTANT NOTE: Leap year formulas should be changed by applicant to reflect 366 days per year.</i> | | | | | | | |
| a. Comprehensive Care (public) | na | na | 26.6% | 89.3% | 93.8% | 93.8% | 93.8% |
| b. Comprehensive Care (CCRC Restricted) | na | na | na | na | na | na | na |
| Total Comprehensive Care Beds | na | na | 26.6% | 89.3% | 93.8% | 93.8% | 93.8% |
| c. Assisted Living | na | na | na | na | na | na | na |
| d. Other (Specify/add rows of needed) | na | na | na | na | na | na | na |
| TOTAL OCCUPANCY % | na | na | na | na | na | na | na |
| 5. OUTPATIENT (specify units used for charging and recording revenues) | | | | | | | |
| a. Adult Day Care | - | - | - | - | - | - | - |
| b. Other (Specify/add rows of needed) | - | - | - | - | - | - | - |
| TOTAL OUTPATIENT VISITS | - | - | - | - | - | - | - |

TABLE F. REVENUES & EXPENSES, UNINFLATED - ENTIRE FACILITY

INSTRUCTION: Complete this table for the entire facility, including the proposed project. The table should reflect current dollars (no inflation). Projected revenues and expenses should be consistent with the utilization projections in Table D reflecting changes in volume and with the costs of the Workforce identified in Table H. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). In an attachment to the application, provide an explanation or basis for the projected revenue and expenses specifying all assumptions used. Applicants must explain why the assumptions are reasonable. Revenue should be projected based on actual charges with calculations detailed in the attachment and Contractual Allowance should not be included if it is a positive adjustment to gross revenue. Specify the sources of non-operating income.

| Indicate CY or FY | Two Most Recent Years (Actual) | | Current Year Projected | Projected Years - ending with full utilization and financial stability (3 to 5 years post project completion) Add columns if needed. | | | | | |
|---|-----------------------------------|----------------------|---------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 | CY 2026 | CY 2027 |
| 1. REVENUE | | | | | | | | | |
| a. Inpatient Services | \$ 11,231,005 | \$ 8,380,570 | \$ 9,373,136 | \$ 9,491,161 | \$ 9,713,817 | \$ 11,746,716 | \$ 11,830,972 | \$ 11,830,972 | \$ 11,830,972 |
| b. Outpatient Services (Med B) | \$ 362,320 | \$ 338,938 | \$ 329,447 | \$ 333,596 | \$ 341,421 | \$ 412,874 | \$ 415,835 | \$ 415,835 | \$ 415,835 |
| c. Assisted Living | \$ 4,812,061 | \$ 3,951,373 | \$ 4,193,884 | \$ 4,573,440 | \$ 4,621,080 | \$ 4,621,080 | \$ 4,621,080 | \$ 4,621,080 | \$ 4,621,080 |
| Gross Patient Service Revenues | \$ 16,405,387 | \$ 12,670,881 | \$ 13,896,468 | \$ 14,398,196 | \$ 14,676,318 | \$ 16,780,670 | \$ 16,867,888 | \$ 16,867,888 | \$ 16,867,888 |
| c. Allowance For Bad Debt | \$ 572,461 | \$ 80,254 | \$ 64,277 | \$ 66,718 | \$ 67,980 | \$ 77,328 | \$ 77,715 | \$ 77,715 | \$ 77,715 |
| d. Contractual Allowance | \$ 2,631,481 | \$ 1,302,436 | \$ 1,082,413 | \$ 1,096,042 | \$ 1,121,755 | \$ 1,356,515 | \$ 1,366,245 | \$ 1,366,245 | \$ 1,366,245 |
| e. Charity Care | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Patient Services Revenue | \$ 13,201,445 | \$ 11,288,190 | \$ 12,749,778 | \$ 13,235,436 | \$ 13,486,584 | \$ 15,346,827 | \$ 15,423,928 | \$ 15,423,928 | \$ 15,423,928 |
| f. Other Operating Revenues (Specify/add rows if needed) | \$ 162,200 | \$ 755,232 | \$ 41,400 | \$ 41,400 | \$ 41,400 | \$ 41,400 | \$ 41,400 | \$ 41,400 | \$ 41,400 |
| NET OPERATING REVENUE | \$ 13,363,645 | \$ 12,043,422 | \$ 12,791,178 | \$ 13,276,836 | \$ 13,527,984 | \$ 15,388,227 | \$ 15,465,328 | \$ 15,465,328 | \$ 15,465,328 |
| 2. EXPENSES | | | | | | | | | |
| a. Salaries & Wages (including benefits) | \$ 7,230,140 | \$ 6,906,925 | \$ 7,079,871 | \$ 7,092,468 | \$ 7,286,506 | \$ 7,543,760 | \$ 7,543,760 | \$ 7,543,760 | \$ 7,543,760 |
| b. Contractual Services | \$ 1,040,257 | \$ 618,053 | \$ 216,000 | \$ 216,000 | \$ 216,000 | \$ 216,000 | \$ 216,000 | \$ 216,000 | \$ 216,000 |
| c. Interest on Current Debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| d. Interest on Project Debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| e. Current Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| f. Project Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| g. Current Amortization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| h. Project Amortization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| i. Supplies | \$ 820,404 | \$ 764,972 | \$ 901,829 | \$ 944,312 | \$ 955,833 | \$ 1,062,260 | \$ 1,065,378 | \$ 1,065,378 | \$ 1,065,378 |
| add: Food | \$ 368,806 | \$ 293,038 | \$ 346,662 | \$ 362,993 | \$ 367,421 | \$ 408,332 | \$ 409,530 | \$ 409,530 | \$ 409,530 |
| add: Utilities / R&M | \$ 399,920 | \$ 386,071 | \$ 353,359 | \$ 353,359 | \$ 353,359 | \$ 353,359 | \$ 353,359 | \$ 353,359 | \$ 353,359 |
| add: RE Taxes & Business Insurance | \$ 444,545 | \$ 540,345 | \$ 552,275 | \$ 569,565 | \$ 568,245 | \$ 568,245 | \$ 568,245 | \$ 568,245 | \$ 568,245 |
| add: G&A | \$ 328,399 | \$ 299,485 | \$ 332,520 | \$ 332,520 | \$ 332,520 | \$ 332,520 | \$ 332,520 | \$ 332,520 | \$ 332,520 |
| add: SNF Provider Tax | \$ 396,316 | \$ 360,757 | \$ 519,449 | \$ 528,775 | \$ 541,355 | \$ 656,188 | \$ 660,969 | \$ 660,969 | \$ 660,969 |
| add: Mgt Fees (5%) | \$ 668,182 | \$ 602,171 | \$ 639,559 | \$ 663,842 | \$ 676,399 | \$ 769,411 | \$ 773,266 | \$ 773,266 | \$ 773,266 |
| j. Other Expenses (RENT) | \$ 1,765,956 | \$ 1,765,956 | \$ 1,765,956 | \$ 2,097,073 | \$ 2,207,445 | \$ 2,207,445 | \$ 2,207,445 | \$ 2,207,445 | \$ 2,207,445 |
| TOTAL OPERATING EXPENSES | \$ 13,462,925 | \$ 12,537,773 | \$ 12,707,480 | \$ 13,160,907 | \$ 13,505,083 | \$ 14,117,521 | \$ 14,130,473 | \$ 14,130,473 | \$ 14,130,473 |

TABLE F. REVENUES & EXPENSES, UNINFLATED - ENTIRE FACILITY

INSTRUCTION: Complete this table for the entire facility, including the proposed project. The table should reflect current dollars (no inflation). Projected revenues and expenses should be consistent with the utilization projections in Table D reflecting changes in volume and with the costs of the Workforce identified in Table H. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). In an attachment to the application, provide an explanation or basis for the projected revenue and expenses specifying all assumptions used. Applicants must explain why the assumptions are reasonable. Revenue should be projected based on actual charges with calculations detailed in the attachment and Contractual Allowance should not be included if it is a positive adjustment to gross revenue. Specify the sources of non-operating income.

| | Two Most Recent Years (Actual) | | Current Year Projected | Projected Years - ending with full utilization and financial stability (3 to 5 years post project completion) Add columns if needed. | | | | | |
|-------------------|-----------------------------------|---------|---------------------------|---|---------|---------|---------|---------|---------|
| Indicate CY or FY | CY 2019 | CY 2020 | CY 2021 | CY 2022 | CY 2023 | CY 2024 | CY 2025 | CY 2026 | CY 2027 |

Context on Most Recent Years vs Projections:

Prior to June of 2020 occupational therapy, physical therapy, and speech therapy services were provided by third parties with costs reflected as contract labor. In June 2020 services were brought in-house by adding therapists to payroll which is responsible for the decrease in Contract Services and increase in Salaries & Wages. Respiratory therapy services remain with third parties and thus this reflected as contract services. The labor increase was partially offset by reducing payroll costs that included legacy staff members related to prior ownership earning rates well above market in duplicative positions.

Budget Notes / Assuptions

- 1) Current Year 2020 revenue includes funds provided in response to Covid 19 emergency
- 2) New SNF unit opens with first resident admissions in September 2023
- 3) Post CON stabilization at 91% bed occupancy in April 2024
- 4) Daily rate assumptions include;

| | <u>Dly Rate</u> | <u>Rate Growth</u> |
|-------------------------|-----------------|--------------------|
| Private Pay \$ | 408 | n/a |
| Med A \$ | 560 | n/a |
| Medicaid \$ | 264 | n/a |
| HMO/Other Daily Rate \$ | 350 | n/a |

- 5) Allowance for bad debt at 0.5% of inpatient services + outpatient services - contractual allowance
- 6) Salaries / wages outlined on 'Work Force' tab and includes therapists as FTE's. EE benefits includes bonus, health insurance, paid-time off, and other fringes plus payroll taxes projected at current run rates
- 7) Contract services include medical and clinical contract oversight (includes respiratory therapy) based on in-place costs
- 8) Supply costs include nonbillable medical supplies at roughly \$21.50 per resident day (PRD) and includes general supplies for dietary supplements, housekeeping, maintenance, and activities.
- 9) Raw food cost \$8.50 PRD
- 10) Utilities, general overhead including R&M, Real Estate Taxes, and Business Taxes projected at the current operating levels.
- 11) Bed Tax Calculation: Total resident days less Med A days less Med C days x \$27.29 per resident day.
- 12) Management fees at 5% of Net Operating Revenue
- 13) Building lease assumed to increase 25% with the bed increase (prorated for FY2023)

TABLE G. REVENUES & EXPENSES, UNINFLATED - NEW FACILITY OR SERVICE

INSTRUCTION: After consulting with Commission Staff, complete this table for the new facility or service (the proposed project). This table should reflect current dollars (no inflation). Projected revenues and expenses should be consistent with the utilization projections in Table E and with the Workforce costs identified in Table H. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). In an attachment to the application, provide an explanation or basis for the projections and specify all assumptions used. Applicants must explain why the assumptions are reasonable. Revenue should be projected based on actual charges with detailed calculation by payer in the attachment. The contractual allowance should not be reported if it is a positive adjustment to gross revenue. Specify the sources of non-operating income.

| | Projected Years (ending five years after completion) Add columns of needed. | | | | | | |
|--|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Indicate CY or FY | CY 2023 | CY 2024 | CY 2025 | CY 2026 | CY 2027 | CY2028 | CY2029 |
| 1. REVENUE | | | | | | | |
| a. Inpatient Services | \$ 222,656 | \$ 2,229,552 | \$ 2,339,812 | \$ 2,339,812 | \$ 2,339,812 | \$ 2,346,222 | \$ 2,339,812 |
| b. Outpatient Services (Med B) | \$ 7,826 | \$ 78,364 | \$ 82,240 | \$ 82,240 | \$ 82,240 | \$ 82,465 | \$ 82,240 |
| c. Assisted Living | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Patient Service Revenues | \$ 230,482 | \$ 2,307,916 | \$ 2,422,051 | \$ 2,422,051 | \$ 2,422,051 | \$ 2,428,687 | \$ 2,422,051 |
| c. Allowance For Bad Debt | \$ 1,152 | \$ 11,540 | \$ 12,110 | \$ 12,110 | \$ 12,110 | \$ 12,143 | \$ 12,110 |
| d. Contractual Allowance | \$ 25,712 | \$ 257,469 | \$ 270,202 | \$ 270,202 | \$ 270,202 | \$ 270,942 | \$ 270,202 |
| e. Charity Care | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Patient Services Revenue | \$ 203,617 | \$ 2,038,907 | \$ 2,139,739 | \$ 2,139,739 | \$ 2,139,739 | \$ 2,145,601 | \$ 2,139,739 |
| f. Other Operating Revenues (Specify) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| NET OPERATING REVENUE | \$ 203,617 | \$ 2,038,907 | \$ 2,139,739 | \$ 2,139,739 | \$ 2,139,739 | \$ 2,145,601 | \$ 2,139,739 |
| 2. EXPENSES | | | | | | | |
| a. Salaries & Wages (including benefits) | \$ 271,344 | \$ 912,294 | \$ 957,686 | \$ 957,686 | \$ 957,686 | \$ 957,686 | \$ 957,686 |
| b. Contractual Services | \$ 9,553 | \$ 32,119 | \$ 33,717 | \$ 33,717 | \$ 33,717 | \$ 33,717 | \$ 33,717 |
| c. Interest on Current Debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| d. Interest on Project Debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| e. Current Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| f. Project Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| g. Current Amortization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| h. Project Amortization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| i. Supplies | \$ 34,302 | \$ 115,327 | \$ 118,029 | \$ 118,375 | \$ 118,375 | \$ 118,375 | \$ 118,375 |
| add: Food | \$ 13,186 | \$ 44,332 | \$ 45,370 | \$ 45,503 | \$ 45,503 | \$ 45,503 | \$ 45,503 |
| add: Utilities / R&M | \$ 16,359 | \$ 39,262 | \$ 39,262 | \$ 39,262 | \$ 39,262 | \$ 39,262 | \$ 39,262 |
| add: RE Taxes & Business Insurance | \$ 26,308 | \$ 63,138 | \$ 63,138 | \$ 63,138 | \$ 63,138 | \$ 63,138 | \$ 63,138 |
| add: G&A | \$ 15,394 | \$ 36,947 | \$ 36,947 | \$ 36,947 | \$ 36,947 | \$ 36,947 | \$ 36,947 |
| add: SNF Provider Tax | \$ 9,570 | \$ 95,829 | \$ 100,568 | \$ 100,568 | \$ 100,568 | \$ 100,843 | \$ 100,568 |
| add: Mgt Fees (5%) | \$ 10,181 | \$ 101,945 | \$ 106,987 | \$ 106,987 | \$ 106,987 | \$ 107,280 | \$ 106,987 |
| j. Other Expenses (RENT) | \$ 331,117 | \$ 441,489 | \$ 441,489 | \$ 441,489 | \$ 441,489 | \$ 441,489 | \$ 441,489 |
| TOTAL OPERATING EXPENSES | 737,314 | 1,882,682 | 1,943,193 | 1,943,672 | 1,943,672 | 1,944,241 | 1,943,672 |
| 3. INCOME | | | | | | | |
| a. Income From Operation | (533,697) | 156,225 | 196,546 | 196,067 | 196,067 | 201,360 | 196,067 |
| b. Non-Operating Income | | | | | | | |
| SUBTOTAL | (533,697) | 156,225 | 196,546 | 196,067 | 196,067 | 201,360 | 196,067 |
| c. Income Taxes | | | | | | | |
| NET INCOME (LOSS) | (533,697) | 156,225 | 196,546 | 196,067 | 196,067 | 201,360 | 196,067 |

TABLE G. REVENUES & EXPENSES, UNINFLATED - NEW FACILITY OR SERVICE

INSTRUCTION: After consulting with Commission Staff, complete this table for the new facility or service (the proposed project). This table should reflect current dollars (no inflation). Projected revenues and expenses should be consistent with the utilization projections in Table E and with the Workforce costs identified in Table H. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). In an attachment to the application, provide an explanation or basis for the projections and specify all assumptions used. Applicants must explain why the assumptions are reasonable. Revenue should be projected based on actual charges with detailed calculation by payer in the attachment. The contractual allowance should not be reported if it is a positive adjustment to gross revenue. Specify the sources of non-operating income.

| | | | | | | | |
|--------------------------|--|----------------|----------------|----------------|----------------|---------------|---------------|
| | Projected Years (ending five years after completion) Add columns of needed. | | | | | | |
| Indicate CY or FY | CY 2023 | CY 2024 | CY 2025 | CY 2026 | CY 2027 | CY2028 | CY2029 |

Budget Notes / Assuptions

- 1) New SNF unit opens with first resident admissions in September 2023
- 3) Post CON stabilization at 91% bed occupancy in April 2024
- 4) Daily rate assumptions consistent with current operating beds;

| | <u>Dly Rate</u> | <u>Rate Growth</u> |
|-------------------------|-----------------|--------------------|
| Private Pay \$ | 408 | n/a |
| Med A \$ | 560 | n/a |
| Medicaid \$ | 264 | n/a |
| HMO/Other Daily Rate \$ | 350 | n/a |
- 5) *Unless otherwise noted, shared resources and overhead allocated at 11.1% = 16 new SNF beds / 144 total beds*
 [Total beds = 66 existing SNF beds + 62 AL beds +16 'New' beds]
- 5) Allowance for bad debt at 0.5% of inpatient services + outpatient services - contractual allowance
- 6) Salaries / wages outlined on 'Work Force' tab and includes therapists as FTE's. EE benefits includes bonus, health insurance, paid-time off, and other fringes plus payroll taxes projected at current run rates
 - Administrative & support staff allocated at 11.1%
 - Projected Changes from Workforce tab allocated to project at 100%
 - Payroll tax and benefits burden at 26%
- 7) Contract services include medical and clinical contract oversight (includes respiratory therapy) based on in-place costs
- 8) Supply costs include nonbillable medical supplies at roughly \$21.50 per resident day (PRD) and includes general supplies for dietary supplements, housekeeping, maintenance, and activities.
- 9) Raw food cost \$8.50 PRD
- 10) Utilities, general overhead including R&M, Real Estate Taxes, and Business Taxes projected at the current operating levels and allocated at 11.1%
- 11) Bed Tax Calculation: Total resident days less Med A days less Med C days x \$27.29 per resident day.
- 12) Management fees at 5% of Net Operating Revenue
- 13) Building lease assumed to increase 25% with the bed increase (prorated for FY2023) with the 25 increase allocated 100% to the project.

Extra Requested Form: REVENUES & EXPENSES, UNINFLATED - ENTIRE FACILITY (all CCF beds pre- and post-project completion)

INSTRUCTION: Complete this table for the entire facility, including the proposed project. Table G should reflect current dollars (no inflation). Projected revenues and expenses should be consistent with the projections in Table F and with the costs of Manpower listed in Table L. Manpower. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). In an attachment to the application, provide an explanation or basis for the projections and specify all assumptions used. Applicants must explain why the assumptions are reasonable. Specify the sources of non-operating income.

| Indicate CY or FY | Two Most Recent Years (Actual) | | Current Year Projected | Projected Years (ending at least two years after project completion and full occupancy) Add columns if needed in order to document that the hospital will generate excess revenues over total expenses consistent with the Financial Feasibility standard. | | | | | |
|--|--------------------------------|---------------------|------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | CY2019 | CY2020 | CY2021 | CY2022 | CY2023 | CY2024 | CY2025 | CY2026 | CY2027 |
| 1. REVENUE | | | | | | | | | |
| a. Inpatient Services | \$ 11,231,005 | \$ 8,380,570 | \$ 9,373,136 | \$ 9,491,161 | \$ 9,713,817 | \$ 11,746,716 | \$ 11,830,972 | \$ 11,830,972 | \$ 11,830,972 |
| b. Outpatient Services | \$ 362,320 | \$ 338,938 | \$ 329,447 | \$ 333,596 | \$ 341,421 | \$ 412,874 | \$ 415,835 | \$ 415,835 | \$ 415,835 |
| Gross Patient Service Revenues | \$ 11,593,326 | \$ 8,719,507 | \$ 9,702,584 | \$ 9,824,756 | \$ 10,055,238 | \$ 12,159,590 | \$ 12,246,808 | \$ 12,246,808 | \$ 12,246,808 |
| c. Allowance For Bad Debt | \$ 368,131 | \$ 49,098 | \$ 43,101 | \$ 43,644 | \$ 44,667 | \$ 54,015 | \$ 54,403 | \$ 54,403 | \$ 54,403 |
| d. Contractual Allowance | \$ 2,631,481 | \$ 1,302,436 | \$ 1,082,413 | \$ 1,096,042 | \$ 1,121,755 | \$ 1,356,515 | \$ 1,366,245 | \$ 1,366,245 | \$ 1,366,245 |
| e. Charity Care | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Patient Services Revenue | \$ 8,593,714 | \$ 7,367,973 | \$ 8,577,070 | \$ 8,685,070 | \$ 8,888,816 | \$ 10,749,060 | \$ 10,826,160 | \$ 10,826,160 | \$ 10,826,160 |
| f. Other Operating Revenues | | | | | | | | | |
| NET OPERATING REVENUE | \$ 8,593,714 | \$ 7,367,973 | \$ 8,577,070 | \$ 8,685,070 | \$ 8,888,816 | \$ 10,749,060 | \$ 10,826,160 | \$ 10,826,160 | \$ 10,826,160 |
| 2. EXPENSES | | | | | | | | | |
| a. Salaries & Wages (including benefits) | \$ 3,315,830 | \$ 3,581,763 | \$ 3,754,600 | \$ 3,754,600 | \$ 3,899,687 | \$ 4,189,862 | \$ 4,189,862 | \$ 4,189,862 | \$ 4,189,862 |
| b. Contractual Services | \$ 1,028,026 | \$ 594,369 | \$ 192,000 | \$ 192,000 | \$ 192,000 | \$ 192,000 | \$ 192,000 | \$ 192,000 | \$ 192,000 |
| c. Interest on Current Debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| d. Interest on Project Debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| e. Current Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| f. Project Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| g. Current Amortization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| h. Project Amortization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| i. Supplies | \$ 690,462 | \$ 644,110 | \$ 770,516 | \$ 802,579 | \$ 814,073 | \$ 920,128 | \$ 923,645 | \$ 923,645 | \$ 923,645 |
| add: Food | \$ 185,457 | \$ 141,228 | \$ 182,821 | \$ 186,150 | \$ 190,545 | \$ 230,992 | \$ 232,688 | \$ 232,688 | \$ 232,688 |
| add: Utilities / R&M | \$ 207,958 | \$ 200,757 | \$ 183,747 | \$ 201,415 | \$ 201,415 | \$ 201,415 | \$ 201,415 | \$ 201,415 | \$ 201,415 |
| add: RE Taxes & Business Insurance | \$ 231,164 | \$ 280,980 | \$ 280,980 | \$ 280,980 | \$ 280,980 | \$ 280,980 | \$ 280,980 | \$ 280,980 | \$ 280,980 |
| add: G&A | \$ 170,767 | \$ 155,732 | \$ 172,910 | \$ 189,536 | \$ 189,536 | \$ 189,536 | \$ 189,536 | \$ 189,536 | \$ 189,536 |
| add: SNF Provider Tax | \$ 396,316 | \$ 348,921 | \$ 370,530 | \$ 378,512 | \$ 388,465 | \$ 479,210 | \$ 483,101 | \$ 483,101 | \$ 483,101 |
| add: Mgt Fees (5%) | \$ 429,686 | \$ 368,399 | \$ 428,853 | \$ 434,254 | \$ 444,441 | \$ 537,453 | \$ 541,308 | \$ 541,308 | \$ 541,308 |
| j. Other Expenses (Building Lease) | \$ 1,765,956 | \$ 1,765,956 | \$ 1,765,956 | \$ 1,765,956 | \$ 1,824,820 | \$ 1,942,552 | \$ 1,942,552 | \$ 1,942,552 | \$ 1,942,552 |
| TOTAL OPERATING EXPENSES | \$ 8,421,622 | \$ 8,082,215 | \$ 8,102,913 | \$ 8,185,981 | \$ 8,425,962 | \$ 9,164,127 | \$ 9,177,086 | \$ 9,177,086 | \$ 9,177,086 |

Extra Requested Form: REVENUES & EXPENSES, UNINFLATED - ENTIRE FACILITY (all CCF beds pre- and post-project completion)

INSTRUCTION: Complete this table for the entire facility, including the proposed project. Table G should reflect current dollars (no inflation). Projected revenues and expenses should be consistent with the projections in Table F and with the costs of Manpower listed in Table L. Manpower. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). In an attachment to the application, provide an explanation or basis for the projections and specify all assumptions used. Applicants must explain why the assumptions are reasonable. Specify the sources of non-operating income.

| Indicate CY or FY | Two Most Recent Years (Actual) | | Current Year Projected | Projected Years (ending at least two years after project completion and full occupancy) Add columns if needed in order to document that the hospital will generate excess revenues over total expenses consistent with the Financial Feasibility standard. | | | | | |
|--|--------------------------------|---------------------|------------------------|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| | CY2019 | CY2020 | CY2021 | CY2022 | CY2023 | CY2024 | CY2025 | CY2026 | CY2027 |
| 3. INCOME | | | | | | | | | |
| a. Income From Operation | \$ 172,092 | \$ (714,242) | \$ 474,157 | \$ 499,089 | \$ 462,854 | \$ 1,584,933 | \$ 1,649,075 | \$ 1,649,075 | \$ 1,649,075 |
| b. Non-Operating Income | | | | | | | | | |
| SUBTOTAL | \$ 172,092 | \$ (714,242) | \$ 474,157 | \$ 499,089 | \$ 462,854 | \$ 1,584,933 | \$ 1,649,075 | \$ 1,649,075 | \$ 1,649,075 |
| c. Income Taxes | | | | | | | | | |
| NET INCOME (LOSS) | \$ 172,092 | \$ (714,242) | \$ 474,157 | \$ 499,089 | \$ 462,854 | \$ 1,584,933 | \$ 1,649,075 | \$ 1,649,075 | \$ 1,649,075 |
| 4. PATIENT MIX | | | | | | | | | |
| a. Percent of Total Revenue | | | | | | | | | |
| 1) Medicare | 63% | 61% | 63% | 63% | 63% | 63% | 63% | 63% | 63% |
| 2) Medicaid | 24% | 20% | 18% | 18% | 18% | 18% | 18% | 18% | 18% |
| 3) Blue Cross | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4) Commercial Insurance | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 5) Self-pay | 13% | 19% | 19% | 19% | 19% | 19% | 19% | 19% | 19% |
| 6) Other | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| TOTAL | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| b. Percent of Equivalent Inpatient Days | | | | | | | | | |
| Total MSGA | | | | | | | | | |
| 1) Medicare | 36% | 39% | 37% | 36% | 36% | 35% | 35% | 35% | 35% |
| 2) Medicaid | 39% | 33% | 43% | 44% | 44% | 44% | 44% | 44% | 44% |
| 3) Blue Cross | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 4) Commercial Insurance | 4% | 4% | 3% | 2% | 2% | 2% | 2% | 2% | 2% |
| 5) Self-pay | 22% | 24% | 17% | 18% | 18% | 19% | 19% | 19% | 19% |
| 6) Other | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| TOTAL | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

Extra Requested Form: REVENUES & EXPENSES, UNINFLATED - ENTIRE FACILITY (all CCF beds pre- and post-project completion)

INSTRUCTION: Complete this table for the entire facility, including the proposed project. Table G should reflect current dollars (no inflation). Projected revenues and expenses should be consistent with the projections in Table F and with the costs of Manpower listed in Table L. Manpower. Indicate on the table if the reporting period is Calendar Year (CY) or Fiscal Year (FY). In an attachment to the application, provide an explanation or basis for the projections and specify all assumptions used. Applicants must explain why the assumptions are reasonable. Specify the sources of non-operating income.

| Indicate CY or FY | Two Most Recent Years (Actual) | | Current Year Projected | Projected Years (ending at least two years after project completion and full occupancy) Add columns if needed in order to document that the hospital will generate excess revenues over total expenses consistent with the Financial Feasibility standard. | | | | | |
|-------------------|--------------------------------|--------|------------------------|--|--------|--------|--------|--------|--------|
| | CY2019 | CY2020 | CY2021 | CY2022 | CY2023 | CY2024 | CY2025 | CY2026 | CY2027 |

Context on Most Recent Years vs Projections:

Prior to June of 2020 occupational therapy, physical therapy, and speech therapy services were provided by third parties with costs reflected as contract labor. In June 2020 services were brought in-house by adding therapists to payroll which is responsible for the decrease in Contract Services and increase in Salaries & Wages. Respiratory therapy services remain with third parties and thus this reflected as contract services. The labor increase was partially offset by reducing payroll costs that included legacy staff

Budget Notes / Assuptions

- 1) Current Year 2020 revenue includes funds provided in response to Covid 19 emergency
- 2) New SNF unit opens with first resident admissions in September 2023
- 3) Post CON stabilization at 91% bed occupancy in April 2024
- 4) Daily rate assumptions and year-over-year growth include;

| | <u>Dly Rate</u> | <u>Rate Growth</u> |
|-------------------------|-----------------|--------------------|
| Private Pay \$ | 408 | n/a |
| Med A \$ | 560 | n/a |
| Medicaid \$ | 264 | n/a |
| HMO/Other Daily Rate \$ | 350 | n/a |
- 5) Allowance for bad debt at 0.5% of inpatient services + outpatient services - contractual allowance
- 6) Salaries / wages outlined on 'Work Force' tab and includes therapists as FTE's. EE benefits includes bonus, health insurance, paid-time off, and other fringes plus payroll taxes projected at current run rates
- 7) Contract services include medical and clinical contract oversight based on in-place costs
- 8) Supply costs include nonbillable medical supplies at roughly \$26 per resident day (PRD) and general supplies for dietary supplements, housekeeping, maintenance, and overhead at \$6.00 PRD.
- 9) Raw food cost \$8.50 PRD
- 10) Utilities, general overhead including R&M, Real Estate Taxes, and Business Taxes projected at the current operating levels and allocated to the SNF proportionate to the SNF bed mix. OH allocation table below;

| Overhead Allocation Table | | | |
|----------------------------------|-----------------|-------------------|--------------------------------|
| Total Beds --> | <u>SNF Only</u> | <u>AL/MC/SNF*</u> | <u>SNF Overhead Allocation</u> |
| Current | 66 | 129 | 51% |
| Post CON Approval | 82 | 145 | 57% |

* Includes Memory Care and Assisted Living Beds

- 11) Bed Tax Calculation: Total resident days less Med A days less Med C days x \$27.29 per resident day.
- 12) Management fees at 5% of Net Operating Revenue
- 13) Building lease assumed to increase 10% with the bed increase (prorated for FY2023)

TABLE H. WORKFORCE INFORMATION

INSTRUCTION: List the facility's existing staffing and changes required by this project. Include all major job categories under each heading provided in the table. The number of Full Time Equivalents (FTEs) should be calculated on the basis of 2,080 paid hours per year equals one FTE. In an attachment to the application, explain any factor used in converting paid hours to worked hours. Please ensure that the projections in this table are consistent with expenses provided in uninflated projections in Tables F and G.

| Job Category | CURRENT ENTIRE FACILITY | | | PROJECTED CHANGES AS A RESULT OF THE PROPOSED PROJECT THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) | | | OTHER EXPECTED CHANGES IN OPERATIONS THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) | | | PROJECTED ENTIRE FACILITY THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) * | |
|---|-------------------------|------------------------|-------------------------|---|------------------------|---|--|------------------------|-------------|---|---|
| | Current Year FTEs | Average Salary per FTE | Current Year Total Cost | FTEs | Average Salary per FTE | Total Cost (should be consistent with projections in Table G, if submitted) | FTEs | Average Salary per FTE | Total Cost | FTEs | Total Cost (should be consistent with projections in Table G) |
| 1. Regular Employees | | | | | | | | | | | |
| Administration <i>(List general categories, add rows if needed)</i> | | | | | | | | | | | |
| Executive Director | 1.00 | \$ 150,000 | \$ 150,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 150,000 |
| Business Office Manager | 1.00 | \$ 84,000 | \$ 84,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 84,000 |
| Sales Director | 1.00 | \$ 85,000 | \$ 85,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 85,000 |
| Sales Coordinator | 1.00 | \$ 87,000 | \$ 87,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 87,000 |
| HR Support | 1.00 | \$ 76,960 | \$ 76,960 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 76,960 |
| Social Worker | 1.00 | \$ 70,000 | \$ 70,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 70,000 |
| Director of Wellness | 1.00 | \$ 150,000 | \$ 150,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 150,000 |
| Wellness Coordinator | 1.00 | \$ 92,000 | \$ 92,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 92,000 |
| Unit Manager 1 | 1.00 | \$ 83,000 | \$ 83,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 83,000 |
| Unit Manager 2 | 1.00 | \$ 76,000 | \$ 76,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 76,000 |
| AL Manager | 1.00 | \$ 80,000 | \$ 80,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 80,000 |
| ADON | 1.00 | \$ 90,000 | \$ 90,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 90,000 |
| Dining Service Director | 1.00 | \$ 61,484 | \$ 61,484 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 61,484 |
| Life Enrichment Coordinator | 1.00 | \$ 61,672 | \$ 61,672 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 61,672 |
| Activities Coordinator | 1.00 | \$ 56,451 | \$ 56,451 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 56,451 |
| MC Coordinator | 1.00 | \$ 58,240 | \$ 58,240 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 58,240 |
| Dietary Supervisor | 1.00 | \$ 41,600 | \$ 41,600 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 41,600 |
| Facilities Manager | 1.00 | \$ 70,000 | \$ 70,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 70,000 |
| Scheduler | 1.00 | \$ 73,000 | \$ 73,000 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 73,000 |
| Concierge | 1.00 | \$ 31,200 | \$ 31,200 | - | \$ - | \$ - | - | \$ - | \$ - | 1.00 | \$ 31,200 |
| Total Administration | 20.00 | \$ 78,880 | \$ 1,577,607 | - | \$ - | \$ - | - | \$ - | \$ - | 20.00 | \$ 1,577,607 |

TABLE H. WORKFORCE INFORMATION

INSTRUCTION: List the facility's existing staffing and changes required by this project. Include all major job categories under each heading provided in the table. The number of Full Time Equivalents (FTEs) should be calculated on the basis of 2,080 paid hours per year equals one FTE. In an attachment to the application, explain any factor used in converting paid hours to worked hours. Please ensure that the projections in this table are consistent with expenses provided in uninflated projections in Tables F and G.

| Job Category | CURRENT ENTIRE FACILITY | | | PROJECTED CHANGES AS A RESULT OF THE PROPOSED PROJECT THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) | | | OTHER EXPECTED CHANGES IN OPERATIONS THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) | | | PROJECTED ENTIRE FACILITY THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) * | |
|--|-------------------------|------------------------|-------------------------|---|------------------------|---|--|------------------------|-------------|---|---|
| | Current Year FTEs | Average Salary per FTE | Current Year Total Cost | FTEs | Average Salary per FTE | Total Cost (should be consistent with projections in Table G, if submitted) | FTEs | Average Salary per FTE | Total Cost | FTEs | Total Cost (should be consistent with projections in Table G) |
| Direct Care Staff (List general categories, add rows if needed) | | | | | | | | | | | |
| Nursing | 20.00 | \$ 65,000 | \$ 1,300,000 | 4.00 | \$ 62,400 | \$ 249,600 | - | \$ - | \$ - | 24.00 | \$ 1,549,600 |
| Cert. Nursing Assistants | 41.00 | \$ 30,160 | \$ 1,236,560 | 5.00 | \$ 30,160 | \$ 150,800 | - | \$ - | \$ - | 46.00 | \$ 1,387,360 |
| Med Techs | 3.00 | \$ 41,600 | \$ 124,800 | - | \$ 30,160 | \$ - | - | \$ - | \$ - | 3.00 | \$ 124,800 |
| Physical Therapists | 3.25 | \$ 99,000 | \$ 321,750 | 0.50 | \$ 30,160 | \$ 15,080 | - | \$ - | \$ - | 3.75 | \$ 336,830 |
| Occupational Therapists | 2.50 | \$ 92,000 | \$ 230,000 | 0.50 | \$ 92,000 | \$ 46,000 | - | \$ - | \$ - | 3.00 | \$ 276,000 |
| Speech Therapists | 0.75 | \$ 102,000 | \$ 76,500 | 0.25 | \$ 102,000 | \$ 25,500 | - | \$ - | \$ - | 1.00 | \$ 102,000 |
| Total Direct Care | 70.50 | \$ 71,627 | \$ 3,289,610 | 10.25 | \$ 57,813 | \$ 486,980 | - | \$ - | \$ - | 80.75 | \$ 3,776,590 |
| Support Staff (List general categories, add rows if needed) | | | | | | | | | | | |
| Dietary Support | 14.00 | \$ 29,467 | \$ 412,533 | - | \$ 29,467 | \$ - | - | \$ - | \$ - | 14.00 | \$ 412,533 |
| Housekeeping | 10.00 | \$ 29,335 | \$ 293,349 | 0.30 | \$ 29,335 | \$ 8,800 | - | \$ - | \$ - | 10.30 | \$ 302,150 |
| Maintenance Techs | 2.00 | \$ 47,549 | \$ 95,098 | - | \$ 47,549 | \$ - | - | \$ - | \$ - | 2.00 | \$ 95,098 |
| Total Support | 26.00 | \$ 35,450 | \$ 800,980 | 0.30 | \$ 35,450 | \$ 8,800 | - | \$ - | \$ - | 26.30 | \$ 809,781 |
| REGULAR EMPLOYEES TOTAL | 116.50 | \$ 48,654 | \$ 5,668,197 | 10.55 | \$ 48,516 | \$ 495,780 | - | \$ - | \$ - | 127.05 | \$ 6,163,978 |
| 2. Contractual Employees | | | | | | | | | | | |
| Administration (List general categories, add rows if needed) | | | | | | | | | | | |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| Total Administration | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| Direct Care Staff (List general categories, add rows if needed) | | | | | | | | | | | |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| Total Direct Care Staff | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |

TABLE H. WORKFORCE INFORMATION

INSTRUCTION: List the facility's existing staffing and changes required by this project. Include all major job categories under each heading provided in the table. The number of Full Time Equivalents (FTEs) should be calculated on the basis of 2,080 paid hours per year equals one FTE. In an attachment to the application, explain any factor used in converting paid hours to worked hours. Please ensure that the projections in this table are consistent with expenses provided in uninflated projections in Tables F and G.

| Job Category | CURRENT ENTIRE FACILITY | | | PROJECTED CHANGES AS A RESULT OF THE PROPOSED PROJECT THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) | | | OTHER EXPECTED CHANGES IN OPERATIONS THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) | | | PROJECTED ENTIRE FACILITY THROUGH THE LAST YEAR OF PROJECTION (CURRENT DOLLARS) * | |
|---|-------------------------|------------------------|-------------------------|---|------------------------|---|--|------------------------|-------------|---|---|
| | Current Year FTEs | Average Salary per FTE | Current Year Total Cost | FTEs | Average Salary per FTE | Total Cost (should be consistent with projections in Table G, if submitted) | FTEs | Average Salary per FTE | Total Cost | FTEs | Total Cost (should be consistent with projections in Table G) |
| Support Staff (List general categories, add rows if needed) | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| Total Support Staff | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| CONTRACTUAL EMPLOYEES TOTAL | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| Benefits (State method of calculating benefits below): | | | | | | | | | | | |
| Overtime / Shift Differential | 3.0% | <i>of Nursing</i> | \$ 76,097 | | | \$ 12,012 | | | | | \$ 88,109 |
| Payroll Tax | 9.5% | <i>of Total Labor</i> | \$ 538,479 | | | \$ 47,099 | | | | | \$ 585,578 |
| EE Benefits (PTO, Health Insurance, Other Fringes) | 13.5% | <i>of Total Labor</i> | \$ 765,207 | | | \$ 66,930 | | | | | \$ 832,137 |
| BENEFITS TOTAL | | | \$ 1,379,782 | | | \$ - | | | \$ - | - | \$ 1,379,782 |
| TOTAL COST | 116.50 | | \$ 7,047,979 | 10.55 | | \$ 495,780 | - | | \$ - | | \$ 7,543,760 |

TABLE I. Scheduled Staff for Typical Work Week

| INSTRUCTION: Quantify the staff that will provide bedside care that would be counted toward the current minimum staffing as required by COMAR 10.07.02.12 | | | | | | | | | |
|---|-----------------------|---------|-------|---------|--|---|---------|-------|-------|
| Staff Category | Weekday Hours Per Day | | | | | Weekend Hours Per Day | | | |
| | Day | Evening | Night | Total | | Day | Evening | Night | Total |
| Registered Nurses | 40 | 16 | 16 | 72 | | 16 | 16 | 16 | 48 |
| L. P. N. s | 32 | 24 | 24 | 80 | | 32 | 24 | 24 | 80 |
| Aides | | | | | | | | | |
| C. N. A.s | 68 | 60 | 52.5 | 180.5 | | 68 | 60 | 52.5 | 180.5 |
| Medicine Aides | 22.5 | 22.5 | | 45 | | 22.5 | 22.5 | | 45 |
| Total | 162.5 | 122.5 | 92.5 | 377.5 | | 138.5 | 122.5 | 92.5 | 353.5 |
| Licensed Beds at Project Completion | | | | 82 | | Licensed Beds at Project Completion | | | 82 |
| Hours of Bedside Care per Licensed Bed per Day | | | | 4.6 | | Hours of Bedside Care per Licensed Bed Per Day | | | 4.31 |
| | | | | | | | | | |
| Staff Category | Weekday Hours Per Day | | | | | Weekend Hours Per Day | | | |
| | Day | Evening | Night | Total | | Day | Evening | Night | Total |
| Ward Clerks (bedside care time calculated at 50%) | 8 | | | 8 | | | | | |
| Total Including 50% of Ward Clerks Time | | | | 8(.5)=4 | | | | | |
| Total Hours of Bedside Care per Licensed Bed Per Day | | | | 0.05 | | Total Hours of Bedside Care per Licensed Bed Per Day | | | |

TABLE J. CONSTRUCTION CHARACTERISTICS

INSTRUCTION: If project includes non-hospital space structures (e.g., parking garges, medical office buildings, or energy plants), complete an additional Table C for each structure.

| | NEW CONSTRUCTION | RENOVATION |
|---|-------------------------------------|--------------------------|
| BASE BUILDING CHARACTERISTICS | Check if applicable | |
| Class of Construction (for renovations the class of the building being renovated)* | | |
| Class A | <input type="checkbox"/> | <input type="checkbox"/> |
| Class B | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Class C | <input type="checkbox"/> | <input type="checkbox"/> |
| Class D | <input type="checkbox"/> | <input type="checkbox"/> |
| Type of Construction/Renovation* | | |
| Low | <input type="checkbox"/> | <input type="checkbox"/> |
| Average | <input type="checkbox"/> | <input type="checkbox"/> |
| Good | <input type="checkbox"/> | <input type="checkbox"/> |
| Excellent | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Number of Stories | | |

*As defined by Marshall Valuation Service

| PROJECT SPACE | List Number of Feet, if applicable | |
|--|---|-----------------------------|
| Total Square Footage | Total Square Feet | |
| Basement | N/A | |
| First Floor | VIP:14,406 sf/Entry:1,200 sf | |
| Second Floor | N/A | |
| Third Floor | N/A | |
| Fourth Floor | N/A | |
| Average Square Feet | | |
| Perimeter in Linear Feet | Linear Feet | |
| Basement | N/A | |
| First Floor | 170,064 | |
| Second Floor | N/A | |
| Third Floor | N/A | |
| Fourth Floor | N/A | |
| Total Linear Feet | | |
| Average Linear Feet | | |
| Wall Height (floor to eaves) | Feet | |
| Basement | N/A | |
| First Floor | 10'-0" | |
| Second Floor | N/A | |
| Third Floor | N/A | |
| Fourth Floor | N/A | |
| Average Wall Height | | |
| OTHER COMPONENTS | | |
| Elevators | List Number | |
| Passenger | N/A | |
| Freight | N/A | |
| Sprinklers | Square Feet Covered | |
| Wet System | New Wing - 14,171 S.F. | Existing Wing - 47,447 S.F. |
| Dry System | Entry Pavillion - 1,200 S.F. | Portico - 1,480 S.F. |
| Other | Describe Type | |
| Type of HVAC System for proposed project | Gas Heat Pump | |
| Type of Exterior Walls for proposed project | 2 HR - Brick Veneer | |

TABLE K. ONSITE AND OFFSITE COSTS INCLUDED AND EXCLUDED IN MARSHALL VALUATION COSTS

| <i>INSTRUCTION: If project includes non-hospital space structures (e.g., parking garages, medical office buildings, or energy plants), complete an additional Table D for each structure.</i> | | |
|---|-------------------------------|-------------------------|
| | NEW CONSTRUCTION COSTS | RENOVATION COSTS |
| SITE PREPARATION COSTS | | |
| Normal Site Preparation | See Below | |
| Utilities from Structure to Lot Line | \$0 | |
| Subtotal included in Marshall Valuation Costs | \$0 | |
| Site Demolition Costs | \$40,000 | |
| Storm Drains | \$48,000 | |
| Rough Grading | \$216,000 | |
| Hillside Foundation | \$0 | |
| Paving | \$66,000 | |
| Exterior Signs | \$0 | |
| Landscaping | \$18,000 | |
| Walls | \$22,000 | |
| Yard Lighting | \$12,000 | |
| Other (<i>Specify/add rows if needed</i>) | \$9,000 | |
| Subtotal On-Site excluded from Marshall Valuation Costs | \$431,000 | |
| OFFSITE COSTS | | |
| Roads | \$0 | |
| Utilities | \$0 | |
| Jurisdictional Hook-up Fees | \$0 | |
| Other (<i>Specify/add rows if needed</i>) | \$0 | |
| Subtotal Off-Site excluded from Marshall Valuation Costs | \$0 | |
| TOTAL Estimated On-Site and Off-Site Costs <u>not</u> included in Marshall Valuation Costs | \$431,000 | \$0 |
| TOTAL Site and Off-Site Costs included and excluded from Marshall Valuation Service* | \$431,000 | \$0 |

*The combined total site and offsite cost included and excluded from Marshall Valuation Service should typically equal the estimated site preparation cost reported in Application Part II, Project Budget (see Table E. Project Budget). If these numbers are not equal, please reconcile the numbers in an explanation in an attachment to the application.