

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION**

In re:	)	
	)	
Vanguard Healthcare, LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 16-03296
	)	Chapter 11
Six Cadillac Dr., Suite 310	)	Judge Mashburn
Brentwood, TN 37027	)	
	)	Jointly Administered
Debtors.	)	

**DISCLOSURE STATEMENT ACCOMPANYING  
DEBTORS' FIRST AMENDED JOINT PLAN OF REORGANIZATION**

**I. INTRODUCTION**

This Disclosure Statement is submitted by Vanguard Healthcare, LLC and its affiliated debtors and debtors in possession (each a “Debtor” and collectively, the “Debtors”) for the benefit of all creditors and parties in interest (hereinafter referred to as “Claimants”) in the above Chapter 11 cases. This Disclosure Statement notifies Claimants of the terms of the Debtors’ First Amended Joint Plan of Reorganization dated February 14, 2017 (the “Plan”), and enables Claimants to make an informed decision in exercising their rights under the Bankruptcy Code in voting on the Plan. Excluded from this Plan are the liquidation of assets of Vanguard of Memphis (Case No. 16-03318) and Vanguard of Crestview (Case No. 16-03316). As further discussed herein, the creditors in those cases will be paid from the proceeds derived from the sale of the assets in those cases pursuant to a liquidation plan to be filed upon the conclusion of the sale of Vanguard of Memphis.

**The Debtors Urge Creditors To Vote To Accept The Plan.  
For Each Applicable Debtor**

The Debtors include, as an integral component of the reorganization proposal under the Plan, a restructuring of loan obligations that both the Debtors and certain non-Debtor borrowers owe to its secured creditors, Healthcare Financial Services (“HFS”). Much of the collateral for the loan obligations owing to HFS is owned by non-Debtor parties. The Debtors

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Vanguard Healthcare, LLC (9650); Vanguard Healthcare Services, LLC (7563); Vanguard Financial Services, LLC (3403); Aurora Australis, LLC (7099); Boulevard Terrace, LLC (8709); Elderscript Services, LLC (4179); Eldercare of Jackson County, LLC (7855); Glen Oaks, LLC (8238); Palace RBS, LLC (9601); Shady Lawn, LLC (7397); Vanguard of Ashland, LLC (8367); Vanguard of Church Hill, LLC (1049); Vanguard of Crestview, LLC (1046); Vanguard of Manchester, LLC (6203); Vanguard of Memphis, LLC (4623); Vanguard of Ripley, LLC (1050); Vicksburg Convalescent, LLC (7298); and Whitehall OpCo, LLC (6186).

and HFS have engaged in extensive negotiations regarding the terms of a proposed consensual restructure of the loan obligations owing by the Debtors and non-Debtor borrowers that has been incorporated into the proposed Plan. It is HFS' position that, with respect to the non-Debtor borrowers and their properties, any restructure is possible only with HFS' agreement, and that the consensual restructure proposed under the Plan provides for recoveries by other constituencies that are not available in any non-consensual scenario.

### **The Official Committee of Unsecured Creditors Committee Opposes Debtors' Plan**

The Official Committee of Unsecured Creditors (the "Committee") opposes confirmation of Debtors' Plan and recommends that unsecured creditors in Class 5 vote to reject the Plan. Among other reasons, the Committee believes that the Plan does not treat unsecured creditors fairly when compared to many other classes of creditors or with respect to William Orand or Jere Ervin, the holders of the equity in the Vanguard companies. For example, even though HFS is an over secured creditor that has already received more than \$5.0 million in payments since the filing of these bankruptcies cases, the Plan provides that HFS will receive on the effective date of the Plan at least an additional \$500,000 in partial payment of its professional fees. Moreover, the loan covenants and fees in favor of HFS provided for in the Plan are onerous and are likely to prevent Debtors from making payments to unsecured and other creditors. Additionally, certain Japanese limited partnerships for which Mr. Orand serves as general partner will receive \$820,000 on the effective date of the Plan, and the amounts owed to the insider captive insurance company will be paid over only a three year period.

On the other hand, the holders of Allowed unsecured claims in Class 5 receive nothing on the Effective Date of the Plan and are being asked to accept payment of their claims over an unacceptably long period of at least 7.5 years and at a significantly lower interest rate than is being paid to HFS, as an over secured creditor. Moreover, during the 7.5 year period proposed for payment to Allowed Class 5 unsecured creditors, the Plan places no restrictions on distributions or salaries to Mr. Orand, Mr. Ervin or other insiders, and under the Plan those individuals retain their ownership interest without any infusion of new equity. The Committee believes that these and other terms of the Plan mean that it is in the best interests of Class 5 unsecured creditors to oppose confirmation of the Debtors' Plan. Thus, the Committee recommends that unsecured creditors vote to reject the Plan.

### **General Statements Regarding this Disclosure Statement**

The Bankruptcy Court has conducted a hearing as required by 11 U.S.C. § 1125 on the question of whether the Disclosure Statement contains adequate information to enable Claimants to make an informed judgment about the Plan. The Court has entered an Order approving the Disclosure Statement and authorizing distribution of a copy of this Disclosure Statement and Plan to all creditors and equity security holders. The Court's approval of the Disclosure Statement does not constitute an endorsement or recommendation by the Court of the substantive provisions of the Plan but is merely an approval of the adequacy of the information contained within this Disclosure Statement.

NO REPRESENTATIONS CONCERNING THE DEBTORS OR THE PLAN, OTHER THAN AS SET FORTH IN THIS DISCLOSURE STATEMENT, ARE AUTHORIZED. ANY REPRESENTATIONS OR INDUCEMENTS MADE TO SECURE YOUR VOTE WHICH ARE OTHER THAN AS CONTAINED IN THIS DISCLOSURE STATEMENT SHOULD NOT BE RELIED UPON BY YOU IN ARRIVING AT YOUR DECISION TO ACCEPT THE PLAN. ANY SUCH ADDITIONAL REPRESENTATIONS OR INDUCEMENTS SHOULD BE REPORTED TO THE DEBTORS OR THEIR COUNSEL IMMEDIATELY.

The information contained in this Disclosure Statement has been derived from information known to the Debtors. This information is believed to be reliable, but has not been independently verified and has not been subjected to a certified audit. Every reasonable effort has been made to present accurate information, however, the accuracy of the information contained herein cannot be guaranteed.

The Plan contains definitions of certain terms. Where those terms are used in this Disclosure Statement with initial capital letters, they have the meanings set forth in the Plan.

**All creditors are urged to review the Debtors' Plan in addition to this Disclosure Statement. To the extent the Plan and this Disclosure Statement are inconsistent, the terms of the Plan shall control.**

## **II. BACKGROUND**

### **A. Debtors' Organizational History and Operations**

The Debtors are primarily long-term care providers, providing rehabilitation and skilled nursing services at 13 facilities in four states (Florida, Mississippi, Tennessee and West Virginia). The Debtors and their operations are summarized below:

#### ***i. Vanguard Healthcare, LLC***

Vanguard Healthcare, LLC ("Vanguard Healthcare") is a Tennessee limited liability company, headquartered in Brentwood, Tennessee. William D. Orand is the majority owner and chief executive officer of Vanguard Healthcare. Vanguard Healthcare is the parent entity/holding company for all other Debtors and numerous other subsidiaries that serve as either operating companies, property ownership companies, or management and support companies for the various long-term care facilities.

Pursuant to Bankruptcy Rule 2015.3, Vanguard Healthcare filed a *Periodic Report Regarding Value, Operations and Profitability of Entities in Which Vanguard Healthcare, LLC Holds a Substantial or Controlling Interest* (Docket No. 113) (the "Periodic

Report”) on June 1, 2016.<sup>2</sup> The Periodic Report contains descriptions and financial information regarding Vanguard Healthcare’s subsidiaries that did not file for bankruptcy. The Periodic Report is incorporated herein by reference.

**ii. Vanguard Healthcare Services, LLC**

- Vanguard Healthcare Services, LLC (“Vanguard Healthcare Services”) is a wholly owned subsidiary of Vanguard Healthcare headquartered in Brentwood, Tennessee. As of the Petition Date, it had no employees. Its purpose is to provide support services to many of the other Vanguard Healthcare entities, including providing “common paymaster” services to the Vanguard Management companies, which provide the management services to the Debtor entities. “Common paymaster” is permitted by the IRS when a designated entity is assigned the task of maintaining all payroll records. The rule allows the designated entity to issue either a single consolidated paycheck to each employee, or to issue several paychecks, with each check drawn on an account controlled by the subsidiaries at which the employees actually work. The designated common paymaster is responsible for remitting all payroll taxes. Those subsidiaries included in the arrangement remain jointly and severally liable for their respective shares of any payroll taxes that are supposed to be remitted by the common paymaster.

Vanguard Healthcare Services is a Credit Party on the secured obligations owed to Healthcare Financial Solutions, LLC, (“HFS”) a subsidiary of Capital One, N.A.

**iii. Vanguard Financial Services, LLC**

Vanguard Financial Services, LLC (“Vanguard Financial”) is a wholly owned subsidiary of Vanguard Healthcare headquartered in Brentwood, Tennessee. It currently has approximately 21 employees. Its purpose is to provide financial services to the Vanguard Healthcare entities. It has no independent assets other than office furnishings and equipment and is a Credit Party on the secured obligations owed to HFS.

**iv. Aurora Australis, LLC**

Aurora Australis, LLC (“Aurora”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Aurora Health and Rehabilitation located at 310 Emerald Drive, Columbus, MS 39702. As of the Date of Filing, Aurora had approximately 120 beds for patients and approximately 139 employees. The Facility is managed by East Mississippi Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Aurora leases the long term care facility from TMJ Limited Liability Partnership, a Japanese limited liability partnership that is owned by Japanese investors. The Debtors have filed a motion to amend and assume this lease effective on the Effective Date of the Plan. This amended lease provides Aurora a lease purchase option in the amount of \$3,075,000 that can be exercised beginning January 1, 2023.

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<sup>2</sup> All references to “Docket No. \_\_\_” are to the docket in Case No. 16-03296 and are available for viewing and download through the Bankruptcy Court’s website at <https://ecf.tnmb.uscourts.gov> or the Debtors’ case information website at [www.bmcgroup.com/vanguardhealthcare](http://www.bmcgroup.com/vanguardhealthcare).

As of July 28, 2015, Aurora was appraised by HealthTrust, LLC as a going concern in the amount of \$11,100,000. If any sale took place, Aurora would need to apply a portion of the sale proceeds to its lease purchase option.

Aurora shares in the secured debt obligations owed to HFS and is allocated internally by the consolidated accounting of the Debtors in the amount of 8.91% of the HFS indebtedness. Aurora has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$1,041,323. It is current on the payment of its post-petition obligations incurred as of the Date of Filing and as evidenced by the income statement attached hereto as collective Exhibit A, had \$1,141,558 net operating income (EBITDAR) for fiscal year 2016.

**v. *Boulevard Terrace, LLC***

Boulevard Terrace, LLC (“Boulevard Terrace”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Boulevard Terrace Rehabilitation and Nursing Center located at 1530 Middle Tennessee Blvd., Murfreesboro, TN 37130. As of the Date of Filing, Boulevard Terrace had approximately 100 beds for patients and approximately 86 employees. The Facility is managed by Murfreesboro Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Boulevard Terrace leases the long term care facility from GSJ Limited Liability Partnership, a Japanese limited liability partnership that is owned by Japanese investors. The Debtors have filed a motion to amend and assume this lease effective on the Effective Date of the Plan. The amended lease provides Boulevard Terrace a lease purchase option in the amount of \$3,259,500 that can be exercised beginning January 1, 2023.

As of July 28, 2015, Boulevard Terrace was appraised by HealthTrust, LLC as a going concern in the amount of \$4,400,000. If any sale took place, Boulevard Terrace would need to apply a portion of the sale proceeds to its lease purchase option.

Boulevard Terrace shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 5.22% of the HFS indebtedness. Boulevard Terrace has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$1,079,678. It is current on the payment of its post-petition obligations incurred as of the Date of Filing and as evidenced by the income statement attached hereto as collective Exhibit A, had a negative (\$296,926) net operating income (EBITDAR) for fiscal year 2016.

**vi. *Elderscript Services, LLC***

Elderscript Services, LLC (“Elderscript”) is a wholly owned subsidiary of Vanguard Healthcare doing business in Tupelo, Mississippi as a pharmacy. It is a wholly owned subsidiary of Vanguard Healthcare and as of the Date of Filing had 26 employees. Elderscript shares in the secured debt obligations owed to HFS and also has inventory and accounts that are subject to the security interest of AmerisourceBergen to secure obligations owed to that vendor for the sale of medical drugs and supplies for the pharmacy. The AmerisourceBergen lien, however, is junior to the secured claim of HFS and accordingly the claim of AmerisourceBergen is treated as unsecured in this Chapter 11 case.

Elderscript has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$555,652. The Debtors believe the value of Elderscript to be approximately

\$8,000,000. Elderscript is current on the payment of its post-petition obligations incurred as of the Date of Filing and as evidenced by the income statement attached hereto as collective Exhibit A, had \$1,546,266 net operating income (EBITDAR) for fiscal year 2016.

**vii. Eldercare of Jackson County, LLC**

Eldercare of Jackson County, LLC (“Eldercare”) is a wholly owned subsidiary of Vanguard Healthcare that owns and operates a long term care facility known as Eldercare Health and Rehabilitation located at 107 Miller Drive, Ripley, WV 25271. As of the Petition Date, Eldercare of Jackson County had approximately 120 beds for patients and approximately 117 employees. The Facility is managed by Eldercare Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare.

The estimated value of Eldercare is based on a offer to purchase Eldercare in the amount of \$15,500,000 received just prior to the Date of Filing.

Eldercare shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 13.11% of the HFS indebtedness. Eldercare has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$795,570. Eldercare is current on the payment of its post-petition obligations incurred as of the Date of Filing and as evidenced by the income statement attached hereto as collective Exhibit A, had \$2,035,004 net operating income (EBITDAR) for fiscal year 2016.

**viii. Glen Oaks, LLC**

Glen Oaks, LLC (“Glen Oaks”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Glen Oaks Health and Rehabilitation located at 1101 Glen Oaks Road, Shelbyville, TN 37160. As of the Petition Date, Glen Oaks had approximately 130 beds for patients and approximately 103 employees. The Facility is managed by Middle Tennessee Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Glen Oaks subleases the long term care facility from Vanguard Healthcare, which in turn leases the facility from GMJ Limited Liability Partnership, a Japanese limited partnership that is owned by Japanese investors. The Debtors have filed a motion to amend and assume this lease effective on the Effective Date of the Plan. The amended lease provides Glen Oaks a lease purchase option in the amount of \$2,173,000 that can be exercised beginning January 1, 2023.

As of July 28, 2015, Glen Oaks was appraised by HealthTrust, LLC as a going concern in the amount of \$5,700,000. If any sale took place, Glen Oaks would need to apply a portion of the sale proceeds to its lease purchase option.

Glen Oaks shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 4.14% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$1,392,201. Glen Oaks is current on the payment of its post-petition obligations incurred as of the Date of Filing and as evidenced by the income statement attached hereto as collective Exhibit A, had \$515,634 net operating income (EBITDAR) for fiscal year 2016.



**ix. *Palace RBS, LLC***

Palace RBS, LLC (“The Palace”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as The Palace Healthcare and Rehabilitation located at 309 Main Street Red Boiling Springs, TN 37150. As of the Petition Date, The Palace had approximately 119 beds for patients.

The Palace’s long term care facility is managed by CMC II, LLC (as successor to Shoreline Healthcare Management, LLC) pursuant to a third party management agreement, unrelated to Vanguard Healthcare. Approximately 86 employees work at the long term care facility. The Palace leases the long term care facility from HKJ Enterprise Partnership Ltd. LLP, a Japanese limited liability partnership that is owned by Japanese investors. The Debtors have filed a motion to amend and assume this lease effective on the Effective Date of the Plan. The amended lease provides The Palace a lease purchase option in the amount of \$2,173,000 that can be exercised beginning January 1, 2023.

As of July 28, 2015, The Palace was appraised by HealthTrust, LLC as a going concern in the amount of \$5,700,000. If any sale took place, The Palace would need to apply a portion of the sale proceeds to its lease purchase option and would also have to deal with the potential reduction in the net value caused by the third party management agreement.

The Palace shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 5.89% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$737,244. The Palace is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$609,965 net operating income (EBITDAR) for fiscal year 2016.

**x. *Shady Lawn, LLC***

Shady Lawn, LLC (“Shady Lawn”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Shady Lawn Health and Rehabilitation Center located at 60 Shady Lawn Place, Vicksburg, MS 39180. As of the Petition Date, Shady Lawn had approximately 100 beds for patients and approximately 111 employees. The Facility is managed by West Mississippi Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Shady Lawn leases the long term care facility from Vicksburg PropCo, LLC, which is a wholly owned subsidiary of Vanguard Healthcare.

As of July 28, 2015, Shady Lawn was appraised by HealthTrust, LLC as a going concern in the amount of \$7,800,000.

Shady Lawn shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 4.85% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$737,244. Shady Lawn is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$698.220 net operating income (EBITDAR) for fiscal year 2016.

It is anticipated that Vicksburg PropCo, LLC, the entity that owns the real property where Shady Lawn is located, will sell its interest in the real estate for \$7,500,000, of which \$3,500,000 will be paid to HFS in consideration for a release of its lien on the property.

This will generate additional working capital for the Debtors to use in the confirmation of the Plan. In order to obtain the financing to replace the HFS lien, it is expected that the new lender will require Vanguard Healthcare to guarantee this replacement loan. Additionally it is anticipated that the Debtors will have a lease purchase option to purchase the real estate for the investment price of \$4.4 million.

***xi. Vanguard of Ashland, LLC***

Vanguard of Ashland, LLC (“Ashland”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Ashland Healthcare and Rehabilitation located at 16056 Boundary Drive, Ashland, MS 38603. As of the Petition Date, Ashland had approximately 60 beds for patients and approximately 71 employees. The Facility is managed by North Mississippi Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Ashland leases the long term care facility from Ashland Properties 91, L.P., a Tennessee limited partnership that is owned by Japanese investors. The Debtors have filed a motion to amend and assume this lease effective on the Effective Date of the Plan. The amended lease provides Ashland a lease purchase option in the amount of \$1,190,489 that can be exercised beginning January 1, 2023.

As of July 28, 2015, Ashland was appraised by HealthTrust, LLC as a going concern in the amount of \$6,800,000. If any sale took place, Ashland would need to apply a portion of the sale proceeds to exercise its lease purchase option.

Ashland shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 2.26% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$737,244. Ashland is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$926,981 net operating income (EBITDAR) for fiscal year 2016.

***xii. Vanguard of Church Hill, LLC***

Vanguard of Church Hill, LLC (“Church Hill”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Church Hill Health Care and Rehab located at 701 West Main Boulevard Church Hill, TN 37642. As of the Petition Date, Church Hill had approximately 124 beds for patients and approximately 118 employees. The Facility is managed by Church Hill Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Church Hill leases the long term care facility from Church Hill Properties, LLC, a Tennessee limited liability company, a wholly owned subsidiary of Vanguard Healthcare.

As of July 28, 2015, Church Hill was appraised by HealthTrust, LLC as a going concern in the amount of \$11,400,000.

Church Hill shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 10.12% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$737,244. Church Hill is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$1,701,418 net operating income (EBITDAR) for fiscal year 2016.



***xiii. Vanguard of Manchester, LLC***

Vanguard of Manchester, LLC (“Manchester”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Manchester Health Care Center located at 395 Interstate Drive, Manchester, TN 37355. As of the Petition Date, Manchester had approximately 120 beds for patients and approximately 121 employees. The Facility is managed by Manchester Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Manchester leases the long term care facility from Manchester Properties 2010, LLC, a Tennessee limited liability company that is a wholly owned subsidiary of Vanguard Healthcare.

As of July 28, 2015, Manchester was appraised by HealthTrust, LLC as a going concern in the amount of \$4,600,000.

Manchester shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 12.91% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$804,809. Manchester is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$1,047,578 net operating income (EBITDAR) for fiscal year 2016.

***xiv. Vanguard of Ripley, LLC***

Vanguard of Ripley, LLC (“Rest Haven”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Rest Haven Health and Rehabilitation located at 103 Cunningham Drive Ripley, MS 38663. As of the Petition Date, Rest Haven had approximately 60 beds for patients and approximately 53 employees. The Facility is managed by North Mississippi Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Rest Haven leases the long term care facility from Ripley Properties 91, LP, a Tennessee limited partnership that is owned by Japanese investors. The Debtors have filed a motion to amend and assume this lease effective on the Effective Date of the Plan. The amended lease provides Rest Haven a lease purchase option in the amount of \$1,043,750 that can be exercised beginning January 1, 2023.

As of July 28, 2015, Rest Haven was appraised by HealthTrust, LLC as a going concern in the amount of \$4,100,000. If any sale took place, Rest Haven would need to apply a portion of the sale proceeds to exercise its lease purchase option.

Rest Haven shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 2.19% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$1,000,955. Rest Haven is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$92,060 net operating income (EBITDAR) for fiscal year 2016.

***xv. Vicksburg Convalescent, LLC***

Vicksburg Convalescent, LLC (“Vicksburg”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Vicksburg Convalescent Center located at 1708 Cherry Street, Vicksburg, MS 39180. As of the Petition Date, Vicksburg

had approximately 100 beds for patients and approximately 98 employees. The Facility is managed by Vicksburg Management Associates, LLC, a wholly owned subsidiary of Vanguard Healthcare. Vicksburg leases the Facility from Vicksburg PropCo, LLC, which is a wholly owned subsidiary of Vanguard Healthcare.

As of July 28, 2015, Vicksburg was appraised by HealthTrust, LLC as a going concern in the amount of \$5,700,000.

Vicksburg shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 4.85% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$477,149. Vicksburg is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$722,605 net operating income (EBITDAR) for fiscal year 2016.

***xvi. Whitehall OpCo, LLC***

Whitehall OpCo, LLC (“Whitehall”) is a wholly owned subsidiary of Vanguard Healthcare that operates a long term care facility known as Whitehall Boca Raton located at 7300 Del Prado South, Boca Raton, FL 33433. As of the Petition Date, Whitehall had approximately 154 beds for patients and approximately 223 employees. The Facility is managed by J-W Del Prado, LLC though a third party management agreement, unrelated to Vanguard Healthcare. Whitehall leases the long term care facility from WHJ Limited Liability Partnership, a Japanese limited liability partnership that is owned by Japanese investors. The Debtors have filed a motion to amend and assume this lease effective on the Effective Date of the Plan. The amended lease provides Whitehall a lease purchase option in the amount of \$7,200,000 that can be exercised beginning January 1, 2017 through June 30, 2017. If it is not exercised by June 30, the option increases to \$12,070,000 with an exercise date of January 1, 2023.

Vanguard Healthcare has received offers to purchase Whitehall for approximately \$30,000,000 and thus believes that the value is at least this amount. If any sale took place, Whitehall would need to apply a portion of the sale proceeds to exercise its lease purchase option and would also have to deal with the potential reduction in net value caused by the third party management agreement.

Whitehall shares in the secured debt obligations owed to HFS and is charged internally by the consolidated accounting of the Debtors in the amount of 21.71% of the HFS indebtedness. It has scheduled undisputed unsecured debts as of the Date of Filing in the amount of \$2,876,922. Whitehall is current on the payment of its post-petition obligations incurred as of the Date of Filing, and as evidenced by the income statement attached hereto as collective Exhibit A, had \$926,325 net operating income (EBITDAR) for fiscal year 2016.

**B. Non-Debtor Property Companies**

Of the twelve long term care Facilities, only Eldercare and Poplar Point own their own real estate. Four others are on real estate owned by separate non-debtor subsidiaries of Vanguard Healthcare: Church Hill, Manchester, Vicksburg and Shady Lawn. Seven Facilities are on real estate owned by non-debtor entities that are owned and controlled by Japanese investors: Aurora, Rest Haven, Boulevard Terrace, Glen Oaks, The Palace, Ashland and Whitehall. In these instances, all of the seven lease agreements have lease purchase options that

enable the Debtor operating company to purchase the property from the landlord for a specific price that ensures that the Debtor would be able to control a sale of the Facility. The purchase amounts for each Facility are disclosed in Article II(A) above.

### **C. Events Leading to Commencement of the Chapter 11 Cases**

The Debtors each filed separate Chapter 11 cases on May 6, 2016. The moving force for the filing of these cases was the pending due date of the Debtors' secured loan obligations to Healthcare Financial Solutions, LLC ("HFS"), a subsidiary of Capital One N.A. These obligations are evidenced by credit agreements for a revolver loan with a principal balance of approximately \$6 million and a term loan with a principal balance of approximately \$74 million. All of the Debtors and the non-debtor property companies, discussed further in Article II(B) above, are liable on this indebtedness.

### **D. Bankruptcy Filing and Procedural History**

#### ***i. Commencement and First Day Motions***

On May 6, 2016, the Debtors commenced these Chapter 11 cases (the "Chapter 11 Cases") and continue to operate their businesses and manage their assets as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

Immediately upon the filing, the Debtors sought approval of certain first day orders authorizing the Debtors to, among other things, use cash collateral approved by order entered June 16, 2016 (Docket No. 168), pay certain pre-petition wages of employees approved by order entered May 11, 2016 (Docket No. 42), retain existing bank accounts approved by order entered May 11, 2016 (Docket No. 44), and establishing procedures for the adequate assurance of payment of utility claims approved by order entered May 11, 2016 (Docket No. 43); the appointment of BMC Group as the noticing agent for the Debtors approved by order entered May 11, 2016 (Docket No. 41), and authorizing certain notice procedures and the joint administration of the Debtors' Chapter 11 Cases under Case No. 16-03296 approved by order entered May 11, 2016 (Docket No. 38).

#### ***ii. Schedules and Statements of Financial Affairs***

The Debtors filed their schedules of assets and liabilities and statements of financial affairs on May 25, 2016 (the "Schedules"). A copy of each of the Debtors' Scheduled can be found on the website created by the noticing agent for the Debtors, BMC Group at [www.bmcgroup.com/vanguardhealthcare](http://www.bmcgroup.com/vanguardhealthcare).

#### ***iii. Debtors' Professionals***

On May 13, 2016, the Debtors filed an application to employ Bradley Arant Boult Cummings, LLP ("Bradley") as their bankruptcy counsel. The Bankruptcy Court approved the Debtors' retention of Bradley by order entered June 14, 2016 (Docket No. 161).

The Debtors also filed applications to approve Baker Donelson as special litigation counsel, approved by order entered June 22, 2016 (Docket No. 189); Burr & Forman as special litigation counsel, approved by order entered January 11, 2017 (Docket No. 812) ; accountants Stewart & Barnett, Ltd by order entered June 21, 2016 (Docket No. 184), and the payment of ordinary course professionals, including certain accountants that prepare Medicare and Medicaid cost reports, perform audits, and prepare the Debtors' taxes approved by order entered July 12, 2016 (Docket No. 283).

***iv. Unsecured Creditors Committee***

On May 24, 2016, the United States Trustee appointed an official committee of unsecured creditors (the "Committee") in the Chapter 11 Cases. The members of the Committee are Kindred Nursing Centers East, L.L.C., Medline Industries, Inc., Healthcare Services Group, Inc., Signature Healthcare, LLC, Express Courier, and Rezult Group, Inc. The Bankruptcy Court approved the Committee's retention of Bass, Berry & Sims PLC as counsel to the Committee on July 5, 2016 (Docket No. 254) and financial adviser, Cohn Reznick, LLP, on September 25, 2016 (Docket No. 327).

***v. Patient Care Ombudsmen***

Pursuant to 11 U.S.C. § 333, the United States Trustee appointed Laura E. Brown as the patient care ombudsmen in the Chapter 11 Cases (Docket No. 112). Ms. Brown is the State Long-Term Care Ombudsman for the Tennessee Commission on Aging and Disability. Her first report was filed with the court on August 1, 2016 (Docket No. 367). Since the commencement of these Chapter 11 cases, there have been no noted decline in the quality of resident care at any of the Facilities.

***vi. Claims Bar Date Order***

By order dated June 9, 2016 (Docket No. 137), the Bankruptcy Court set September 6, 2016 as the general deadline for filing all claims against any of the Debtors, including administrative claims under 11 U.S.C. § 503(b)(9). By subsequent Amended Order entered June 21, 2016 (Docket No. 185), the deadline for filing government claims was extended to November 2, 2016.

***vii. Sale of Vanguard of Crestview, LLC Long Term Care Facility***

The Court has approved the terms of the Asset Purchase Agreement dated February 29, 2016 of substantially all of its assets of Crestview for the purchase price of \$2.7 million to Skyline Health Care, LLC by order entered August 1, 2016 (Docket No 363). This sale was closed on or about August 31, 2016 and a separate liquidating plan is being filed on behalf of this entity.

***viii. Sale of Vanguard of Memphis, LLC and Whitehall OpCo, LLC***

The Debtors have received offers to purchase the Facilities know as Poplar Point in Memphis, TN and Whitehall in Boca Raton, FL. Motions will be filed to approve each of

these sales. The proposed purchase price for Poplar Point is \$9,000,000 and for Whitehall is \$30,000,000. The Debtors expect that the combined sales will cause a pay down of \$29,000,000 in the secured debt and about \$2,445,444 in unsecured debt (\$1,577,079 for Whitehall and \$868,365 for Poplar Point). The Debtors further intend to distribute the net sale proceeds pursuant to a liquidation plan to be filed following the closing of the sale. The proceeds from the sale of Whitehall will be added to the assets of the Debtors for distribution under the terms of this Plan.

#### *ix. Assumption of Evergreen Contracts*

The Debtors own and operate long-term care facilities that provide rehabilitation and skilled-nursing for patients recovering from surgery, illness or injury. In order to staff the Debtors' facilities and provide needed care for patients, thirteen of the Debtors have entered into Therapy Management Services Agreements dated March 30, 2016 effective as of January 1, 2016 (collectively, the "Therapy Services Agreements"), with Evergreen Rehabilitation LLC ("Evergreen") pursuant to which Evergreen has agreed to provide such Debtors, inter alia, licensed/certified physical therapists, occupational therapists and speech-language pathologists to provide therapy to the skilled nursing facility residents or home health agency patients, as well as administration and supervision of such therapy services at such Debtors' facilities pursuant to the terms of the Therapy Services Agreements for an initial period ending December 31, 2018. The Therapy Services Agreements are executory contracts as defined in Bankruptcy Code § 365.

Evergreen is party to Therapy Services Agreements with all of the Debtors that operate facilities with the exception of The Palace. Additionally no agreements exist between Evergreen and Vanguard Healthcare, Vanguard Healthcare Services, Vanguard Financial Services, and Elderscript.

The terms of the Therapy Services Agreements require, among other things, that the Debtors pay Evergreen for the services provided thereunder within sixty days of receipt of an invoice from Evergreen. The Debtors and Evergreen have reconciled the pre-petition non-priority unsecured claims held by Evergreen against the Debtors as of the Petition Date for amounts owing but unpaid under the Therapy Services Agreements in the amounts set forth in Exhibit C, attached hereto and Schedule 7.01 to the Plan. The Debtors propose to assume these contracts and cure the amounts set forth in Schedule 7.01 by equal payments over a period of six months following the Effective Date of the Plan.

#### *x. Assumption of Insurance Policies*

In 2001, BHC-LTC Insurance Ltd. (the "Insurer") was formed under the Companies Laws of the Cayman Islands and was capitalized consistent with existing regulatory requirements<sup>3</sup>. The Insurer is not a subsidiary of any of the Debtors, and is wholly-owned by

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<sup>3</sup> Additionally, the Debtors are subject to various regulatory and contractual requirements in the states in which they operate. In particular, certain states require, either directly or through the use of managed care contracts for Medicaid patients, minimum amounts of insurance coverage before the Debtors may be permitted to serve those Medicaid patients. Additionally, the Debtors have multiple managed care contracts pursuant to which they provide services to patients with private insurance, any many of those managed care contracts also require that minimum



Brentwood Holding Company, LLC (the "Owner"). William D. Orand, directly or indirectly controls 50%, and Ervin General Partnership holds the remaining interest.

Since its formation, the Insurer has insured the Debtors pursuant to the terms of Healthcare Professional Liability - Claims Made and Healthcare General Liability - Claims Made policies for Long Term Care Facilities. Copies of such policies for 2013 through 2016 (each an "Insurance Policy," collectively, the "Insurance Policies") are attached to the Debtors Motion to Assume Insurance Policies as Exhibit A (Docket No. 244).

The Debtors' decision to obtain professional and general liability insurance from the Insurer has resulted in several distinct business advantages. First, the Debtors have realized substantial cost savings through use of the captive model. The model itself provides a greater level of premium management and a higher degree of cost-certainty for the Debtors' businesses. In an industry beset by skyrocketing coverage costs, the Debtors estimate that their annual premiums have increased no more than five percent (5%) over the last several years as compared to industry-wide increases of up to twenty percent (20%) for similar coverage brokered on the open insurance market.

Second, the ongoing and long-standing relationship between the Insurer and the Debtors means that coverage will remain available to the Debtors at a stable cost. Arguably, and based on the Debtors' experience, replacement coverage for identical products is not available in the marketplace. To the extent similar coverage may be available, obtaining new policies would be cost-prohibitive. Notwithstanding the long-standing relationship with its Insurer, the Debtors have continued to test the market in order to evaluate their insurance options. The first barrier to locating alternative insurance coverage is the insurance underwriting process. Due to the nature and size of the Debtors' businesses, experience has shown it is nearly impossible to obtain an accurate, realistic quote for alternative coverage without submitting to an exhaustive and expensive underwriting process. After engaging in such a process, and assuming that a similar product is available, based on the information available to them, the Debtors estimate that the premium cost would be double that currently paid to the Insurer.

Finally, over the last fifteen years, the Insurer and the Debtors have established a comprehensive and centralized claims management system that allows the Debtors to effectively manage their covered litigation. The Debtors have used a single firm to coordinate, manage, litigate and when appropriate, settle, nearly all covered claims. The result has been the accumulation of a vast amount of institutional knowledge, and the establishment of ingrained, integrated processes and procedures that have resulted in the resolution of nearly all claims within policy limits. The continuation of the existing claims management function is critical to the Debtors' ongoing operations. The relationship between the Debtors and the Insurer is central to this function.

As of the Date of Filing, one or more of the Debtors were defendants in approximately thirty open litigation matters that are covered by the Insurance Policies. While

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amounts of insurance coverage be maintained. The Insurer has consistently provided the Debtors the required level of coverage to satisfy these regulatory and contractual requirements.



certain of those matters were resolved under the terms of pre-petition agreements (the "Settlement Agreements"), they are not concluded due to the Debtors' ongoing settlement obligations, including payment of the remaining required settlement payments. If the Debtors fail to satisfy their ongoing obligations, it is likely the Debtors will face numerous requests for relief from stay wherein litigants will ask the Court to allow them to revive the underlying litigation to pursue amounts that greatly exceed the amounts due under the prior settlements, and in some cases, amounts well in excess of policy limits. A list of the Debtors' Settlement Agreements and a description of the Debtors' remaining obligations thereunder are attached to the Debtors' Motion to Assume Insurance Contracts as Exhibit B (Docket No. 244). The payments required under the Settlement Agreements are being paid by insurance funds pursuant to the terms of the Settlement Agreement. As of the date of this Disclosure Statement there are three monthly payments left under the Settlement Agreement for an aggregate total of approximately \$360,000.

Prior to the Date of Filing, pursuant to the Insurance Policies, the Insurer was providing payment for the Debtors' cost of defense on covered litigation matters and to make payments due under the Settlement Agreements. Subsequent to the Date of Filing, at the direction of the Debtors, the Insurer suspended payments to allow the Committee and the Court to consider the Debtors' Motion to Assume Insurance Policies.

Prior to the Petition Date, the Debtors fell behind on the premium payments due on the Insurance Policies. As of the Petition Date, the Debtors owed the Insurer \$1,596,577.04, for the premium for the 2015 Insurance Policy.<sup>4</sup> Notwithstanding the Debtors' failure to pay the required premiums, the Insurer has continued to provide insurance coverage to the Debtors. The Insurer cannot further maintain coverage without the Debtors' assumption of their obligations under the Insurance Policies, including the payment of past-due premiums.

Continuing the Debtors' claims management system and preserving the Insurance Policies will benefit the Debtors, their creditors, and estates by assisting the Debtors in emerging from Chapter 11 expeditiously and with only a limited number of unresolved litigation claims. The Debtors must assume their Insurance Policies and satisfy the amounts due and owing to the Insurer to maintain the benefits of such policies. Assuming the Insurance Policies is particularly important as these are claims made policies, and the Debtors have few options to insure the existing claims other than the Insurance Policies.

To cure their default, Debtors filed a motion to assume the Insurance Policies that was set for hearing on July 26, 2016. By Agreed Order entered August 17, 2016 (Docket No. 399), the Debtors agreed to limit the assumption to the Insurance Policy for 2016 and to defer the assumption of the remaining policies to the confirmation of the Debtors' Plan. Under the Plan, the Debtors propose to assume the prior policies and cure existing defaults (excluding the

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<sup>4</sup> The Insurer also previously provided Debtors' worker's compensation insurance and medical stop loss insurance. The Debtors owe the Insurer \$1,059,497.32 in unpaid premiums on prior worker's compensation insurance policies and \$1,339,860.80 in unpaid premiums on prior medical stop loss insurance policies. The Insurer no longer issues such policies to the Debtors; accordingly, the Debtors are not seeking permission to pay any amount of those obligations at this time.

allocated portion owed by the Facilities that are being sold) by increasing the monthly payments to the Insurer after the Effective Date of the Plan from a premium for 2017 of \$166,915 per month plus \$33,176.25 per month for 36 months until the outstanding amounts due under the Insurance Policies in the aggregate amount of \$1,194,345 are paid in full.

***xi. Order Authorizing the Payment of Patient Refunds***

The Debtors obtained an order entered June 29, 2016 (Docket No. 231) authorizing the payment of patient refunds in the ordinary course of the Debtors business. During the course of the Debtors' operations of the Facilities, patients may overpay for services. At the Date of Filing, the Debtors' estimated that approximately 100 patients were due refunds in the total amount of approximately \$130,000. These payments are being paid by the Debtors in due course.

***xii. Termination of Bond for Patient Accounts and Utility Deposits***

The Debtors have bonds issued by International Fidelity Insurance Company ("IFIC") assuring the Debtors obligations regarding their possession, control and management of money owned by patients of the Debtors and obligations to local utilities for utility bills (the "Bonds"). IFIC has filed a motion requesting relief from stay to terminate its obligations as a surety for future claims under the Bonds (Docket No. 261). By Agreed Order entered August 25, 2016 (Docket No. 417), the Bonds were terminated and the Debtors have obtained an alternative bonding source.

***xiii. Assumption of Provider Agreements***

On August 15, 2016, the Debtors filed a motion to assume all Medicare and Medicaid Provider Agreements and cure the defaults in the amount of approximately \$348,507.30. This motion was approved by the entry of an Order entered September 12, 2016 (Docket No. 487). The cure payment has since been made to the government.

### **III. SUMMARY OF ASSETS**

The assets for each Debtor were listed in the Schedules filed with the Court on May 25, 2016. The aggregate value (without including the value of Crestview and Poplar Point) is listed at \$117,800,000. The assets consist primarily of inventory and accounts associated with the operation of each Facility. Most of the Debtors own no real estate, but instead lease the premises from the various entities identified with the summary of each Debtor found in Article II(A) above. Nevertheless the value of each Facility is listed on the Debtors' schedule at the appraised value as a going concern that includes the value of the real estate. The reason for this inclusion is that the real estate and operations have very little value without the other. The value of the real estate without the operating permits would be limited to the value of the empty building and obviously the Facility could not operate without the building. What gives the Debtors the value in the real estate is the lease purchase option that exists in each lease. These options give the Debtors the ability to purchase the property from the landlord upon any sale of a

Facility, but the realized value will be reduced by the amount of the option that is paid to the landlord. The exception is that the following three Debtors own the real estate where the Debtors operate their respective Facility: Manchester, Eldercare and Poplar Point. The amounts of the estimated value and the amount of the options for those Debtors who lease the real property are listed in the description for each Debtor in Article II(A). above.

The consolidated amount of accounts held by the Debtors as of January 31, 2017 is approximately \$10.8 million without reduction for collectability or other factors.

Included in the asset values in the Schedules for Vanguard Healthcare are two claims as follows:

- i.* Counterclaim against Kindred Nursing Centers East and Kindred Healthcare Operating, Inc. asserted in pending litigation in Williamson County, TN, Case No. 2014-535 in the amount of \$26 million.
- ii.* Claim against Signature Healthcare, LLC for breach of contract in the amount of \$2,319,000.

These claims relate to the assumption of the Medicare Provider Agreement for the facilities owned by a subsidiary of Vanguard Healthcare known as 2013 First Leaseco, LLC. The rights to both of these claims will be retained by Vanguard Healthcare as a Reorganized Debtor under the Plan and are asserted to offset claims that have been asserted against Vanguard Healthcare.

#### **IV. SUMMARY OF LIABILITIES**

##### **A. Secured Debt.**

##### *i. Healthcare Financial Solutions*

The operating Debtors, as borrowers, and Vanguard Healthcare as an obligated credit party, are obligated to HFS under a revolving credit facility pursuant to that certain Credit Agreement dated as of July 31, 2012 (as has been amended from time to time, the "Revolving Credit Agreement"). The Revolving Loan Credit Agreement and all related loan and security documents are referred to collectively as the "Revolving Loan Documents."

As of the May 6, 2016 Petition Date, the operating Debtors, Vanguard Healthcare, and the other obligated parties are jointly and severally liable to HFS under the Revolving Loan Documents for outstanding revolving loans (the "Revolving Loans") in the aggregate principal amount of at least \$5,990,766.92 plus accrued and accruing interest, fees, expenses, attorneys' fees and costs, and other amounts owing under the terms of the Revolving Loan Documents. Collectively, all of the Debtors' obligations under the Revolving Loan Documents are referred to as the "Revolving Loan Obligations".

The operating Debtors and other non-Debtor borrowers (that own Facilities), as borrowers, and Vanguard Healthcare as an obligated credit party, are jointly and severally liable to HFS under a term loan credit facility provided pursuant to that certain Credit Agreement dated as of July 29, 2011 (as has been amended from time to time, the "Term Loan Credit").

Agreement”). The Term Loan Credit Agreement and all related loan and security documents are referred to collectively as the “Term Loan Documents”, and, together with the Revolving Loan Documents, are referred to collectively as the “Loan Documents”.

As of the May 6, 2016 Petition Date, the operating Debtors, the non-Debtor Borrowers and Vanguard Healthcare are indebted to HFS under the Term Loan Documents for outstanding term loans (the “Term Loans”) in the aggregate principal amount of at least \$73,912,238.33, plus accrued and accruing interest, fees, expenses, attorneys’ fees and costs, and other amounts owing under the terms of the Term Loan Documents. Collectively, all of the obligations of the Debtors and other borrower entities under the Term Loan Documents are referred to herein as the “Term Loan Obligations”, and, together with the Revolving Loan Obligations, shall be referred to as the “Loan Obligations”.

Both the Revolving Loans and the Term Loans matured as of July 28, 2016, and now all Loan Obligations are fully due and payable.

Under the Loan Documents, the Loan Obligations are secured by first priority liens on and security interests in, among other things, substantially all of the personal property of the operating Debtors and Vanguard Healthcare (as well as first priority liens and security interests in the Facilities owned by owner/operator Debtors) (the “Debtor Collateral”). The Debtor Collateral includes, without limitation, all of the operating Debtors’ accounts, accounts receivable, health-care-insurance receivables, cash, general intangibles, deposit accounts, inventory, equipment, investment property, and all proceeds therefrom.

In addition to the Debtor Collateral owned by the Debtors, the Term Loans also are secured by first priority liens and security interests in, among other things, all of the real property and personal property owned by each of the non-Debtor borrowers (including all of the Facilities owned by these entities).

In the Bankruptcy Cases, the Court entered that certain *Stipulated Final Order Authorizing Debtors’ Limited Use of Cash Collateral, Granting Adequate Protection, and Granting Related Relief* [Docket No. 168] (the “Cash Collateral Order”). The Cash Collateral Order provided a Lookback Period for any statutory committee (a “Committee”) in the Bankruptcy Cases, or any other party with standing, to object to, challenge, or seek to avoid the amount, validity, or enforceability of the Loan Obligations or any of HFS’ liens and security interests in the collateral securing the Loan Obligations. Since no such action, objection or other challenge was commenced by any Committee or any other party within the Lookback Period, under the terms of the Cash Collateral Order (i) the Loan Obligations are deemed and adjudicated finally and indefeasibly as valid and enforceable, (ii) HFS’ liens and security interests in the collateral securing the Loan Obligations are deemed and adjudicated finally and indefeasibly as valid, enforceable and perfected liens and security interests in that collateral, and (iii) any affirmative claims or causes of action of any kind against HFS with respect to the Loan Documents, the Loan Obligations, or the liens and security interests securing the Loan Obligations, are forever barred.

Pursuant to the terms of the Cash Collateral Order, the Debtors have been making monthly payments in the amount of \$560,000 to HFS since June 2016 to be applied to the Loan Obligations. Additionally HFS received \$2.1 million from the sale of Crestview that closed September 1, 2016 and is scheduled to receive additional lump sum payments upon the closing of the sale of Poplar Point and Whitehall. See Article II(D)(viii). The monthly payments are

based on the amortization of principal and interest and tax escrows owed to HFS under the Credit Agreements evidencing the Loan Obligations to HFS and constitute rent payments owed by the Debtors under the real property leases. The Committee disputes this characterization that the payments constitute rent. On the other hand, the Debtors assert that by making these payments to HFS, the Debtors are providing adequate protection to HFS for the Debtor's use of cash collateral and also paying rent obligations to its third party landlords as required under the Bankruptcy Code. The Committee is concerned that the monthly payments are making it difficult for the Debtors to pay administrative expenses incurred in these Chapter 11 cases and have stated that they may seek to reduce or eliminate these payments before the Effective Date of the Plan.

**ii. *AmerisourceBergen***

Elderscript is indebted to AmerisourceBergen Drug Corporation ("AmerisourceBergen") as evidenced by a Prime Vendor Agreement dated January 1, 2011 (as the same may have been amended and/or modified from time to time, and together with any other documents or instruments evidencing the obligations of Elderscript to AmerisourceBergen, under which, inter alia, Elderscript granted AmerisourceBergen a security interest in all of its inventory and accounts and proceeds and products thereof. The Debtors acknowledge that AmerisourceBergen holds a pre-petition secured claim in the aggregate amount of approximately \$657,061.42, which is junior in priority to the security interests granted to secure the HFS Allowed Secured Claim. Approximately \$373,852 of this debt is entitled to administrative priority under § 503(b)(9) of the Bankruptcy Code and has been paid. The remaining balance of approximately \$270,000 is believed by the Debtors to be unsecured by virtue of its junior lien behind the HFS secured debt of approximately \$75,000,000. Thus in the Elderscript Plan, AmerisourceBergen will be treated as a Class 5 Claim, provided if AmerisourceBergen objects to that treatment and is able to convince the Court that it has a secured claim, the Elderscript Plan will provide that the portion that is determined to be secured will be paid over 12 months in Class 2.

Even though the AmerisourceBergen claim is evidenced by an executory contract, the agreement between Elderscript and AmerisourceBergen ended December 31, 2016, and thus the agreement has very little value as an executory contract. Accordingly, the Debtor does not intend to assume this agreement.

**B. *Priority Debt.***

Priority claims that may exist are as follows: (i) employee wages and benefits that were unpaid as of the Petition Date, (ii) unpaid tax obligations entitled to priority under 11 U.S.C. § 507(b), (iii) unpaid U.S. Trustee fees accrued during the Chapter 11 Cases, (iv) unpaid administrative priority expenses allowed pursuant to § 503(b)(9) for goods delivered to any of the Debtors within twenty days of the Date of Filing, and (v) unpaid operating expenses and professional fees incurred after the Date of Filing. By order entered May 11, 2016 (Docket No. 42), permission was given by the Bankruptcy Court to pay all of the employee wages and benefits that were unpaid as of the Date of Filing. Accordingly the priority claim for these wages and benefits have been satisfied. The Debtors were generally current in the payment of tax claims and thus do not anticipate any significant priority tax claims to be paid under the Plan.

The only significant priority claim that is likely to exist will be administrative priority claims under § 503(b)(9). The largest of these is believed to be the claim of AmerisourceBergen for the delivery of medical drugs and supplies to Elderscripts in the amount of approximately \$373,000, which has now been paid. Any remaining § 503(b)(9) expenses will be paid on the Effective Date of the Plan.

The largest category of administrative expenses will be for the post-petition professionals of the Debtors and the Committee. As of the filing of this Disclosure Statement, the following fees and expenses have been allowed for services through at least October 2016:

<u>Professional</u>	<u>Fees and Expenses</u>	<u>Services</u>
Bradley	\$855,374.49	Bankruptcy counsel
Baker Donelson	\$672,818.19	Special litigation counsel
Bass Berry & Sims	\$222,001.40	Committee counsel
Cohen Reznick	\$312,044.80	Committee financial advisers
Total	\$2,062,238.88	

Pursuant to the Cash Collateral Order entered June 16, 2016 (Docket No. 168), as extended by Agreed Order entered October 19, 2016 (Docket No. 590), a Fee Reserve was set up to provide for the payment of professional fees. The amount of this Fee Reserve is funded monthly in the amount of \$200,000. As of January 31, 2016, \$1,513,379 of the allowed fees have been paid. The remaining balance will be paid as funds are deposited monthly in the Fee Reserve, and otherwise the amounts owed will be paid on the Effective Date of the Plan. Based on the currently accrual rate of the fees, it is estimated that as of the end of May, 2017 there will be approximately \$1,589,000 in professional fees remaining unpaid unless the Debtor is allowed to increase the monthly Fee Reserve payment.

### **C. Unsecured Debt.**

#### ***i. General Unsecured Claims***

The Debtors' unsecured debt, as reflected on the Debtors' Schedules and filed proofs of claims, are as follows:

Debtor	Undisputed Trade Debt	503(b)(9) Claims	Disputed Personal Injury Claims	Cure Claims for Assumed Contracts	Gov't False Claim Act
Vanguard Healthcare	\$2,726,627	\$38,072	\$4,730,000		\$56,545,506



Vanguard Healthcare Services	\$764,467	\$8,531	\$1,500,000		\$58,731,516
Vanguard Financial Services	\$192,958		\$750,000		\$58,731,516
Aurora Australis	\$376,538	\$15,860		\$197,343	
Boulevard Terrace	\$470,347	\$31,348	\$750,000	\$157,699	\$8,722,008
Eldercare of Jackson County	\$562,626	\$22,903	\$750,000	\$203,565	
Elderscript Services	\$820,862		\$750,000		\$58,731,516
Glen Oaks	\$378,255	\$28,331		\$191,495	\$12,582,366
Palace RBS	\$488,525				
Shady Lawn	\$367,453	\$22,820		\$153,902	
Vanguard of Ashland	\$236,913	\$9,852		\$112,380	
Vanguard of Church Hill	\$445,845	\$34,970		\$228,060	
Vanguard of Manchester	\$601,538	\$45,479		\$247,855	\$385,968
Vanguard of Ripley	\$163,284	\$8,257		\$128,829	
Vicksburg Convalescent	\$278,628	\$11,473		\$157,564	
Whitehall OpCo	\$987,804	\$37,871	Unliquidated	\$589,275	
Total	\$9,862,659	\$315,767		\$2,367,967	

Some of the larger claims are claims from executory contracts and unexpired leases and accordingly, to the extent such contracts are assumed and assigned, the prepetition claims will be paid in full promptly following the assumption of those contracts. See discussion of the assumption of the Evergreen contracts and the Insurance Policies in Article II(D)(ix) and (x) above. Thus the amount in the fourth column will be paid when the contracts are assumed and cured. Additionally all of the administrative claims in the second column will be paid on the Effective Date of the Plan. The amounts in the first column will be paid as Class 5 claims.

The Debtors have no special provision within the Plan on dealing with personal injury claims that have arisen post-petition or that may arise after the Effective Date of the Plan. The Debtors will deal with these claims as they arise in the ordinary course of the Debtors' business and pursuant to the terms of the Debtors' insurance policy limits.

***ii. Disputed Claims***

The Debtors have filed, or will soon file, objections to the following claims:

<u>Claimant</u>	<u>Amount</u>
Health Dimensions Consulting, Inc. (Docket No. 802)	\$126,873.00
FTI Consulting, Inc. (Docket No. 791)	\$349,852.70
Healthcare Services Group, Inc. (Docket No. 790)	\$607,429.35
U.S. Foods (Docket No. 788)	\$400,447.83
CCP Mustang Holdings, LLC (Docket No. 643)	\$12,262,000.00
Signature Healthcare, LLC	\$1,663,269.89
Kindred Nursing Centers East LLC	\$610,918.00
Medline Industries, Inc.	\$1,233,199.09
Total	\$17,253,989.86

None of these claims are included in the above schedule of claims, with the exception of the Medline claim, which is included in the Undisputed Trade Debt in the amount that the Debtor has owing in its books and records. If any of these claims are allowed in any amount, the amount will be paid as a Class 5 Claim. The allowance of the CCP Mustang Holdings claim would have the most significant impact on the Debtor. A motion to disallow this claim in full based on waiver under a prior agreement has been filed with the Court (Docket No. 818) and will be heard on February 21, 2017.

***iii. Personal Injury Claims***

As of the commencement of these Chapter 11 cases, there were pending over 30 cases that had been filed against various Debtors asserting either personal injury, wrongful death or employment related claims. Liability on all of these claims are disputed. These matters were being handled by attorneys at Baker Donelson in Nashville, TN prior to the commencement of these Chapter 11 cases and this firm has been retained as special counsel for the Debtors to continue this legal representation in these matters. Baker Donelson is also representing the Debtors in defending employment claims asserted against the Debtors. Such claims may also be covered by insurance, provided, these policies have a large deductible and thus payment under the policy may not occur.

The personal injury claims are generally covered by insurance provided by BHC-LTC Insurance Ltd. (the “Insurer”), previously discussed in Article II(D)(x) above. The Debtors have obtained Court permission to assume the 2016 year insurance policy by order entered August 17, 2016 (Docket No. 399). The assumption of the remaining policies was deferred until the confirmation of this Plan. This order permits the Insurer to settle and pay any professional and general liability claims without further notice or court order.

Additionally, by order entered September 28, 2016, (the “ADR Order”) the Court has approved certain alternative dispute resolution procedures for the Debtors to resolve personal injury claims that have been filed (Docket No. 545). Under the ADR Order, all pending personal injury claims would participate in nonbinding mediation to occur within 90 days after the entry of the order approving the procedures (which mediations have been completed for all pre-petition claims covered under the 2016 policy), or 75 days following the approval of the Plan for all other personal injury claims.

Since the entry of the ADR Order, the Debtors have engaged in mediations that have settled nine of the disputes through payments under the Insurance Policies. Of the claims that had been asserted before the commencement of these Chapter 11 cases, nine have filed proofs of claim in the amounts shown in the chart in Article IV(C)(i) above, provided some designated the claim amount as unliquidated and thus no claim amount was asserted.

Additionally the Debtors have received notice of seven post-petition claims. The amounts of these claims are unknown because many of the claims have not been formally asserted.

It is the Debtors’ hope that all of the insured claims can be resolved in amounts sufficient to be paid by the Insurance Policies. For this to occur, however, the Debtors will need to assume the insurance policy for 2015, which will require the Debtor to pay \$1,194,345 over the next three years. This cure payment has been factored into the Debtors’ projected payments under the Plan shown in Exhibit E, attached hereto. To date, the Debtors have been able to settle within the policy limits, and thus no additional amounts are scheduled under the Plan for these claims. To the extent a claim is determined to exceed the policy limits, the surplus amount will be paid over a period of seven years in the same manner as other Class 5 Allowed Claims under the Plan.

*iv. Claims Under the False Claims Act*

The United States, on behalf of the U.S. Department of Health and Human Services (“HHS”), and the State of Tennessee, have filed claims against certain Debtors as follows:

<u>Debtor</u>	<u>Proof of Claim</u>
Vanguard Healthcare, LLC	\$56,545,506
Vanguard Healthcare Services, LLC	\$58,731,516
Vanguard Financial Services, LLC	\$58,731,516
Elderscript Services, LLC	\$58,731,516
Vanguard of Manchester, LLC	\$385,968
Boulevard Terrace, LLC	\$8,722,008
Glen Oaks, LLC	\$12,582,366

The Debtors dispute these claims and expect a long process before any determination will be made on the amounts asserted against the applicable Debtors. The government has also filed a complaint in U.S. District Court for the Middle District of Tennessee, Case No. 3:16-cv-2380, against the same Debtors, excluding Vanguard Financial Services, LLC and Elderscript Services, LLC, which are not named defendants. The Debtors assert that the appropriate forum to decide these claims will be the Bankruptcy Court through the proof of claim process. The government disagrees and a preliminary issue to be decided is which court should determine the amount of the claims. The government has filed a motion to withdraw the Debtors’ objections to the proofs of claim to the District Court and that matter is pending before the District Court.

In an effort to resolve the amounts owed to the government on these claims, the parties engaged a mediator to settle the disputes. Three full days were devoted to the mediation, but no resolution was reached. An agreed stay of the proceedings in the District Court ended January 20, 2017.

It is likely that settlement discussions with the government will continue, but in the interim, the Debtors intend to proceed with this Plan. The claim of HHS and TennCare is in a separate class under the Plan for each affected Debtor. It is the Debtors’ belief that whatever

amount may be allowed for these claims, that the affected Debtors will be able to satisfy those claims over a period of seven years.

### **The Debtors' Position on the Government's False Claims Act Claims**

The Government's proofs of claims stem from the above-noted FCA lawsuit, specifically based on "False Claims Act damages" for the several entities that are named defendants<sup>5</sup> in that lawsuit and on "alter ego claim for False Claims Act damages" for the entities that are not named defendants.<sup>6</sup> The Debtors have objected to these proofs of claims because they are based not on any reasoned estimate, but rather merely on the Government's self-serving interpretation of the allegations in the Complaint.

In the Complaint, the government alleges that several Vanguard nursing homes, in varying combinations, engaged in two types of misconduct: (1) providing grossly substandard or worthless care to residents ("standard-of-care allegations") or (2) submitting certain pre-admission forms with forged signature ("signature allegations"). Based on that alleged misconduct, the government alleges that the nursing homes, along with Vanguard Healthcare Services, LLC (Vanguard's common paymaster) and Vanguard Healthcare, LLC (the corporate holding company), caused false claims for payment to be submitted. The Debtors' believe that the Complaint suffers from multiple potentially fatal problems that negate or significantly diminish the likelihood of any award and, correspondingly, should negate or significantly diminish the proofs of claims.

The standard-of-care allegations constitute a significant percentage of the Government's alleged damages. Far from establishing the likelihood of such an enormous judgment, those allegations are based on a novel application of the oft-rejected "worthless services" theory of FCA liability. The Debtors' assert that this theory does not apply here because the entire bundle of services provided to nursing home residents and billed to Medicare was not worthless. Indeed, the nursing homes met the applicable regulatory requirements for skilled nursing facilities under 42 CFR Part 483, Subpart B, to receive payment under the Medicare or Medicaid programs during the period in question.

Moreover, even assuming liability could be established for *all* of the claims stated in the lawsuit, the Debtors' assert that the resulting damages would not reach even a small fraction of the figures asserted in the proofs of claims. Specifically, the Complaint alleges that substandard or worthless care was provided to six residents at different nursing facilities of Debtors. The total alleged damages, as listed in the Complaint, total approximately \$122,000. Even *assuming* the statutory maximum trebled damages (\$366,000) and the maximum per-claim civil monetary penalty, the total result would only likely be in the vicinity of one percent of the total proof-of-claim amount, and perhaps even less depending on how the number of FCA claims is measured.

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<sup>5</sup> Vanguard Healthcare, LLC; Vanguard Healthcare Services, LLC; Vanguard of Crestview, LLC; Glen Oaks, LLC; Vanguard of Manchester, LLC; Vanguard of Memphis, LLC; and Boulevard Terrace, LLC.

<sup>6</sup> Vanguard Financial Services, LLC and Elderscript Services, LLC.

While the source of the Government figures is unclear, they may stem from some sort of statistical extrapolation as to liability. In other words, the overwhelming majority of the damages reflected in the proofs of claims is based on facts and claims that have never been, and presumably will never be, revealed specifically. Instead, that lion's share of damages will be inferred from a still unseen statistical methodology. If that is indeed the Government's approach, the Debtors' assert that there is no accepted basis to reach the amount. And attempting any such untested approach is even more controversial—and even more frequently rejected by courts—than the Government's questionable theory of liability.

Finally, the proof-of-claim figures appear to assume not just full liability, nor even just full liability based on extrapolation, but also a full assessment of trebled damages and per-claim civil monetary penalties. The Debtors believe that there is no stated basis to assume that, even if some liability were found, that the statutory maximum penalties and a damages multiplier would apply.

In sum, it is the Debtors' position that the Government's proofs of claim are, at this point, based upon layers of untested legal theories, conjecture, and assumptions. The Debtors' assert that there are no bases to accept nearly \$60 million worth of claims.

The Debtors have evaluated the maximum claim that it could pay to the government and stay in compliance with its proposed Plan. The limit of this ability to pay based on the Debtors' current Plan projections is believed by the Debtor to be approximately \$5 million, which was itself an aggressive estimation that leaves the Debtors with effectively no financial margin of error. The Debtors believe that it will be able to limit the government's claim of liability to an amount that does not exceed this amount.

One consequence of the continued litigation with the government will be the additional legal expense to defend the claims. This expense is likely to average \$100,000 per month during the discovery phase of the litigation and \$200,000 during the trial phase. These additional obligations have been factored into the Debtors' projections provided on Exhibit E.

### **The United States and Tennessee's Position on Their Proofs of Claims**

The United States and Tennessee sued seven of the Vanguard Debtors in United States District Court, *United States v. Vanguard Healthcare, LLC*, Civ. Action No. 3:16-cv-02380 (M.D. Tenn. 2016) (the Civil Action), asserting well-supported Medicare and TennCare fraud claims for treble damages and civil penalties under the False Claims Act, 31 U.S.C. § 3729(a)(1), the Tennessee Medicaid False Claims Act, Tenn. Code Ann. § 71-5-182(a)(1), and the federal common law theories of payment by mistake and unjust enrichment. The complaint alleges that Vanguard and five of its nursing homes fraudulently billed Medicare and TennCare for grossly substandard care and submitted forged physician and nurse signatures to wrongly obtain TennCare payments for new residents.

The United States and Tennessee filed proof of claims that total up to \$58,731,516 against a total of nine Vanguard Debtors, based on claims asserted in the Civil Action.



Contrary to the Debtors' position, the United States and Tennessee believe their theories of liability are valid and well-established, and disagree with the Debtors' criticisms of the amount and validity of their claims.

***v. Lease Claims of Property Companies.***

The real property leases between the Debtors and the respective landlords have rent provisions that determine the applicable rent to be the "Debt Service Rent" required to be paid to HFS. Thus the payment of the debt obligations to HFS satisfies the rent obligations to the landlords. In addition to the Debt Service Rent, however, there are additional rent obligations owing to the landlords defined as "Landlord Rent". The right of these landlords to receive the Landlord Rent, however, is subordinated to the HFS Allowed Secured Claim, and accordingly, the Debtors have not made any additional rent payments to the landlords for several years leading up to the Date of Filing.

The Debtors have renegotiated these lease obligations and have filed a motion for Court approval of restructured leases with the landlords ("Lease Motion") (Docket No. 670) to be effective upon the Effective Date of the Plan. Copies of the amended leases are attached to the Lease Motion. The amended leases will benefit the Debtors by continuing the Debtors' use of the leased premises for the applicable facilities, which is critical to the Debtors' operations, while reducing the amount required to be paid under § 365 of the Bankruptcy Code to cure exiting amounts due under the leases. Under the terms of the amended leases, (i) the amounts owed for rent in 2014 in the amount of \$1,804,500 will be added to the purchase options in each of the amended leases, (ii) the amounts owed for rent in 2015 will be reduced to \$820,000 and paid following the Effective Date of the Plan, (iii) the amount owing for 2016 will be reduced to \$820,000 and added to the purchase option options in each of the amended leases, and (iv) the amounts owing in 2017 and thereafter will be reduced and payable in the amount shown on Exhibit H attached to the Lease Motion.

The only objecting party to the Lease Motion was HFS, who objected on the grounds that the assumption should not take place until the Plan is confirmed. By agreement, the Debtors have deferred any hearing on the Lease Motion until confirmation of the Plan.

***vi. Intercompany Debt***

The management of the Debtors allocate obligations paid from the consolidated bank accounts held at Vanguard Financial Services based on allocations that have were originally provided in the secured loan documents in existence before HFS became the lender. These allocations are reflected on internal financial statements for the Debtors, but are zeroed out on the consolidated tax returns. Furthermore, the payment of operating expenses of a particular Debtor when the revenues of that Debtor do not exceed its debt requirement, are advanced by Vanguard Healthcare from surplus funds on deposit in the consolidated bank account. These advances are deemed to be equity advances by the parent entity, Vanguard Healthcare, and are not evidenced by debt instruments that accrue interest. The Plan does not provide for any payment of these intercompany allocations.

## V. LIQUIDATION ANALYSIS

For the Bankruptcy Court to approve the Plan, a determination may be necessary that the Plan will provide to each creditor or equity security holder an amount, as of the Effective Date of the Plan, that is not less than the value of the property that each such creditor would receive or retain if all of the assets of the Debtors were sold and the proceeds thereof were distributed under Chapter 7 of the Bankruptcy Code.

In Article II(A) above, the values for each of the Debtors' Facilities are listed. These are all based on appraisals done as of July 28, 2015 by HealthTrust, LLC. These values are summarized on the attached Exhibit B. :

The values were "as is" and assumed a twelve month sale period. Based on these values, there is sufficient value in the Facilities to pay all secured and unsecured claims in full.

No appraisal was done for the management companies and Elderscripts, but based on offers to purchase, the Debtors believe that Elderscripts has a value of at least \$8 million. The value of the management companies, other than the equity value that Vanguard Healthcare has for the ownership of the operating Debtors, would be negligible.

Based on this information, the Debtors assert that the consolidated Plan proposed by the Debtors is in the best interest of creditors and the equity holders. By consolidating the payment of the secured debt owed to HFS and the allowed claims of the unsecured creditors in Class 5, the Debtors are able to pay the claims of some of the marginal entities in full with interest. If the Debtors were each liquidated separately, the Allowed Secured Claim of HFS totaling approximately \$80 million would overwhelm the values of each individual Debtor. Even if the liquidation of the Debtors were marshalled, the last of the Debtors to be sold would be the only Debtors to generate sufficient revenue to pay the unsecured claims in full. This would not be fair to those creditors of Debtors sold first. Further a liquidation under Chapter 7 would incur transaction costs to complete the sale of at least ten percent of the value and such a forced liquidation, even as going concerns over twelve months, would not guarantee full value to the creditors and equity holders. Finally, the Debtors also believe that because the operations of certain management entities consist primarily of employee services, there is a substantial risk that unsecured creditors of these Debtors (including in particular the parent entity, Vanguard Healthcare, and the management companies, Vanguard Healthcare Services and Vanguard Financial Services) could receive little or nothing in a liquidation.

## VI. SUMMARY OF PLAN

**THE FOLLOWING IS A SUMMARY OF SOME OF THE SIGNIFICANT ELEMENTS OF THE PLAN. THE SUMMARY OF THE PLAN CONTAINED HEREIN IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO THE MORE DETAILED INFORMATION SET FORTH IN THE PLAN.**

The Plan is a combination of multiple plans, one for each Debtor, summarized as follows:

*i. Classification of Claims.*

There are five Classes of Claims and one Class of equity interest as follows:

Class 1. The Secured Claim of Healthcare Financial Solutions, LLC

Class 2. The Secured Claim of AmerisourceBergen.

This Class only applies to Elderscripts Services.

Class 3. The Claims asserted by the United States on behalf of the Department of Health and Human Services and the State of Tennessee on behalf of TennCare, a Division of Health Care Finance & Administration.

This Class only applies to the following Debtors:

Vanguard Healthcare, LLC, Case No. 16-03296  
Vanguard Healthcare Services, LLC, Case No. 16-03297  
Vanguard Financial Services, LLC, Case No. 16-03298  
Elderscript Services, LLC, Case No. 16-03306  
Boulevard Terrace, LLC, Case No. 16-03302  
Glen Oaks, LLC, Case No. 03310  
Vanguard of Manchester, LLC, Case No. 16-03317

Class 4 The Claims asserted for damages from personal injuries or wrongful death that are covered by the Debtors' insurance policy with BHC-LTC Insurance Ltd.

Class 5 Unsecured Claims not otherwise in a Class herein

Class 6. The Interests in the Debtor

*ii. Treatment of Classes*

The Claims in each of the following Cases will be paid as follows:

Aurora Australis, LLC, Case No. 16-03300  
Eldercare of Jackson County, LLC, Case No. 16-03308  
Palace RBS, LLC, Case No. 16-03312  
Shady Lawn, LLC, Case No. 16-03313  
Vanguard of Ashland, LLC, Case No. 16-03314  
Vanguard of Church Hill, LLC, Case No. 16-03315

Vanguard of Ripley, LLC, Case No. 16-03319  
Vicksburg Convalescent, LLC, Case No. 16-03321  
Whitehall OpCo, LLC, Case No. 16-03322

Class	Impairment	Treatment
<u>Class 1 – Healthcare Financial Services</u>	Impaired	<p>This Class consists of the secured claim of Healthcare Financial Services evidenced by the Revolving Loan and the Term Loan further described in Section IV(A)(i) above.</p> <p>Under the terms of the Plan, this claim will be allowed in the full amount, plus post-petition non-default interest, fees and expenses with interest at the floating rate equal to 90-day LIBOR, plus 425 bps. Certain fees will be payable as set forth in Section 5.01 of the Plan.</p> <p>HFS is reserving its rights under that certain guaranty executed by Vanguard Healthcare known as the Madison Loan. This guaranty was for the remaining balance of a \$17,500,000 loan in the acquisition of a group of long term care facilities known as LeaseCo. Most of that loan was paid but there was approximately \$250,000 remaining that was not paid upon the liquidation of accounts following the transfer of the LeaseCo operations.</p> <p>The term of the Restructured Loan will be 36 months after the Effective Date, provided if an event of default under the loan documents for the Restructured Loan has not occurred, Borrowers will have (i) an option to extend the maturity of the Restructured Loan until 48 months after the Effective Date (at a non-default interest rate with a Spread of 475 bps, with a floor of 50 bps), and (ii) a further option to extend the maturity of the Restructured Loan until 60 months after the Effective Date (at a non-default interest rate with a Spread of 525 bps, with a floor of 50 bps).</p> <p>The Restructured Loan will contain further covenants and loan documents as set forth in Section 5.01 of the Plan and specific loan documents to be made available prior to the solicitation of votes on the Plan.</p>

Class	Impairment	Treatment
<u>Class 2</u> <u>AmerisourceBergen</u>	Impaired	<p>Class 2 consists of the claims held by AmerisourceBergen, which is secured by a security interest in the accounts and inventory of Elderscript. This security interest is junior to the interests of Healthcare Financial Services in that same collateral, and thus AmerisourceBergen does not hold a Secured Claim pursuant to § 506(a). Accordingly the Allowed Claim of AmerisourceBergen (for the portion that is not determined to be an Administrative Expense) is to be paid as an Unsecured Claim in Class 5. To the extent that this Claim is determined to be a Secured Claim, the amount of the Secured Claim will be paid in twelve monthly installments with interest accruing from the Effective Date of the Plan at the fixed rate of 4.5%.</p>
<u>Class 3</u> <u>Department of Health and Human Services and TennCare</u>	Impaired	<p>Class 3 shall consist of the claims asserted by the Department of Health and Human Services and TennCare. These claims are disputed and will not be allowed until the entry of a court order.</p> <p>Allowed Claims in Class 3 shall be paid by each applicable Debtor that incurred the liability in an amount equal to 100% of the Allowed Claim in fourteen (14) semi-annual installments paid with interest at the applicable federal rate over a period of seven (7) years with the first installment beginning on the later of (i) six (6) months following the Effective Date of the Plan, or (ii) the first day of the first full month following the determination of the Allowed Claim, and then semi-annually for seven (7) years thereafter. If under the terms of a settlement of any portion of a Claim in this Class can be paid without impairment to the payments of any other Class, then such payments can be accelerated upon notice to the Master Service List and Court approval.</p>
<u>Class 4</u> <u>Personal Injury Claims</u>	Impaired	<p>Class 4 consists of all personal injury claims that are within the policy limits of that certain insurance provided by BHC-LTC Insurance Ltd with the Debtors in existence as of the Date of Filing. To the extent that an Allowed Claim is within the policy limits, it shall be paid in full by BHC-LTC Insurance Ltd. To the extent that an Allowed Claim exceeds the policy limits, the amount of the Allowed Claim that exceeds the policy limits will be paid by the Debtors in fourteen (14) semi-annual installments paid with interest at the fixed rate of 4.5% over a period of seven (7) years with the first installment beginning on the later of (i) six (6) months following the Effective Date of the Plan, or (ii) the first day of the first full month following the determination of the</p>

Class	Impairment	Treatment
		Allowed Claim, and then semi-annually for the remaining seven (7) year period thereafter (in which case the number of installments will be less than fourteen (14)).
<u>Class 5</u> <u>Unsecured Claims</u>	Impaired	<p>Class 5 shall consist of all Unsecured Claims that are not otherwise included in another Class herein. Unless earlier paid upon a sale of a Facility as provided under the Plan, Allowed Claims within this Class shall be paid in the aggregate amount equal to 100% percent of the Allowed Claim in fourteen (14) semi-annual installments paid with interest at the fixed rate of 4.5% over a period of seven (7) years with the first installment beginning on the later of (i) six (6) months following the Effective Date of the Plan, or (ii) the first day of the first full month following the determination of the Allowed Claim, and then semi-annually for the remaining seven (7) year period thereafter. As defined in Section 2.21 of the Plan, the Effective Date of the Plan shall be the first day of the third full month following entry of a Court order approving the Plan. This is estimated to be June 1, 2017.</p> <p>The payment of Unsecured Claims hereunder will be allocated to each applicable Debtor that incurred the liability, provided, except as otherwise provided herein, the aggregate liability in Class 5 will be assumed by each Debtor to the extent necessary to make the required payments to this Class. Additionally upon the sale of Whitehall, the Allowed Claims against that Debtor will be paid from the proceeds remaining after the closing of the sale and the distribution of the Release payment to HFS and the payment of Administrative Expenses and Priority Claims in the Whitehall case, <i>provided</i> to the extent that Allowed Claims remain unpaid after this distribution is made, such Allowed Claims will be paid as provided within this Class 5.</p> <p>Notwithstanding the previous paragraph, the aggregate of Allowed Claims held by any Creditor for any of the Debtors in this Class 4 in amount of \$500 or less and the aggregated of Allowed Claims in amount greater than \$500 for which the Creditor elects to reduce the aggregated of its Allowed Claims to the amount of \$500, shall be paid their Allowed Claim in full, without interest, six (6) months following the Effective Date of the Plan. The election by the Creditor must be made on or before the date that Ballots are due by providing notice of the election to the Debtors.</p>



Class	Impairment	Treatment
<u>Class 6 –Interests in the Debtor</u>	Not Impaired	The Interests in the Debtor will continue in the same amount as in existence as of the Date of Filing.

#### A. Tax Consequences

There are no known negative tax consequences created by the Plan. Distributions to creditors will be taxed in the same way that any payment by the Debtors to those creditors would have been taxed. In most instances, the payments will be taxable income to the creditor for which the creditor may pay income taxes if its business expenses and deductions do not offset the amount of income received by that creditor.

#### B. Executory Contracts.

Except for executory contracts or unexpired leases that are subject to a motion to reject filed prior to the Effective Date of the Plan or were otherwise rejected by court order entered prior to the Effective Date of the Plan, all defaults under executory contracts and unexpired leases that remain in existence as of the Effective Date of the Plan shall be deemed cured and the agreements will be assumed as of the Effective Date of the Plan.

Specifically included in the assumption of executory contracts will be (i) the existing provider agreements with the Debtors and the Centers for Medicare & Medicaid Services and the relevant state Medicaid authorities further described in Docket No. 393 and assumed by Order entered September 12, 2016 (Docket No. 487), (ii) the insurance policies with BHC-LTC Insurance Ltd. further described in Docket No 244, (iii) the agreements with Evergreen Rehabilitation LLC further described in Docket No. 174 and listed on Exhibit C, . (iv) any other insurance policies for coverage to any of the Debtors and all agreements, documents or instruments relating thereto that have not otherwise expired or lapsed as of the Date of Filing, (v) any equipment leases for copiers or other operating equipment, and (vi) all management agreements associated with each of the Debtors' facilities. A listing of known executory contracts is attached hereto as Exhibit C.

Regarding the Evergreen contract, the Debtors will cure all past due amounts under each contract with that party as of the Effective Date of the Plan by payments equal to six equal monthly installments of the amounts owed as set forth in Schedule 7.01 attached to the Plan until all past due amounts are paid in full.

Regarding the BHC-LTC Insurance Ltd policies, the Debtors will cure the amount due for policy year 2015 in the amount of \$1,115,283 (excluding the allocated amounts owed by the sold Facilities) by payments in an amount equal to \$33,176.25 per month to be applied until all past due amounts are paid in full. The premiums for all other policy years are paid in full.

Regarding any other insurance policies, including all insurance policies (together with all agreements, documents or instruments relating thereto, the “Insurance Contracts”) issued to or providing coverage to any of the Debtors at any time, including those Insurance Contracts issued by ACE American Insurance Company, Westchester Surplus Lines Insurance Company, Federal Insurance Company, and Bankers Standard Insurance Company (together with each of their affiliates and successors, the “Chubb Companies”), all terms, conditions, rights, claims, liabilities, obligations, defenses, limitations and exclusions set forth in, or arising pursuant to the applicable Insurance Contracts shall survive and shall not be amended, modified, waived, released, discharged or impaired in any respect under the Plan, the Confirmation Order, or any document related thereto (including without limitation, any provision that purports to be preemptory or supervening, or grants an injunction or release), and shall remain in full force and effect and subject to applicable non-bankruptcy law, and the Reorganized Debtor shall be liable for all obligations thereunder regardless of when they arise and of which Debtor(s) the underlying Claim relates to without the need or requirement of any insurer including the Chubb Companies to file a proof of claim or motion for payment or allowance of any administrative expense pursuant to § 503 of the Bankruptcy Code or other cure claim or objection to cure amount.

The cure amount for any executory contract will be either (i) the amount listed by the Debtors on Schedule 7.01, (ii) the amount determined by the Court upon any objection to the Schedule 7.01 filed by a creditor on or before the Effective Date of the Plan, or (iii) the amount stipulated by the Debtors and the contract party, with consent of the Committee.

### **C. Unexpired Real Property Leases**

The Debtors have the real property leases listed on Exhibit D-1, attached hereto. The leases associated with a Facility are further described in the discussion regarding that Facility in Section II.A above. The Debtors have negotiated new terms with certain third party landlords and will assume seven existing leases under the amended terms provided in Exhibit D-2, attached hereto. Additionally Vanguard Healthcare leases certain office space for its operations and four other Debtors lease the real property where their facility is located. These leases are current and no cure payment is required to assume those leases. A further description of the leases is provided in the Debtors’ Omnibus Motion to Assume Unexpired Facilities Leases filed November 30, 2016 (Docket No. 670).

### **D. Implementation of the Plan.**

The provisions relating to the implementation of the Plan are found in Article VIII of the Plan. The major provisions are as follows:

Unless the Debtors designate an earlier date, the Effective Date of the Plan will be the first day of the third full month after the entry of the Court order confirming the Plan.

Upon Confirmation, each Reorganized Debtor will retain all Property of that Debtor, including Causes of Action as defined in the Plan and will continue to be managed by Vanguard Healthcare with financial and employee benefit services provided by Vanguard Financial Services and Vanguard Healthcare Employee Benefits Plan, LLC. William D. Orand will continue to be the Chief Executive Officer of Vanguard Healthcare and John T. Fick will continue to be the Chief Financial Officer. Both officers will be paid the same annual salary paid to them before the commencement of these Chapter 11 cases, which was \$400,000 and \$180,000 respectively. Benefits will also be retained in the same amounts existing prepetition, which include Key Man Insurance in the amount of \$3 million and a car lease for Orand and 50% payment of health insurance.

Since 2013, Vanguard has reduced its facilities from 26 long term care facilities to an anticipated eleven facilities after the sale of Poplar Point and Whitehall. Accordingly at the end of 2016, Vanguard reduced its corporate staff and changed its management approach to a facility level management instead of the previous centralized corporate office management. Fourteen corporate management positions have been eliminated at a cost savings of approximately \$1,750,000.

Asset purchase agreements have been signed regarding both Poplar Point and Whitehall and motions are being filed to obtain Court approval of the sales. See Docket No. 848 for sale of Poplar Point. As discussed in Article II(D)(viii), these sales are important because they significantly reduce the secured debt of HFS by approximately \$29 million and will ease the burden on the Debtors in their payments under the Plan to Class 5 unsecured creditors by eliminating the negative operations of Poplar Point and reducing the aggregate amount of administrative and general unsecured claims owing to creditors.

Upon the Effective Date of the Plan, the Committee will terminate as to all of the Cases under this Joint Plan, but will remain in effect pending the completion of the Crestview and Poplar Point liquidations. Under the Joint Plan, the Debtors will work with counsel for the Committee and the U.S. Trustee to designate an ad hoc committee of creditors of the Debtors ("Post-Confirmation Committee") to monitor the implementation of the Plan after the Effective Date of the Plan until payments to Class 5 are paid in full. If a consensus cannot be reached with these parties, the matter may be presented to the Bankruptcy Court for appointment of the Post-Confirmation Committee. During the period of existence of the Post-Confirmation Committee, the Reorganized Debtors will reimburse the Post-Confirmation Committee fees and expenses reasonably incurred by counsel for the Post-Confirmation Committee in assisting the Post-Confirmation Committee during the period of payments to Class

After the Effective Date of the Plan, each Reorganized Debtor will have the power and authority to sell its assets and settle and compromise any Cause of Action (as defined in the Plan) or the allowance of any Claim without further notice or Court approval.

The Reorganized Debtor will file with the Court an accounting and will seek the entry of a Final Decree as required under Bankruptcy Rule 3022 following the Effective Date of the Plan and the administration of the estate. During this period the Reorganized Debtor shall submit reports and pay quarterly fees to the U.S. Trustee as required by law.

The Confirmation of the Cases shall effect a cure of any existing default under a contract or unexpired lease, and notwithstanding the provision of any lease or loan document that may survive the Confirmation, an event of default as to any Claim after Confirmation shall exist (i) as to any holder of a Claim in Classes 2, 3, 4 or 5 only if the Reorganized Debtor fails to make monetary payment when due under the Plan to an Allowed Claim and that default is not cured within fourteen (14) days following delivery of written notice of that default to the Reorganized Debtor as provided below, and (ii) as to Class 1, only upon an Event of Default specified for Class 1.

**Exculpation and Injunction provisions are provided in Article IX of the Plan. Subject to some exceptions, as long as there is no default under the Plan, the Plan will enjoin all parties, with the exception of Class 1, holding a Claim to be paid under the Plan from asserting against the Reorganized Debtor, Non-Debtor Borrowers (as defined in the Plan), each of their respective officers, directors, successors and assigns, or any insurance company that has insured such Claim, and each of their assets and properties, any claims or interests based upon any document, instrument, guaranty, or any act or omission, transaction or other activity of any kind or nature that relates to an Allowed Claim under the Plan.**

## **VII. CONFIRMATION REQUIREMENTS**

This Plan is a joint plan with each Debtor having a separate plan. To confirm the Plan, the Court must, after notice provided by separate order, hold a hearing on the question of confirmation of the Plan for each Debtor. Any Creditor of any of the Debtors may object to confirmation of the Plan that applies to that Debtor and may appear at the confirmation hearing to prosecute such objection(s).

The requirements for confirmation of a Chapter 11 plan are set forth in detail in 11 U.S.C. § 1129. The following is a summary of the more notable requirements:

**a. Acceptance by Impaired Classes.** One of the requirements for a plan to be approved by the Court is for at least one class of impaired claimants must vote to accept the plan. 11 U.S.C. § 1129(a)(10). For a class to accept the plan, the plan must receive favorable votes from claimants within that class who hold at least two-thirds in dollar amount of the claims that vote and more than one-half (½) in number of the claims that vote. Only the amount and number of claims who actually submit a timely ballot are counted in determining the requisite number. All ballots will be due at a date established by the Court in the order approving this Disclosure Statement. This Debtors seek to obtain accepting classes for each Debtor Plan.

In regards to the counting of votes, the Debtors will adhere to the following counting rules:

1. The date that ballots are due will be the record date for voting. Transferors who transfer their claims after that date shall retain voting rights, with no impact to the transferee's distribution rights.
2. Seven days after the entry of the order approving the Disclosure Statement shall be the deadline for a Claim to become disputed by the filing of an objection to the Claim for the purposes of exclusion from being counted. The date that ballots are due shall be the deadline for any holder of a disputed Claim to file motion to allow the Claim to be counted for voting purposes.
3. Only the last amendment to a previously filed Claim will be counted.
4. Duplicate Claims may be counted against a Debtor only if the claimant has a separate legal right to assert the Claim against the Debtor.
5. Claims with "unknown, contingent, or unliquidated" amounts will be counted as a Claim of \$1 except the liquidated portion of the Claim will be counted in the liquidated amount.
6. Late filed Claims will not be counted unless the late Claim amended a timely filed Claim.
7. Creditors holding multiple Claims against a single Debtor will be counted as a single creditor for numerosity and the sum total of their Claims will be determined for the dollar amount.
8. Any creditor objecting to any of these counting rules must file motion to have the Claim counted on or before the deadline for ballots and request an expedited hearing on that motion to be heard on or before the Confirmation Hearing.

**b. Feasibility.** The Court is required to find that confirmation of a plan is not likely to be followed by liquidation or the need for further financial reorganization of the Debtor. 11 U.S.C. § 1129(a)(11). In short, the Court must find that the plan adequately addresses the needs for reorganization and that it is likely that the reorganized entity will be able to perform pursuant to the Plan. A finding by the Court that a plan meets these requirements is not a guarantee that the plan will be fully performed.

In this case the feasibility of the Debtors' Plan depends on the Debtors' ability to accomplish three things:

1) **Cash Flow.** The financial statement attached hereto as Exhibit E projects the consolidated cash flow of the Reorganized Debtors' operations following the Effective Date of the Plan. This projection estimates that the Debtors will need approximately \$3,384,947 in the first six months after the Effective Date of the Plan to pay administrative expenses incurred and allowed under the Bankruptcy Code during these Chapter 11 cases. These include administrative

expenses allowed under § 503(b)(9) of the Bankruptcy Code (estimated to total \$317,363), professional fees of the estate (estimated to total \$1,425,000), professional fees of HFS (fixed at \$500,000), payments required for administrative convenience claims (estimated to be \$50,000), and payments required to be made to real property landlords as cure claims under the assumed leases (fixed at \$820,000). Additionally the Debtors will be obligated to make the first installment to the Class 5 creditors in the amount of approximately \$750,000 within six months following the Effective Date of the Plan.

In order to make these payments, the Debtors will need to raise some capital. This can be accomplished by selling the real estate associated with the Facility operated by the Debtor, Shady Lawn, located at 60 Shady Lawn Place, Vicksburg, MS 39180. An agreement has been reached with one of the Debtors' Japanese investors to purchase the real estate from Vicksburg PropCo, LLC, which is a wholly owned subsidiary of Vanguard Healthcare, for \$7,500,000. HFS has agreed to release its lien in the real estate upon the payment of \$3,500,000, and the Debtors are making arrangements with a lender to advance the amount of this lien payment to HFS. Upon the investor's payment of \$4 million, the Debtors will increase their working capital, after closing costs, of approximately \$3,700,000. This should be sufficient capital to make the initial payments required under the Plan. This sale will be subject to Court approval and will be accomplished before the Effective Date of the Plan.

After the first year, the Debtors' payments under the Plan will be paid from operations and cash flow. Attached hereto as Exhibit F is a comparison of the Debtors' projections with the financial statements for 2015 and 2016. This projection is believed to be a conservative projection of cash flow during the term of the Plan and is consistent with the revenues and operating expenses realized by the Debtors during the prior years.

2) **Disputed Claims.** The most significant threat to the feasibility of the Plan is the allowance of the disputed claims that have been asserted against the Debtors. These include the claims asserted by the federal and state government under the False Claim Act (See Article IV(C)(iv)), the personal injury claims (See Article IV(C)(iii)), and the disputed contract claims (See Article IV(C)(ii)). Unfortunately, a determination of the amount owed on these claims will not occur before this Plan is presented to the creditors and the Bankruptcy Court for approval. Nevertheless, the Debtors are prepared to present testimony to the Court that is consistent with the discussion of these disputed claims found within this Disclosure Statement that will provide sufficient proof to the Court that it is more likely than not that the Debtors will be able to operate throughout the term of this Plan in the manner that they have operated throughout their existence and thus satisfy these disputed claims as they are litigated. It is not uncommon for long term care facilities to deal with personal injury and commercial litigation, and such claims are not the reason the Debtors commenced these Chapter 11 cases. Initially the biggest threat was the maturity of the Debtors' secured debt with HFS (See Article III(A)), but now that an agreement regarding an extension of that secured debt has been negotiated, the Debtors should be able to operate in a manner consistent with its previous operations and satisfy disputed claims as they are litigated. Based on the Debtors' projections, they should be able to satisfy an additional \$5 million in unsecured liability without having to liquidate its assets, and the Debtors believe that they will be able to keep the disputed claims within that amount.



Additionally, the Debtors have projected approximately \$1 million per year in additional legal fees to litigate these claims. This additional expense has been incorporated in the Debtors' projections.

3) **Refinance of HFS.** Another hurdle will be the refinancing of the HFS secured debt. This has been a long term goal of the Debtors since the commencement of the Chapter 11 cases and will need to be accomplished within five years from the Effective Date of the Plan. The Debtors do not expect any difficulty in arranging this financing. During this Chapter 11 case through the sale of three of the Debtors' facilities (Crestview, Poplar Point and Whitehall), the Debtors will have paid HFS approximately \$31 million from a beginning principal balance of approximately \$80 million. Through the amortization of the HFS loan following the Effective Date of the Plan, the HFS Loan (beginning with a balance of approximately \$49 million) will be paid down to approximately \$42 million by the end of five years. At that time, the Debtors estimate that the loan to value ratio should be less than 40% based on a current capitalization rate of 8.5% and the projected cash flow in five years as shown on Exhibit E. This loan to value ratio of this amount would easily meet commercial lending criteria.

c. **Liquidation Test.** As discussed in Article V above, the Plan must pay to each class that has not accepted the Plan an amount determined as of the Effective Date of the Plan that is not less than the amount a claimant within would receive or retain if the Debtors were liquidated under Chapter 7 of the Bankruptcy Code. 11 U.S.C. § 1129(a)(7). As pointed out in Article V, a liquidation would involve more costs of the sale of the assets and in respect to some Debtors may result in less than full payment. See Article V for a complete discussion of the Debtors' liquidation analysis.

d. **"Cramdown" Provisions.** If an impaired class does not vote to accept a plan, as discussed in paragraph a above, the Court may still confirm the plan if the Court determines that the plan treatment of the class of claims rejecting the plan is fair and equitable and does not discriminate unfairly. 11 U.S.C. § 1129(b). The Debtors intends to invoke these "cramdown" provisions should any class of impaired claims fail to accept the Plan. The Debtors believes that with respect to each class, the Plan as to each Debtor is fair and equitable and does not discriminate unfairly.

February 14, 2017.

VANGUARD HEALTHCARE, LLC  
VANGUARD HEALTHCARE SERVICES, LLC  
VANGUARD FINANCIAL SERVICES, LLC  
AURORA AUSTRALIS, LLC  
BOULEVARD TERRACE, LLC  
ELDERSCRIPT SERVICES, LLC  
ELDERCARE OF JACKSON COUNTY, LLC  
GLEN OAKS, LLC  
PALACE RBS, LLC  
SHADY LAWN, LLC  
VANGUARD OF ASHLAND, LLC

VANGUARD OF CHURCH HILL, LLC  
VANGUARD OF MANCHESTER, LLC  
VANGUARD OF RIPLEY, LLC  
VICKSBURG CONVALESCENT, LLC  
WHITEHALL OPCO, LLC

By: */s/ William D. Orand*

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William D. Orand  
Chief Executive Officer

*/s/ William L. Norton, III*

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William L. Norton, III  
James B. Bailey (*pro hac vice*)  
BRADLEY  
1600 Division St., Suite 700  
Nashville, Tennessee 37203  
(615) 252-2397  
bnorton@bradley.com  
jbailey@bradley.com

*Attorneys for Debtor*

## AURORA HEALTH AND REHABILITATION

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	384,465	237,168	147,297	238,131	146,334
MEDICARE A	2,700,535	2,764,520	(63,985)	2,286,306	414,228
MEDICAID LEVEL I	5,062,492	5,405,880	(343,388)	5,305,419	(242,927)
INSURANCE	13,300	0	13,300	36,175	(22,875)
HOSPICE	467,189	347,700	119,489	510,305	(43,116)
HMO-MEDICARE	142,152	146,400	(4,248)	132,668	9,484
HMO - MEDICAID	(547)	0	(547)	0	(547)
<b>NET ROUTINE REVENUES</b>	<b>8,769,586</b>	<b>8,901,668</b>	<b>(132,082)</b>	<b>8,509,005</b>	<b>260,581</b>
ANCILLARY REVENUE-PVT	74	0	74	6,068	(5,994)
ANCILLARY REVENUE-MCARE A	2,410,029	0	2,410,029	1,919,192	490,837
CONT ADJ-MCARE A	(2,405,641)	0	(2,405,641)	(1,918,591)	(487,050)
ANCILLARY REVENUE-MCARE B	629,817	0	629,817	965,575	(335,758)
CONT ADJ-MCARE B	(369,852)	0	(369,852)	(595,092)	225,241
ANCILLARY REVENUE-CONTRACT	13,168	193,384	(180,216)	50,455	(37,287)
CONT ADJ-CONTRACT	(13,442)	0	(13,442)	(33,891)	20,449
ANCILLARY REVENUE-MCD SK & OTH	9,419	0	9,419	15,072	(5,653)
CONT ADJ-MCD SK & OTH	(9,419)	0	(9,419)	(15,072)	5,653
ANCILLARY REVENUE-HMO	172,270	0	172,270	181,091	(8,821)
CONT ADJ-HMO	(152,277)	0	(152,277)	(170,950)	18,673
MCR-A NON-ALLOWABLE BAD DEBT	(161,646)	0	(161,646)	(83,028)	(78,618)
OTHER PATIENT REVENUE	30	0	30	588	(558)
OTHER REVENUE	(565)	0	(565)	(742)	177
<b>TOTAL OTHER REVENUES</b>	<b>121,965</b>	<b>193,384</b>	<b>(71,420)</b>	<b>320,674</b>	<b>(198,709)</b>
<b>TOTAL REVENUE</b>	<b>8,891,551</b>	<b>9,095,052</b>	<b>(203,502)</b>	<b>8,829,679</b>	<b>61,872</b>
SALARIES and WAGES	3,186,426	3,072,000	114,426	2,961,220	225,207
AGENCY NURSES	0	0	0	500	(500)
VAC/SICK/HOLIDAY	274,903	222,000	52,903	224,197	50,705
BENEFITS--MED/DEN/LIFE	251,825	303,228	(51,403)	242,678	9,147
TAXES/ BONUSES/OTHER BENEFITS	410,586	300,000	110,586	316,948	93,638
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>4,123,740</b>	<b>3,897,228</b>	<b>226,512</b>	<b>3,745,543</b>	<b>378,198</b>
BUILDING IMPROVEMENT/MAINTENANCE	83,131	90,000	(6,869)	111,063	(27,932)
CONTRACTED SERVICES	84,070	60,000	24,070	90,400	(6,330)
EQUIPMENTAL RENTAL	17,684	18,000	(316)	16,583	1,100
CONTRACT LABOR	2,519	3,000	(481)	4,211	(1,692)
DATA PROCESSING FEES	77,823	72,000	5,823	63,571	14,252
INSURANCE / WORKER'S	275,441	271,232	4,209	203,004	72,438
SUPPLIES-NURSING	141,723	169,200	(27,477)	101,237	40,486
SUPPLIES-DIETARY	275,613	276,000	(387)	239,020	36,594
SUPPLIES-OTHER	53,151	0	53,151	48,910	4,241
BAD DEBT EXPENSE	146,081	44,583	101,497	(413)	146,494
UTILITIES & PHONE	179,555	186,000	(6,445)	190,602	(11,047)
STATE BED PROVIDER TAX	482,211	535,448	(53,237)	561,666	(79,454)
POSTAGE & OVERNIGHT CHARGES	2,214	2,400	(186)	2,828	(614)
TRAVEL & ENTERTAINMENT	10,908	9,300	1,608	10,011	898
ADVERTISING	2,400	4,800	(2,400)	2,932	(532)
FINES & PENALTIES	26	0	26	57	(31)
OTHER EXPENSES	45,041	28,200	16,841	29,147	15,893
MANAGEMENT FEE	533,493	545,703	(12,210)	534,235	(742)
ANCILLARIES-PHARMACY	301,239	264,000	37,239	232,305	68,933
ANCILLARIES-OTHER	911,929	936,000	(24,071)	874,301	37,629
<b>TOTAL OTHER EXPENSES</b>	<b>3,626,252</b>	<b>3,515,867</b>	<b>110,385</b>	<b>3,315,670</b>	<b>310,582</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>7,749,992</b>	<b>7,413,095</b>	<b>336,897</b>	<b>7,061,212</b>	<b>688,780</b>
<b>TOTAL OPERATING INCOME</b>	<b>1,141,558</b>	<b>1,681,957</b>	<b>(540,399)</b>	<b>1,768,466</b>	<b>(626,908)</b>

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	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
<b>PRIVATE REVENUES</b>	357,827	406,260	(48,433)	388,983	(31,156)
MEDICARE A	1,607,671	1,416,420	191,251	1,482,696	124,974
MEDICAID LEVEL I	2,462,661	2,913,443	(450,783)	2,623,273	(160,612)
MEDICAID LEVEL II	15,728	142,850	(127,121)	39,954	(24,226)
INSURANCE	28,090	0	28,090	14,970	13,121
HOSPICE	580,871	401,341	179,530	516,422	64,448
HMO-MEDICARE	582,332	834,480	(252,148)	856,043	(273,710)
HMO - MEDICAID	53,860	0	53,860	(76,162)	130,022
<b>NET ROUTINE REVENUES</b>	<b>5,689,040</b>	<b>6,114,794</b>	<b>(425,754)</b>	<b>5,846,178</b>	<b>(157,138)</b>
ANCILLARY REVENUE-PVT	4,229	0	4,229	33,674	(29,445)
ANCILLARY REVENUE-MCARE A	1,262,744	0	1,262,744	1,029,761	232,983
CONT ADJ-MCARE A	(1,251,767)	0	(1,251,767)	(1,029,515)	(222,251)
ANCILLARY REVENUE-MCARE B	360,876	0	360,876	400,646	(39,769)
CONT ADJ-MCARE B	(229,082)	0	(229,082)	(223,840)	(5,242)
ANCILLARY REVENUE-CONTRACT	30,746	105,093	(74,347)	26,576	4,169
CONT ADJ-CONTRACT	(30,939)	0	(30,939)	(36,612)	5,673
ANCILLARY REVENUE-MCD SK & OTH	53,879	0	53,879	20,580	33,299
CONT ADJ-MCD SK & OTH	(53,557)	0	(53,557)	(19,789)	(33,768)
ANCILLARY REVENUE-HMO	584,991	0	584,991	799,521	(214,530)
CONT ADJ-HMO	(577,788)	0	(577,788)	(793,221)	215,433
ANCILLARY REVENUE-HMO MCD	2,168	0	2,168	199	1,969
CONT ADJ-HMO MCD	(103)	0	(103)	(59)	(43)
MCR-A NON-ALLOWABLE BAD DEBT	(103,434)	0	(103,434)	(51,370)	(52,064)
OTHER REVENUE	1,765	0	1,765	2,617	(852)
<b>TOTAL OTHER REVENUES</b>	<b>54,728</b>	<b>105,093</b>	<b>(50,365)</b>	<b>159,168</b>	<b>(104,440)</b>
<b>TOTAL REVENUE</b>	<b>5,743,768</b>	<b>6,219,887</b>	<b>(476,119)</b>	<b>6,005,346</b>	<b>(261,578)</b>
SALARIES and WAGES	2,068,493	2,280,000	(211,507)	2,222,175	(153,682)
AGENCY NURSES	705,664	60,000	645,664	91,807	613,857
VAC/SICK/HOLIDAY	140,012	138,000	2,012	125,123	14,888
BENEFITS--MED/DEN/LIFE	123,592	149,938	(26,346)	137,720	(14,128)
TAXES/ BONUSES/OTHER BENEFITS	228,964	216,000	12,964	208,965	20,000
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>3,266,725</b>	<b>2,843,938</b>	<b>422,787</b>	<b>2,785,790</b>	<b>480,935</b>
BUILDING IMPROVEMENT/MAINTENANCE	83,355	79,200	4,155	68,640	14,715
CONTRACTED SERVICES	85,138	60,000	25,138	76,962	8,176
EQUIPMENTAL RENTAL	24,608	30,000	(5,392)	28,512	(3,905)
CONTRACT LABOR	1,966	24,000	(22,034)	29,135	(27,169)
DATA PROCESSING FEES	57,366	50,400	6,966	40,479	16,888
INSURANCE / WORKER'S COMPENSATION	192,676	191,813	863	193,487	(811)
SUPPLIES-NURSING	90,518	118,800	(28,282)	92,881	(2,363)
SUPPLIES-DIETARY	162,484	204,000	(41,516)	180,281	(17,796)
SUPPLIES-OTHER	40,807	48,000	(7,193)	37,365	3,443
BAD DEBT EXPENSE	210,020	296,968	(86,947)	337,886	(127,866)
UTILITIES & PHONE	158,816	174,000	(15,184)	172,320	(13,505)
STATE BED PROVIDER TAX	323,208	342,000	(18,792)	323,495	(287)
POSTAGE & OVERNIGHT CHARGES	1,450	2,400	(950)	2,855	(1,404)
TRAVEL & ENTERTAINMENT	31,089	13,200	17,889	17,590	13,499
ADVERTISING	6,107	9,300	(3,193)	(4,680)	10,787
FINES & PENALTIES	59	0	59	464	(405)
OTHER EXPENSES	19,360	14,400	4,960	12,951	6,408
MANAGEMENT FEE	344,626	373,193	(28,567)	358,749	(14,123)
ANCILLARIES-PHARMACY	261,138	300,000	(38,862)	298,277	(37,139)
ANCILLARIES-OTHER	679,177	648,000	31,177	579,665	99,512
<b>TOTAL OTHER EXPENSES</b>	<b>2,773,968</b>	<b>2,979,674</b>	<b>(205,706)</b>	<b>2,847,314</b>	<b>(73,345)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>6,040,694</b>	<b>5,823,612</b>	<b>217,081</b>	<b>5,633,104</b>	<b>407,590</b>
<b>TOTAL OPERATING INCOME</b>	<b>(296,926)</b>	<b>396,275</b>	<b>(693,200)</b>	<b>372,243</b>	<b>(669,168)</b>

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
CONSULTING FEE REVENUE	257,114	255,982	1,132	191,103	66,011
OTHER REVENUE	72	0	72	0	72
<b>TOTAL OTHER REVENUES</b>	<b>257,186</b>	<b>255,982</b>	<b>1,204</b>	<b>191,103</b>	<b>66,083</b>
PHARM LEG REV - PRIVATE	524,784	275,429	249,355	289,736	235,048
PHARM LEG REV - MEDICARE A	3,617,518	3,556,732	60,785	4,012,908	(395,390)
PHARM LEG REV - MEDICAID OTHER	955,019	858,532	96,487	893,402	61,617
PHARM LEG REV - MEDICARE D	6,875,234	6,767,261	107,973	7,337,434	(462,200)
PHARM LEG REV - NON-COV FACILITY	367,419	381,732	(14,314)	435,118	(67,699)
PHARM REV - NON LEGEND	312,583	294,895	17,688	162,936	149,647
<b>TOTAL PHARMACY REVENUES</b>	<b>12,652,556</b>	<b>12,134,582</b>	<b>517,974</b>	<b>13,131,534</b>	<b>(478,978)</b>
<b>TOTAL REVENUE</b>	<b>12,909,742</b>	<b>12,390,564</b>	<b>519,178</b>	<b>13,322,636</b>	<b>(412,895)</b>
<b>COST OF GOODS SOLD</b>	<b>7,645,303</b>	<b>7,693,020</b>	<b>(47,717)</b>	<b>8,742,735</b>	<b>(1,097,432)</b>
SALARIES and WAGES	1,300,836	1,379,539	(78,703)	1,351,263	(50,427)
VAC/SICK/HOLIDAY	131,393	123,600	7,793	119,835	11,558
BENEFITS--MED/DEN/LIFE	134,492	127,200	7,292	143,368	(8,876)
TAXES/ BONUSES/OTHER BENEFITS	107,784	102,000	5,784	136,484	(28,701)
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>1,674,505</b>	<b>1,732,339</b>	<b>(57,834)</b>	<b>1,750,950</b>	<b>(76,446)</b>
OTHER ANCILLARY EXPENSE	1,528,916	1,591,521	(62,605)	1,535,749	(6,833)
BUILDING IMPROVEMENT/MAINTENANCE	58,146	180,000	(121,854)	178,344	(120,198)
CONTRACTED SERVICES	39,889	24,600	15,289	26,160	13,729
EQUIPMENTAL RENTAL	16,894	24,000	(7,106)	17,465	(572)
CONTRACT LABOR	15,972	18,000	(2,028)	8,266	7,706
DATA PROCESSING FEES	86,031	72,000	14,031	80,018	6,012
INSURANCE / WORKER'S COMPENSATION	70,217	117,600	(47,383)	105,149	(34,932)
SUPPLIES-OTHER	12,896	76,800	(63,904)	69,717	(56,821)
BAD DEBT EXPENSE	84,261	25,200	59,061	(11,756)	96,017
UTILITIES & PHONE	63,622	83,400	(19,778)	79,275	(15,652)
POSTAGE & OVERNIGHT CHARGES	1,981	50,400	(48,419)	51,535	(49,554)
TRAVEL & ENTERTAINMENT	9,267	13,200	(3,933)	49,165	(39,898)
ADVERTISING	87	3,000	(2,913)	2,866	(2,779)
FINES & PENALTIES	29	0	29	0	29
OTHER EXPENSES	55,459	48,000	7,459	43,578	11,882
<b>TOTAL OTHER EXPENSES</b>	<b>2,043,668</b>	<b>2,327,721</b>	<b>(284,053)</b>	<b>2,235,532</b>	<b>(191,864)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,718,173</b>	<b>4,060,059</b>	<b>(341,887)</b>	<b>3,986,483</b>	<b>(268,310)</b>
<b>TOTAL OPERATING INCOME</b>	<b>1,546,266</b>	<b>637,484</b>	<b>908,781</b>	<b>593,419</b>	<b>952,847</b>

ELDERCARE HEALTH AND REHABILITATION

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	511,905	329,400	182,505	461,206	50,699
MEDICARE A	1,937,196	1,998,360	(61,164)	1,919,869	17,327
MEDICAID LEVEL I	7,593,200	6,061,610	1,531,590	5,453,344	2,139,856
INSURANCE	11,885	0	11,885	24,950	(13,066)
HOSPICE	97,600	175,680	(78,080)	203,284	(105,683)
HMO-MEDICARE	304,886	585,600	(280,714)	352,654	(47,768)
<b>NET ROUTINE REVENUES</b>	<b>10,456,671</b>	<b>9,150,650</b>	<b>1,306,021</b>	<b>8,415,307</b>	<b>2,041,364</b>
ANCILLARY REVENUE-PVT	7,627	0	7,627	13,469	(5,842)
ANCILLARY REVENUE-MCARE A	1,768,490	0	1,768,490	1,656,587	111,903
CONT ADJ-MCARE A	(1,763,302)	0	(1,763,302)	(1,636,413)	(126,890)
ANCILLARY REVENUE-MCARE B	1,005,085	0	1,005,085	825,950	179,135
CONT ADJ-MCARE B	(606,292)	0	(606,292)	(527,079)	(79,213)
ANCILLARY REVENUE-CONTRACT	13,197	205,136	(191,939)	42,331	(29,134)
CONT ADJ-CONTRACT	(12,641)	0	(12,641)	(22,549)	9,908
ANCILLARY REVENUE-MCD SK & OTH	242,681	0	242,681	166,376	76,305
CONT ADJ-MCD SK & OTH	(242,681)	0	(242,681)	(166,167)	(76,513)
ANCILLARY REVENUE-HMO	426,352	0	426,352	395,235	31,116
CONT ADJ-HMO	(369,335)	0	(369,335)	(388,940)	19,605
MCR-A NON-ALLOWABLE BAD DEBT	(83,244)	0	(83,244)	(3,451)	(79,792)
OTHER REVENUE	1,637	0	1,637	1,577	59
<b>TOTAL OTHER REVENUES</b>	<b>387,573</b>	<b>205,136</b>	<b>182,437</b>	<b>356,926</b>	<b>30,647</b>
<b>TOTAL REVENUE</b>	<b>10,844,244</b>	<b>9,355,786</b>	<b>1,488,458</b>	<b>8,772,233</b>	<b>2,072,011</b>
SALARIES and WAGES	3,388,634	3,282,988	105,646	2,888,100	500,534
AGENCY NURSES	332,738	30,000	302,738	275,240	57,498
VAC/SICK/HOLIDAY	239,399	223,471	15,928	187,940	51,459
BENEFITS--MED/DEN/LIFE	226,460	189,289	37,172	168,656	57,805
TAXES/ BONUSES/OTHER BENEFITS	448,877	288,000	160,877	319,578	129,299
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>4,636,108</b>	<b>4,013,748</b>	<b>622,359</b>	<b>3,839,513</b>	<b>796,594</b>
BUILDING IMPROVEMENT/MAINTENANCE	73,606	70,800	2,806	75,246	(1,641)
CONTRACTED SERVICES	119,589	114,000	5,589	107,029	12,559
EQUIPMENTAL RENTAL	25,997	24,000	1,997	24,706	1,290
CONTRACT LABOR	7,683	12,000	(4,317)	3,653	4,030
DATA PROCESSING FEES	72,776	72,000	776	63,132	9,644
INSURANCE / WORKER'S COMPENSATION	267,824	269,296	(1,472)	235,296	32,528
SUPPLIES-NURSING	162,083	126,000	36,083	123,022	39,060
SUPPLIES-DIETARY	255,220	222,000	33,220	222,746	32,474
SUPPLIES-OTHER	77,729	60,000	17,729	57,836	19,894
BAD DEBT EXPENSE	30,337	337,505	(307,168)	322,053	(291,717)
UTILITIES & PHONE	266,472	216,000	50,472	230,043	36,430
STATE BED PROVIDER TAX	573,844	503,286	70,558	478,640	95,204
POSTAGE & OVERNIGHT CHARGES	2,598	4,200	(1,602)	4,564	(1,965)
TRAVEL & ENTERTAINMENT	25,625	24,000	1,625	31,162	(5,537)
ADVERTISING	3,212	9,000	(5,788)	809	2,404
FINES & PENALTIES	76	0	76	285	(209)
OTHER EXPENSES	117,045	60,000	57,045	45,917	71,128
MANAGEMENT FEE	650,655	561,347	89,308	526,673	123,982
ANCILLARIES-PHARMACY	338,014	420,000	(81,986)	372,790	(34,776)
ANCILLARIES-OTHER	1,102,747	1,104,000	(1,253)	933,394	169,353
<b>TOTAL OTHER EXPENSES</b>	<b>4,173,132</b>	<b>4,209,434</b>	<b>(36,302)</b>	<b>3,858,997</b>	<b>314,135</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>8,809,240</b>	<b>8,223,183</b>	<b>586,057</b>	<b>7,698,510</b>	<b>1,110,730</b>
<b>TOTAL OPERATING INCOME</b>	<b>2,035,004</b>	<b>1,132,603</b>	<b>902,401</b>	<b>1,073,723</b>	<b>961,281</b>



GLEN OAKS HEALTH AND REHABILITATION

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	1,182,892	677,100	505,792	980,230	202,662
MEDICARE A	1,199,143	1,674,816	(475,673)	1,781,962	(582,819)
MEDICAID LEVEL I	3,908,844	4,629,233	(720,390)	3,633,446	275,398
MEDICAID LEVEL II	187,744	157,234	30,510	165,427	22,317
INSURANCE	29,060	0	29,060	93,108	(64,048)
HOSPICE	174,979	334,451	(159,472)	214,884	(39,905)
HMO-MEDICARE	270,065	695,400	(425,335)	531,832	(261,767)
HMO - MEDICAID	(8,515)	0	(8,515)	1,053	(9,567)
<b>NET ROUTINE REVENUES</b>	<b>6,944,211</b>	<b>8,168,233</b>	<b>(1,224,023)</b>	<b>7,401,941</b>	<b>(457,730)</b>
ANCILLARY REVENUE-PVT	980	0	980	63,405	(62,425)
ANCILLARY REVENUE-MCARE A	1,113,564	0	1,113,564	1,646,034	(532,470)
CONT ADJ-MCARE A	(1,109,283)	0	(1,109,283)	(1,644,465)	535,182
ANCILLARY REVENUE-MCARE B	532,342	0	532,342	281,264	251,078
CONT ADJ-MCARE B	(333,067)	0	(333,067)	(172,754)	(160,313)
ANCILLARY REVENUE-CONTRACT	9,531	72,925	(63,394)	121,859	(112,328)
CONT ADJ-CONTRACT	(2,874)	0	(2,874)	(59,286)	56,412
ANCILLARY REVENUE-MCD SK & OTH	46,024	0	46,024	44,430	1,593
CONT ADJ-MCD SK & OTH	(46,024)	0	(46,024)	(44,430)	(1,593)
ANCILLARY REVENUE-HMO	385,255	0	385,255	465,917	(80,662)
CONT ADJ-HMO	(363,092)	0	(363,092)	(483,580)	120,488
MCR-A NON-ALLOWABLE BAD DEBT	(29,850)	0	(29,850)	(103,665)	73,815
PRIOR YR - MCR NON-ALLOWABLE BAD DEBT	(3,583)	0	(3,583)	0	(3,583)
OTHER REVENUE	1,514	0	1,514	2,100	(586)
<b>TOTAL OTHER REVENUES</b>	<b>201,438</b>	<b>72,925</b>	<b>128,513</b>	<b>116,831</b>	<b>84,608</b>
<b>TOTAL REVENUE</b>	<b>7,145,649</b>	<b>8,241,158</b>	<b>(1,095,509)</b>	<b>7,518,771</b>	<b>(373,122)</b>
SALARIES and WAGES	2,802,848	2,949,906	(147,059)	2,834,967	(32,120)
AGENCY NURSES	28,820	30,000	(1,180)	102,151	(73,331)
VAC/SICK/HOLIDAY	241,449	203,544	37,906	195,977	45,472
BENEFITS--MED/DEN/LIFE	224,095	236,154	(12,059)	204,905	19,190
TAXES/ BONUS/OTHER BENEFITS	313,510	264,000	49,510	297,480	16,030
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>3,610,721</b>	<b>3,683,604</b>	<b>(72,883)</b>	<b>3,635,480</b>	<b>(24,759)</b>
BUILDING IMPROVEMENT/MAINTENANCE	86,318	108,000	(21,682)	104,652	(18,334)
CONTRACTED SERVICES	88,450	78,000	10,450	77,623	10,826
EQUIPMENTAL RENTAL	31,309	30,000	1,309	25,201	6,108
CONTRACT LABOR	1,484	1,200	284	(20,647)	22,131
DATA PROCESSING FEES	80,371	72,000	8,371	63,997	16,374
INSURANCE / WORKER'S COMPENSATION	259,196	250,652	8,544	242,008	17,188
SUPPLIES-NURSING	118,381	156,000	(37,619)	136,786	(18,405)
SUPPLIES-DIETARY	218,908	240,000	(21,092)	236,108	(17,200)
SUPPLIES-OTHER	55,157	54,000	1,157	48,621	6,536
BAD DEBT EXPENSE	208,675	455,428	(246,753)	421,711	(213,036)
UTILITIES & PHONE	194,878	216,000	(21,122)	206,016	(11,138)
STATE BED PROVIDER TAX	444,321	450,619	(6,298)	417,467	26,854
POSTAGE & OVERNIGHT CHARGES	2,403	2,400	3	3,199	(795)
TRAVEL & ENTERTAINMENT	10,990	7,200	3,790	6,112	4,878
ADVERTISING	13,032	22,800	(9,768)	19,686	(6,654)
FINES & PENALTIES	13	0	13	223	(209)
OTHER EXPENSES	21,167	28,800	(7,633)	17,606	3,561
MANAGEMENT FEE	428,739	494,469	(65,730)	455,959	(27,220)
ANCILLARIES-PHARMACY	212,631	330,000	(117,369)	338,013	(125,382)
ANCILLARIES-OTHER	542,873	690,000	(147,127)	695,813	(152,941)
<b>TOTAL OTHER EXPENSES</b>	<b>3,019,295</b>	<b>3,687,568</b>	<b>(668,273)</b>	<b>3,496,153</b>	<b>(476,858)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>6,630,015</b>	<b>7,371,172</b>	<b>(741,156)</b>	<b>7,131,633</b>	<b>(501,617)</b>
<b>TOTAL OPERATING INCOME</b>	<b>515,634</b>	<b>869,987</b>	<b>(354,353)</b>	<b>387,139</b>	<b>128,495</b>

## PALACE RBS, LLC

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	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	220,647	353,190	(132,544)	388,371	(167,725)
MEDICARE A	1,149,656	1,292,288	(142,632)	1,361,187	(211,531)
MEDICAID LEVEL I	4,351,113	4,456,265	(105,152)	4,536,544	(185,431)
HOSPICE	109,305	214,758	(105,453)	173,679	(64,374)
HMO-MEDICARE	303,571	458,940	(155,369)	408,917	(105,346)
<b>NET ROUTINE REVENUES</b>	<b>6,134,291</b>	<b>6,775,441</b>	<b>(641,150)</b>	<b>6,868,697</b>	<b>(734,406)</b>
ANCILLARY REVENUE-PVT	3,500	0	3,500	18,478	(14,978)
CONT ADJ-PVT	(489)	0	(489)	(754)	265
ANCILLARY REVENUE-MCARE A	644,486	81,311	563,175	701,571	(57,085)
CONT ADJ-MCARE A	(646,326)	0	(646,326)	(702,754)	56,428
ANCILLARY REVENUE-MCARE B	163,431	0	163,431	102,164	61,267
CONT ADJ-MCARE B	(52,659)	0	(52,659)	(33,064)	(19,595)
ANCILLARY REVENUE-CONTRACT	581	0	581	2,165	(1,584)
CONT ADJ-CONTRACT	(1,217)	0	(1,217)	(2,165)	948
ANCILLARY REVENUE-MCD SK & OTH	83,852	0	83,852	77,073	6,780
CONT ADJ-MCD SK & OTH	(244,441)	0	(244,441)	(114,354)	(130,087)
ANCILLARY REVENUE-HMO	212,846	0	212,846	232,273	(19,427)
CONT ADJ-HMO	(193,238)	0	(193,238)	(226,764)	33,527
ANCILLARY REVENUE-HMO MCD	170,440	0	170,440	53,717	116,723
PRIOR YEAR REVENUE	21,745	0	21,745	24,285	(2,541)
OTHER REVENUE	7,133	0	7,133	5,793	1,340
<b>TOTAL OTHER REVENUES</b>	<b>169,645</b>	<b>81,311</b>	<b>88,334</b>	<b>137,664</b>	<b>31,981</b>
PHARM LEG REV - MEDICAID OTHER	0	0	0	(34)	34
<b>TOTAL PHARMACY REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(34)</b>	<b>34</b>
<b>TOTAL REVENUE</b>	<b>6,303,936</b>	<b>6,856,752</b>	<b>(552,815)</b>	<b>7,006,327</b>	<b>(702,390)</b>
SALARIES and WAGES	2,129,078	2,572,834	(443,756)	2,126,727	2,351
AGENCY NURSES	3,266	0	3,266	5,800	(2,534)
VAC/SICK/HOLIDAY	126,627	0	126,627	157,258	(30,631)
BENEFITS--MED/DEN/LIFE	(3,461)	272,896	(276,357)	94,685	(98,146)
TAXES/ BONUSES/OTHER BENEFITS	184,876	0	184,876	299,595	(114,719)
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>2,440,386</b>	<b>2,845,730</b>	<b>(405,345)</b>	<b>2,684,064</b>	<b>(243,678)</b>
BUILDING IMPROVEMENT/MAINTENANCE	90,865	70,338	20,527	94,418	(3,554)
CONTRACTED SERVICES	43,046	58,057	(15,011)	48,725	(5,678)
EQUIPMENTAL RENTAL	25,643	58,051	(32,408)	14,400	11,243
CONTRACT LABOR	754,370	909,541	(155,171)	757,513	(3,142)
DATA PROCESSING FEES	1,985	0	1,985	1,767	217
INSURANCE / WORKER'S COMPENSATION	51,085	70,495	(19,410)	88,550	(37,465)
SUPPLIES-NURSING	71,368	110,802	(39,434)	73,916	(2,548)
SUPPLIES-DIETARY	22,290	0	22,290	23,796	(1,506)
SUPPLIES-OTHER	90,423	0	90,423	113,603	(23,180)
BAD DEBT EXPENSE	181,032	138,213	42,819	328,093	(147,062)
UTILITIES & PHONE	203,548	183,462	20,086	210,226	(6,679)
STATE BED PROVIDER TAX	519,964	554,162	(34,197)	522,946	(2,982)
POSTAGE & OVERNIGHT CHARGES	5,060	12,905	(7,845)	7,051	(1,991)
TRAVEL & ENTERTAINMENT	26,424	32,148	(5,723)	28,591	(2,167)
ADVERTISING	28,738	29,562	(824)	42,344	(13,606)
FINES & PENALTIES	13,454	0	13,454	2,679	10,775
OTHER EXPENSES	83,690	111,617	(27,927)	72,670	11,020
MANAGEMENT FEE	378,266	411,405	(33,139)	420,379	(42,113)
ANCILLARIES-PHARMACY	220,434	188,655	31,779	229,010	(8,577)
ANCILLARIES-OTHER	441,901	478,666	(36,764)	438,484	3,417
<b>TOTAL OTHER EXPENSES</b>	<b>3,253,586</b>	<b>3,418,078</b>	<b>(164,492)</b>	<b>3,519,162</b>	<b>(265,576)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>5,693,972</b>	<b>6,263,808</b>	<b>(569,837)</b>	<b>6,203,226</b>	<b>(509,254)</b>
<b>TOTAL OPERATING INCOME</b>	<b>609,965</b>	<b>592,944</b>	<b>17,021</b>	<b>803,101</b>	<b>(193,136)</b>

## SHADY LAWN HEALTH AND REHABILITATION

	Actual	Budget	Variance	Actual	Variance
PRIVATE REVENUES	187,950	236,070	(48,120)	217,660	(29,710)
MEDICARE A	1,579,901	1,690,920	(111,019)	1,416,773	163,127
MEDICAID LEVEL I	4,396,259	4,208,451	187,808	4,050,676	345,583
INSURANCE	4,339	0	4,339	20,477	(16,138)
HOSPICE	361,408	653,036	(291,627)	835,191	(473,783)
HMO-MEDICARE	195,773	0	195,773	94,356	101,417
VA	23,225	0	23,225	0	23,225
<b>NET ROUTINE REVENUES</b>	<b>6,748,855</b>	<b>6,788,477</b>	<b>(39,622)</b>	<b>6,635,133</b>	<b>113,721</b>
ANCILLARY REVENUE-PVT	2,035	0	2,035	6,574	(4,539)
ANCILLARY REVENUE-MCARE A	1,360,684	29,981	1,330,703	1,200,572	160,112
CONT ADJ-MCARE A	(1,360,116)	0	(1,360,116)	(1,200,011)	(160,105)
ANCILLARY REVENUE-MCARE B	227,471	0	227,471	261,922	(34,451)
CONT ADJ-MCARE B	(130,720)	0	(130,720)	(168,038)	37,318
ANCILLARY REVENUE-CONTRACT	4,927	0	4,927	430	4,497
CONT ADJ-CONTRACT	(4,681)	0	(4,681)	(4,597)	(83)
ANCILLARY REVENUE-VA	26,569	0	26,569	0	26,569
CONT ADJ-VA	(26,569)	0	(26,569)	0	(26,569)
ANCILLARY REVENUE-MCD SK & OTH	8,889	0	8,889	2,708	6,180
CONT ADJ-MCD SK & OTH	(8,889)	0	(8,889)	(2,708)	(6,180)
ANCILLARY REVENUE-HMO	211,071	0	211,071	92,136	118,935
CONT ADJ-HMO	(201,813)	0	(201,813)	(86,842)	(114,970)
MCR-A NON-ALLOWABLE BAD DEBT	(84,066)	0	(84,066)	(102,538)	18,472
OTHER REVENUE	2,789	0	2,789	1,803	986
<b>TOTAL OTHER REVENUES</b>	<b>27,582</b>	<b>29,981</b>	<b>(2,399)</b>	<b>1,410</b>	<b>26,172</b>
<b>TOTAL REVENUE</b>	<b>6,776,436</b>	<b>6,818,458</b>	<b>(42,021)</b>	<b>6,636,543</b>	<b>139,893</b>
SALARIES and WAGES	2,478,369	2,604,000	(125,631)	2,466,023	12,346
VAC/SICK/HOLIDAY	231,745	213,528	18,217	202,535	29,210
BENEFITS--MED/DEN/LIFE	267,655	314,180	(46,525)	265,303	2,352
TAXES/ BONUSES/OTHER BENEFITS	320,265	288,000	32,265	326,320	(6,055)
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>3,298,034</b>	<b>3,419,708</b>	<b>(121,674)</b>	<b>3,260,182</b>	<b>37,852</b>
BUILDING IMPROVEMENT/MAINTENANCE	44,776	42,000	2,776	43,095	1,681
CONTRACTED SERVICES	97,556	96,000	1,556	90,867	6,689
EQUIPMENTAL RENTAL	40,391	22,800	17,591	29,317	11,074
CONTRACT LABOR	2,091	4,200	(2,109)	3,124	(1,033)
DATA PROCESSING FEES	72,273	64,800	7,473	55,078	17,195
INSURANCE / WORKER'S COMPENSATION	230,040	229,295	745	189,142	40,897
SUPPLIES-NURSING	79,328	115,200	(35,872)	86,500	(7,172)
SUPPLIES-DIETARY	205,415	205,200	215	203,023	2,392
SUPPLIES-OTHER	40,959	66,000	(25,041)	53,300	(12,340)
BAD DEBT EXPENSE	178,776	35,383	143,393	(100,647)	279,423
UTILITIES & PHONE	181,331	216,000	(34,669)	208,846	(27,514)
STATE BED PROVIDER TAX	382,272	422,569	(40,297)	447,984	(65,712)
POSTAGE & OVERNIGHT CHARGES	2,066	2,400	(334)	2,293	(227)
TRAVEL & ENTERTAINMENT	11,346	18,600	(7,254)	18,157	(6,810)
ADVERTISING	3,174	6,900	(3,726)	6,616	(3,442)
FINES & PENALTIES	17,889	0	17,889	105	17,784
OTHER EXPENSES	45,395	39,000	6,395	26,084	19,311
MANAGEMENT FEE	406,586	409,107	(2,521)	393,130	13,456
ANCILLARIES-PHARMACY	225,945	170,400	55,545	171,721	54,224
ANCILLARIES-OTHER	512,574	444,000	68,574	431,739	80,835
<b>TOTAL OTHER EXPENSES</b>	<b>2,780,182</b>	<b>2,609,855</b>	<b>170,328</b>	<b>2,359,473</b>	<b>420,709</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>6,078,217</b>	<b>6,029,562</b>	<b>48,654</b>	<b>5,619,655</b>	<b>458,562</b>
<b>TOTAL OPERATING INCOME</b>	<b>698,220</b>	<b>788,895</b>	<b>(90,676)</b>	<b>1,016,888</b>	<b>(318,669)</b>

## ASHLAND HEALTH AND REHABILITATION EXTENDED CARE

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	150,614	80,520	70,094	55,830	94,784
MEDICARE A	1,537,495	1,317,600	219,895	1,493,146	44,348
MEDICAID LEVEL I	3,078,134	3,269,240	(191,106)	2,976,861	101,273
INSURANCE	160	0	160	(452)	612
HOSPICE	212,968	139,117	73,851	198,634	14,333
HMO-MEDICARE	111,662	0	111,662	29,235	82,427
<b>NET ROUTINE REVENUES</b>	<b>5,091,033</b>	<b>4,806,477</b>	<b>284,556</b>	<b>4,753,255</b>	<b>337,778</b>
ANCILLARY REVENUE-PVT	506	0	506	4,515	(4,008)
ANCILLARY REVENUE-MCARE A	1,381,791	0	1,381,791	1,354,428	27,364
CONT ADJ-MCARE A	(1,362,654)	0	(1,362,654)	(1,354,327)	(8,327)
ANCILLARY REVENUE-MCARE B	648,501	0	648,501	861,219	(212,719)
CONT ADJ-MCARE B	(382,895)	0	(382,895)	(542,325)	159,429
ANCILLARY REVENUE-CONTRACT	10,523	249,860	(239,336)	36,704	(26,181)
CONT ADJ-CONTRACT	(3,684)	0	(3,684)	1,394	(5,078)
ANCILLARY REVENUE-MCD SK & OTH	3,758	0	3,758	12,873	(9,115)
CONT ADJ-MCD SK & OTH	(3,758)	0	(3,758)	(12,873)	9,115
ANCILLARY REVENUE-HMO	123,611	0	123,611	55,587	68,024
CONT ADJ-HMO	(130,685)	0	(130,685)	(55,542)	(75,143)
MCR-A NON-ALLOWABLE BAD DEBT	(97,985)	0	(97,985)	(69,409)	(28,576)
PRIOR YR - MCR NON-ALLOWABLE BAD DEBT	6,554	0	6,554	0	6,554
OTHER PATIENT REVENUE	(84)	0	(84)	156	(240)
OTHER REVENUE	349	0	349	798	(449)
<b>TOTAL OTHER REVENUES</b>	<b>193,849</b>	<b>249,860</b>	<b>(56,011)</b>	<b>293,198</b>	<b>(99,349)</b>
<b>TOTAL REVENUE</b>	<b>5,284,881</b>	<b>5,056,336</b>	<b>228,545</b>	<b>5,046,453</b>	<b>238,428</b>
SALARIES and WAGES	1,726,221	1,656,000	70,221	1,637,115	89,106
VAC/SICK/HOLIDAY	149,863	117,249	32,613	112,412	37,450
BENEFITS--MED/DEN/LIFE	151,247	162,623	(11,376)	153,117	(1,870)
TAXES/ BONUSES/OTHER BENEFITS	198,453	144,000	54,453	207,664	(9,211)
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>2,225,783</b>	<b>2,079,873</b>	<b>145,911</b>	<b>2,110,308</b>	<b>115,476</b>
BUILDING IMPROVEMENT/MAINTENANCE	42,106	31,200	10,906	30,457	11,649
CONTRACTED SERVICES	75,505	63,600	11,905	60,805	14,700
EQUIPMENTAL RENTAL	13,015	12,000	1,015	13,212	(197)
CONTRACT LABOR	1,508	3,300	(1,792)	2,086	(578)
DATA PROCESSING FEES	51,000	48,000	3,000	43,511	7,489
INSURANCE / WORKER'S COMPENSATION	141,382	137,147	4,235	113,347	28,036
SUPPLIES-NURSING	74,502	84,000	(9,498)	76,341	(1,839)
SUPPLIES-DIETARY	152,562	144,000	8,562	133,895	18,668
SUPPLIES-OTHER	27,545	27,600	(56)	26,074	1,471
BAD DEBT EXPENSE	92,401	129,019	(36,618)	171,867	(79,466)
UTILITIES & PHONE	140,873	138,000	2,873	150,265	(9,392)
STATE BED PROVIDER TAX	270,209	298,890	(28,681)	314,913	(44,704)
POSTAGE & OVERNIGHT CHARGES	1,144	1,200	(56)	1,131	13
TRAVEL & ENTERTAINMENT	9,094	13,200	(4,106)	11,408	(2,314)
ADVERTISING	2,533	4,800	(2,267)	1,256	1,277
FINES & PENALTIES	155	0	155	48	107
OTHER EXPENSES	24,296	27,000	(2,704)	19,450	4,846
MANAGEMENT FEE	317,093	303,380	13,713	303,195	13,898
ANCILLARIES-PHARMACY	160,914	144,000	16,914	135,247	25,667
ANCILLARIES-OTHER	534,278	600,000	(65,722)	613,428	(79,150)
<b>TOTAL OTHER EXPENSES</b>	<b>2,132,117</b>	<b>2,210,337</b>	<b>(78,220)</b>	<b>2,221,936</b>	<b>(89,820)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>4,357,900</b>	<b>4,290,209</b>	<b>67,691</b>	<b>4,332,244</b>	<b>25,656</b>
<b>TOTAL OPERATING INCOME</b>	<b>926,981</b>	<b>766,127</b>	<b>160,854</b>	<b>714,210</b>	<b>212,772</b>

## CHURCH HILL HEALTHCARE AND REHAB

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	632,975	675,270	(42,295)	758,065	(125,090)
MEDICARE A	1,279,572	1,734,840	(455,268)	1,627,692	(348,120)
MEDICAID LEVEL I	5,274,703	5,541,719	(267,016)	4,926,126	348,578
MEDICAID LEVEL II	36,225	78,617	(42,392)	110,898	(74,673)
INSURANCE	(273)	0	(273)	61,515	(61,789)
HOSPICE	157,408	133,780	23,628	155,905	1,503
HMO-MEDICARE	805,394	1,603,080	(797,686)	1,297,417	(492,023)
HMO - MEDICAID	227,360	0	227,360	271,493	(44,133)
VA	921,671	439,200	482,471	627,337	294,334
<b>NET ROUTINE REVENUES</b>	<b>9,335,036</b>	<b>10,206,506</b>	<b>(871,471)</b>	<b>9,836,449</b>	<b>(501,413)</b>
ANCILLARY REVENUE-PVT	753	0	753	20,798	(20,045)
ANCILLARY REVENUE-MCARE A	1,074,136	0	1,074,136	1,407,136	(333,000)
CONT ADJ-MCARE A	(1,072,737)	0	(1,072,737)	(1,385,190)	312,453
ANCILLARY REVENUE-MCARE B	840,891	0	840,891	725,582	115,309
CONT ADJ-MCARE B	(486,203)	0	(486,203)	(453,132)	(33,070)
ANCILLARY REVENUE-CONTRACT	14,563	364,613	(350,050)	224,772	(210,209)
CONT ADJ-CONTRACT	(12,625)	0	(12,625)	(170,142)	157,517
ANCILLARY REVENUE-VA	218,600	0	218,600	268,278	(49,678)
CONT ADJ-VA	(218,600)	0	(218,600)	(268,278)	49,678
ANCILLARY REVENUE-MCD SK & OTH	(639)	0	(639)	55,248	(55,887)
CONT ADJ-MCD SK & OTH	800	0	800	(55,248)	56,048
ANCILLARY REVENUE-HMO	1,546,712	0	1,546,712	2,013,531	(466,818)
CONT ADJ-HMO	(1,395,615)	0	(1,395,615)	(1,931,811)	536,196
MCR-A NON-ALLOWABLE BAD DEBT	(42,697)	0	(42,697)	(89,058)	46,361
PRIOR YR - MCR NON-ALLOWABLE BAD DEBT	5,090	0	5,090	0	5,090
OTHER REVENUE	340	0	340	2,135	(1,795)
<b>TOTAL OTHER REVENUES</b>	<b>472,769</b>	<b>364,613</b>	<b>108,156</b>	<b>364,621</b>	<b>108,149</b>
<b>TOTAL REVENUE</b>	<b>9,807,805</b>	<b>10,571,119</b>	<b>(763,314)</b>	<b>10,201,069</b>	<b>(393,264)</b>
SALARIES and WAGES	3,305,312	3,422,802	(117,490)	3,318,982	(13,670)
VAC/SICK/HOLIDAY	273,446	266,357	7,089	247,717	25,729
BENEFITS--MED/DEN/LIFE	263,753	296,075	(32,321)	224,611	39,142
TAXES/ BONUSES/OTHER BENEFITS	340,743	300,000	40,743	343,781	(3,038)
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>4,183,254</b>	<b>4,285,233</b>	<b>(101,979)</b>	<b>4,135,091</b>	<b>48,163</b>
BUILDING IMPROVEMENT/MAINTENANCE	87,620	66,000	21,620	49,315	38,305
CONTRACTED SERVICES	92,361	66,000	26,361	53,812	38,548
EQUIPMENTAL RENTAL	30,041	30,000	41	29,204	836
CONTRACT LABOR	2,037	2,400	(363)	(20,776)	22,813
DATA PROCESSING FEES	76,190	74,400	1,790	62,420	13,770
INSURANCE / WORKER'S COMPENSATION	268,762	255,510	13,253	237,786	30,977
SUPPLIES-NURSING	145,891	150,000	(4,109)	142,199	3,692
SUPPLIES-DIETARY	305,142	324,000	(18,858)	308,733	(3,591)
SUPPLIES-OTHER	68,270	57,600	10,670	53,737	14,533
BAD DEBT EXPENSE	120,910	213,366	(92,456)	172,070	(51,160)
UTILITIES & PHONE	202,254	192,000	10,254	205,759	(3,505)
STATE BED PROVIDER TAX	513,893	511,814	2,078	447,205	66,688
POSTAGE & OVERNIGHT CHARGES	2,200	3,600	(1,400)	3,952	(1,751)
TRAVEL & ENTERTAINMENT	20,276	18,000	2,276	15,499	4,778
ADVERTISING	2,558	9,000	(6,442)	5,870	(3,312)
FINES & PENALTIES	44	0	44	859	(815)
OTHER EXPENSES	26,275	23,600	2,675	19,088	7,187
MANAGEMENT FEE	588,468	634,267	(45,799)	610,924	(22,456)
ANCILLARIES-PHARMACY	399,960	408,000	(8,040)	493,163	(93,203)
ANCILLARIES-OTHER	969,982	1,107,600	(137,618)	1,217,408	(247,425)
<b>TOTAL OTHER EXPENSES</b>	<b>3,923,133</b>	<b>4,147,157</b>	<b>(224,024)</b>	<b>4,108,225</b>	<b>(185,092)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>8,106,387</b>	<b>8,432,390</b>	<b>(326,003)</b>	<b>8,243,316</b>	<b>(136,929)</b>
<b>TOTAL OPERATING INCOME</b>	<b>1,701,418</b>	<b>2,138,729</b>	<b>(437,311)</b>	<b>1,957,753</b>	<b>(256,336)</b>

## MANCHESTER HEALTH CARE CENTER

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	855,874	406,260	449,614	416,460	439,414
MEDICARE A	3,480,776	3,111,000	369,776	3,051,629	429,147
MEDICAID LEVEL I	3,647,560	3,567,315	80,245	3,213,342	434,218
MEDICAID LEVEL II	412,813	372,753	40,061	554,086	(141,273)
INSURANCE	96,909	0	96,909	76,650	20,259
HOSPICE	48,034	267,561	(219,527)	185,227	(137,193)
HMO-MEDICARE	464,053	686,250	(222,197)	757,303	(293,251)
HMO - MEDICAID	(37,041)	0	(37,041)	(8,322)	(28,718)
<b>NET ROUTINE REVENUES</b>	<b>8,968,978</b>	<b>8,411,138</b>	<b>557,840</b>	<b>8,246,375</b>	<b>722,603</b>
ANCILLARY REVENUE-PVT	13,342	0	13,342	11,551	1,791
ANCILLARY REVENUE-MCARE A	3,107,668	0	3,107,668	2,604,681	502,987
CONT ADJ-MCARE A	(3,091,290)	0	(3,091,290)	(2,600,671)	(490,619)
ANCILLARY REVENUE-MCARE B	653,561	0	653,561	520,388	133,173
CONT ADJ-MCARE B	(406,102)	0	(406,102)	(305,467)	(100,635)
ANCILLARY REVENUE-CONTRACT	68,096	116,400	(48,304)	41,545	26,552
CONT ADJ-CONTRACT	(71,606)	0	(71,606)	(36,100)	(35,506)
ANCILLARY REVENUE-MCD SK & OTH	95,524	0	95,524	76,220	19,305
CONT ADJ-MCD SK & OTH	(109,387)	0	(109,387)	(78,328)	(31,059)
ANCILLARY REVENUE-HMO	472,595	0	472,595	689,468	(216,873)
CONT ADJ-HMO	(466,050)	0	(466,050)	(691,109)	225,059
ANCILLARY REVENUE-HMO MCD	31,261	0	31,261	4,132	27,129
CONT ADJ-HMO MCD	(17,790)	0	(17,790)	(2,024)	(15,766)
MCR-A NON-ALLOWABLE BAD DEBT	(107,763)	0	(107,763)	(118,921)	11,158
PRIOR YR - MCR NON-ALLOWABLE BAD DEBT	12,454	0	12,454	0	12,454
OTHER REVENUE	(747)	0	(747)	1,379	(2,126)
<b>TOTAL OTHER REVENUES</b>	<b>183,768</b>	<b>116,400</b>	<b>67,368</b>	<b>116,744</b>	<b>67,023</b>
<b>TOTAL REVENUE</b>	<b>9,152,746</b>	<b>8,527,538</b>	<b>625,207</b>	<b>8,363,119</b>	<b>789,626</b>
SALARIES and WAGES	3,095,482	2,833,560	261,922	2,788,588	306,894
AGENCY NURSES	165,152	30,000	135,152	19,342	145,811
VAC/SICK/HOLIDAY	242,756	198,349	44,407	195,291	47,464
BENEFITS--MED/DEN/LIFE	238,056	254,666	(16,610)	223,342	14,714
TAXES/ BONUSES/OTHER BENEFITS	330,693	264,000	66,693	285,168	45,525
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>4,072,139</b>	<b>3,580,575</b>	<b>491,564</b>	<b>3,511,730</b>	<b>560,408</b>
BUILDING IMPROVEMENT/MAINTENANCE	84,631	102,000	(17,369)	115,161	(30,530)
CONTRACTED SERVICES	69,793	90,000	(20,207)	118,254	(48,461)
EQUIPMENTAL RENTAL	34,534	36,000	(1,466)	35,274	(740)
CONTRACT LABOR	6,490	2,400	4,090	45,183	(38,693)
DATA PROCESSING FEES	83,691	84,000	(309)	69,188	14,503
INSURANCE / WORKER'S COMPENSATION	244,164	234,129	10,036	222,421	21,743
SUPPLIES-NURSING	154,096	156,000	(1,904)	127,920	26,176
SUPPLIES-DIETARY	242,510	276,000	(33,490)	252,071	(9,561)
SUPPLIES-OTHER	59,817	54,000	5,817	47,149	12,668
BAD DEBT EXPENSE	234,084	310,457	(76,373)	341,475	(107,391)
UTILITIES & PHONE	187,003	228,000	(40,997)	243,799	(56,797)
STATE BED PROVIDER TAX	378,384	396,000	(17,616)	368,695	9,689
POSTAGE & OVERNIGHT CHARGES	2,023	6,000	(3,977)	3,686	(1,663)
TRAVEL & ENTERTAINMENT	32,629	12,000	20,629	11,767	20,862
ADVERTISING	4,824	13,200	(8,376)	(5,071)	9,895
FINES & PENALTIES	4	0	4	5,670	(5,665)
OTHER EXPENSES	35,360	28,200	7,160	13,475	21,885
MANAGEMENT FEE	549,165	511,652	37,513	499,407	49,758
ANCILLARIES-PHARMACY	481,301	444,000	37,301	448,566	32,735
ANCILLARIES-OTHER	1,148,526	1,104,000	44,526	1,076,236	72,290
<b>TOTAL OTHER EXPENSES</b>	<b>4,033,029</b>	<b>4,088,038</b>	<b>(55,009)</b>	<b>4,040,325</b>	<b>(7,296)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>8,105,167</b>	<b>7,668,613</b>	<b>436,554</b>	<b>7,552,055</b>	<b>553,112</b>
<b>TOTAL OPERATING INCOME</b>	<b>1,047,578</b>	<b>858,925</b>	<b>188,653</b>	<b>811,064</b>	<b>236,514</b>
AMORTIZATION and DEPRECIATION	57,586	87,382	(29,796)	79,963	(22,377)
INTEREST	34,987	31,646	3,341	43,619	(8,632)
LEASE and RENTAL	633,432	786,022	(152,590)	956,230	(322,798)
TAXES and PROPERTY INSURANCE	38,763	29,204	9,559	19,662	19,102
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>764,769</b>	<b>934,254</b>	<b>(169,485)</b>	<b>1,099,474</b>	<b>(334,706)</b>
<b>NET INCOME / LOSS</b>	<b>282,810</b>	<b>(75,329)</b>	<b>358,138</b>	<b>(288,410)</b>	<b>571,220</b>



REST HAVEN HEALTH AND REHABILITATION					
	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	223,728	164,700	59,028	185,064	38,664
MEDICARE A	895,433	1,152,900	(257,467)	1,174,155	(278,721)
MEDICAID LEVEL I	2,204,195	2,398,559	(194,364)	2,257,256	(53,061)
INSURANCE	0	0	0	20,348	(20,348)
HOSPICE	149,803	133,253	16,550	166,214	(16,411)
HMO-MEDICARE	(1,781)	0	(1,781)	30,849	(32,630)
VA	0	0	0	43,601	(43,601)
<b>NET ROUTINE REVENUES</b>	<b>3,471,377</b>	<b>3,849,412</b>	<b>(378,035)</b>	<b>3,877,486</b>	<b>(406,109)</b>
ANCILLARY REVENUE-PVT	28,399	0	28,399	5,413	22,986
ANCILLARY REVENUE-MCARE A	864,024	0	864,024	1,064,468	(200,444)
CONT ADJ-MCARE A	(863,329)	0	(863,329)	(1,062,907)	199,578
ANCILLARY REVENUE-MCARE B	349,145	0	349,145	420,502	(71,357)
CONT ADJ-MCARE B	(205,466)	0	(205,466)	(264,858)	59,392
ANCILLARY REVENUE-CONTRACT	0	94,957	(94,957)	51,917	(51,917)
CONT ADJ-CONTRACT	0	0	0	(43,152)	43,152
ANCILLARY REVENUE-MCD SK & OTH	5,381	0	5,381	796	4,585
CONT ADJ-MCD SK & OTH	(5,381)	0	(5,381)	(796)	(4,585)
ANCILLARY REVENUE-HMO	0	0	0	62,289	(62,289)
CONT ADJ-HMO	1,028	0	1,028	(59,026)	60,054
MCR-A NON-ALLOWABLE BAD DEBT	(59,593)	0	(59,593)	(89,024)	29,432
PRIOR YR - MCR NON-ALLOWABLE BAD DEBT	(1,328)	0	(1,328)	0	(1,328)
OTHER REVENUE	745	0	745	988	(244)
<b>TOTAL OTHER REVENUES</b>	<b>113,624</b>	<b>94,957</b>	<b>18,667</b>	<b>86,609</b>	<b>27,015</b>
<b>TOTAL REVENUE</b>	<b>3,585,002</b>	<b>3,944,369</b>	<b>(359,368)</b>	<b>3,964,095</b>	<b>(379,094)</b>
SALARIES and WAGES	1,377,824	1,432,202	(54,378)	1,383,727	(5,903)
AGENCY NURSES	43,587	0	43,587	0	43,587
VAC/SICK/HOLIDAY	86,009	108,084	(22,075)	99,611	(13,602)
BENEFITS--MED/DEN/LIFE	92,894	116,721	(23,827)	92,292	602
TAXES/ BONUSES/OTHER BENEFITS	208,254	156,000	52,254	173,681	34,572
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>1,808,567</b>	<b>1,813,007</b>	<b>(4,439)</b>	<b>1,749,310</b>	<b>59,257</b>
BUILDING IMPROVEMENT/MAINTENANCE	43,173	34,800	8,373	35,612	7,561
CONTRACTED SERVICES	75,258	66,000	9,258	58,575	16,683
EQUIPMENTAL RENTAL	12,691	14,400	(1,709)	8,904	3,787
CONTRACT LABOR	1,078	1,200	(122)	164	914
DATA PROCESSING FEES	48,178	42,000	6,178	37,987	10,191
INSURANCE / WORKER'S COMPENSATION	132,041	128,982	3,059	112,261	19,780
SUPPLIES-NURSING	50,239	69,600	(19,361)	46,539	3,700
SUPPLIES-DIETARY	114,267	135,600	(21,333)	121,769	(7,502)
SUPPLIES-OTHER	22,596	24,000	(1,404)	18,436	4,160
BAD DEBT EXPENSE	74,774	40,059	34,715	16,535	58,239
UTILITIES & PHONE	149,400	132,000	17,400	158,494	(9,095)
STATE BED PROVIDER TAX	204,258	242,204	(37,946)	258,706	(54,448)
POSTAGE & OVERNIGHT CHARGES	1,962	2,400	(438)	2,950	(988)
TRAVEL & ENTERTAINMENT	37,548	6,000	31,548	6,770	30,778
ADVERTISING	4,325	6,000	(1,675)	2,167	2,158
FINES & PENALTIES	14	0	14	32	(18)
OTHER EXPENSES	26,137	24,000	2,137	16,714	9,423
MANAGEMENT FEE	215,100	236,662	(21,562)	238,697	(23,597)
ANCILLARIES-PHARMACY	141,458	108,000	33,458	120,508	20,950
ANCILLARIES-OTHER	329,879	432,000	(102,121)	410,968	(81,090)
<b>TOTAL OTHER EXPENSES</b>	<b>1,684,375</b>	<b>1,745,908</b>	<b>(61,533)</b>	<b>1,672,791</b>	<b>11,584</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,492,942</b>	<b>3,558,914</b>	<b>(65,972)</b>	<b>3,422,101</b>	<b>70,841</b>
<b>TOTAL OPERATING INCOME</b>	<b>92,060</b>	<b>385,455</b>	<b>(293,395)</b>	<b>541,994</b>	<b>(449,934)</b>

## VICKSBURG CONVALESCENT CENTER

	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
PRIVATE REVENUES	186,335	323,544	(137,209)	378,885	(192,550)
MEDICARE A	1,902,668	1,731,180	171,488	1,509,732	392,936
MEDICAID LEVEL I	4,391,448	4,706,614	(315,165)	4,562,818	(171,369)
INSURANCE	23,375	0	23,375	28,129	(4,754)
HOSPICE	738,945	506,866	232,078	494,947	243,998
HMO-MEDICARE	96,921	146,400	(49,479)	147,585	(50,663)
<b>NET ROUTINE REVENUES</b>	<b>7,339,692</b>	<b>7,414,604</b>	<b>(74,911)</b>	<b>7,122,095</b>	<b>217,597</b>
ANCILLARY REVENUE-PVT	(3,586)	0	(3,586)	7,373	(10,959)
ANCILLARY REVENUE-MCARE A	1,808,842	0	1,808,842	1,351,355	457,487
CONT ADJ-MCARE A	(1,808,210)	0	(1,808,210)	(1,351,355)	(456,855)
ANCILLARY REVENUE-MCARE B	304,899	0	304,899	380,970	(76,071)
CONT ADJ-MCARE B	(178,820)	0	(178,820)	(238,645)	59,825
ANCILLARY REVENUE-CONTRACT	0	63,822	(63,822)	8,270	(8,270)
CONT ADJ-CONTRACT	(365)	0	(365)	0	(365)
ANCILLARY REVENUE-MCD SK & OTH	11,663	0	11,663	(5,553)	17,216
CONT ADJ-MCD SK & OTH	(11,663)	0	(11,663)	5,553	(17,216)
ANCILLARY REVENUE-HMO	114,279	0	114,279	163,047	(48,768)
CONT ADJ-HMO	(114,279)	0	(114,279)	(163,047)	48,768
MCR-A NON-ALLOWABLE BAD DEBT	(75,903)	0	(75,903)	(92,722)	16,819
OTHER REVENUE	46	0	46	(252)	298
<b>TOTAL OTHER REVENUES</b>	<b>46,903</b>	<b>63,822</b>	<b>(16,919)</b>	<b>64,995</b>	<b>(18,092)</b>
<b>TOTAL REVENUE</b>	<b>7,386,595</b>	<b>7,478,426</b>	<b>(91,831)</b>	<b>7,187,090</b>	<b>199,505</b>
SALARIES and WAGES	2,902,395	2,808,000	94,395	2,756,195	146,200
VAC/SICK/HOLIDAY	325,875	253,519	72,356	226,298	99,577
BENEFITS--MED/DEN/LIFE	248,326	289,713	(41,388)	220,960	27,366
TAXES/ BONUSES/OTHER BENEFITS	399,013	300,000	99,013	350,485	48,528
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>3,875,608</b>	<b>3,651,232</b>	<b>224,376</b>	<b>3,553,937</b>	<b>321,671</b>
BUILDING IMPROVEMENT/MAINTENANCE	47,863	60,000	(12,137)	47,642	221
CONTRACTED SERVICES	102,506	102,000	506	163,184	(60,679)
EQUIPMENTAL RENTAL	19,127	18,000	1,127	14,938	4,189
CONTRACT LABOR	1,000	2,400	(1,400)	2,628	(1,628)
DATA PROCESSING FEES	62,632	66,000	(3,368)	58,354	4,278
INSURANCE / WORKER'S COMPENSATION	237,144	232,544	4,600	199,113	38,031
SUPPLIES-NURSING	105,369	132,000	(26,631)	101,157	4,211
SUPPLIES-DIETARY	215,138	229,200	(14,062)	219,597	(4,460)
SUPPLIES-OTHER	59,317	36,000	23,317	32,307	27,010
BAD DEBT EXPENSE	119,246	37,266	81,980	(2,777)	122,022
UTILITIES & PHONE	119,270	162,000	(42,730)	165,391	(46,121)
STATE BED PROVIDER TAX	410,545	453,489	(42,944)	480,423	(69,878)
POSTAGE & OVERNIGHT CHARGES	2,417	3,000	(583)	3,541	(1,124)
TRAVEL & ENTERTAINMENT	21,098	12,000	9,098	15,365	5,733
ADVERTISING	7,524	13,200	(5,676)	10,819	(3,295)
FINES & PENALTIES	52	0	52	1,065	(1,012)
OTHER EXPENSES	42,908	28,200	14,708	20,762	22,146
MANAGEMENT FEE	443,196	448,706	(5,510)	432,351	10,845
ANCILLARIES-PHARMACY	240,476	180,000	60,476	199,429	41,046
ANCILLARIES-OTHER	531,554	480,000	51,554	489,138	42,417
<b>TOTAL OTHER EXPENSES</b>	<b>2,788,383</b>	<b>2,696,004</b>	<b>92,378</b>	<b>2,654,428</b>	<b>133,954</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>6,663,991</b>	<b>6,347,236</b>	<b>316,754</b>	<b>6,208,366</b>	<b>455,625</b>
<b>TOTAL OPERATING INCOME</b>	<b>722,605</b>	<b>1,131,190</b>	<b>(408,585)</b>	<b>978,725</b>	<b>(256,120)</b>

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	YTD Actual	YTD Budget	YTD Variance	Prior YTD Actual	Prior YTD Variance
<b>PRIVATE REVENUES</b>	1,440,572	1,189,500	251,072	1,102,405	338,167
MEDICARE A	8,014,734	13,241,880	(5,227,146)	11,716,610	(3,701,877)
MEDICAID LEVEL I	3,051,737	2,426,009	625,728	2,349,847	701,890
INSURANCE	492,595	0	492,595	214,972	277,623
HOSPICE	351,146	0	351,146	79,780	271,365
HMO-MEDICARE	513,720	786,900	(273,180)	725,847	(212,127)
HMO - MEDICAID	(9,540)	0	(9,540)	0	(9,540)
VA	656,078	680,760	(24,682)	720,697	(64,619)
<b>NET ROUTINE REVENUES</b>	<b>14,511,042</b>	<b>18,325,049</b>	<b>(3,814,007)</b>	<b>16,910,159</b>	<b>(2,399,117)</b>
<b>ANCILLARY REVENUE-PVT</b>	98,475	0	98,475	74,736	23,739
ANCILLARY REVENUE-MCARE A	7,286,999	0	7,286,999	11,069,811	(3,782,812)
CONT ADJ-MCARE A	(7,284,312)	0	(7,284,312)	(11,069,762)	3,785,451
ANCILLARY REVENUE-MCARE B	469,848	0	469,848	738,701	(268,853)
CONT ADJ-MCARE B	(277,236)	0	(277,236)	(460,617)	183,381
ANCILLARY REVENUE-CONTRACT	154,242	247,474	(93,232)	256,528	(102,286)
CONT ADJ-CONTRACT	(102,228)	0	(102,228)	(125,364)	23,135
ANCILLARY REVENUE-VA	379,749	0	379,749	305,557	74,191
CONT ADJ-VA	(379,749)	0	(379,749)	(305,557)	(74,191)
ANCILLARY REVENUE-MCD SK & OTH	4,605	0	4,605	844	3,761
CONT ADJ-MCD SK & OTH	(4,605)	0	(4,605)	(844)	(3,761)
ANCILLARY REVENUE-HMO	915,467	0	915,467	976,765	(61,298)
CONT ADJ-HMO	(921,531)	0	(921,531)	(979,289)	57,758
MCR-A NON-ALLOWABLE BAD DEBT	(99,753)	0	(99,753)	(90,496)	(9,258)
PRIOR YR - MCR NON-ALLOWABLE BAD DEBT	5,632	0	5,632	0	5,632
OTHER PATIENT REVENUE	12,233	0	12,233	37,101	(24,868)
OTHER REVENUE	6,897	0	6,897	6,537	360
<b>TOTAL OTHER REVENUES</b>	<b>264,731</b>	<b>247,474</b>	<b>17,258</b>	<b>434,650</b>	<b>(169,919)</b>
<b>TOTAL REVENUE</b>	<b>14,775,774</b>	<b>18,572,523</b>	<b>(3,796,749)</b>	<b>17,344,809</b>	<b>(2,569,035)</b>
<b>SALARIES and WAGES</b>	5,313,342	5,700,000	(386,658)	5,425,546	(112,204)
AGENCY NURSES	0	0	0	1,644	(1,644)
VAC/SICK/HOLIDAY	425,176	347,700	77,476	344,093	81,083
BENEFITS--MED/DEN/LIFE	335,941	336,411	(471)	287,989	47,952
TAXES/ BONUSES/OTHER BENEFITS	540,851	552,000	(11,149)	567,497	(26,646)
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>6,615,310</b>	<b>6,936,112</b>	<b>(320,801)</b>	<b>6,626,769</b>	<b>(11,459)</b>
<b>BUILDING IMPROVEMENT/MAINTENANCE</b>	121,945	120,000	1,945	122,670	(726)
CONTRACTED SERVICES	194,737	204,000	(9,263)	205,273	(10,537)
EQUIPMENTAL RENTAL	75,418	156,000	(80,582)	108,979	(33,562)
CONTRACT LABOR	16,222	24,000	(7,778)	33,822	(17,600)
DATA PROCESSING FEES	83,877	60,000	23,877	74,614	9,263
INSURANCE / WORKER'S COMPENSATION	340,400	351,214	(10,814)	352,191	(11,791)
SUPPLIES-NURSING	155,612	216,000	(60,388)	164,754	(9,142)
SUPPLIES-DIETARY	370,677	420,000	(49,323)	415,343	(44,666)
SUPPLIES-OTHER	71,314	54,000	17,314	71,005	310
BAD DEBT EXPENSE	624,939	549,256	75,683	606,406	18,533
UTILITIES & PHONE	333,049	384,000	(50,951)	371,703	(38,654)
STATE BED PROVIDER TAX	520,266	420,885	99,380	420,259	100,007
POSTAGE & OVERNIGHT CHARGES	3,668	12,000	(8,332)	12,916	(9,248)
TRAVEL & ENTERTAINMENT	74,318	30,000	44,318	40,381	33,938
ADVERTISING	29,981	54,000	(24,019)	27,783	2,197
FINES & PENALTIES	36,809	0	36,809	1,332	35,477
OTHER EXPENSES	51,251	60,000	(8,749)	39,053	12,198
MANAGEMENT FEE	738,789	928,626	(189,837)	869,844	(131,055)
ANCILLARIES-PHARMACY	966,279	1,200,000	(233,721)	1,201,925	(235,646)
ANCILLARIES-OTHER	2,424,588	3,480,000	(1,055,412)	3,334,770	(910,182)
<b>TOTAL OTHER EXPENSES</b>	<b>7,234,138</b>	<b>8,723,981</b>	<b>(1,489,843)</b>	<b>8,475,024</b>	<b>(1,240,885)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>13,849,449</b>	<b>15,660,093</b>	<b>(1,810,644)</b>	<b>15,101,793</b>	<b>(1,252,344)</b>

**TOTAL OPERATING INCOME** 926,325 2,912,430 (1,986,105) 2,243,016 (1,316,691)

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Debtor	Facility	Beds	Estimated Value	Lease	Net Value to Estate
				Purchase Option	
Aurora Australis, LLC	Columbus, Ms	120	\$11,100,000	\$3,075,000	\$8,025,000
Boulevard Terrace, LLC	Murfreesboro, Tn.	100	\$4,400,000	\$3,259,500	\$1,140,500
Eldercare of Jackson County, LLC	Ripley, WV	120	\$15,500,000	\$0	\$15,500,000
Glen Oaks, LLC	Shelbyville, Tn	130	\$5,700,000	\$2,173,000	\$3,527,000
Palace RBS, LLC	Red Boiling Springs, Tn	119	\$5,700,000	\$2,173,000	\$3,527,000
Shady Lawn, LLC	Vicksburg, Ms	100	\$7,800,000	\$0	\$7,800,000
Vanguard of Ashland, LLC	Ashland, Ms	60	\$6,800,000	\$1,190,489	\$5,609,511
Vanguard of Church Hill, LLC	Church Hill, Tn	124	\$11,400,000	\$0	\$11,400,000
Vanguard of Manchester, LLC	Manchester, Tn	120	\$4,600,000	\$0	\$4,600,000
Vanguard of Ripley, LLC	Ripley, Ms	60	\$4,100,000	\$1,043,750	\$3,056,250
Vicksburg Convalescent, LLC	Vicksburg, Ms	100	\$5,700,000	\$0	\$5,700,000
Elderscripts Services, LLC	Tupelo, Ms		\$8,000,000		\$8,000,000
Total		1153	\$90,800,000	\$12,914,739	\$77,885,261

Vanguard Healthcare, LLC (16-03296)	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.
ALLSCRIPTS	24630 NETWORK PLACE		CHICAGO	IL	60673-1246	SOFTWARE LICENSE & SERVICE	3/29/2016	
AMERICAN HEALTHCARE ASSOCIATION	1201 L STREET NW		WASHINGTON	DC	20005-0000	AGREEMENT/REFERRAL MANAGEMENT	1/13/2015	
AMERICAN HEALTHTECH INC	P O BOX 12310		JACKSON	MS	39236-2310	SOFTWARE LICENSE & SERVICE AGREEMENT	1/12/2015	
ARAMARK REFRESHMENT SERVICES	4300 HIGHLANDS PARKWAY	STE D	SMYRNA	GA	30082-0000	SERVICES AGREEMENT/BEVERAGE SERVICES	9/15/2016	
BHC-LTC INSURANCE LTD.	P.O. Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims		Pursuant to agreement regarding all Debtors Pursuant to agreement regarding all Debtors
EVERGREEN REHABILITATION FACILITY DESIGN SERVICES LLC	136 ST. MATTHEWS AVENUE, SUITE 300	PO BOX 751782	LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY SERVICES	12/31/2018	
GMJ LIMITED LIABILITY PARTNERSHIP	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE OPERATING AGREEMENT/MANCHESTER	1/1/2019	
MANCHESTER PROPERTIES 2010, LLC	6 CADILLAC DR	SUITE 310	BRENTWOOD	TN	37027-0000	PROPERTIES 2010 LLC OPERATING AGREEMENT	Evergreen	
MUSIC CITY POWER AND GENERATION NEW CENTURY CAPITAL PARTNERS INC	1100 FOSTER AVENUE	SUITE 110	NASHVILLE	TN	37210-0000	AGREEMENT/EMERGENCY POWER SYSTEM SERVICE	1/5/2017	
RETIREMENT PLAN COMPANY	1510 11TH ST SECOND FLOOR		SANTA MONICA	CA	90401-0000	ENGAGEMENT LETTER	1/31/2017	
RETIREMENT PLAN COMPANY	PO BOX 1429		BRENTWOOD	TN	37024-0000	AGREEMENT/NONDISCRETIONARY INVESTMENT ADVISORY AGREEMENT	1/1/2017	
SHADY LAWN, LLC	PO BOX 1429	SUITE 310	BRENTWOOD	TN	37024-0000	SERVICES AGREEMENT/ADMINISTRATIVE SERVICES PLAN FOR401K SAVINGS PLAN	12/31/2016	
SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT	Evergreen	
VANGUARD FINANCIAL	SIX CADILLAC DR SUITE 310		BRENTWOOD	TN	37027-0000	CONSULTING AGREEMENT/VHC - CONSULTING SERVICES	12/31/2016	
VANGUARD HEALTHCARE, LLC	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT	Evergreen	
VANGUARD HEALTHCARE, LLC	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT/MC OPERATING	Evergreen	
VANGUARD HEALTHCARE, LLC	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	AGREEMENT	Evergreen	
VANGUARD HEALTHCARE, LLC	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT/RH OPERATING	Evergreen	
VANGUARD HEALTHCARE, LLC	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT/GLEN OAKS LLC	Evergreen	
VANGUARD HEALTHCARE, LLC	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	SUBLEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	6/30/2017	
VANGUARD HEALTHCARE, LLC	SIX CADILLAC DR , SUITE 310		BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT	Evergreen	
VANGUARD OF MEMPHIS, LLC	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT/BOULEVARD TERRACE	Evergreen	
VICKSBURG MANAGEMENT ASSOCIATES LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT/PP OPERATING	Evergreen	
	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT	Evergreen	

Vanguard Healthcare Services (16-03297)	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.
ABBOTT NUTRITION	PO BOX 182023		COLUMBUS	OH	43218-0000	LETTER OF PARTICIPATION/GPO SUPPLIER: ENTERAL NUTRITION, PUMPS AND PLASTICS	2/28/2017	
ADP INC	PO BOX 842875		BOSTON	MA	02284-0000	MASTER SERVICES AGREEMENT/PAYROLL SYSTEM SERVICES AGREEMENT/PERSONAL PROPERTY TAX ASSESSMENT SVCS	8/31/2017	
AEGIS GROUP, LLC	1102 18TH AVENUE SOUTH		NASHVILLE	TN	37212-0000	SERVICES AGREEMENT/REAL PROPERTY TAX ASSESSMENT SERVICES	8/18/2016	
AEGIS GROUP, LLC	1102 18TH AVENUE SOUTH		NASHVILLE	TN	37212-0000	ASSESSMENT SERVICES	8/18/2016	
AMERICAN DATA BHC-LTC INSURANCE LTD.	PO BOX 640 DIMS HOUSE 20 GENESIS CLOSE PO BOX 1344, KY1-1108		SAUK CITY GRAND CAYMAN	WI	53583-0000	SOFTWARE LICENSE & SERVICE AGREEMENT/SYSTEM SOFTWARE AGREEMENT SERVICES AGREEMENT/AUDIT	9/28/2015 Evergreen	Pursuant to agreement regarding all Debtors
BHC-LTC INSURANCE LTD. BRISK COFFEE ROASTERS USA	P.O. Box 1344 402 N 22ND STREET		Grand Cayman TAMPA	Cayman Islands FL	33605-0000	Insurance policy for liability claims SERVICES AGREEMENT/COFFEE AND TEA ENGAGEMENT LETTER/AGREEMENT FOR LEGAL SERVICES	4/1/2016	
BROAD AND CASSEL	215 S MONROE STREET, SUITE 400		TALLAHASSEE	FL	32301-0000	SERVICES	3/12/2016	
CHURCH HILL MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT SERVICES AGREEMENT/CHURCH HILL MANAGEMENT AGREEMENT	Evergreen	
CIT TECHNOLOGY FIN. SERV , INC CITRIX ONLINE, LLC	10201 CENTURION PKWY NORTH, SUITE 100 6500 HOLLISTER AVENUE		JACKSONVILLE GOLETA	FL CA	32256-0000 93117-0000	EQUIPMENT: LEASE AGREEMENT/MC COPIERS: KWB5 B601 & B421 SALES AGREEMENT/GOTOMEETING SERVICES AGREEMENT/ALL FACILITIES - PURCHASING AGREEMENT	3/28/2013 3/18/2016	
DIRECT SUPPLY	ATTN: WILLIAM L AVERY	6767 N INDUSTRIAL RD	MILWAUKEE	WI	53223-0000	AUTOMOBILE LEASE/NATIONAL/ENTERPRISE CAR RENTAL	7/17/2018	
EAN SERVICES, LLC	ATTN: BUSINESS RENTAL SALES DEPARTMENT	600 CORPORATE PARK DRIVE	ST. LOUIS	MO	63105-0000	RENTAL	3/31/2017	
EAST MISSISSIPPI MANAGEMENT ASSOCIATES,	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT SERVICES AGREEMENT/AURORA AUSTRALIS MANAGEMENT AGREEMENT	Evergreen	
ECOLAB INC	PO BOX 905327		CHARLOTTE	NC	28290-5327	EQUIPMENT: LEASE AGREEMENT/ALL FACILITIES - DISH MACHINE MASTER AGREEMENT	1/26/2016	
ECOLAB INC	PO BOX 905327		CHARLOTTE	NC	28290-5327	AGREEMENT/ALL FACILITIES - PEST CONTROL SERVICE	2/28/2016	
ELDERCARE MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DR SUITE 310		BRENTWOOD	TN	37027-0000	MANAGEMENT SERVICES AGREEMENT/ELDERCARE OF JACKSON COUNTY MANAGEMENT AGREEMENT	Evergreen	
EPS PRINT SOLUTIONS, INC.	PO BOX 421008		ATLANTA	GA	30342-0000	SERVICES AGREEMENT/PRINTING AND SUPPLIES	3/9/2016	Pursuant to agreement regarding all Debtors
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300		LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY SERVICES	12/31/2018	
FORUM PURCHASING, L L C	ATTENTION: TOM BENES	2 RAVINIA DR , SUITE 1290	ATLANTA	GA	30346-0000	AGREEMENT/GPO - CONFIDENTIALITY AND NON- DISCLOSURE AGREEMENT	6/17/2016	
GOULD AND LAMB LLC	2397 HUNTCREST WAY STE 200		LAWRENCEVILLE	GA	30043-6309	AGREEMENT/M/MSA MANDATORY INSURER REPORTING SERVICES AGREEMENT	2/16/2017	
HEALTH VALUE MANAGEMENT, INC. D/B/A CHOI	ATTN: PRESIDENT	PO BOX 19013	GREEN BAY	WI	54307-0000	MANAGED CARE PROVIDER/MS,TN,WV FACILITIES - DBA: CHOICECARE NETWORK	5/31/2016	
HEALTHSPRING OF TENNESSEE, INC. HELLO INTERACTIVE	44 VANTAGE WAY PO BOX 774		NASHVILLE DUNEDIN	TN FL	37228-0000 34697-0000	MANAGED CARE PROVIDER/TN FACILITIES - MEDICARE ADVANTAGE AGREEMENT/WEBSITE	7/23/2017 2/27/2015	
HUMANIA INC.	ATTN: LAW DEPARTMENT	PO BOX 1438	LOUISVILLE	KY	40201-0000	MANAGED CARE PROVIDER/HUMANIA	5/31/2016	
LD HANCOCK FAMILY LLC	ATTN: MISTY MCFARLING	PO BOX 2431	TUPELO	MS	38803-0000	OFFICE LEASE	2/21/2016	
LEVEL 3 COMMUNICATIONS LLC	PO BOX 910182		DENVER	CO	80291-0182	INTERNET SERVICE AGREEMENT/VHS	5/28/2016	
LIFE COMMUNICATIONS & SECURITY	329 WEST LINCOLN STREET		TULLAHOMA	TN	37388-0000	SECURITY SERVICES/MONITORING AGREEMENT AGREEMENT/ALL FACILITIES - MEDICAL GASES	12/11/2015	
LIFE GAS	6600 PEACHTREE-DUNWOODY ROAD, EMBASSY ROW 400		ATLANTA	GA	30328-0000	PRODUCT AND EQUIPMENT RENTAL	2/16/2016	



LIFE GAS	6600 PEACHTREE-DUNWOODY ROAD, EMBASSY ROW 400	ATLANTA	GA	30328-0000	RESPIRATORY THERAPY AGREEMENT/ALL FACILITIES - RESPIRATORY THERAPY SERVICES	9/30/2016
LIFE GAS	6600 PEACHTREE ROAD EMBASSY ROW 400	ATLANTA	GA	30328-0000	SERVICES AGREEMENT/MEDICAL GASES MANAGEMENT SERVICES	3/4/2016
L-W DEL PRADO, LLC	ATTN: LARRY WILLIAMS	BRENTWOOD	TN	37027-0000	AGREEMENT/WHITEHALL MANAGEMENT AGREEMENT	Evergreen
MANCHESTER DIALYSIS CLINIC	367 INTERSTATE DRIVE	MANCHESTER	TN	37355-0000	AGREEMENT/DIALYSIS MANAGEMENT SERVICES	6/10/2015
MANCHESTER MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DRIVE	BRENTWOOD	TN	37027-0000	AGREEMENT/MANCHESTER MANAGEMENT AGREEMENT	Evergreen
MEDLINE INDUSTRIES INC	DEPT CH 14400	PALATINE	IL	60055-4400	SUPPLY AGREEMENT/MEDICAL SUPPLIES	2/28/2018
MERCEDES-BENZ OF NASHVILLE	630 BAKERS BRIDGE	FRANKLIN	TN	37067-0000	AUTOMOBILE LEASE/VHC - JERE ERVIN	11/12/2016
MICROSOFT FINANCING	23896 NETWORK PLACE	CHICAGO	IL	60673-1238	SOFTWARE LICENSE & SERVICE AGREEMENT/VHC (GREAT PLAINS)	12/29/2010
MICROSOFT FINANCING	23896 NETWORK PLACE	CHICAGO	IL	60673-1238	SOFTWARE LICENSE & SERVICE AGREEMENT/VHS (NON-CONTRACTUAL AGREEMENT)	4/5/2012
MOBILEX USA	13773 ICOT BLVD SUITE 502	CLEARWATER	FL	33760-0000	SERVICES AGREEMENT/X-RAY/EKG/ULTRASOUND SERVICES	8/12/2016
MULTIPLAN, INC.	ATTN: OFFICE OF PRESIDENT & CEO	NEW YORK	NY	10003-1004	MANAGED CARE PROVIDER/AL CH CV GO MC PP RH LV VB FACILITIES: COMMERCIAL, WORK COMP, AUTO MANAGEMENT SERVICES	11/30/2015
NASHVILLE MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DRIVE	BRENTWOOD	TN	37027-0000	AGREEMENT/CRESTVIEW MANAGEMENT AGREEMENT	Evergreen
NIXON POWER SERVICE	PO BOX 934345	ATLANTA	GA	31193-4345	AGREEMENT EQUIPMENT: SUPPORT & SERVICE AGREEMENT/ALL FACILITIES - EMERGENCY GENERATOR SERVICE & REPAIR	3/10/2012
NORTH MISSISSIPPI MANAGEMENT ASSOCIATES,	6 CADILLAC DRIVE	BRENTWOOD	TN	37027-0000	MANAGEMENT SERVICES AGREEMENT/ASHLAND MANAGEMENT AGREEMENT	Evergreen
NORTH MISSISSIPPI MANAGEMENT ASSOCIATES,	6 CADILLAC DRIVE	BRENTWOOD	TN	37027-0000	MANAGEMENT SERVICES AGREEMENT/REST HAVEN MANAGEMENT AGREEMENT	Evergreen
NOVACOPY	PO BOX 372 DEPT 200	MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/VHS (C652, 8751 COPIERS)	9/21/2014
NOVACOPY	PO BOX 372 DEPT 200	MEMPHIS	TN	38101-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/VHS (C652, 8751 COPIERS)	9/16/2012
PITNEY BOWES GLOBAL FINANCIAL	SERVICES LLC	PITTSBURGH	PA	15250-7887	EQUIPMENT: RENTAL AND PRODUCT/54 MONTHS MAINTENANCE AGREEMENT/PLANT CARE FOR CORPORATE OFFICE	2/23/2014
PRISCILLAS PLANTS INC	PO BOX 120132	NASHVILLE	TN	37212-0000	SERVICES AGREEMENT/MASTER PROVIDERTRUST SERVICES AGREEMENT	11/30/2016
PROVIDER TRUST LLC	C/O XMI HOLDINGS INC	NASHVILLE	TN	37219-0000	AGREEMENT/QUALITY CONTROL TOOL - AGREEMENT/QUALITY CONTROL TOOL -	3/31/2017
PROVIDIGM LLC	ATTN: BOB FEURER	8055 E TUFTS AVENUE, SUITE 12 DENVER	CO	80237-0000	SUBSCRIPTION AGREEMENT	1/27/2016
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE	CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION	8/1/2016
RECALL TOTAL INFORMATION MGMT.	015295 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60693-0000	SERVICES AGREEMENT/DOCUMENT MANAGEMENT SERVICES	12/31/2016
RECOVERCARE	2430 WHITEHALL PARK DR	CHARLOTTE	NC	28273-0000	LETTER OF PARTICIPATION/JOERNS - TERM AGREEMENT/LABOR RELATIONS (UNION) -	5/31/2018
RETAIL WHOLESAL & DEPT.STORE S & S WORLDWIDE	UNION, AFL-CIO ACCOUNTS RECEIVABLE	BIRMINGHAM HARTFORD	AL CT	35205-0000 06141-0210	COLLECTIVE BARGAINING AGREEMENT AGREEMENT/SUPPLY AGREEMENT	11/7/2016 6/30/2016
SHINWA TORASUTO CO, LTD	6 CADILLAC DRIVE	BRENTWOOD	TN	37027-0000	CONSULTING AGREEMENT/BT - CONSULTING AGREEMENT	12/31/2021
SHINWA TORASUTO CO, LTD	6 CADILLAC DRIVE	BRENTWOOD	TN	37027-0000	CONSULTING AGREEMENT/WHI LIMITED LIABILITY PARTNERSHIP	12/31/2013
SIMPLEX GRINNELL	50 TECHNOLOGY DR	WESTMINSTER	MA	01441-0000	SERVICES AGREEMENT/ALL FACILITIES - FIRE & SECURITY	12/31/2016
STERICYCLE	PO BOX 6575	CAROL STREAM	IL	60197-6575	SERVICES AGREEMENT/ALL FACILITIES: MEDICAL WASTE DISPOSAL	2/24/2017

SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	CONSULTING AGREEMENT	1/1/2019
SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	CONSULTING AGREEMENT/BOULEVARD TERRACE -	11/30/2016
SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	REAL ESTATE CONSULTING	12/31/2016
SVT CREEKSIDE CROSSING LP	ATTN: READ MORTIMER	591 WEST PUTNAM AVE	GREENWICH	CT	06830-0000	CONSULTING AGREEMENT/WHITEHALL	4/30/2020
						Real Estate Lease	
						SUBSCRIPTION AGREEMENT/ALL FACILITIES -	
SYSCO CORPORATION	1390 ENCLAVE PARKWAY		HOUSTON	TX	77077-0000	NETIMPAC SOFTWARE - DIETARY - WEB-BASED	10/31/2016
						MENU SYSTEMS & SERVICES	
THINK A NEW	PO BOX 669		MADISON	MS	39130-0669	EQUIPMENT: LEASE AND SERVICE	2/28/2018
TOWE AND ASSOCIATES INC	110 SANDERS FERRY ROAD		HENDERSONVILLE	TN	37075-0000	AGREEMENT/PHONE EQUIPMENT	5/4/2017
						RECRUITING SERVICES/VHC	
TRACTMANAGER INC	PO BOX 11407		BIRMINGHAM	AL	35246-2632	CONTRACT MANAGEMENT SERVICES	
TRICARE	SOUTH REGION, PROVIDER DATA MANAGEMENT	PO BOX 7039	CAMDEN	SC	29020-7039	AGREEMENT/MEDITRACT	12/31/2017
UNISHIPPERS	PO BOX 1209		MOUNT JULIET	TN	37121-0000	MANAGED CARE PROVIDER/PATIENT CARE	Evergreen
						AGREEMENT/UNISHIPPERS - UPS	9/24/2016
UNITEDHEALTHCARE INSURANCE COMPANY	9701 DATA PARK DRIVE	MN006-W600	MINNETONKA	MN	55343-0000	MANAGED CARE PROVIDER/MEDICARE	
VITAL RECORDS CONTROL	PO BOX 13996		MAUMELLE	AR	72113-3159	ADVANTAGE	4/30/2016
WASTE INDUSTRIES	7320 CENTENNIAL BLVD		NASHVILLE	TN	37209-0000	SERVICES AGREEMENT/RECORDS STORAGE	2/28/2017
						AGREEMENT/TRASH SERVICES	7/30/2015
WASTE MANAGEMENT	626 CHERRINGTON PKWY		MOON TOWNSHIP	PA	15108-0000	SERVICES AGREEMENT/NON-HAZARDOUS WASTE	
						REMOVAL	5/31/2017
WASTE REDUCTION CONSULTANTS	PO BOX 50217		JACKSONVILLE BEACH	FL	32240-0217	AGREEMENT/MEDICAL & SOLID WASTE	4/29/2017
						MANAGEMENT; RECYCLING	
						SERVICES AGREEMENT/ALL FACILITIES -	
WESCOM SOLUTIONS, INC.	6975 CREDITVIEW ROAD	UNIT 4	MISSISSAUGA, ON L5N 8E9	IL		POINTCLICKCARE - WEBSITE DESIGNED TO	7/18/2016
ZIRMED INC	1311 SOLUTIONS CENTER		CHICAGO		60677-1311	MAINTAIN PATIENT CLIENT RECORDS	4/21/2016
						INTERNET SERVICE AGREEMENT/BILLING	

Vanguard Financial Services (16-03298)							
Name	Address1	Address2	City	State	Zip	Description	TermRemaining Cure Amt.
ACT SERVICES, LLC	511 FAIRGROUND COURT		NASHVILLE	TN	37211-0000	SERVICES AGREEMENT/DOOR ACCESS CONTROL	10/18/2016
BHC-LTC INSURANCE LTD.	P.O. Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims	Pursuant to agreement regarding all Debtors
CHURCH HILL MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (CHURCH HILL)	Evergreen
EAST MISSISSIPPI MANAGEMENT ASSOCIATES,	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (AURORA AUSTRALIS)	Evergreen
ELDERCARE MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DR SUITE 310		BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (ELDERCARE)	Evergreen
ELDERSCRIPT SERVICES, LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT	Evergreen
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300		LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY SERVICES	Pursuant to agreement regarding all Debtors
L-W DEL PRADO, LLC	ATTN: LARRY WILLIAMS	205 POWELL PLACE	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (WHITEHALL)	12/31/2018
MANCHESTER MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (MANCHESTER)	Evergreen
MIDDLE TENNESSEE MANAGEMENT ASSOCIATES,	6 CADILLAC DR	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (GLEN OAKS)	Evergreen
MURFREESBORO MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DRIVE, STE 310		BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (BOULEVARD TERRACE)	Evergreen
NASHVILLE MANAGEMENT ASSOCIATES, LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (CRESTVIEW)	Evergreen
NORTH MISSISSIPPI MANAGEMENT ASSOCIATES,	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (ASHLAND)	Evergreen
NORTH MISSISSIPPI MANAGEMENT ASSOCIATES,	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (REST HAVEN)	Evergreen
RANDSTAD PROFESSIONALS US, LP	100 WESTWOOD PLACE	SUITE 210	BRENTWOOD	TN	37027-0000	SERVICES AGREEMENT/STAFFING	1/20/2017
VICKSBURG MANAGEMENT ASSOCIATES LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (SHADY LAWN)	Evergreen
VICKSBURG MANAGEMENT ASSOCIATES LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (VICKSBURG CONVALESCENT)	Evergreen
WEST TENNESSEE MANAGEMENT ASSOCIATES, LL	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT (POPLAR POINT)	Evergreen

Vanguard Aurora Australis (16-03300)	Name	Address1	Address2	City	State	Zip	Description	Term	Remaining	Cure Amt.
ADVANCED FOOT CARE CENTER	ATTN: DR LARRY K CRUEL	2520 5TH STREET, NORTH	4510 OFFICE PARK DRIVE	JACKSON	MS	39206-0000	SERVICES AGREEMENT/PODIATRY	5/12/2017		
BAPTIST HOSPICE-GOLDEN TRIANGLE	ATTN: ADMINISTRATOR	2520 5TH STREET, NORTH	2623 5TH STREET N	COLUMBUS	MS	39705-0000	SERVICES AGREEMENT/HOSPICE SERVICES	6/13/2016		
BAPTIST HOSPITAL GOLDEN TRIANGLE				COLUMBUS	MS	39705-0000	AMBULANCE SERVICE AGREEMENT	3/7/2017		
BAPTIST HOSPITAL GOLDEN TRIANGLE				COLUMBUS	MS	39705-0000	PATIENT TRANSFER AGREEMENTS/HOSPITAL TRANSFER	3/8/2016		
BHC-LTC INSURANCE LTD.	P.O. Box 1344			Grand Cayman	Island		Insurance policy for liability claims			Pursuant to agreement regarding all Debtors
BULK TV & INTERNET	PO BOX 78131			MILWAUKEE	WI	53278-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/CABLE &	9/25/2019		
CABLE ONE	PO BOX 900109			LOUISVILLE	KY	40290-1009	SERVICES AGREEMENT/INTERNET SERVICES	11/24/2016		
CENTERS FOR MEDICARE AND MEDICAID SERV	OFFICE OF THE REGIONAL ADMINISTRATOR		61 FORSYTH STREET, SW, STE 4T20	ATLANTA	GA	30303-8909	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER	8/31/2016		
CIT TECHNOLOGY FIN. SERV, INC	10201 CENTURION PKWY NORTH, SUITE 100			JACKSONVILLE	FL	32256-0000	EQUIPMENT: LEASE AGREEMENT/COPIERS: KWBS B601 &			
COMCAST	PO BOX 530099			ATLANTA	GA	30353-0099	8421	12/27/2014		
COMMUNITY HOSPICE INC.	107 SKEET DRIVE			VERONA	MS	38879-0000	ADVERTISING CONTRACT/TV COMMERCIALS	10/23/2011		
CONNECTICUT GENERAL LIFE INSURANCE COMPA	ATTN: DIRECTOR OF PROVIDER CONTRACTING		1000 CORPORATE CENTER, SUITE 500	FRANKLIN	TN	37067-0000	SERVICES AGREEMENT/HOSPICE SERVICES	1/7/2016		
EAST MISSISSIPPI COMMUNITY COLLEGE	PO BOX 100			MAYHEW	MS	39753-0000	MANAGED CARE PROVIDER	10/14/2016		
ELDERSCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	CLINICAL EDUCATION AGREEMENT	6/13/2016		
ELDERSCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT	9/30/2016		
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300			LOUISVILLE	KY	40207-0000	PHARMACY PRODUCTS AND SERVICES AGREEMENT	9/30/2016		
GILBERT'S HOSPICE CARE, LLC DBA GENTIVA	2633 LAMNDALE DRIVE			TUPELO	MS	03880-1709	TERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY	12/31/2018	\$127,937.66+L19	
GRIFFIN INDUSTRIES, INC.	1299 PRISCO RD			JACKSON	MS	37272-0000	SERVICES AGREEMENT/HOSPICE CARE	10/31/2016		
GUILLERMO HERNANDEZ, M D	PSYCHOLOGY ASSOCIATES		2403 HWY 39 N, SUITE B	MERIDIAN	MS	39303-0000	ENVIRONMENTAL SERVICES/OIL REMOVAL SERVICE	8/9/2017		
HENDERSON, DR ADELEIDE R	ADDRESS UNAVAILABLE AT TIME OF FILING						SERVICES AGREEMENT/PSYCHOLOGY/MENTAL HEALTH	3/26/2018		
INTERNAL MEDICINE ASSOCIATES 425 HOSPITA	COLUMBUS, MS 39705			COLUMBUS	MS	39705-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT/MEDICAL	5/30/2017		
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER		20TH FLOOR	NEWARK	NJ	07102-5207	LABORATORY AGREEMENT/CLINICAL LABORATORY TESTING	2/8/2017		
MAIL SHIP TECHNOLOGY	3435 BRECKINRIDGE BLVD		STE 100	DULUTH	GA	30096-4932	RESIDENT SURETY BOND/SURETY BOND/POLICY NO.	8/18/2016		
MCKELLAR TECHNOLOGY CENTER	810 N BROWDER ST.			COLUMBUS	MS	39702-0000	EQUIPMENT: LEASE AND SERVICE AGREEMENT/HASLER	6/13/2017		
MISSISSIPPI MEDICAID PROGRAM	PO BOX 23077			JACKSON	MS	39180-0000	POSTAGE MACHINE & SERVICE	7/31/2015		
MISSISSIPPI STATE DEPT OF HEALTH	570 EAST WOODROW WILSON DR.			JACKSON	MS	39216-0000	CLINICAL EDUCATION AGREEMENT/CNA PROGRAM FOR	Evergreen 3/31/2017		
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400			JACKSON	MS	39211-2038	MEDICAID/PROVIDER VERIFICATION	12/31/2015		
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400			JACKSON	MS	39211-2038	FACILITY LICENSE/FACILITY LICENSE #282	12/31/2015		
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400			JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE #CS-	12/31/2015		
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE		SUITE 110	NASHVILLE	TN	37210-0000	01824/08.2	12/30/2016		
NATIONAL DATACARE CORPORATION	PO BOX 222430			CHANTILLY	VA	20153-2430	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE	1/5/2017		
NOVACOPY	PO BOX 372 DEPT 200			MEMPHIS	TN	38101-0000	REGISTRATION - CS-06969/ 4.2	3/25/2015		
OCCUPATIONAL HEALTH CONSULTANT	OF AMERICA			DALLAS	TX	75391-0748	PHARMACY PERMIT/INSTITUTIONAL PHARMACY PERMIT	12/27/2016		
OXYCARE PLUS INC	404 WILKINS WISE ROAD		P O BOX 91078 - A/R DEPT.	COLUMBUS	MS	39705-0000	CONSULTING AGREEMENT/EMPLOYEE/FAMILY	12/31/2015		
PORTABLE MEDICAL DIAGNOSTIC	1855 LAKELAND DRIVE, SUITE G10		SUITE 3	JACKSON	MS	39216-0000	COUNSELING SERVICES	2/25/2016		
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE			CHICAGO	IL	60693-0100	MEDICAL EQUIPMENT/RESPIRATORY EQUIPMENT	3/31/2016		
RENAL CARE GROUP	RCG MISSISSIPPI, INC.		3925 WEST NORTHSIDE DR., Suite A	JACKSON	MS	39296-4740	SERVICES AGREEMENT/X-RAY/EKG/ULTRASOUND	8/15/2016		
SHINWA TORASUTO CO, LTD	6 CADILLAC DRIVE		SUITE 310	BRENTWOOD	TN	37027-0000	SERVICES AGREEMENT/DIALYSIS SERVICES	12/11/2016		
							CONSULTING AGREEMENT/AA-TMJ LIMITED LIABILITY	7/31/2021		

SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD TN	37027-0000	CLINICAL EDUCATION AGREEMENT	1/1/2019
THINK A NEW	PO BOX 669		MADISON MS	39130-0669	EQUIPMENT	2/28/2018
TWJ LIMITED LIABILITY PARTNERSHIP	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD TN	37027-0000	LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	6/30/2021
TRICARE	SOUTH REGION, PROVIDER DATA MANAGEMENT	PO BOX 7039	CAMDEN SC	29020-7039	MANAGED CARE PROVIDER/MANAGED CARE	Evergreen
TRUGREEN	543 EXPRESSWAY PARK DRIVE		NASHVILLE TN	37210-0000	SERVICES AGREEMENT/LAWN AND LANDSCAPE	12/16/2017
UNITEDHEALTHCARE INSURANCE COMPANY	9701 DATA PARK DRIVE	MN006-W600	MINNETONKA MN	55349-0000	MANAGED CARE PROVIDER/MANAGED CARE	5/1/2016
US DEA	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM - BE9847039	8/31/2018
						\$33,069.84 of which \$15,192.50 is administrative priority
SYSCO Memphis LLC						





RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE	CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION	10/19/2016
SECURITY SERVICES OF MURFREESBORO	410 NORTH FRONT STREET	MURFREESBORO	TN	37130-0000	SERVICES AGREEMENT/FIRE AND SECURITY MONITORING THERAPY SERVICES AGREEMENT/SPEECH, PHYSICAL, OCCUPATIONAL	9/29/2003
SELECT MEDICAL REHAB SERVICES	2455-C McMULLEN BOOTH ROAD	CLEARWATER	FL	33759-0000		4/30/2016
ST THOMAS RUTHERFORD HOSPITAL	102 WOODMONT BLVD , SUITE 800	NASHVILLE	TN	37205-0000	AGREEMENT/HOSPITAL TRANSFER	6/30/2018
STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD	NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE LEVEL I	12/11/2014
STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD	NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE LEVEL II	12/11/2014
TENNESSEE BOARD OF PHARMACY	665 MAINSTREAM DRIVE	NASHVILLE	TN	37243-0000	PHARMACY REGISTRATION/TN CONTROLLED SUBSTANCE LICENSE #4852	3/31/2017
TENNESSEE DEPT OF HEALTH-RENEWAL	DEPARTMENT OF HEALTH	NASHVILLE	TN	37219-8990	FACILITY LICENSE/LICENSE NO. 0000000217	5/5/2017
THE TESS COMPANY	PO BOX 1916	GALLATIN	TN	37066-1916	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/MEDICAL GASES PRODUCT AND EQUIPMENT RENTAL	2/10/2014
TRUGREEN	543 EXPRESSWAY PARK DRIVE	NASHVILLE	TN	37210-0000	SERVICES AGREEMENT/LAWN AND LANDSCAPE	12/16/2017
UNITEDHEALTHCARE PLAN OF THE RIVER VALLE	1300 RIVER DRIVE	MCOLINE	IL	61265-0000	MANAGED CARE PROVIDER/TENNCARE CHOICES	12/31/2016
US DEA	DRUG ENFORCEMENT ADMINISTRATION	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYST. FE2492700 DEA REGISTRATION NO. FE2492700	8/31/2018
VANDERBILT UNIVERSITY	461 21ST AVENUE SOUTH	NASHVILLE	TN	37240-1119	AFFILIATION AGREEMENT/CLINICAL EDUCATION AGREEMENT	4/11/2015
VOLUNTEER STATE HEALTH PLAN, INC	1 CAMERON HILL CIRCLE	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/TENNCARE CHOICES	3/10/2017
WELLNESS SOLUTIONS, INC	73 WHITE BRIDGE ROAD	NASHVILLE	TN	37205-0000	SERVICES AGREEMENT/MEDICAL AND/OR PSYCHIATRIC	12/31/2015
WINDSOR HEALTH PLAN, INC	7100 COMMERCE WAY	BRENTWOOD	TN	37027-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	12/31/2016
SYSO Nashville LLC						\$14,943.22 of which \$9,087.27 is administrative

Vanguard Eldercare of Jackson County (16-03308)									
Name	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.	
AMEDISYS HOME HEALTH CARE OF RIPLEY	208 STONE STREET		RIPLEY	WV	25271-0000	AGREEMENT/PREFERRED PROVIDER AGREEMENT	4/25/2015	Pursuant to agreement regarding all Debtors	
BHC-LTC INSURANCE LTD.	P.O. Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims			
CENTERS FOR MEDICARE AND MEDICAID SERVICE	OFFICE OF THE REGIONAL ADMINISTRATOR	150 S. INDEPENDENCE MALL WEST, Suite 216	PHILADELPHIA	PA	19106-0000	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER S1D0883483	3/7/2018		
CHARLESTON AREA MEDICAL CENTER	501 MORRIS STREET		CHARLESTON	WV	25301-0000	PATIENT TRANSFER AGREEMENTS/HOSPITAL BEAUTY/BARBER SERVICES	4/12/2016		
DORIS PURSLEY	50 PINE TREE LANE		RIPLEY	WV	20271-0000	AGREEMENT/BEAUTY SHOP AGREEMENT	10/21/2015		
ELDERCARE OF JACKSON COUNTY, LLC	6 CADILLAC DR	STE 310	BRENTWOOD	TN	37027-5080	OPERATING AGREEMENT	Evergreen		
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES	1/31/2017		
						AGREEMENT THERAPY SERVICES			
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300		LOUISVILLE	KY	40207-0000	AGREEMENT/REHABILITAVE THERAPY SERVICES	12/31/2018	\$137,307.27	
FRESENIUS MEDICAL CARE OF CHARLESTON	2345 CHESTERFIELD AVE.		CHARLESTON	WV	25304-0000	SERVICES AGREEMENT/DIALYSIS	12/3/2015		
GENERATIONAL NUTRITION CONSULT	1788 RED JACKET DR		ANTIOCH	TN	37013-0000	SERVICES AGREEMENT/REGISTERED DIETITIAN CONSULTANT	10/31/2015		
HEALTH NET FEDERAL SERVICES	ATTN: PROVIDER NETWORK MANAGEMENT	2107 WILSON BOULEVARD, SUITE 900	ARLINGTON	VA	22201-0000	MANAGED CARE PROVIDER/TRICARE	8/21/2016		
HIGHMARK BCBS WEST VIRGINIA	614 MARKET ST. PO BOX 1948		PARKERSBURG	WV	26102-0000	MANAGED CARE PROVIDER/COMMERCIAL AND MEDICARE ADVANTAGE	10/1/2016		
HOSPICECARE	ATTN: LARRY ROBERTSON		CHARLESTON	WV	25387-0000	HOSPICE AGREEMENT/HOSPICE SERVICES	9/11/2015		
HUSSEIN E EL-KHATIB MD	401 DIVISION STREET	1606 KANAWHA BLVD , W SUITE 204	SOUTH CHARLESTON	WV	25309-0000	SERVICES AGREEMENT/PSYCHIATRY	6/5/2015		
I JOHN SNYDER D O	JACKSON INTERNAL MEDICINE	PO BOX 151	RIPLEY	WV	25271-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT RESIDENT SURETY BOND/BOND/POLICY NO.	5/31/2017		
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER	20TH FLOOR	NEWARK	NJ	07102-5207	SAFSU0674004	8/19/2016		
JACKSON CTY EMERGENCY MED SVC	P O BOX 106		RIPLEY	WV	25271-0000	INDEPENDENT CONTRACTOR AGREEMENT/AMBULANCE SERVICE- NON- EMERGENCY MEDICAL TRANSPORTS	1/31/2016		
JAN-CARE AMBULANCE OF FAYETTE COUNTY	PO BOX 2414		BECKLEY	WV	25802-2414	SERVICES AGREEMENT/AMBULANCE SERVICE	1/31/2016		
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE	SUITE 110	NASHVILLE	TN	37210-0000	AGREEMENT/EMERGENCY POWER SYSTEM - ONAN 30KW #J7702711	1/5/2017		
NOVACOPI	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	EQUIPMENT: SUPPORT & SERVICE EQUIPMENT: COPIER B601	4/25/2013		
NOVACOPI	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	KMBS B601	4/28/2015		
PHILIP VICINI DDS	10 DOGWOOD DRIVE		KENNA	WV	25248-0000	CONSULTANT AGREEMENT/DENTIST	2/7/2015		
PITNEY BOWES	PO BOX 371896		PITTSBURGH	PA	15250-7896	OFFICE EQUIPMENT/POSTAGE METER	4/12/2014		
QUALITY MOBILE IMAGING	501 5TH AVE	SUITE #2	HUNTINGTON	WV	25701-0000	SERVICES AGREEMENT/MOBILE DIAGNOSTIC SERVICES	9/25/2015		
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE		CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION	8/16/2016		
RESPIRATORY HEALTH SERVICES	PO BOX 679		KENNETT SQUARE	PA	19348-0679	SERVICES AGREEMENT/RESPIRATORY CARE, OXYGEN/EQUIPMENT	4/30/2016		
SCENTAIR TECHNOLOGIES	PO BOX 906032		CHARLOTTE	NC	28290-6032	SERVICES AGREEMENT/ENVIRONMENTAL SCENT SERVICE	11/28/2015		
SELECT MEDICAL REHAB SERVICES	2455-C MCMULLEN BOOTH ROAD		CLEARWATER	FL	33759-0000	THERAPY SERVICES AGREEMENT/SPEECH, PHYSICAL, OCCUPATIONAL,	4/30/2016		
STATE OF WEST VIRGINIA DEPARTMENT OF HEA	1 DAVIS SQUARE	SUITE 100 EAST	CHARLESTON	WV	25301-0000	FACILITY LICENSE/LICENSE NUMBER 73	1/31/2017		

SUDDENLINK	PO BOX 660365	DALLAS	TX	75266-0365	SERVICES AGREEMENT/CABLE TELEVISION	8/10/2014
THE HEALTH PLAN OF THE UPPER OHIO VALLEY	100 LILLIAN GISH BOULEVARD	MASSILLON	OH	44648-0000	SERVICES	9/25/2016
THINK A NEW	PO BOX 669	MADISON	MS	39130-0669	MANAGED CARE PROVIDER EQUIPMENT LEASE AND SERVICE	2/28/2018
TRUGREEN	543 EXPRESSWAY PARK DRIVE	NASHVILLE	TN	37210-0000	AGREEMENT/PHONE EQUIPMENT	12/16/2017
VALLEY DIAGNOSTIC LAB INC.	PO BOX 33	GALLIPOLIS	OH	45631-0000	AGREEMENT/LAWN/LANDSCAPE SERVICES SERVICES AGREEMENT/DIAGNOSTIC LAB TESTING	6/30/2014
W & W VENDING	4217 WEST WASHINGTON STREET	CHARLESTON	WV	25313-0000	AGREEMENT/EMERGENCY WATER SERVICE	1/27/2016
WEST VIRGINIA BOARD OF PHARMACY	232 CAPITOL STREET	CHARLESTON	WV	25301-0000	PHARMACY LICENSE/CONTROLLED SUBSTANCE DEA # B69741489	6/30/2016
WEST VIRGINIA MEDICAL INSTITUTE	3001 CHESTERFIELD PLACE	CHARLESTON	WV	25304-0000	MEMORANDUM OF AGREEMENT/MEDICARE REVIEW	7/31/2016
SYSO Cincinnati LLC						\$24,969.36 of which \$18,727.11 is administrative priority

Vanguard Elderscript Services (16-09306)

Name	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.
AMERISOURCE BERGEN	AMERISOURCE BERGEN DRUG	25199 NETWORK PLACE	CHICAGO	IL	60673-1251	SERVICES AGREEMENT/PRIME VENDOR AGREEMENT - RX PRODUCTS	2/1/2016	Pursuant to agreement regarding all Debtors
BHC-LTC INSURANCE LTD.	P.O. Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims		
BRIAN BELL	PO BOX 1641		WEST MONROE	LA	71294-0000	CONSULTANT PHARMACIST SERVICES AGREEMENT/SY & VB PHARMACY CONSULTANT	7/31/2016	
DUGAN MEMORIAL HOME	804 EAST MAIN ST.		WEST POINT	MS	39773-0000	Pharmacy Services Provider Agreement	7/31/2016	
ELDERCARE OF JACKSON COUNTY, LLC	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	Pharmacy Products and Services Agreement	1/29/2017	
EMERGENCY SYSTEMS SOUTHEAST, LLC	3235 VETERANS CIRCLE		BIRMINGHAM	AL	35235-0000	SERVICES AGREEMENT/GENERAC - EMERGENCY POWER GENERATOR SYSTEMS	12/16/2015	Pursuant to agreement regarding all Debtors
EVERGREEN REHABILITATION EXPRESS COURIER	136 ST. MATTHEWS AVENUE, SUITE 300 PO BOX 678576		LOUISVILLE DALLAS	KY TX	40207-0000 75267-8576	THERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY SERVICES SERVICES AGREEMENT/COURIER SERVICES	12/31/2018 8/12/2015	
FLORIDA DEPARTMENT OF HEALTH MHA LTC NETWORK	BOARD OF PHARMACY PO BOX 932558	4052 BALD CYPRESS WAY, BIN C-04	TALLAHASSEE ATLANTA	FL GA	32399-3254 31193-2558	PHARMACY LICENSE/LICENSE # PH 26593 - SPECIAL NON-RESIDENT SERVICES AGREEMENT/CLAIMS PROCESSING	2/28/2017 3/29/2016	
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400		JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE REGISTRATION #CS06957/ 2.3	12/31/2016	
NOVACOPY	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/COPIER 8601	4/25/2015	
NOVACOPY	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIERS B652, B363	12/27/2016	
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE		CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION	9/1/2016	
SENIOR CARE CONSULTANT GROUP LLC	2522 CAPITAL CIRCLE NE	SUITE 10	TALLAHASSEE	FL	32308-0000	PHARMACY CONSULTING SERVICES AGREEMENT/TN & WV PHARMACY CONSULTANT	7/1/2016	
TENNESSEE BOARD OF PHARMACY	665 MAINSTREAM DRIVE		NASHVILLE	TN	37243-0000	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE REGISTRATION ID 000004289	6/30/2017	
THINK A NEW	PO BOX 669		MADISON	MS	39130-0669	EQUIPMENT: LEASE AND SERVICE AGREEMENT/PHONE EQUIPMENT	2/28/2018	
US DEA	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM #FE3630933.	8/31/2018	
US DEA	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM FE3703938	8/31/2015	
US DEA	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/RETAIL PHARMACY - BE9741489 - FOR ALL FACILITIES	8/31/2018	
VANGUARD FINANCIAL SERVICES, LLC	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT AGREEMENTS/VFS - MANAGEMENT AGREEMENT	Evergreen	
WEST VIRGINIA BOARD OF PHARMACY	232 CAPITOL STREET		CHARLESTON	WV	25301-0000	PHARMACY PERMIT/MAIL ORDER PHARMACY PERMIT	6/30/2016	

Vanguard Glen Oaks (16-03310)	Name	Address1	Address2	City	State	Zip	Description	Term Remaining	Cure Amt.
ALIVE HOSPICE ALLPRO/STAFFNET, LLC AMERICAN HEALTH ASSOCIATES	1718 PATTERSON STREET	LOUIS F TAPIA, CEO	545 MAINSTREAM DR, Suite 402	NASHVILLE	TN	37211-0000	HOSPICE AGREEMENT	4/7/2016	Evergreen
	15712 SW 41ST ST		SUITE 16	NASHVILLE	TN	37228-0000	STAFFING AGREEMENT		
				DAVIE	FL	33331-0000	LABORATORY AGREEMENT	4/30/2014	
AMERIGROUP AVALON HOSPICE-TULAHOMA	COMMUNITY CARE 1802 N JACKSON ST., STE 900		PO BOX 933657	ATLANTA	GA	31193-3657	MANAGED CARE PROVIDER/MEDICARE AND MEDICAID	8/23/2017	Pursuant to agreement regarding all Debtors
BAPTIST HEALTH PLAN NETWORK				TULLAHOMA	TN	37388-0000	HOSPICE AGREEMENT	8/27/2015	
	ATTN: DIRECTOR, NETWORK DEVELOPMENT AND		651 PERIMETER PARK DRIVE, SUITE 300	LEXINGTON	KY	40517-0000	MANAGED CARE PROVIDER/FORMERLY BLUEGRASS FAMILY HEALTH	3/31/2017	
BHC-LTC INSURANCE LTD.	P.O. Box 1344			Grand Cayman	Cayman Islands		Insurance policy for liability claims		
BLUECROSS BLUESHIELD OF TENNESSEE	PROVIDER CONTRACT MANAGEMENT		801 PINE STREET	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	10/5/2015	
BLUECROSS BLUESHIELD OF TENNESSEE	PROVIDER CONTRACT MANAGEMENT		801 PINE STREET	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/OUTPATIENT THERAPY: NETWORK S, NETWORK P, MEDICARE ADVANTAGE	10/21/2016	
BLUEGRASS FAMILY HEALTH INC.	ATTN: DIRECTOR, NETWORK DEVELOPMENT AND		651 PERIMETER PARK DRIVE, SUITE 300	LEXINGTON	KY	40517-0000	MANAGED CARE PROVIDER/HEALTHCARE SERVICES	3/31/2016	
BULK TV & INTERNET CARIS HEALTHCARE LP	PO BOX 78131 PO BOX 30474			MILWAUKEE	WI	53278-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/CABLE & INTERNET	9/25/2019	
				KNOXVILLE	TN	37930-0000	SERVICES AGREEMENT/HOSPICE SERVICES	7/23/2015	
CENTERS FOR MEDICARE AND MEDICAID SERVICE	OFFICE OF THE REGIONAL ADMINISTRATOR		150 S. INDEPENDENCE MALL WEST, Suite 216	PHILADELPHIA	PA	19106-0000	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER	8/31/2016	
CIGNA HEALTHCARE OF TENNESSEE, INC	ATTN: DIRECTOR OF PROVIDER CONTRACTING		1000 CORPORATE CENTER, SUITE 500	FRANKLIN	TN	37067-0000	MANAGED CARE PROVIDER	10/31/2016	
DIALYSIS CLINIC, INC.	ATTN: PRESIDENT		1633 CHURCH STREET, SUITE 500	NASHVILLE	TN	37203-0000	SERVICES AGREEMENT/DIALYSIS SERVICES	1/6/2016	
ELDESCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT	9/30/2016	
ELDESCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	PHARMACY PRODUCTS AND SERVICES AGREEMENT	9/30/2016	
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300			LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITATIVE	12/31/2018	\$90,329.49
FAVORITE HEALTHCARE STAFFING	7255 W 98TH TERRACE - BLDG 5		SUITE 150	OVERLAND PARK	KS	66212-0000	STAFFING AGREEMENT		
HEART LEAF DENTAL PLLC	9005 OVERLOOK BLVD			BRENTWOOD	TN	37027-0000	SERVICES AGREEMENT/DENTAL SERVICES	3/18/2016	
HERITAGE MEDICAL CENTER INC	2835 HWY 231 NORTH			SHELBYVILLE	TN	37160-0000	CONTRACT IS NOT EXECUTED	4/17/2016	
HOSPICE COMPASSUS	CREEKSIDE CROSSING IV		12 CADILLAC DRIVE, SUITE 360	BRENTWOOD	TN	37027-0000	SERVICES AGREEMENT/HOSPICE SERVICES	11/26/2015	
HOSPICE COMPASSUS	CREEKSIDE CROSSING IV		12 CADILLAC DRIVE, SUITE 360	BRENTWOOD	TN	37027-0000	SERVICES AGREEMENT/RESPIRE CARE	11/20/2015	
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER		20TH FLOOR	NEWARK	NJ	07102-5207	RESIDENT SURETY BOND/SURETY BOND/POLICY NO. SAIJSU0657740	8/15/2016	
JOSEPH H RUPARD MD, PHD	883 UNION STREET			SHELBYVILLE	TN	37160-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT/MEDICAL DIRECTOR	7/18/2017	
MAIL SHIP TECHNOLOGY	3435 BRECKINRIDGE BLVD		STE 100	DULUTH	GA	30096-4932	EQUIPMENT: LEASE AGREEMENT/POSTAGE METER	5/1/2017	
MEDICAL PSYCHOLOGY CONSULTANTS LLC & AFF	PO BOX 743			SHELBYVILLE	TN	37162-0000	AGREEMENT/MENTAL HEALTH	4/16/2017	
MEDSTAT EMS	200 SOUTH WOODLAND STREET			MANCHESTER	TN	37355-0000	AMBULANCE SERVICE AGREEMENT/TRANSPORTATION SVCS	7/20/2015	
MIDDLE TENNESSEE MANAGEMENT ASSOCIATES, MOTLOW STATE COMMUNITY COLLEGE	6 CADILLAC DR		SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT SERVICES AGREEMENT/GLEN OAKS	Evergreen	
MUSIC CITY POWER AND GENERATION	PO BOX 8500			LYNCHBURG	TN	37352-0000	MANAGEMENT AGREEMENT	8/14/2016	
NOVACOPI	1100 FOSTER AVENUE		SUITE 110	NASHVILLE	TN	37210-0000	CLINICAL EDUCATION AGREEMENT	1/5/2017	
NOVACOPI	PO BOX 372 DEPT 200			MEMPHIS	TN	38101-0000	AGREEMENT/EMERGENCY POWER SYSTEM - CUMMINGS 200KW #D950575861	4/25/2013	
NOVACOPI	PO BOX 372 DEPT 200			MEMPHIS	TN	38101-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/COPIER		
PROFESSIONAL MEDICAL TRANSPORT INC	1335 CALLAHAN DR			MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIERS #PRO950, B423, V-25	12/27/2017	
QUALITY MOBILE X-RAY SERVICES INC	640 GRASSMERE PARK, SUITE 116			KNOXVILLE	TN	37912-1204	AMBULANCE SERVICE AGREEMENT	12/31/2015	
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE			NASHVILLE	TN	37211-0000	SERVICES AGREEMENT/X-RAY/EKG/ULTRASOUND	3/31/2016	
				CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION	9/1/2016	
SHELBYVILLE/BEDFORD COUNTY PUBLIC TRANSP	111 J G HELTON DRIVE			SHELBYVILLE	TN	37160-0000	TRANSPORTATION AGREEMENTS/NON- EMERGENCY TRANSPORTATION TO MEDICAL APPS.		
SHINWA TORASUTO CO, LTD	6 CADILLAC DRIVE		SUITE 310	BRENTWOOD	TN	37027-0000	CONSULTING AGREEMENT/CONSULTING SERVICES AGREEMENT - GO	6/30/2007	
				BRENTWOOD	TN	37027-0000	AGREEMENT - GO	6/30/2017	

STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD	NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE MEDICAID - LEVEL I	5/29/2013
STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD	NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE MEDICAID - LEVEL II	5/29/2013
SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	BRENTWOOD	TN	37027-0000	CONSULTANT SERVICES/GLEN OAKS CONSULTING SERVICES AGREEMENT	1/1/2019
TENNESSEE BOARD OF PHARMACY	665 MAINSTREAM DRIVE	NASHVILLE	TN	37243-0000	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE REGISTRATION ID 0000004447	8/31/2016
TENNESSEE DEPT OF HEALTH-RENEWAL	DEPARTMENT OF HEALTH	NASHVILLE	TN	37219-8950	FACILITY LICENSE/FACILITY LICENSE #0000000007	4/26/2017
TENNESSEE VALLEY REGIONAL PRACTICAL NURS	1405 MADISON STREET	SHELBYVILLE	TN	37160-0000	CLINICAL EDUCATION AGREEMENT	12/31/2014
TERRA RENEWAL SERVICES	PO BOX 3036	RUSSELLVILLE	AR	72801-0000	SERVICES AGREEMENT/COOKING OIL/GREASE TRAP REMOVAL SERVICE	12/5/2014
THINK A NEW	PO BOX 669	MADISON	MS	39130-0669	EQUIPMENT: LEASE AND SERVICE AGREEMENT/PHONE EQUIPMENT	2/28/2018
TN TECHNOLOGY CENTER - SHELBYVILLE	1405 MADISON STREET	SHELBYVILLE	TN	37160-0000	CLINICAL EDUCATION AGREEMENT	9/19/2012
TRANSFILL EQUIPMENT SUPPLIES & SERVICES,	PO BOX 1916	GALLATIN	TN	37066-0000	SERVICES AGREEMENT/OXYGEN AND CYLINDER SERVICE	1/11/2013
TRICARE SOUTH REGION	PO BOX 7039	CAMDEN	SC	29020-0000	MANAGED CARE PROVIDER	Evergreen
TRUGREEN	543 EXPRESSWAY PARK DRIVE	NASHVILLE	TN	37210-0000	AGREEMENT/LAWN AND LANDSCAPE	12/16/2017
UNITEDHEALTHCARE OF TENNESSEE, INC	9701 DATA PARK DRIVE	MINNETONKA	MIN	55343-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	4/30/2016
UNITEDHEALTHCARE PLAN OF THE RIVER VALLE	1300 RIVER DRIVE	MOLINE	IL	61265-0000	MANAGED CARE PROVIDER/TENNCARE CHOICES - AMERICHoice	12/31/2015
US DEA	DRUG ENFORCEMENT ADMINISTRATION	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM #FE0692600	8/31/2018
VANGUARD HEALTHCARE, LLC	ATTN: WILLIAM ORAND	BRENTWOOD	TN	37027-0000	SUBLEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	6/30/2017
VOLUNTEER STATE HEALTH PLAN, INC	1 CAMERON HILL CIRCLE	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/TENNCARE CHOICES	7/14/2016
VOLUNTEER WELDING SUPPLY	815 5TH AVENUE SOUTH	NASHVILLE	TN	37203-0000	SERVICES AGREEMENT/CYLINDER GASES - OXYGEN	1/27/2016
WINDSOR HEALTH PLAN, INC	7100 COMMERCE WAY	BRENTWOOD	TN	37027-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	2/17/2017
X-RAY SERVICES INC	PO BOX 110359	NASHVILLE	TN	37222-0359	RADIOLOGY SERVICES AGREEMENT/RADIOLOGY/X-RAY	7/2/2015
SYSO Nashville LLC						\$26,619.32 of which \$15,832.18 is administrative priority



Vanguard Palace RBS (16-03312)	Name	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt. Pursuant to agreement regarding all Debtors
BHC-LTC INSURANCE LTD.		P.O. Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims		
CMC II, LLC		C/O CONSULATE MANAGEMENT COMPANY	800 CONCOURSE PARKWAY SOUTH	MAITLAND	FL	32751-0000	MANAGEMENT SERVICES AGREEMENT/PALACE	5/1/2021	
CMC II, LLC		C/O DAVID J LIENHART	200 SOUTH ORANGE AVE., Suite 1000	ORLANDO	FL	32801-0000	MANAGEMENT SERVICES AGREEMENT/PALACE	5/1/2021	
ELDERSCRIPT SERVICES		144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES		
HKJ ENTERPRISE PARTNERSHIP LTD., LLP		ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	9/30/2016	
PALACE RBS, LLC		309 MAIN STREET		RED BOLING SPRINGS	TN	37150-0000	PALACE OPERATING AGREEMENT	3/31/2020	Evergreen
SUZUKI GROUP HK, LTD		6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	CONSULTANT SERVICES/PALACE CONSULTING SERVICES	1/1/2019	
TENNESSEE BOARD OF PHARMACY		665 MAINSTREAM DRIVE		NASHVILLE	TN	37243-0000	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE	11/30/2016	
TENNESSEE DEPT OF HEALTH-RENEWAL		DEPARTMENT OF HEALTH	C/O DEPARTMENT OF REVENUE	NASHVILLE	TN	37215-8950	REGISTRATION - #4570	6/4/2017	
US DEA		DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	20537-0000	FACILITY LICENSE - RENEWED BY CONSULATE MGT		
							PHARMACY REGISTRATION/AUTOMATED DISPENSING	8/31/2018	
							SYSTEM FE1144093		

Vanguard Shady Lawn (16-03313)	Address1	Address2	City	State	Zip	Description	Term Remaining	Cure Amt. Pursuant to agreement regarding all Debtors
BHC-LTC INSURANCE LTD. BRIGHTER DAY HEALTH BROWN VENDING COMPANY CAMELLIA HOSPICE	P.O. Box 1344 ED MASHEK, MANAGING PARTNER 761 MARQUETTE RD 2080 SOUTH FRONTAGE ROAD	2400 AUGUSTA DRIVE, SUITE 326 SUITE 103	Grand Cayman HOUSTON BRANDON VICKSBURG	Cayman Islands TX MS MS	77057-0000 39042-0000 39180-0000	Insurance policy for liability claims SERVICES AGREEMENT/PSYCHIATRIC SERVICES SERVICES AGREEMENT/ENDING SERVICE SERVICES AGREEMENT/HOSPICE CARE	10/15/2016 11/30/2016 2/28/2017	
CENTERS FOR MEDICARE AND MEDICAID SERVIC CONNECTICUT GENERAL LIFE INSURANCE COMPA CORNERSTONE PALLIATIVE AND HOSPICE, LLC	OFFICE OF THE REGIONAL ADMINISTRATOR ATTN: DIRECTOR OF PROVIDER CONTRACTING ATTENTION: MARSHA BAKER	61 FORSYTH STREET, SW, STE 4T20 1000 CORPORATE CENTER, SUITE 500 306 EAST JEFFERSON ST.	ATLANTA FRANKLIN YAZOO CITY	GA TN MS	30303-8909 37067-0000 39194-0000	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER 25D0691302 MANAGED CARE PROVIDER HOSPICE AGREEMENT	8/31/2016 12/14/2016 5/31/2016	
DEPARTMENT OF HEALTH & HUMAN SERVICES DEPARTMENT OF VETERANS AFFAIRS	REGION IV ESTER WASHINGTON, CONTRACTING OFFICER	101 MARIETTA TOWER 2200 FT ROOTS DRIVE, BLDG 41, ROOM 220	ATLANTA NORTH LITTLE ROCK	GA AR	30323-0000 72114-0000	CERTIFICATION/MEDICARE SNF PROVIDER NO. - 25-5234 MANAGED CARE PROVIDER/VA CONTRACT	Evergreen 4/30/2020	
DIVISION OF MEDICAID ELDERSCRIPT SERVICES ELDERSCRIPT SERVICES	BUREAU OF FINANCIAL REPORTING 144 S THOMAS STREET 144 S THOMAS STREET	550 HIGH STREET, SUITE 1000 STE 101-1 STE 101-1	JACKSON TUPELO TUPELO	MS MS MS	39201-0000 38801-0000 38801-0000	NUMBER - 00220335 PHARMACY CONSULTING SERVICES AGREEMENT PHARMACY PRODUCTS AND SERVICES AGREEMENT THERAPY SERVICES AGREEMENT/REHABILITATIVE THERAPY	Evergreen 7/31/2016 7/31/2016	
EVERGREEN REHABILITATION FMJ LIMITED LIABILITY PARTNERSHIP GAMMA HEALTHCARE GENTIVA HOSPICE	136 ST. MATTHEWS AVENUE, SUITE 300 ATTN: WILLIAM ORAND 1717 WEST MAUD 5350 POPLAR AVE	SIX CADILLAC DRIVE, SUITE 310	LOUISVILLE BRENTWOOD POPLAR BLUFF MEMPHIS	KY TN MO TN	40207-0000 37027-0000 63901-0000 38119-0000	SERVICES LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE SERVICES AGREEMENT/LABORATORY SERVICES SERVICES AGREEMENT/HOSPICE SERVICES	12/31/2018 4/30/2016 11/14/2016	\$75,488.99
HEALTH CARE FOR LIFE MS LLC HEALTH CARE FOR LIFE MS LLC HINDS COMMUNITY COLLEGE HOSPICE ADVANTAGE	RE-SERVICE AGREEMENTS 876 HIGHLAND COLONY PKWY OFFICE OF THE DEAN, NURSING AND ALLIED HEALTH 1650 HWY 61N 8-D	PO BOX 335 SUITE 210 1750 CHADWICK DRIVE	RUSSELLVILLE RIDGELAND JACKSON VICKSBURG	AL MS MS MS	35653-0000 39157-0000 39204-0000 39180-0000	CARE SERVICES AGREEMENT/VISION SERVICES CLINICAL EDUCATION AGREEMENT SERVICES AGREEMENT/HOSPICE CARE	7/14/2016 3/13/2016 11/4/2016 7/31/2016	
INTERNATIONAL FIDELITY INSURANCE COMPANY J RUSSELL BARNES M D P C MISSISSIPPI STATE DEPT OF HEALTH	ONE NEWARK CENTER 103 CHERRYBARK LANE 570 EAST WOODROW WILSON DR.	20TH FLOOR	NEWARK VICKSBURG JACKSON	NJ MS MS	07102-5207 39180-0000 39216-0000	RESIDENT SURETY BOND/BONDS/POLICY #SAIFS00674002 PHYSICIAN: MEDICAL DIRECTOR AGREEMENT FACILITY LICENSE/SNF #182	8/18/2016 6/3/2017 3/31/2017	
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400		JACKSON	MS	39211-2038	REGISTRATION- CS-06966/ 04-2	12/31/2016	
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400		JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE- ONLY REGISTRATION - 01251/8.2	12/31/2016	
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400		JACKSON	MS	39211-2038	PHARMACY PERMIT/INSTITUTIONAL PHARMACY - PERMIT NUMBER: 06966/ 4.2	12/31/2017	
MUSIC CITY POWER AND GENERATION NORTH SUNFLOWER MEDICAL CENTER	1100 FOSTER AVENUE 840 NORTH OAK AVENUE	SUITE 110	NASHVILLE RULEVILLE	TN MS	37210-0000 38771-0000	AGREEMENT/EMERGENCY POWER SYSTEM - KOHLER SERVICES AGREEMENT/DENTAL SERVICES	1/5/2017 12/12/2016	
NOVACOPY	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIER: KMBS 8652	12/27/2016	
PAUL W PIERCE III	PAUL PIERCE	515 LAKEWOOD ROAD	VICKSBURG	MS	39180-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT/MEDICAL DIRECTOR - REHABILITATION	6/18/2017	
PITNEY BOWES GLOBAL FINANCIAL	SERVICES LLC	P O BOX 371887	PITTSBURGH	PA	15250-7887	EQUIPMENT: LEASE AGREEMENT/POSTAGE MACHINE	12/31/2016	
PORTABLE MEDICAL DIAGNOSTIC PRIME CARE NURSING, INC QUALITY LAWN CARE	1855 LAKELAND DRIVE, SUITE G10 60 SHADY LAWN PLACE D/B/A QUALITY LAWN CARE	411 EVANS ST	JACKSON VICKSBURG VICKSBURG DELTA	MS MS MS LA	39216-0000 39180-0000 39180-0000 71233-0000	SERVICES AGREEMENT/X-RAY/DKG/MOBILE ULTRASOUND STAFFING AGREEMENT SERVICES AGREEMENT/LAWN CARE SERVICES AGREEMENT/DIALYSIS TREATMENT	3/31/2016 9/9/2016 6/30/2016 2/27/2016	
RCG-DELTA, LA	104 RAILROAD AVENUE		VICKSBURG	MS	39180-0000	SERVICES AGREEMENT/OUTPATIENT DIALYSIS SERVICES	7/16/2016	
RCG-VICKSBURG, MS	105 KEYSTONE CIRCLE		VICKSBURG	MS	39180-0000	SERVICES AGREEMENT/OUTPATIENT DIALYSIS SERVICES	7/16/2016	
RCG-VICKSBURG, MS	RCG-DELTA C/O FRESenius MEDICAL CARE NORTH AMERICA	920 WINTER STREET	WALTHAM	MA	02451-1457	SERVICES AGREEMENT/OUTPATIENT DIALYSIS SERVICES	7/16/2016	
RECALL SECURE DESTRUCTION INC RIVER REGION HEALTH SYSTEM SERENITY PREMIER HOSPICE	15311 COLLECTION CENTER DRIVE 2100 HIGHWAY 61 NORTH PO BOX 820472		CHICAGO VICKSBURG VICKSBURG	IL MS MS	60693-0100 39180-0000 39182-0000	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION PATIENT TRANSFER AGREEMENTS/HOSPITAL SERVICES AGREEMENT/HOSPICE CARE	8/1/2016 9/30/2016 2/28/2017	
SHADY LAWN HEALTH & REHAB	60 SHADY LAWN PLACE		VICKSBURG	MS	39180-0000	SERVICES AGREEMENT/LAUNDRY SERVICES PROVIDER FOR VB	12/31/2016	
SOLE CONNECTION FOOT CARE CLINIC ST. JOSEPH HOSPICE OF WEST MS, LLC FORME	157 F E SELLERS HIGHWAY 10615 JEFFERSON HIGHWAY		MONTICELLO BATON ROUGE	MS LA	39654-0000 70809-0000	SERVICES AGREEMENT/PODIATRY - DR. KENNETH FARRISH, DPM SERVICES AGREEMENT/HOSPICE CARE	5/1/2016 3/31/2016	
THINK A NEW TRUGREEN	PO BOX 669 543 EXPRESSWAY PARK DRIVE		MADISON NASHVILLE	MS TN	39130-0669 37210-0000	EQUIPMENT: LEASE AND SERVICE AGREEMENT/PHONE EQUIPMENT LAWN AND LANDSCAPE/TRUGREEN LAWN CARE	2/28/2018 12/16/2017	

UNITEDHEALTHCARE OF MISSISSIPPI, INC	9701 DATA PARK DRIVE	MIN006-W600	MINNETONKA	MN	55343-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	4/30/2016
US DEA	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM BE9847077	8/31/2018
VICKSBURG CONVALESCENT	SIX CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	PATIENT TRANSFER AGREEMENTS/EMERGENCY TRANSFER SERVICES AGREEMENT/LAUNDRY SERVICES FOR	5/10/2017
VICKSBURG CONVALESCENT WALLACES WASHATERIA	SIX CADILLAC DRIVE BARBARA INGLE	SUITE 310 130 WALLACE DRIVE	BRENTWOOD VICKSBURG	TN MS	37027-0000	VICKSBURG CONVALESCENT HOME	1/1/2017
WASTE MANAGEMENT	3700 HIGHWAY 61 SOUTH		VICKSBURG	MS	39180-0000	COMMERCIAL LEASE/LAUNDRY FACILITY	4/30/2018
WEST MISSISSIPPI MANAGEMENT ASSOCIATES,	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	SERVICES AGREEMENT/NON-HAZARDOUS WASTE REMOVAL OPERATING AGREEMENT	2/28/2018
WEST MISSISSIPPI MANAGEMENT ASSOCIATES,	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGEMENT SERVICES AGREEMENT/SHADY LAWN MANAGEMENT AGREEMENT	Evergreen
							Evergreen
							\$17,862.41 of which \$10,207.31 is administrative priority
SYSCO Jackson LLC							

Vanguard of Ashland (16-03314)									
Name	Address1	Address2	City	State	Zip	Description	Term	Remaining	Cure Amt.
ALLIANCE HEALTHCARE SYSTEM, INC	PO BOX 1000	DEPT 355	MEMPHIS	TN	38148-0000	SERVICES AGREEMENT/AMBULANCE SERVICE	7/31/2017		
ASHLAND PROPERTIES 91, LP	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	4/27/2019		
BAPTIST MEMORIAL HOSPITAL - UNION COUNTY	ATTN: ADMINISTRATOR	200 HIGHWAY 30 WEST	NEW ALBANY	MS	38652-0000	AMBULANCE SERVICE AGREEMENT	4/28/2016		
BENTON COUNTY WASTE INC.	PO BOX 236		ASHLAND	MS	38603-0000	SERVICES AGREEMENT/NON-TOXIC WASTE REMOVAL	6/30/2015		Pursuant to agreement regarding all Debtors
BHC-LTC INSURANCE LTD.	P.O. Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims			
BULK TV & INTERNET	PO BOX 78131		MILWAUKEE	WI	53278-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/CABLE & INTERNET	10/22/2019		
CENTERS FOR MEDICARE AND MEDICAID SERVIC	OFFICE OF THE REGIONAL ADMINISTRATOR	61 FORSYTH STREET, SW, STE 4T20	ATLANTA	GA	30303-8909	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER	8/31/2016		
CONNECTICUT GENERAL LIFE INSURANCE COMPA	ATTN: DIRECTOR OF PROVIDER CONTRACTING	1000 CORPORATE CENTER, SUITE 500	FRANKLIN	TN	37067-0000	MANAGED CARE PROVIDER	12/14/2016		
DR DAVID PIZZIMENTI	6466 SHENANDOAH LANE		OLIVE BRANCH	MS	38654-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT	6/21/2017		
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT	7/31/2016		
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY PRODUCTS AND SERVICES AGREEMENT	7/31/2016		
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300		LOUISVILLE	KY	40207-0000	THERAPY SERVICES	12/31/2018		\$85,912.92
EYECARE FOR LIFE PC	15255 HWY 43 2ND FLOOR		RUSSELLVILLE	AL	35653-1925	SERVICES AGREEMENT/OPTOMETRY	2/3/2017		
GAMMA HEALTHCARE	1717 WEST MAUD		POPULAR BLUFF	MO	63901-0000	SERVICES AGREEMENT/LABORATORY SERVICES	6/23/2016		
HOLLY SPRINGS UTILITY DEPT.	PO BOX 520		HOLLY SPRINGS	MS	38635-0000	UTILITY SERVICE AGREEMENT/INDUSTRIAL POWER CONTRACT - ELECTRICITY	Evergreen		
INFORMATION & QUALITY HLTHCARE	385B HIGHLAND COLONY PKWY	SUITE 504	RIDGELAND	MS	39157-0000	MEMORANDUM OF AGREEMENT/MEDICARE REVIEW	10/17/2016		
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER	20TH FLOOR	NEWARK	NJ	07102-5207	BOND/POLICY NO. SAIFSU0674006	8/19/2016		
MAIL SHIP TECHNOLOGY	3435 BRECKINRIDGE BLVD	STE 100	DULUTH	GA	30096-4932	EQUIPMENT: LEASE AND SERVICE	6/18/2017		
MEDSTAT EMS	200 SOUTH WOODLAND STREET		MANCHESTER	TN	37355-0000	AGREEMENT/HASLER POSTAGE MACHINE & SERVICE	11/12/2016		
MISSISSIPPI STATE DEPT OF HEALTH	570 EAST WOODROW WILSON DR.		JACKSON	MS	39216-0000	FACILITY LICENSE/SNF LICENSE NUMBER 677	3/31/2017		
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400		JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE-REGISTRATION CS-02265/08.2	12/31/2015		
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400		JACKSON	MS	39211-2038	ONLY REGISTRATION 02265/08.2	12/31/2016		
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400		JACKSON	MS	39211-2038	PHARMACY PERMIT/INSTITUTIONAL PHARMACY	12/31/2016		
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400		JACKSON	MS	39211-2038	PERMIT NUMBER 06968/ 04.2	12/31/2016		
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE	SUITE 110	NASHVILLE	TN	37210-0000	PHARMACY REGISTRATION #CS06968/ 4.2	12/31/2016		
NATIONAL DATACARE CORPORATION	PO BOX 222430		CHANTILLY	VA	20153-2430	AGREEMENT/EMERGENCY POWER SYSTEM - GENERAC	1/5/2017		
NORTHEAST MISS COMMUNITY COLLEGE	101 CUNNINGHAM BLVD		BOONEVILLE	MS	38829-0000	SERVICES AGREEMENT/RESIDENT FUND	3/25/2013		
NOVACOPI	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	MANAGEMENT SERVICE	7/6/2016		
PORTABLE MEDICAL DIAGNOSTIC 1855 LAKELAN	JACKSON, MS 39216		JACKSON	MS	39216-0000	CLINICAL EDUCATION AGREEMENT/HEALTH	12/27/2016		
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE		CHICAGO	IL	60693-0100	EQUIPMENT: LEASE AGREEMENT/COPIER KONICA	3/31/2017		
REFRESHMENTS OF CORINTH	PO BOX 240		CORINTH	MS	38835-0240	OCCUPATIONAL TRAINING	8/22/2016		
REGION IV MENTAL HEALTH MENTAL RETARDATI	PO BOX 899		CORINTH	MS	38835-0000	SERVICES AGREEMENT/VENDING	9/18/2016		
REST HAVEN HEALTH AND REHABILITATION	103 CUNNINGHAM DRIVE		RIPLEY	MS	38663-0000	SERVICES AGREEMENT/PSYCHIATRY - MENTAL HEALTH	10/24/2016		
						PATIENT TRANSFER AGREEMENTS/EMERGENCY HOUSING	2/28/2017		

SOUTHERNCARE, INC. SUNFLOWER DENTAL CLINIC	408 COUNCIL CIRCLE PO BOX 98	SUITE B	TUPELO RULEVILLE	MS	38801-0000	HOSPICE AGREEMENT	5/4/2017
SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	MS	38771-0000	SERVICES AGREEMENT/DENTAL SERVICES CONSULTANT SERVICES/ASHLAND CONSULTING	10/31/2016
THINK A NEW	PO BOX 669		MADISON	TN	37027-0000	SERVICES AGREEMENT	1/1/2019
TIPPAH COUNTY HOSPITAL TRICARE	PO BOX 499		RIPLEY	MS	39130-0669	EQUIPMENT: LEASE AND SERVICE AGREEMENT/PHONE EQUIPMENT	2/28/2018
TRI-LAKES MEDICAL CENTER	SOUTH REGION, PROVIDER DATA MANAGEMENT	PO BOX 7039	CAMDEN	SC	38663-0000	PATIENT TRANSFER AGREEMENTS/HOSPITAL TRANSFER (BRIAR CREST)	5/26/1992 Evergreen
UNITED HEALTH GROUP COMPANY	303 MEDICAL CENTER DRIVE		BATESVILLE	MS	29020-7039	MANAGED CARE PROVIDER SERVICES AGREEMENT/PSYCHOLOGICAL OR PSYCHIATRIC SERVICES (BRIAR CREST)	6/25/2012
US DEA	9701 DATA PARK DRIVE	MN006-W600	MINNETONKA	MN	55343-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	4/30/2016
	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM - BE9947089	8/31/2018
SYSO Memphis LLC							\$18,286.96 of which \$8,047.91 is administrative priority

Name	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.
Vanguard of Church Hill (16-03315)	116 JACK WHITE DRIVE	SUITE 6	KINGSFORD	TN	37664-0000	HOSPICE AGREEMENT/HOSPICE SERVICES	11/9/2016	
AMEDISYS HOSPICE CARE	COMMUNITY CARE	PO BOX 933657	ATLANTA	GA	31193-3657	MANAGED CARE PROVIDER/MEDICARE AND MEDICAID	12/31/2017	
BAPTIST HEALTH PLAN NETWORK	ATTN: DIRECTOR, NETWORK DEVELOPMENT AND	651 PERIMETER PARK DRIVE, SUITE 300	LEXINGTON	KY	40517-0000	HEALTH	3/31/2017	Pursuant to agreement regarding all Debtors
BHC-LTC INSURANCE LTD.	P.O. Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims		
BIO-MEDICAL APPLICATIONS OF TENNESSEE, I	ATTENTION: AREA MANAGER	3600 NETHERLAND INN ROAD	KINGSFORD	TN	37660-0000	SERVICES AGREEMENT/OUTPATIENT DIALYSIS SERVICES	2/6/2017	
BLUECROSS BLUESHIELD OF TENNESSEE	PROVIDER CONTRACT MANAGEMENT	801 PINE STREET	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/OUTPATIENT THERAPY: NETWORK S. NETWORK P. MEDICARE ADVANTAGE EQUIPMENT: SUPPORT & SERVICE AGREEMENT/CABLE & INTERNET	10/7/2016	
BULK TV & INTERNET	PO BOX 79131		MILWAUKEE	WI	53278-0000	SERVICES AGREEMENT/COFFEE SERVICES & VENDING	10/23/2019	
CANTEN VENDING SERVICES, DIV OF COMPASS CARIS HEALTHCARE LP	GENERAL COUNSEL AND SECRETARY	2400 YORKMONT ROAD	CHARLOTTE KNOXVILLE	NC TN	28217-0000 37930-0000	EQUIPMENT SERVICES AGREEMENT/HOSPICE CARE	6/17/2016 2/6/2016	
CENTERS FOR MEDICARE AND MEDICAID SERVIC	OFFICE OF THE REGIONAL ADMINISTRATOR	61 FORSYTH STREET, SW, STE 4720	ATLANTA	GA	30303-8909 44D089568	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER AMBULANCE SERVICE AGREEMENT/CONTRACT	8/31/2016	
CHURCH HILL EMERGENCY MEDICAL	PO BOX 206		CHURCH HILL	TN	37642-0000	UNEXECUTED	3/28/2017	
CHURCH HILL PROPERTIES	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	OPERATING AGREEMENT	Evergreen	
CHURCH HILL PROPERTIES, LLC	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	1/31/2019	
CIGNA HEALTHCARE OF TENNESSEE, INC	ATTN: DIRECTOR OF PROVIDER CONTRACTING	1000 CORPORATE CENTER, SUITE 500	FRANKLIN	TN	37057-0000	MANAGED CARE PROVIDER	11/30/2016	
DEPARTMENT OF VETERAN AFFAIRS	NETWORK CONTRACTING OFFICE 9	1639 MEDICAL CENTER PARKWAY, Suite 400	MURFREESBORO	TN	37129-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	11/30/2016	
EAST TENNESSEE STATE UNIVERSITY	QUILLEN COLLEGE OF MEDICINE, OFFICE OF THE	EXEC. ASSOCIATE VP FOR FINANCE AND ADMIN	JOHNSON CITY	TN	37614-1704	CLINICAL EDUCATION AGREEMENT/CLINICAL AFFILIATION	7/31/2016	
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	AGREEMENT	9/30/2016	
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT PHARMACY PRODUCTS AND SERVICES AGREEMENT THERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY SERVICES	9/30/2016	
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300		LOUISVILLE	KY	40207-0000		12/31/2018	\$141,877.75
EXTENDED CARE INFORMATION NETWORK, INC.	ATTN: CORY FOSCO	8700 WEST BRYN MAWR AVE, Suite 700N	CHICAGO	IL	60631-0000	SUBSCRIPTION AGREEMENT/PATIENT REFERRAL SERVICE	3/29/2016	
GENTEC CORP	1612 HWY 75		BLOUNTVILLE	TN	37617-0000	MAINTENANCE AGREEMENT/GENERATOR MAINTENANCE	4/7/2016	
HEALTHCARE SERVICES GROUP INC	3220 TILLMAN DRIVE	STE 300	BENSALEM	PA	19020-0000	HSK/LINDRY: SERVICES	3/21/2016	
INDIAN PATH MEDICAL CENTER	PO BOX 1787		JOHNSON CITY	TN	37605-1787	AGREEMENT/HOUSEKEEPING/LAUNDRY SERVICES	1/31/2017	
INPATIENT CONSULTANTS OF TENNESSEE, PC	ATTN: LEGAL AFFAIRS	4605 LANKERSHIM BLVD, SUITE 617	NORTH HOLLYWOOD	CA	91602-0000	LABORATORY AGREEMENT/STENERGY LAB	1/24/2017	
INTEGRATED SOLUTIONS HEALTH NETWORK	208 SUNSET DRIVE		JOHNSON CITY	TN	37604-0000	SERVICES AGREEMENT/PSYCHIATRY SERVICES	8/11/2016	
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER	20TH FLOOR	NEWARK	NJ	07102-5207	MANAGED CARE PROVIDER		
JENKINS, MARK COLEMAN MD MBA	ADDRESS UNAVAILABLE AT TIME OF FILING					RESIDENT SURETY BOND/BOND/POLICY NO. SAFSU0674008	8/19/2016	
MAIL SHIP TECHNOLOGY	3435 BRECKINRIDGE BLVD	STE 100	DULUTH	GA	30096-4932	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT	7/23/2016	
MOBILE IMAGES	PO BOX 21780		CHATTANOOGA	TN	37424-0780	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/HASLER	7/12/2016	
MOUNTAIN STATES HEALTH ALLIANCE D/B/A JO	400 N STATE OF FRANKLIN ROAD		JOHNSON CITY	TN	37604-0000	SERVICES AGREEMENT/MOBILE RADIOLOGY/X-RAY	1/26/2017	
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE	SUITE 110	NASHVILLE	TN	37210-0000	PATIENT TRANSFER AGREEMENTS/HOSPITAL TRANSFERS AGREEMENT/EMERGENCY POWER SYSTEM - ONAN 30KW	2/10/2017	
NATIONAL DATACARE CORPORATION	PO BOX 222430		NASHVILLE	TN	37210-0000	#790459980	1/5/2017	
NOVACOPI	PO BOX 372 DEPT 200		CHANTILLY	VA	20153-2430	SERVICES AGREEMENT/RESIDENT FUND MANAGEMENT	3/25/2013	
NOVACOPI	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	SERVICE	8/29/2016	
ONE CARE DENTAL SOLUTIONS LLC	109 W RICKERT AVENUE		MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIER: KMBS B283	9/8/2019	
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE		DICKSON	TN	37055-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/COPIERS: KMBS 552 - (2) KMBS B25'S	4/12/2016	
SHIRLEY BOYD - CONTRACT	298 N ROGERS STREET		CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DENTAL SERVICES	8/21/2016	
SMOKEY MOUNTAIN HOME HEALTH & HOSPICE, IN	222 HERITAGE BOULEVARD		CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION	8/21/2016	
STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD		ROGERSVILLE	TN	37857-0000	BEAUTY/BARBER SERVICES AGREEMENT/BEAUTY/BARBER SHOP SERVICES	11/3/2016	
STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD		NEWPORT	TN	37821-0000	HOSPICE AGREEMENT/HOSPICE SERVICES	5/11/2016	
TENNESSEE BOARD OF PHARMACY	665 MAINSTREAM DRIVE		NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE LEVEL I	11/2/2013	
TENNESSEE DEPT OF HEALTH-RENEWAL	DEPARTMENT OF HEALTH		NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE LEVEL II	11/2/2013	
			NASHVILLE	TN	37243-0000	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE	1/31/2017	
			NASHVILLE	TN	37219-8990	REGISTRATION #000004295	4/26/2017	
			NASHVILLE	TN	37219-8990	FACILITY LICENSE/LICENSE # 0000000125		

THINK A NEW	PO BOX 669	MADISON	MS	39130-0669	EQUIPMENT: LEASE AND SERVICE AGREEMENT/PHONE EQUIPMENT	2/28/2018
TMNO HEALTHCARE LLC D/B/A AVALON HOSPICE	1802 NORTH JACKSON STREET	TULLAHOMA	TN	37388-0000	HOSPICE AGREEMENT/HOSPICE SERVICES AGREEMENT	12/22/2015
TRICARE	SOUTH REGION, PROVIDER DATA MANAGEMENT	CAMDEN	SC	29020-7039	LETTER	Evergreen
TRIDENTUSA MOBILE CLINICAL SERVICES, LLC	800 TIFFANY BOULEVARD	ROCKY MOUNT	NC	27804-0000	SERVICES AGREEMENT/EYE CARE	5/27/2016
TRIDENTUSA MOBILE CLINICAL SERVICES, LLC	800 TIFFANY BOULEVARD	ROCKY MOUNT	NC	27804-0000	SERVICES AGREEMENT/FOOT CARE	5/27/2016
TRUGREEN	543 EXPRESSWAY PARK DRIVE	NASHVILLE	TN	37210-0000	AGREEMENT/LAWN/LANDSCAPE SERVICES	12/16/2017
UNITEDHEALTHCARE INSURANCE COMPANY	9701 DATA PARK DRIVE	MINNETONKA	MN	55343-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	4/30/2016
UNITEDHEALTHCARE PLAN OF THE RIVER VALLE	1300 RIVER DRIVE	MOLINE	IL	61265-0000	MANAGED CARE PROVIDER/AMERCHOICE - TENNOCARE CHOICES	12/31/2016
US DEA	DRUG ENFORCEMENT ADMINISTRATION	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM NO. FC0148545	8/31/2018
VOLUNTEER STATE HEALTH PLAN, INC	1 CAMERON HILL CIRCLE	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/TENNOCARE CHOICES	2/28/2017
WELLMONT BRISTOL REGIONAL MEDICAL CENTER	1 MEDICAL PARK BOULEVARD	BRISTOL	TN	37620-0000	PATIENT TRANSFER AGREEMENTS/HOSPITAL TRANSFERS	2/7/2017
WELLMONT HEALTH SYSTEM	HOLSTON VALLEY MED CENTER	BRISTOL	TN	37620-0000	TRANSPORTATION AGREEMENTS/PATIENT TRANSFER AGREEMENT	5/29/2016
WELLMONT HOSPICE	280 STEELES ROAD	BRISTOL	TN	37620-0000	SERVICES AGREEMENT/HOSPICE CARE	10/30/2015
WINDSOR HEALTH PLAN, INC	7100 COMMERCE WAY	BRENTWOOD	TN	37027-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	12/31/2015

\$31,322.57 of which \$17,120.49 is administrative priority

STYSCO Knoxville LLC



Vanguard of Manchester (16-03317)	Name	Address1	Address2	City	State	Zip	Description	Term/Remaining	Cure Amt.
ALBERT BRANDON	395 INTERSTATE DRIVE			MANCHESTER	TN	37355-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT SERVICES AGREEMENT/NOT EXECUTED - THIS	6/19/2017	
ALLIED WASTE SERVICES	PO BOX 9001099		SUITE 16	LOUISVILLE	KY	40290-1099	AGREEMENT IS INCOMPLETE	12/31/2014	
AMERICAN HEALTH ASSOCIATES	15712 SW 41ST ST			DAVIE	FL	33331-0000	LABORATORY AGREEMENT/LAB SERVICES	3/25/2016	
AMERIGROUP	COMMUNITY CARE		PO BOX 933657	ATLANTA	GA	31193-3657	MANAGED CARE PROVIDER/TENNCARE CHOICES	12/31/2016	
ASERA CARE HOSPICE	414 WILSON AVENUE			TULLAHOMA	TN	37388-0000	SERVICES AGREEMENT/HOSPICE CARE	12/31/2015	
BAPTIST HEALTH PLAN NETWORK	ATTN: DIRECTOR, NETWORK DEVELOPMENT AND		651 PERIMETER PARK DRIVE, SUITE 300	LEXINGTON	KY	40517-0000	MANAGED CARE PROVIDER/FORMERLY BLUEGRASS FAMILY HEALTH	3/31/2016	Pursuant to agreement regarding all Debtors
BHC-LTC INSURANCE LTD.	P.O. Box 1344			Grand Cayman	Cayman Islands		Insurance policy for liability claims		
BLUECROSS BLUESHIELD OF TENNESSEE	PROVIDER CONTRACT MANAGEMENT		801 PINE STREET	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/OUTPATIENT THERAPY: NETWORK S, NETWORK P, MEDICARE ADVANTAGE EQUIPMENT: SUPPORT & SERVICE	10/28/2016	
BULK TV & INTERNET	PO BOX 78131			MILWAUKEE	WI	53278-0000	AGREEMENT/CABLE & INTERNET	9/25/2019	
CALDWELL LAWN AND LANDSCAPING SERVICE	112 8TH AVENUE SE			WINCHESTER	TN	37398-0000	SERVICES AGREEMENT/LAWN AND LANDSCAPE	2/20/2013	
CANTEEN LINCOLN COUNTY VENDING	605 GREEN ST			FAYETTEVILLE	TN	37334-0000	AGREEMENT/VENDING SERVICES	12/31/2015	
CENTERS FOR MEDICARE AND MEDICAID SERVIC	OFFICE OF THE REGIONAL ADMINISTRATOR		61 FORSYTH STREET, SW, STE 4120	ATLANTA	GA	30303-8909	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER 44D0927299	4/15/2017	
CHARTER COMMUNICATIONS	PO BOX 742613			CINCINNATI	OH	45274-2613	AGREEMENT/HOSPITAL BULK RATE AGREEMENT FOR CABLE TV SERVICES	9/7/2003	
CIGNA HEALTHCARE OF TENNESSEE, INC	ATTN: DIRECTOR OF PROVIDER CONTRACTING		1000 CORPORATE CENTER, SUITE 500	FRANKLIN	TN	37067-0000	MANAGED CARE PROVIDER	11/14/2016	
CUMBERLAND RADIATION ASSOCIATES LLC	PO BOX 11407		DEPT 0765	BIRMINGHAM	AL	35246-0765	THERAPY SERVICES AGREEMENT/RADIATION	6/30/2015	
Duck River Electric Membership Corp.	P.O. Box 89			SHELBYVILLE	TN	37162	Utility agreement	10/14/2017	\$9,113.81
ELDERSCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT	7/31/2016	
ELDERSCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	PHARMACY SERVICES PROVIDER AGREEMENT	7/31/2016	
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300			LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY SERVICES	12/31/2018	\$189,807.27
HEALTHCARE SERVICES GROUP INC	3220 TILLMAN DRIVE		STE 300	BENSALEM	PA	19020-0000	HSK/LNDRY- SERVICES AGREEMENT/HOUSEKEEPING/LAUNDRY	4/31/2015	
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER		20TH FLOOR	NEWARK	NJ	07102-5207	RESIDENT SURETY BOND/SURETY BOND/POLICY NO. SAIFSL0674005	8/19/2016	
MAIL SHIP TECHNOLOGY	3435 BRECKINRIDGE BLVD		STE 100	DULUTH	GA	30096-4932	EQUIPMENT: LEASE AGREEMENT/HASLER - POSTAGE METER	4/6/2016	
MANCHESTER PROPERTIES 2010, LLC	ATTN: WILLIAM ORAND		SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	7/31/2020	
MEDICAL CENTER OF MANCHESTER	PO BOX 1409			MANCHESTER	TN	37349-1409	PATIENT TRANSFER AGREEMENTS/HOSPITAL	5/6/2015	
MEDICAL CENTER OF MANCHESTER	PO BOX 1409			MANCHESTER	TN	37355-0000	PATIENT TRANSFER AGREEMENTS/HOSPITAL	12/28/1997	
MILESTONE STAFFING SERVICES	BRANCH MANAGER		ONE VANTAGE WAY, SUITE E-130	NASHVILLE	TN	37228-0000	STAFFING AGREEMENT	8/11/2015	
MOTLOW STATE COMMUNITY COLLEGE	PO BOX 8500			LYNCHBURG	TN	37352-0000	CLINICAL EDUCATION AGREEMENT	10/16/2014	
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE		SUITE 110	NASHVILLE	TN	37210-0000	AGREEMENT/EMERGENCY POWER SYSTEM - KOHLER 275KW #380932	1/5/2017	
NOVACOPI	PO BOX 372 DEPT 200			MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIERS B652, B423	12/27/2016	
ONE CARE DENTAL SOLUTIONS LLC	109 W RICKERT AVENUE			DICKSON	TN	37055-0000	SERVICES AGREEMENT/DENTAL SERVICES - CONSULTANT	6/13/2015	
PAUL E HONEYCUTT, DDS	822 MCARTHUR STREET			MANCHESTER	TN	37355-0000	SERVICES AGREEMENT/DENTAL SERVICES - CONSULTANT	5/31/2015	
QUALITY MOBILE X-RAY SERVICES INC	640 GRASSMERE PARK, SUITE 116			NASHVILLE	TN	37211-0000	SERVICES AGREEMENT/X-RAY/EKG/ULTRASOUND	3/31/2016	
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE			CHICAGO	IL	60693-0100	SERVICES AGREEMENT/DOCUMENT SECURE DESTRUCTION	9/1/2016	
SELECT MEDICAL REHAB SERVICES	2455-C MCMULLEN BOOTH ROAD			CLEARWATER	FL	33759-0000	THERAPY SERVICES AGREEMENT/SPEECH, PHYSICAL, OCCUPATIONAL	4/30/2015	
STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD			NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE MEDICAID - ICF	5/20/2015	

STATE OF TENNESSEE DEPARTMENT OF FINANCE	310 GREAT CIRCLE ROAD	NASHVILLE	TN	37202-1700	MANAGED CARE PROVIDER/TENNCARE MEDICAID - SNF	5/20/2015
TENNESSEE BOARD OF PHARMACY	665 MAINSTREAM DRIVE	NASHVILLE	TN	37243-0000	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE REGISTRATION ID NUMBER	
TENNESSEE DEPT OF HEALTH-RENEWAL	DEPARTMENT OF HEALTH	NASHVILLE	TN	37219-9990	FACILITY LICENSE/FACILITY LICENSE #355	1/31/2017
TENNESSEE VALLEY REGIONAL PRACTICAL NURS	1405 MADISON STREET	SHELBYVILLE	TN	37160-0000	CLINICAL EDUCATION AGREEMENT	4/30/2017
TENNESSEE VALLEY REGIONAL PRACTICAL NURS	1405 MADISON STREET	SHELBYVILLE	TN	37160-0000	AFFILIATION AGREEMENT/CLINICAL EDUCATION AGREEMENT	12/31/2011
TERRA RENEWAL SERVICES	PO BOX 3036	RUSSELVILLE	AR	72801-0000	ENVIRONMENTAL SERVICES/GREASE REMOVAL	12/31/2013
THINK A NEW	PO BOX 669	MADISON	MS	39130-0669	EQUIPMENT: LEASE AND SERVICE AGREEMENT/PHONE EQUIPMENT	2/28/2015
TRACY BRANT	222 SHELBYVILLE MILLS RD	SHELBYVILLE	TN	37160-0000	BEAUTY/BARBER SERVICES AGREEMENT/BEAUTY AND BARBER SERVICES	2/28/2018
TRANSFILL EQUIPMENT SUPPLIES & SERVICES, TRICARE	PO BOX 1916	GALLATIN	TN	37066-0000	MEDICAL EQUIPMENT/MEDICAL GAS (COMPRESSED)	11/3/2015
TRIDENTUSA MOBILE CLINICAL SERVICES, LLC	SOUTH REGION, PROVIDER DATA MANAGEMENT	CAMDEN	TN	29020-7039	MANAGED CARE PROVIDER	1/10/2013
TRUGREEN	800 TIFFANY BOULEVARD	ROCKY MOUNT	NC	27804-0000	PODIATRY	9/23/2014
UNITEDHEALTHCARE INSURANCE COMPANY	543 EXPRESSWAY PARK DRIVE	NASHVILLE	TN	37210-0000	AGREEMENT/LAWN AND LANDSCAPE	12/17/2017
UNITEDHEALTHCARE PLAN OF THE RIVER VALLE	9701 DATA PARK DRIVE	MINNETONKA	MIN	55343-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	4/30/2016
US DEA	1300 RIVER DRIVE	MOLINE	IL	61265-0000	MANAGED CARE PROVIDER/TENNCARE CHOICES	12/31/2016
VANDERBILT UNIVERSITY	DRUG ENFORCEMENT ADMINISTRATION	WASHINGTON	DC	20537-0000	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM FM0148521	8/31/2018
VOLUNTEER STATE HEALTH PLAN, INC	461 21ST AVENUE SOUTH	NASHVILLE	TN	37240-1119	AFFILIATION AGREEMENT/CLINICAL EDUCATION AGREEMENT	4/6/2015
WELLNESS SOLUTIONS, INC	1 CAMERON HILL CIRCLE	CHATTANOOGA	TN	37402-0000	MANAGED CARE PROVIDER/TENNCARE CHOICES	7/14/2016
WINDSOR HEALTH PLAN, INC	73 WHITE BRIDGE ROAD	NASHVILLE	TN	37205-0000	SERVICES AGREEMENT/PSYCHIATRY	4/29/2016
	7100 COMMERCE WAY	BRENTWOOD	TN	37027-0000	MANAGED CARE PROVIDER/MEDICARE ADVANTAGE	12/31/2016
STSCO Nashville LLC						\$25,981.06 of which \$13,229.91 is administrative priority

Vanguard of Ripley (16-03319) Name	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.
ALLIANCE HOSPICE, INC.	909 S FULTON DR		CORINTH	MS	38834-0000	SERVICES AGREEMENT/HOSPICE	5/6/2016	
AMERICAN HEALTHTECH INC	P O BOX 12310		JACKSON	MS	39236-2310	BUSINESS ASSOCIATE AGREEMENT/SOFTWARE LICENSE AGREEMENT	6/11/2004	
ASHLAND HEALTH & REHAB	16056 BOUNDARY DRIVE		ASHLAND	MS	38603-0000	PATIENT TRANSFER AGREEMENTS/EMERGENCY HOUSING	1/7/2017	
BAPTIST MEMORIAL HOSPITAL-BOONEVILLE, IN	100 HOSPITAL ST.		BOONEVILLE	MS	38829-0000	PATIENT TRANSFER AGREEMENTS/HOSPITAL	8/20/2016	Pursuant to agreement regarding all Debtors
BHC-ITC INSURANCE LTD.	P O Box 1344		Grand Cayman	Cayman Islands		Insurance policy for liability claims		
CAMELLIA OF NORTHEAST MISSISSIPPI LLC	499 GLOSTER CREEK SUITE 1-7		TUPELO	MS	38801-0000	SERVICES AGREEMENT/HOSPICE SERVICES CLIA WAIVER/CERTIFICATE OF WAIVER ID	8/31/2016	
CENTERS FOR MEDICARE AND MEDICAID SERVICE CONNECTICUT GENERAL LIFE INSURANCE COMPA	OFFICE OF THE REGIONAL ADMINISTRATOR ATTN: DIRECTOR OF PROVIDER CONTRACTING	61 FORSYTH STREET, SW, STE 4720 1000 CORPORATE CENTER, SUITE 500	ATLANTA FRANKLIN	GA TN	30303-8909 37067-0000	NUMBER 25D0316564 MANAGED CARE PROVIDER	8/31/2016 12/14/2016	
DR DAVID PIZZIMENTI	6466 SHENANDOAH LANE		OLIVE BRANCH	MS	38654-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT	3/31/2017	
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT	7/31/2016	
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT	7/31/2016	
ELDERSCRIPT SERVICES	144 S THOMAS STREET	STE 101-1	TUPELO	MS	38801-0000	PHARMACY PRODUCTS AND SERVICES AGREEMENT	7/31/2016	
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300		LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITATIVE THERAPY SERVICES	12/31/2018	\$45,534.35
GAMMA HEALTHCARE	1717 WEST MAUD		POPLAR BLUFF	MO	63901-0000	SERVICES AGREEMENT/LABORATORY SERVICES	6/3/2016	
GOLDEN LIVING CENTER	101 CUNNINGHAM DRIVE		RIPLEY	MS	38663-0000	PATIENT TRANSFER AGREEMENTS/EMERGENCY HOUSING	6/18/2016	
HEALTH CARE FOR LIFE MS LLC	RE: SERVICE AGREEMENTS	5607 GLENNRIDGE DR SUITE 450	ATLANTA	GA	30342-0000	SERVICES AGREEMENT/VISION SERVICES	3/20/2016	
HOSPICE ADVANTAGE	209 ALCORN DR		CORINTH	MS	38834-0000	AGREEMENT/HOSPICE CARE	1/8/2016	
INFORMATION & QUALITY HLTHCARE	385B HIGHLAND COLONY PKWY	SUITE 504	RIDGELAND	MS	39157-0000	MEMORANDUM OF AGREEMENT/MEDICARE REVIEW	10/14/2016	
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER	20TH FLOOR	NEWARK	NJ	07102-5207	RESIDENT SURETY BOND/BOND/POLICY NO. SAFSU0688787	8/19/2016	
MEDSTAT EMS	200 SOUTH WOODLAND STREET		MANCHESTER	TN	37355-0000	AGREEMENT/AMBULANCE SERVICE AGREEMENT	2/16/2017	
MISSISSIPPI STATE DEPT OF HEALTH	570 EAST WOODROW WILSON DR.		JACKSON	MS	39216-0000	FACILITY LICENSE/FACILITY LICENSE #337	3/31/2017	
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400		JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE CS-01458/08.2	12/31/2016	
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400		JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE REGISTRATION - CS06967/4.2	12/31/2016	
MS STATE BOARD OF PHARMACY	6360 ISS N SUITE 400		JACKSON	MS	39211-2038	PHARMACY PERMIT/INSTITUTIONAL PHARMACY PERMIT NUMBER 06967/ 4.2	12/31/2017	
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE	SUITE 110	NASHVILLE	TN	37210-0000	AGREEMENT/EMERGENCY POWER SYSTEM - ONAN 100KW #483525	1/5/2017	
NORTH SUNFLOWER MEDICAL CENTER	840 NORTH OAK AVENUE		RULEVILLE	MS	38771-0000	SERVICES AGREEMENT/DENTAL SERVICES	11/15/2016	
NOVACOPI	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIER - 8552	12/27/2016	
NOVACOPI	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIER - B601	4/28/2015	
PITNEY BOWES	PO BOX 371896		PITTSBURGH	PA	15250-7896	OFFICE EQUIPMENT/POSTAGE EQUIPMENT SERVICES AGREEMENT/X-RAY/EKG/MOBILE ULTRASOUND	7/19/2018	
PORTABLE MEDICAL DIAGNOSTIC	1855 LAKELAND DRIVE, SUITE G10		JACKSON	MS	39216-0000	SERVICES AGREEMENT/PODIATRY	3/31/2016	
QUALITY FOOT CARE, LLC	3775 COLLEGE BLUFF		OLIVE BRANCE	MS	38654-0000	SERVICES AGREEMENT/DOCUMENT SECURE	8/4/2016	
RECALL SECURE DESTRUCTION INC	15311 COLLECTION CENTER DRIVE		CHICAGO	IL	60693-0100	DESTRUCTION	8/31/2016	
REFRESHMENTS, INC	PO BOX 240		CORINTH	MS	38835-0240	SERVICES AGREEMENT/VENDING	11/12/2016	

REGION IV MENTAL HEALTH MENTAL RETARDATI RENAL CARE GROUP	PO BOX 839 RCG-CORINTH	1031 SOUTH MADISON STREET	CORINTH TUPELO	MS MS	38835-0000 AGREEMENT/PSYCHOLOGY 38801-0000 AGREEMENT/DIALYSIS	5/12/2016 6/8/2015
RIPLY PROPERTIES 91, LP	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000 LEASE	4/27/2019
SCENTAIR TECHNOLOGIES SOUTHERN CARE, INC.	PO BOX 906032 2014 EAST JOHN CARPENTER PARKWAY	SUITE 650	CHARLOTTE IRVING	NC TX	EQUIPMENT: SUPPORT & SERVICE 28290-6032 AGREEMENT/ENVIRONMENTAL SCENT 75062-0000 HOSPICE AGREEMENT	3/31/2015 5/11/2015
SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	CONSULTANT SERVICES/REST HAVEN 37027-0000 CONSULTING SERVICES AGREEMENT	1/1/2019
THINK A NEW TRICARE	PO BOX 669 SOUTH REGION, PROVIDER DATA MANAGEMENT	PO BOX 7039	MADISON CAMDEN	MS SC	EQUIPMENT: LEASE AND SERVICE 39130-0669 AGREEMENT/PHONE EQUIPMENT 29020-7039 MANAGED CARE PROVIDER	2/28/2018 Evergreen
UNITEDHEALTHCARE INSURANCE COMPANY	9701 DATA PARK DRIVE	MND06-W600	MINNETONKA	MN	MANAGED CARE PROVIDER/OVATIONS 55343-0000 MEDICARE ADVANTAGE	4/30/2016
US DEA	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	PHARMACY REGISTRATION/AUTOMATED 20537-0000 DISPENSING SYSTEM - BE9847053	8/31/2018
WASTE MANAGEMENT OF LOUISIANA AND MISSIS WISE MEDICAL STAFFING SVCS	1450 COUNTRY CLUB DRIVE 432 MAGAZINE STREET		JACKSON TUPELO	MS MS	ENVIRONMENTAL SERVICES/NON-HAZARDOUS 39209-0000 WASTE 38804-0000 AGREEMENT/STAFFING	10/1/2016 2/24/2017
\$14,566.23 of which \$6,180.57 is administrative priority						
SYSCO Memphis LLC						

Vanguard Vicksburg Convalescent (16-03321)	Name	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.
ACS INC.	PROVIDER SERVICES		PO BOX 23078	JACKSON	MS		EDI AGREEMENT/MS DIVISION OF MEDICAID	Evergreen	
BHC-LTC INSURANCE LTD.	P.O. Box 1344			Grand Cayman	Cayman Islands		Insurance policy for liability claims		
BRIGHTER DAY HEALTH	ED MASHEK, MANAGING PARTNER		2400 AUGUSTA DRIVE, SUITE 326	HOUSTON	TX	77057-0000	SERVICES AGREEMENT/PSYCHIATRIC SERVICES	10/14/2016	
BULK TV & INTERNET	PO BOX 78131			MILWAUKEE	WI	53278-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/TV & INTERNET	4/4/2021	
CAMELLIA HOME HEALTH AND HOSPICE	ATTN: JENNIFER CAVENY		135 MAYFAIR RD	HATTIESBURG	MS	39402-0000	SERVICES AGREEMENT/HOSPICE CARE - BAA IS ATTACHED TO THE CONTRACT	2/1/2017	
CENTERS FOR MEDICARE AND MEDICAID SERVICE	OFFICE OF THE REGIONAL ADMINISTRATOR		61 FORSYTH STREET, SW, STE 4T20	ATLANTA	GA	30303-8909	CLIA WAIVER/CERTIFICATE OF WAIVER ID NUMBER	8/31/2016	
CONNECTICUT GENERAL LIFE INSURANCE COMPA	ATTN: DIRECTOR OF PROVIDER CONTRACTING		1000 CORPORATE CENTER, SUITE 500	FRANKLIN	TN	37067-0000	MANAGED CARE PROVIDER	12/14/2016	
CORNERSTONE PALLIATIVE AND HOSPICE, LLC	3289 MCCULLOUGH BLVD			BELDEN	MS	38826-0000	HOSPICE AGREEMENT/BAA IS ATTACHED TO THE CONTRACT	8/14/2016	
ELDERSCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT	9/10/2016	
ELDERSCRIPT SERVICES	144 S THOMAS STREET		STE 101-1	TUPELO	MS	38801-0000	PHARMACY PRODUCTS AND SERVICES AGREEMENT	9/10/2016	
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300			LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITATIVE THERAPY SERVICES	12/31/2018	\$81,116.89
FMI LIMITED LIABILITY PARTNERSHIP	ATTN: WILLIAM ORAND		SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE		
GAMMA HEALTHCARE	1717 WEST MAUD			POPLAR BLUFF	MO	63901-0000	LABORATORY AGREEMENT/LABORATORY SERVICES	4/30/2017	
GENTIVA HOSPICE	5350 POPLAR AVE			MEMPHIS	TN	38119-0000	SERVICES AGREEMENT/HOSPICE SERVICES	11/14/2016	
HEALTH CARE FOR LIFE MS LLC	RE: SERVICE AGREEMENTS		PO BOX 335	RUSSELLVILLE	AL	35653-0000	SERVICES AGREEMENT/DIAGNOSTIC / THERAPEUTIC FOOT CARE	7/14/2016	
HEALTH CARE FOR LIFE MS LLC	876 HIGHLAND COLONY PKWY		SUITE 210	RIDGELAND	MS	39157-0000	SERVICES AGREEMENT/VISION SERVICES	10/1/2016	
HINDS COMMUNITY COLLEGE	OFFICE OF THE DEAN, NURSING AND ALLIED HEALTH		1750 CHADWICK DRIVE	JACKSON	MS	39204-0000	CLINICAL EDUCATION AGREEMENT/POOL NURSING [SCHOOL] PRACTICAL NURSING	4/26/2017	
HOSPICE ADVANTAGE	1865 LAKELAND DR SUITE A			JACKSON	MS	39216-0000	SERVICES AGREEMENT/HOSPICE CARE RESIDENT SURETY BOND/BOND/POLICY	8/7/2016	
INTERNATIONAL FIDELITY INSURANCE COMPANY	ONE NEWARK CENTER		20TH FLOOR	NEWARK	NJ	07103-5207	SAFSU0688791	8/19/2016	
J RUSSELL BARNES M D P C	103 CHERRYBARK LANE			VICKSBURG	MS	39180-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT	6/5/2017	
MISSISSIPPI STATE DEPT OF HEALTH	570 EAST WOODROW WILSON DR.			JACKSON	MS	39216-0000	FACILITY LICENSE/SNF LICENSE #176	3/31/2017	
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400			JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE REGISTRATION - CS06965/ 4.2	12/31/2016	
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400			JACKSON	MS	39211-2038	PHARMACY REGISTRATION/CONTROLLED SUBSTANCE REGISTRATION #CS-01268/08.2	12/31/2016	
MS STATE BOARD OF PHARMACY	6360 155 N SUITE 400			JACKSON	MS	39211-2038	PHARMACY PERMIT/INSTITUTIONAL PHARMACY - PERMIT NUMBER 06965/ 4.2	12/31/2017	
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE		SUITE 110	NASHVILLE	TN	37210-0000	AGREEMENT/EMERGENCY POWER SYSTEM - CUMMINGS 175KW #60876558	1/5/2017	
NORTH SUNFLOWER MEDICAL CENTER	840 NORTH OAK AVENUE			RULEVILLE	MS	38771-0000	SERVICES AGREEMENT/DENTAL SERVICES	12/31/2016	
NOVACOPY	PO BOX 372 DEPT 200			MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIER - DP3030H	7/31/2009	
NOVACOPY	PO BOX 372 DEPT 200			MEMPHIS	TN	38101-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/COPIER - DP6030H	4/30/2011	
NOVACOPY	PO BOX 372 DEPT 200			MEMPHIS	TN	38101-0000	EQUIPMENT: LEASE AGREEMENT/COPIER - KMBS B652	12/27/2016	
PAUL W PIERCE III	PAUL PIERCE		515 LAKEWOOD ROAD	VICKSBURG	MS	39180-0000	PHYSICIAN: MEDICAL DIRECTOR AGREEMENT/MEDICAL DIRECTOR - REHABILITATION	6/18/2017	
PORTABLE MEDICAL DIAGNOSTIC	1855 LAKELAND DRIVE, SUITE G10			JACKSON	MS	39216-0000	SERVICES AGREEMENT/RADIOLOGY/X-RAY PROCEDURES	4/1/2017	
RENAL CARE GROUP	RCG-DELTA C/O FRESNIUS MEDICAL CARE NORTH AMERICA		920 WINTER STREET	WALTHAM	MA	02451-1457	SERVICES AGREEMENT/RCG - DELTA, LA DIALYSIS SERVICES	5/14/2017	
RENAL CARE GROUP	RCG-DELTA		104 RAILROAD AVENUE	DELTA	LA	71293-0000	SERVICES AGREEMENT/RCG - DELTA, LA DIALYSIS SERVICES	5/14/2017	

RENAL CARE GROUP RIVER REGION HEALTH SYSTEM SERENITY PREMIER HOSPICE	RCG-VICKSBURG 2100 HIGHWAY 61 NORTH PO BOX 820472	105 KEYSTONE CIRCLE	VICKSBURG VICKSBURG VICKSBURG	MS MS MS	39180-0000 SERVICES 39180-0000 PATIENT TRANSFER AGREEMENTS/HOSPITAL 39182-0000 SERVICES AGREEMENT/HOSPICE CARE	5/14/2017 4/30/2017 11/7/2016
SHADY LAWN HEALTH & REHAB	60 SHADY LAWN PLACE		VICKSBURG	MS	PATIENT TRANSFER AGREEMENTS/EMERGENCY HOUSING	3/25/2017
SHADY LAWN NURSING HOME SHADY LAWN NURSING HOME	PO BOX 821266 PO BOX 821266	ATTENTION: ADMINISTRATOR ATTENTION: ADMINISTRATOR	VICKSBURG VICKSBURG	MS MS	PATIENT TRANSFER AGREEMENTS/EMERGENCY HOUSING	2/7/2017 12/31/2016
SHRED-IT USA LLC ST. JOSEPH HOSPICE OF WEST MS, LLC FORME	PO BOX 13574 10515 JEFFERSON HIGHWAY		NEW YORK BATON ROUGE	NY LA	10087-3574 SERVICES AGREEMENT/DOCUMENT DESTRUCTION 70809-0000 HOSPICE AGREEMENT/HOSPICE SERVICES	11/6/2016 8/25/2016
THINK A NEW	PO BOX 669		MADISON	MS	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/PHONE EQUIPMENT	2/28/2018
TURF TIGER LAWN SERVICE LLC	515 DOGWOOD LAKE DRIVE		VICKSBURG	MS	MAINTENANCE AGREEMENT/LAWN AND LANDSCAPE SERVICE	8/31/2016
US DEA	DRUG ENFORCEMENT ADMINISTRATION	U S DEPARTMENT OF JUSTICE	WASHINGTON	DC	PHARMACY REGISTRATION/AUTOMATED DISPENSING SYSTEM- BE9847041 MANAGEMENT SERVICES	8/31/2018
VICKSBURG MANAGEMENT ASSOCIATES LLC VICKSBURG PROPCO, LLC	SIX CADILLAC DRIVE 6 CADILLAC DRIVE	SUITE 310 SUITE 310	BRENTWOOD BRENTWOOD	TN TN	AGREEMENT/VICKSBURG CONVALESCENT MANAGEMENT AGREEMENT OPERATING AGREEMENT	Evergreen Evergreen
WASTE MANAGEMENT	1450 COUNTRY CLUB DR		JACKSON	MS	SERVICES AGREEMENT/NON-HAZARDOUS WASTE REMOVAL	2/21/2018
SYSCO Jackson LLC						\$17,550.79 of which \$10,340.77 is administrative priority

Vanguard Whitehall OpCo (16-03322)	Address1	Address2	City	State	Zip	Description	TermRemaining	Cure Amt.
ABILITY NETWORK, INC. AGENCY FOR HEALTH CARE ADMINISTRATION ALARM PARTNERS AMERICAN ELDERCARE, INC.	100 NORTH 6TH ST. 2727 MAHAN DRIVE 1025 NW 17TH AVE #A-1 ROBERT G SCHEMEL, PRESIDENT	SUITE 900A  14565 SIMS ROAD	MINNEAPOLIS TALLAHASSEE DELRAY BEACH DELRAY BEACH	MN FL FL FL	55403-0000 32408-0000 33445-2563 33484-0000	EQUIPMENT: SUPPORT & SERVICE AGREEMENT/NOT EXECUTED FACILITY LICENSE/SNF LICENSE 1605095 SERVICES AGREEMENT/ALARM SERVICES MANAGED CARE PROVIDER	6/18/2014 8/1/2017 12/31/2015 8/31/2016	Pursuant to agreement regarding all Debtors
BHC-ITC INSURANCE LTD. BILGA F ATTAR, MD	P.O. Box 1344 2800 S OCEAN BLVD 20-A		Grand Cayman BOCA RATON	Cayman Islands FL	33432-0000	Insurance policy for liability claims PHYSICIAN: MEDICAL DIRECTOR AGREEMENT MANAGED CARE PROVIDER/COMMERCIAL PPO, MEDICARE ADVANTAGE PPO AND HMO, HEALTH OPTIONS HMO	1/28/2017	
BLUE CROSS BLUE SHIELD OF FLORIDA, INC.	ATTN: VICE PRESIDENT FOR NETWORK MANAGEMENT	4800 DEERWOOD CAMPUS PARKWAY	JACKSONVILLE	FL	32246-0000	LABORATORY AGREEMENT/CLINICAL LAB SERVICES	7/14/2016	
BOCA RATON COMMUNITY HOSPITAL, INC.	ATTN: RANDOLPH J PIERCE	800 MEADOWS ROAD	BOCA RATON	FL	33486-0000	SOFTWARE LICENSE & SERVICE	10/1/2015	
CAREFUSION 203 CENTERS FOR MEDICARE AND MEDICAID SERVIC CHARLES STEWART CIGNA HEALTHCARE OF FLORIDA COMCAST COMMERCE AND INDUSTRY INSURANCE COMPANY COMMUNITY BLOOD CENTERS COMS INTERACTIVE, LLC DAVID L LOTNICK, MD DEPARTMENT OF VETERANS AFFAIRS	3750 TORREY VIEW COURT OFFICE OF THE REGIONAL ADMINISTRATOR 660 GLADES RD # 460 ATTN: DIRECTOR OF PROVIDER CONTRACTING PO BOX 530999 176 WATER STREET 1700 N STATE ROAD 7 60 WEST STREETSBORO ST, #5 10347 GENTLEWOOD FOREST DRIVE WEST PALM BEACH VAMC/NC08	61 FORSYTH STREET, SW, STE 4T20  2701 NO ROCKY POINT DRIVE, SUITE 800	SAN DIEGO ATLANTA BOCA RATON TAMPA ATLANTA NEW YORK LAUDERHILL HUDSON BOYNTON BEACH WEST PALM BEACH	CA GA FL FL GA NY FL OH FL FL	92130-0000 30303-8909 33431-0000 33607-0000 30353-0099 10038-0000 33313-0000 44236-0000 33473-0000 33410-6400	AGREEMENT/COMPUTER SOFTWARE CLIA WAIVER/CLIA #10D0287675 PHYSICIAN: MEDICAL DIRECTOR AGREEMENT MANAGED CARE PROVIDER SERVICES AGREEMENT/CABLE INSURANCE/STORAGE TANK SYSTEM AGREEMENT/BLOOD BANKING SERVICES AGREEMENT/SOFTWARE PACKAGE PHYSICIAN: MEDICAL DIRECTOR AGREEMENT MANAGED CARE PROVIDER	6/11/2014 8/31/2016 12/31/2016 2/15/2016 9/30/2016 7/21/2013 11/21/2012 8/30/2012 9/30/2016 3/2/2018	
ELDERSCRIPT SERVICES ELDERSCRIPT SERVICES	144 S THOMAS STREET 144 S THOMAS STREET	STE 101-1 STE 101-1	TUPELO TUPELO	MS MS	38801-0000 38801-0000	PHARMACY CONSULTING SERVICES AGREEMENT PHARMACY SERVICES PROVIDER AGREEMENT	2/28/2017 2/28/2017	
EVEREST INDEMNITY INSURANCE COMPANY	C/O MT. MCKINLEY MANAGERS L L C	477 MARTINSVILLE ROAD	LIBERTY CORNER	NJ	07938-0830	INSURANCE/COMMERCIAL PROPERTY COVERAGE	2/27/2013	
EVERGREEN REHABILITATION	136 ST. MATTHEWS AVENUE, SUITE 300		LOUISVILLE	KY	40207-0000	THERAPY SERVICES AGREEMENT/REHABILITAVE THERAPY SERVICES	12/31/2018	\$560,058.95
FLORIDA DEPARTMENT OF HEALTH GIFTRAP CORPORATION HARLEYSVILLE MUTUAL INSURANCE COMPANY	BOARD OF PHARMACY ATTENTION:STEPHAN C MACKIE PO BOX 410045	4052 BALD CYPRESS WAY, BIN C-04 4229 S W HIGH MEADOWS AVENUE	TALLAHASSEE PALM CITY SALT LAKE CITY	FL FL UT	32399-3254 34990-0000 84141-0045	PHARMACY REGISTRATION/PHARMACY LICENSE - PH 28081 SOFTWARE LICENSE & SERVICE AGREEMENT INSURANCE/FLOOD INSURANCE	2/28/2017 7/19/2015 3/19/2013	
HEALTH OPTIONS, INC. HEALTH PAYORS ORGANIZATION IKON FINANCIAL SERVICES	ATTN: VICE PRESIDENT FOR NETWORK MANAGEMENT ATTN: SR. VICE PRESIDENT, PROVIDER NETWORKS PO BOX 740540	4800 DEERWOOD CAMPUS PARKWAY 4301 DARROW RD	JACKSONVILLE STOW ATLANTA	FL OH GA	32246-0000 44224-0000 30374-0540	MANAGED CARE PROVIDER/COMMERCIAL PPO, MEDICARE ADVANTAGE PPO AND HMO, HEALTH OPTIONS HMO AGREEMENT/ANCILLARY SERVICES EQUIPMENT: LEASE AGREEMENT/COPIERS	7/14/2016 7/11/2015 7/15/2015	
IKON FINANCIAL SERVICES	PO BOX 740540		ATLANTA	GA	30374-0540	BASIC POWERPACK	4/29/2015	
INTERNATIONAL FIDELITY INSURANCE COMPANY INTERNATIONAL INSTITUTE FOR HEALTH CARE	ONE NEWARK CENTER 6870 NORTH FEDERAL HIGHWAY	20TH FLOOR	NEWARK BOCA RATON	NJ FL	07102-5207 34950-0000	RESIDENT SURETY BOND/NURSING HOME PATIENT TRUST SURETY BOND SAISU0674001 AGREEMENT/STUDENT CLINICAL EDUCATION	8/18/2016 4/15/2017	
IRON MOUNTAIN	PO BOX 915004		DALLAS	TX	75391-5004	AGREEMENT/SECURE DOCUMENT DESTRUCTION AUTOMOBILE LEASE/AUTOMOBILE CLOSED END LEASE	2/28/2017	
LEXUS FINANCIAL SERVICES MDI TECHNOLOGIES MDI TECHNOLOGIES	PO BOX 4102 ATTN: PRESIDENT ATTN: PRESIDENT	940 WEST PORT PLAZA DRIVE, STE 100 940 WEST PORT PLAZA DRIVE, STE 100	CAROL STREAM ST. LOUIS ST. LOUIS	IL MO MO	60197-4102 63146-0000 63146-0000	SOFTWARE LICENSE & SERVICE AGREEMENT SOFTWARE LICENSE & SERVICE AGREEMENT EQUIPMENT: MAINTENANCE	8/3/2015 9/7/2015 6/30/2016	
MIAMI ELEVATOR COMPANY	1120 HOLLAND DR , SUITE 13		BOCA RATON	FL	33487-0000	AGREEMENT/ELEVATOR MAINTENANCE SERVICES AGREEMENT/THERAPY AND MEDICAL DOCUMENTATION	7/29/2018	
MOMENTUM CONSULTING	PO BOX 110881		NAPLES	FL	34108-0000	AGREEMENT/EMERGENCY POWER SYSTEM - 1 ONAN 300KW #E050785019; 2 DMT 155KW #B3- 2947	12/31/2015	
MUSIC CITY POWER AND GENERATION	1100 FOSTER AVENUE	SUITE 110	NASHVILLE	TN	37210-0000	EQUIPMENT: LEASE AGREEMENT/COPIER LEASE	1/5/2017	
NOVACOPI	PO BOX 372 DEPT 200		MEMPHIS	TN	38101-0000		7/29/2020	



NOVAERUS US INC.	1408 NW SHORE BLVD	SUITE 501	TAMPA	FL	33607-0000	EQUIPMENT: RENTAL AGREEMENT/AIR TREATMENT	8/19/2015
PITNEY BOWES	PO BOX 371896		PITTSBURGH	PA	15250-7896	EQUIPMENT: LEASE AND SERVICE	8/30/2015
PORTABLE MEDICAL DIAGNOSTIC IN	8080 BELVEDERE ROAD		WEST PALM BEACH	FL	33411-3211	AGREEMENT/POSTAGE METER	4/1/2016
PREFIXX MANAGEMENT CORP	PO BOX 668116		POMIPANO BEACH	FL	33066-0000	SERVICES AGREEMENT/COMPUTER CONSULTING	7/28/2015
PROFESSIONAL PARKING MANAGEMENT	950 BRICKELL BAY DRIVE		MIAMI	FL	33131-0000	SERVICES AGREEMENT/VALET PARKING	6/11/2015
RAPID ROOTER	PO BOX 1117		POMIPANO BEACH	FL	33061-0000	SERVICES AGREEMENT/PLUMBING & AIR	5/11/2016
RECORDKEEPERS	4031 NE 12TH TERRACE		OAKLAND PARK	FL	33334-0000	CONDITIONING SERVICES	8/1/2015
RIMAR PROPERTIES,DEL MAR LLC	BRINWO DEVELOPMENT CORPORATION	7301 W PALMETTO PARK RD, SUITE 102-C	BOCA RATON	FL	33433-0000	AGREEMENT/RECORD STORAGE/WAREHOUSE	11/30/2015
RSU INDEMNITY COMPANY	945 EAST PACES FERRY ROAD	SUITE 1800	ATLANTA	GA	30326-0000	OFFICE LEASE/LEASE OF OFFICE SPACE FOR RECORD	4/18/2013
SHINWA TORASUITO CO, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	INSURANCE/LIABILITY POLICY	12/31/2013
SIGMACARE	575 EIGHTH AVENUE		NEW YORK	NY	10018-0000	CONSULTANT SERVICES/WHITEHALL - CONSULTING	7/1/2015
STATE OF FLORIDA DEPT. OF BUSINESS & PRO	BOARD OF COSMETOLOGY	1940 NORTH MONROE STREET	TALLAHASSEE	FL	32399-0783	SOFTWARE LICENSE & SERVICE AGREEMENT	11/30/2016
STATE OF FLORIDA DEPT. OF BUSINESS & PRO	DIVISION OF DRUGS, DEVICES AND COSMETICS	1940 NORTH MONROE STREET	TALLAHASSEE	FL	32399-1047	BEAUTY/BARBER SERVICES	11/30/2016
STERICYCLE	PO BOX 6575		CAROL STREAM	IL	60197-6575	AGREEMENT/COSMETOLOGY LICENSE	11/30/2017
SUNSHINE STATE HEALTH PLAN, INC.	1301 INTERNATIONAL PARKWAY	4TH FLOOR	SUNRISE	FL	33323-0000	TRASH/DOCUMENT DESTRUCTION	12/31/2015
SUZUKI GROUP HK, LTD	6 CADILLAC DRIVE	SUITE 310	BRENTWOOD	TN	37027-0000	MANAGED CARE PROVIDER	5/31/2017
SWALLOWING DIAGNOSTICS, INC.	4572 N HIATUS RD		SUNRISE	FL	33351-0000	CONSULTING AGREEMENT/WHITEHALL BOCA	12/31/2017
SYNERGY GAS	860 HWY 311 NORTH		HOLLY SPRINGS	MS	38635-1345	RATON LEASING	1/1/2017
TAMPA ARMATURE WORKS, INC (TAW)	1500 NORTHWEST 15TH AVENUE		POMIPANO BEACH	FL	33069-0000	AGREEMENT/DYSPHAGIA CONSULTING	3/16/2016
TRUGREEN	543 EXPRESSWAY PARK DRIVE	MN006-V600	NASHVILLE	TN	37210-0000	UTILITY SERVICE AGREEMENT/PROPANE GAS	4/20/2013
UNITED HEALTHCARE OF FLORIDA, INC.	9701 DATA PARK DRIVE		MINNETONKA	MN	55343-0000	EQUIPMENT: MAINTENANCE/GENERATOR	12/17/2017
WHJ LIMITED LIABILITY PARTNERSHIP	ATTN: WILLIAM ORAND	SIX CADILLAC DRIVE, SUITE 310	BRENTWOOD	TN	37027-0000	MAINTENANCE	2/28/2018
						LEASE AGREEMENT (AS AMENDED)/FACILITY LEASE	12/31/2022

\$45,753.16 of  
which \$19,972.26  
is administrative  
priority

SYSO Southeast Florida LLC

Debtor	Lessor	Lease Description
Aurora Australis, LLC	TMJ Limited Liability Partnership	Lease Agreement Dated 7/29/2011 (as amended)
Boulevard Terrace, LLC	GSJ Limited Liability Partnership	Lease Agreement Dated 1/20/2012 (as amended)
Elderscript Services, LLC	L.D. Hancock Family LLC	Lease Agreement Dated 2/22/2013 (as amended)
Glen Oaks, LLC	Vanguard Healthcare, LLC	Sublease Agreement Dated 7/1/2007 (as amended)
Palace RBS, LLC	HKJ Enterprise Partnership Ltd., LLP	Lease Agreement Dated 3/31/2010 (as amended)
Shady Lawn, LLC	Vicksburg PropCo, LLC	Lease Agreement Dated 9/1/2008 (as amended)
Vanguard Healthcare, LLC	GMJ Limited Liability Partnership	Lease Agreement Dated 7/1/2007 (as amended)
Vanguard Healthcare, LLC	SVT Creekside Crossing, L.P.	Office Lease Agreement Dated 12/2/1998 (as amended)
Vanguard Healthcare, LLC	SVT Creekside Crossing, L.P.	Office Lease Agreement Dated 4/30/2013 (as amended)
Vanguard of Ashland, LLC	Ashland Properties 91, LP	Lease Agreement Dated 4/28/2004 (as amended)
Vanguard of Church Hill, LLC	Church Hill Properties, LLC	Lease Agreement Dated 1/22/2004 (as amended)
Vanguard of Manchester, LLC	Manchester Properties 2010, LLC	Lease Agreement Dated 7/21/2010 (as amended)
Vanguard of Ripley, LLC	Ripley Properties 91, LP	Lease Agreement Dated 4/28/2004 (as amended)
Vicksburg Convalescent, LLC	Vicksburg PropCo, LLC	Lease Agreement Dated 9/1/2008 (as amended)
Whitehall OpCo, LLC	WHJ Limited Liability Partnership	Lease Agreement Dated 12/31/2012 (as amended)

Payment of Landlord's Rent for 2013 and earlier years is shown in Column 4

Payment of Landlord's Rent for 2014 was waived and added to the option and purchase prices set forth in Sections 28.3 and 28.4 of the Lease, with the amount shown in Column 5

Landlord's Rent for 2015 will be reduced to the amount shown in Column 6, and paid within thirty (30) days of confirmation of the Plan by the Bankruptcy Court

Landlord's Rent for 2016 will be reduced to the amount shown in Column 7 and added to the option and purchase prices set forth in Sections 28.3 and 28.4 of the Lease

Landlord's Rent for 2017 will be reduced to the amount shown in Column 8 and paid in accordance with the terms of the amended Lease

Landlord's Rent for 2018 will be reduced to the amount shown in Column 9 and paid in accordance with the terms of the amended Lease

Landlord's Rent for 2019 and subsequent years will be reduced to the amount shown in Column 10 and paid in accordance with the terms of the amended Lease

1	2	3	4	5	6	7	8	9	10
Facility Name/City	Landlord	Tenant	Original Landlord's Rent	2014 Landlord's Rent	2015 Landlord's Rent	2016 Landlord's Rent	2017 Landlord's Rent	2018 Landlord's Rent	2019 and Subsequent Years Landlord's Rent
Boulevard Terrace Murfreesboro, TN	GSJ Limited Liability Partnership	Boulevard Terrace, LLC	\$238,500.00	\$238,500.00	\$106,000.00	\$106,000.00	\$106,000.00	\$132,500.00	\$159,000.00
Glen Oaks Health and Rehabilitation Shelbyville, TN	GMJ Limited Liability Partnership	Glen Oaks, LLC	\$275,000.00	\$275,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$125,000.00	\$150,000.00
Whitehall Boca Raton Boca Raton, FL	WHJ Limited Liability Partnership	Whitehall OpCo, LLC	\$810,000.00	\$810,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00
Ashland Health and Rehabilitation Ashland, MS	Ashland Properties 91, LP	Vanguard of Ashland, LLC	\$68,750.00	\$68,750.00	\$37,500.00	\$37,500.00	\$37,500.00	\$46,875.00	\$56,250.00

1	2	3	4	5	6	7	8	9	10
Facility Name/City	Landlord	Tenant	Original Landlord's Rent	2014 Landlord's Rent	2015 Landlord's Rent	2016 Landlord's Rent	2017 Landlord's Rent	2018 Landlord's Rent	2019 and Subsequent Years Landlord's Rent
Rest Haven Health and Rehabilitation Ripley, MS	Ripley Properties 91, LP	Vanguard of Ripley, LLC	\$68,750.00	\$68,750.00	\$37,500.00	\$37,500.00	\$37,500.00	\$46,875.00	\$56,250.00
Aurora Health and Rehabilitation Columbus, MS	TMJ Limited Liability Partnership	Aurora Australis, LLC	\$225,000.00	\$225,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$125,000.00	\$150,000.00
The Palace Red Boiling Springs, TN	HKJ Enterprise Partnership Ltd., LLP	Palace RBS, LLC	\$118,500.00	\$118,500.00	\$79,000.00	\$79,000.00	\$79,000.00	\$98,750.00	\$118,500.00

[illegible]

	<b>FYE 2015</b>	<b>FYE 2016</b>	<b>Projected 2017</b>
<b>NET ROUTINE REVENUES</b>	<b>105,256,454</b>	<b>102,312,230</b>	<b>111,510,560</b>
<b>TOTAL OTHER REVENUES</b>	<b>11,376,664</b>	<b>10,802,958</b>	<b>11,532,873</b>
<b>TOTAL PHARMACY REVENUES</b>	<b>13,131,499</b>	<b>12,652,556</b>	<b>12,798,864</b>
<b>TOTAL REVENUE</b>	<b>129,764,617</b>	<b>125,767,744</b>	<b>135,842,297</b>
<b>COST OF GOODS SOLD</b>	<b>8,742,735</b>	<b>7,645,303</b>	<b>8,064,785</b>
<b>SALARIES and WAGES</b>	<b>42,501,314</b>	<b>42,659,187</b>	<b>43,936,630</b>
<b>AGENCY NURSES</b>	<b>981,200</b>	<b>1,363,111</b>	<b>365,717</b>
<b>VAC/SICK/HOLIDAY</b>	<b>2,928,838</b>	<b>3,461,041</b>	<b>3,353,317</b>
<b>BENEFITS--MED/DEN/LIFE</b>	<b>3,243,207</b>	<b>5,282,986</b>	<b>3,371,202</b>
<b>TAXES/ BONUSES/OTHER BENEFITS</b>	<b>4,692,719</b>	<b>4,785,984</b>	<b>4,801,177</b>
<b>TOTAL LABOR RELATED EXPENSES</b>	<b>54,347,279</b>	<b>57,552,309</b>	<b>55,828,043</b>
<b>OTHER ANCILLARY EXPENSE</b>	<b>1,535,749</b>	<b>1,528,916</b>	<b>1,685,223</b>
<b>BUILDING IMPROVEMENT/MAINTENANCE</b>	<b>1,214,691</b>	<b>1,141,819</b>	<b>1,038,851</b>
<b>CONTRACTED SERVICES</b>	<b>4,910,686</b>	<b>7,560,393</b>	<b>5,127,977</b>
<b>EQUIPMENTAL RENTAL</b>	<b>572,296</b>	<b>469,120</b>	<b>498,876</b>
<b>CONTRACT LABOR</b>	<b>1,102,043</b>	<b>894,935</b>	<b>854,555</b>
<b>DATA PROCESSING FEES</b>	<b>989,004</b>	<b>1,517,948</b>	<b>1,391,742</b>
<b>INSURANCE / WORKER'S COMPENSATION</b>	<b>2,949,720</b>	<b>3,184,358</b>	<b>3,413,278</b>
<b>SUPPLIES-NURSING</b>	<b>1,452,797</b>	<b>1,520,653</b>	<b>1,442,535</b>
<b>SUPPLIES-DIETARY</b>	<b>2,969,293</b>	<b>2,867,534</b>	<b>3,033,383</b>
<b>SUPPLIES-OTHER</b>	<b>788,241</b>	<b>827,872</b>	<b>790,056</b>
<b>BAD DEBT EXPENSE</b>	<b>3,111,116</b>	<b>2,684,704</b>	<b>3,767,555</b>
<b>UTILITIES &amp; PHONE</b>	<b>3,019,994</b>	<b>2,846,155</b>	<b>2,882,072</b>
<b>STATE BED PROVIDER TAX</b>	<b>5,693,247</b>	<b>5,728,893</b>	<b>6,103,305</b>
<b>POSTAGE &amp; OVERNIGHT CHARGES</b>	<b>162,158</b>	<b>55,997</b>	<b>94,668</b>
<b>TRAVEL &amp; ENTERTAINMENT</b>	<b>824,457</b>	<b>611,211</b>	<b>595,116</b>
<b>ADVERTISING</b>	<b>205,230</b>	<b>111,808</b>	<b>119,437</b>
<b>FINES &amp; PENALTIES</b>	<b>520,958</b>	<b>69,017</b>	<b>70</b>
<b>OTHER EXPENSES</b>	<b>1,456,058</b>	<b>893,832</b>	<b>667,433</b>
<b>MANAGEMENT FEE</b>	<b>6,311,850</b>	<b>6,142,730</b>	<b>6,649,512</b>
<b>FINANCING COSTS</b>	<b>1,191,924</b>	<b>1,215,098</b>	<b>-</b>
<b>ANCILLARIES-PHARMACY</b>	<b>4,594,584</b>	<b>4,227,944</b>	<b>4,696,968</b>
<b>ANCILLARIES-OTHER</b>	<b>12,240,550</b>	<b>10,728,588</b>	<b>12,376,564</b>
<b>TOTAL OTHER EXPENSES</b>	<b>57,816,645</b>	<b>56,829,526</b>	<b>57,229,175</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>112,163,924</b>	<b>114,381,835</b>	<b>113,057,218</b>
<b>TOTAL OPERATING INCOME</b>	<b>8,857,958</b>	<b>3,740,606</b>	<b>14,720,295</b>