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13(a) of the Exchange Act. â”™ Indicate by a check mark whether the registrant is a shell company (as defined in RuleÂ 12b-2 of the Exchange Act). â”™ Yes â”™ NoAs of NovemberÂ 5, 2024, 34,348,369 shares of the registrantâ”™s common stock were outstanding.Table of ContentsTHE PENNANT GROUP, INC. QUARTERLY REPORT ON FORM 10-QFOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024 TABLE OF CONTENTSPart I. Financial InformationItem 1. Financial Statements (unaudited)Condensed Consolidated Balance Sheets as of September 30, 2024 and December 31, 20231Condensed Consolidated Statements of Income for the three and nine months ended September 30, 2024 and 20232Condensed Consolidated Statements of Stockholdersâ”™ Equity for the three and nine months ended September 30, 2024 and 20233Condensed Consolidated Statements of Cash Flows for the nine months ended September 30, 2024 and 20235Notes to the Condensed Consolidated Financial Statements7Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations26Item 3. Quantitative and Qualitative Disclosures About Market Risk45Item 4. Controls and Procedures45Part II. Other InformationItem 1. Legal Proceedings46Item 1A. Risk Factors46Item 6. Exhibits47Signatures48Table of Contents PART I. FINANCIAL INFORMATIONItem 1. Financial StatementsTHE PENNANT GROUP, INC.CONDENSED CONSOLIDATED BALANCE SHEETS(unaudited, in thousands, except par value)September 30, 2024December 31, 2023AssetsÂ Current assets:Cash \$4,464Â \$6,059Â Accounts receivableâ”™less allowance for doubtful accounts of \$313 and \$259, respectively84,025Â 61,116Â Prepaid expenses and other current assets13,307Â 12,902Â Total current assets101,796Â 80,077Â Property and equipment, net41,865Â 28,598Â Right-of-use assets265,441Â 262,923Â Deferred tax assets, net245Â â”™ Restricted and other assets12,173Â 9,337Â Goodwill1129,337Â 91,014Â Other indefinite-lived intangibles95,902Â 67,742Â Total assets\$646,759Â \$539,691Â Liabilities and equityCurrent liabilities:Accounts payable\$15,888Â \$10,841Â Accrued wages and related liabilities36,565Â 28,256Â Operating lease liabilitiesâ”™current19,113Â 17,122Â Other accrued liabilities19,029Â 15,330Â Total current liabilities190,595Â 171,549Â Long-term operating lease liabilitiesâ”™less current portion248,907Â 248,596Â Deferred tax liabilities, net818Â 1,855Â Other long-term liabilities10,277Â 8,262Â Long-term debt, net108,875Â 63,914Â Total liabilities459,472Â 394,176Â Commitments and contingenciesEquity:Common stock, \$0.001 par value; 100,000 shares authorized; 30,565 and 30,308 shares issued and outstanding, respectively, at September 30, 2024; and 30,297 and 29,948 shares issued and outstanding, respectively, at December 31, 2023 31Â 29Â Additional paid-in capital117,947Â 105,712Â Retained earnings51,464Â 34,663Â Treasury stock, at cost, 3 shares at September 30, 2024 and December 31, 2023(65)65Total The Pennant Group, Inc. stockholdersâ”™ equity169,377Â 140,339Â Noncontrolling interest17,910Â 15,176Â Total equity187,287Â 145,515Â Total liabilities and equity\$646,759Â \$539,691Â See accompanying notes to condensed consolidated financial statements.1Table of ContentsTHE PENNANT GROUP, INC.CONDENSED CONSOLIDATED STATEMENTS OF INCOME(unaudited, in thousands, except for per-share amounts)Three Months Ended September 30,Nine Months Ended September 30,2024202320242023Revenue\$180,688Â \$140,192Â \$506,348Â \$398,937Â ExpenseCost of services144,468Â 112,384Â 405,776Â 321,162Â Rentâ”™cost of services10,906Â 10,006Â 31,814Â 29,439Â General and administrative expense13,023Â 9,417Â 36,337Â 26,913Â Depreciation and amortization1,493Â 1,323Â 4,292Â 3,817Â Loss (gain) on disposition of property and equipment, net4Â 1Â (75)14Â Total expenses169,894Â 133,131Â 477,466Â 381,335Â Income from operations10,794Â 7,061Â 28,880Â 17,602Â Other (expense) income, net:Other income (expense)109Â (37)192Â 28Â Interest expense, net(2,892)1,496(6,306)4,355Other expense, net(2,783)1,533(6,114)(4,327)Income before provision for income taxes8,011Â 5,528Â 22,766Â 13,275Â Provision for income taxes1,354Â 1,066Â 4,957Â 3,894Â Net income 6,657Â 4,462Â 17,809Â 9,381Â Less: Net income attributable to noncontrolling interest452Â 79Â 1,008Â 351Â Net income attributable to The Pennant Group, Inc. \$6,205Â 4,383Â \$16,801Â \$9,030Â Earnings per share:Basic\$0.20Â \$0.15Â \$0.56Â \$0.30Â Diluted\$0.20Â \$0.15Â \$0.54Â \$0.30Â Weighted average common shares outstanding:Basic30,281Â 29,912Â 30,157Â 29,825Â Diluted31,363Â 30,206Â 30,869Â 30,178Â See accompanying notes to condensed consolidated financial statements.2Table of ContentsTHE PENNANT GROUP, INC.CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS’ EQUITY(unaudited, in thousands)Common StockAdditional Paid-In CapitalRetained EarningsTreasury StockNon-controlling InterestSharesAmountSharesAmountSharesAmountTotalBalance at December 31, 202330,297Â 29Â \$29Â \$105,712Â \$34,663Â 3Â \$(65)\$5,176Â \$145,515Â Net income attributable to The Pennant Group, Inc.â”™Â 6,205Â 4,383Â 4,906Â 4,906Â Noncontrolling interests assumed related to acquisitionsâ”™Â 6,205Â 4,383Â 4,906Â 4,906Â Net income attributable to noncontrolling interestsâ”™Â 6,205Â 4,383Â 4,906Â 4,906Â 152Â 152Â Share-based compensationâ”™Â 6,205Â 4,383Â 4,440Â 4,440Â Issuance of common stock from the exercise of stock options72Â 1Â 492Â 492Â 493Â 493Â Net issuance of restricted stock2Â 2Â 2Â 2Â Balance at March 31, 202430,371Â 30Â \$30Â \$107,644Â \$39,569Â 3Â \$(65)\$17,054Â \$164,232Â Net income attributable to The Pennant Group, Inc.â”™Â 6,205Â 4,383Â 5,690Â 5,690Â Net income attributable to noncontrolling interestsâ”™Â 6,205Â 4,383Â 5,690Â 5,690Â 404Â 404Â Stock-based compensationâ”™Â 6,205Â 4,383Â 1,851Â 1,851Â Issuance of common stock from the exercise of stock options100Â 6,205Â 4,383Â 1,851Â 816Â 816Â Net issuance of restricted stock22Â 2Â 2Â 2Â Balance at June 30, 202430,493Â 30Â \$30Â \$110,311Â \$45,259Â 3Â \$(65)\$17,458Â \$172,993Â Net income attributable to The Pennant Group, Inc.â”™Â 6,205Â 4,383Â 6,205Â 6,205Â Equity adjustments related to acquisitionsâ”™Â 6,205Â 4,383Â 6,205Â 6,205Â Net income attributable to noncontrolling interestsâ”™Â 6,205Â 4,383Â 4,522Â 4,522Â Stock-based compensationâ”™Â 6,205Â 4,383Â 2,133Â 2,133Â Issuance of common stock from the exercise of stock options49Â 1Â 709Â 709Â Net issuance of restricted stock23Â 2Â 2Â 2Â Balance at September 30, 202430,565Â 31Â \$31Â \$117,947Â \$51,464Â 3Â \$(65)\$17,910Â \$187,287Â 3Table of ContentsCommon StockAdditional Paid-In CapitalRetained EarningsTreasury StockNon-controlling InterestSharesAmountSharesAmountTotalBalance at December 31, 202330,297Â 29Â \$29Â \$99,764Â \$21,284Â 3Â \$(65)\$4,645Â \$125,657Â Net income attributable to The Pennant Group, Inc.â”™Â 1,850Â 4,383Â 1,850Â 1,850Â Net income attributable to noncontrolling interestsâ”™Â 1,850Â 4,383Â 1,850Â 1,850Â 147Â 147Â Share-based compensationâ”™Â 1,850Â 4,383Â 1,367Â 1,367Â Issuance of common stock from the exercise of stock options26Â 6,205Â 4,383Â 1,367Â 203Â 203Â Net issuance of restricted stock28Â 2Â 2Â 2Â Balance at March 31, 202330,203Â 29Â \$29Â \$101,334Â \$23,134Â 3Â \$(65)\$4,792Â \$129,224Â Net loss attributable to The Pennant Group, Inc.â”™Â 2,797Â 4,383Â 2,797Â 2,797Â Net income attributable to noncontrolling interestsâ”™Â 2,797Â 4,383Â 2,797Â 2,797Â 125Â 125Â Share-based compensationâ”™Â 2,797Â 4,383Â 1,303Â 1,303Â Issuance of common stock from the exercise of stock options38Â 6,205Â 4,383Â 1,303Â 249Â 249Â Net issuance of restricted stock10Â 6,205Â 4,383Â 6,205Â 4,383Â Balance at June 30, 202330,251Â 29Â \$29Â \$102,886Â \$25,931Â 3Â \$(65)\$4,917Â \$133,698Â Net income attributable to The Pennant Group, Inc.â”™Â 4,383Â 4,383Â 4,383Â 4,383Â Net income attributable to noncontrolling interestsâ”™Â 4,383Â 4,383Â 4,383Â 4,383Â 79Â 79Â Share-based compensationâ”™Â 4,383Â 4,383Â 1,341Â 1,341Â Issuance of common stock from the exercise of stock options4Â 6,205Â 4,383Â 1,341Â 18Â 18Â Net issuance of restricted stock11Â 6,205Â 4,383Â 6,205Â 4,383Â Balance at September 30, 202330,266Â 29Â \$29Â \$104,245Â \$30,314Â 3Â \$(65)\$4,996Â \$139,519Â See accompanying notes to condensed consolidated financial statements.4Table of ContentsTHE PENNANT GROUP, INC.CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS(unaudited, in thousands)Nine Months Ended September 30, 20242023Cash flows from operating activities:Net income\$17,809Â \$9,381Â Adjustments to reconcile net income to net cash provided by operating activities:Depreciation and amortization4,292Â 3,817Â Amortization of deferred financing fees, including write-offs from amendment876Â 391Â (Gain) loss on disposition of property and equipment, net(75)14Â Provision for doubtful accounts622Â 620Â Share-based compensation5,424Â 4,011Â Deferred income taxes(1,283)3,066Â Change in operating assets and liabilities, net of acquisitions:Accounts receivable(23,532)(5,560)Prepaid expenses and other assets(1,396)11,387Â Operating lease obligations(201)121Â Accounts payable5,199Â (866)Accrued wages and related liabilities(962)1,376Â Other accrued liabilities2,828Â (398)Other long-term liabilities880Â 560Â Net cash provided by operating activities18,729Â 27,910Â Cash flows from investing activities:Purchase of property and equipment(5,670)(5,746)Cash payments for business acquisitions(48,416)(11,662)Cash payments for asset acquisitions(11,380)(210)Escrow deposits(1,755)â”™Â 934Â 42Â Net cash used in investing activities(66,287)(17,576)Cash flows from financing activities:Proceeds from Revolving Credit Facility309,500Â 131,500Â Payments on Revolving Credit Facility(261,500)(141,000)Finance lease obligations(14)â”™Â 29Â Payments for deferred financing costs(3,915)â”™Â Issuance of common stock upon the exercise of options2,019Â 470Â Net cash provided by (used in) financing activities45,963Â (9,030)Net (decrease) increase in cash (1,595)1,304Â Cash beginning of period6,059Â 2,079Â Cash end of period\$4,464Â \$3,383Â See accompanying notes to condensed consolidated financial statements.5Table of ContentsTHE PENNANT GROUP, INC.CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS - (Continued)(unaudited, in thousands)Nine Months Ended September 30, 20242023Supplemental disclosures of cash flow information:Cash paid during the period for:Interest\$6,944Â \$3,997Â Income taxes\$5,633Â \$176Â Lease liabilities\$29,232Â \$27,231Â Right-of-use assets obtained in exchange for new operating lease obligations\$16,191Â \$9,357Â Non-cash adjustment to right-of-use assets and lease liabilities from lease modifications\$â”™Â \$5,195Â Non-cash investing activity:Capital expenditures in accounts payable\$1,630Â \$680Â See accompanying notes to condensed consolidated financial statements.6Table of ContentsTHE PENNANT GROUP INC. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(In thousands, except per share data and operational senior living units)1. DESCRIPTION OF BUSINESSThe Pennant Group, Inc. (herein referred to as â”™Pennant,â”™ the â”™Company,â”™ â”™we,â”™ â”™it,â”™ or â”™our,â”™) is a holding company with no direct operating assets, employees or revenue. The Company, through its independent operating subsidiaries, provides healthcare services across the post-acute care continuum. As of September 30, 2024, the Companyâ”™s subsidiaries operated 122 home health, hospice and home care agencies and 54 senior living communities located in Arizona, California, Colorado, Idaho, Montana, Nevada, Oklahoma, Oregon, Texas, Utah, Washington, Wisconsin and Wyoming. Certain of the Companyâ”™s subsidiaries, collectively referred to as the Service Center, provide accounting, payroll, human resources, information technology, legal, risk management, and other services to the operations through contractual relationships. The Service Center also provides certain of these services to unaffiliated third parties under management agreements. Each of the Companyâ”™s affiliated operations are operated by separate, independent subsidiaries that have their own management, employees and assets. References herein to the consolidated â”™Companyâ”™ and â”™our,â”™ assets and activities are not meant to imply, nor should they be construed as meaning, that Pennant has direct operating assets, employees or revenue, or that any of the subsidiaries are operated by Pennant.2. BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBasis of Presentation - The accompanying unaudited condensed consolidated financial statements of the Company (the â”™Interim Financial Statementsâ”™) reflect the Companyâ”™s financial position, results of operations, and cash flows of the business. The Interim Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States (â”™GAAPâ”™) and pursuant to the regulations of the Securities and Exchange Commission (â”™SECâ”™). Management believes that the Interim Financial Statements reflect, in all material respects, all adjustments which are of a normal and recurring nature necessary to present fairly the Companyâ”™s financial position, results of operations, and cash flows for the periods presented in conformity with GAAP. The results reported in these Interim Financial Statements are not necessarily indicative of results that may be expected for the entire year. The Condensed Consolidated Balance Sheet as of December 31, 2023 is derived from the Companyâ”™s annual audited Consolidated Financial Statements for the fiscal year ended December 31, 2023, which should be read in conjunction with these Interim Financial Statements. Certain information in the accompanying footnote disclosures normally included in annual financial statements was condensed or omitted for the interim periods presented in accordance with GAAP.All intercompany transactions and balances between the various legal entities comprising the Company have been eliminated in consolidation. The Company presents noncontrolling interests within the equity section of its Condensed Consolidated Balance Sheets and the amount of consolidated net income that is attributable to the Company and the noncontrolling interest in its Condensed Consolidated Statements of Income. The Company consists of various limited liability companies and corporations established to operate home health, hospice, home care, and senior living operations. The Interim Financial Statements include the accounts of all entities controlled by the Company through its ownership of a majority voting interest. Reclassifications - Certain amounts in the prior financial statements have been reclassified to conform to the presentation of the current period financial statements.Estimates and Assumptions - The preparation of the Interim Financial Statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the Interim Financial Statements and the reported amounts of revenue and expenses during the reporting periods. The most significant estimates in the Interim Financial Statements relate to self-insurance reserves, revenue recognition, and intangible assets and goodwill. Actual results could differ from those estimates.State relief funding. The Company receives state relief funding through programs from various states, including healthcare relief funding under the American Rescue Plan Act (ARPA), and other state specific relief programs. The funding generally incorporates specific use requirements primarily for direct patient care including labor related expenses that are attributable to the COVID-19 pandemic or are associated with providing patient care.7Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)These funds are recognized as a reduction of cost of services expenses when related expenses are incurred. As of SeptemberÂ 30, 2024 and DecemberÂ 31, 2023, the Company had \$1,147 and \$780 in unapplied state relief funds, respectively. The unapplied state relief funds received are recorded in other accrued liabilities. The Company recognized state relief funding totaling \$796 and \$2,373 for the three and nine months ended September 30, 2024, and \$923 and \$3,005 for the three and nine months ended September 30, 2023, respectively, which the Company recognized as a reduction of cost of services expense. Recent Accounting PronouncementsExcept for rules and interpretive releases of the Securities and Exchange Commission (SEC) under authority of federal securities laws and a limited number of grandfathered standards, the Financial Accounting Standards Board (â”™FASBâ”™) ASC is the sole source of authoritative GAAP literature recognized by the FASB and applicable to the Company. For any new pronouncements announced, the Company considers whether the new pronouncements could alter previous generally accepted accounting principles and determines whether any new or modified principles will have a material impact on the Company’s reported financial position or operations in the near term. The applicability of any standard is subject to the formal review of the Company’s financial management and certain standards are under consideration.In November 2023, the FASB issued ASU 2023-07, â”™Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures,â”™ which requires the Company to expand the breadth and frequency of segment disclosures to include additional information about significant segment expenses, the chief operating decision maker and other items, and also requires the annual disclosures on an interim basis. This guidance is effective for annual periods beginning after December 15, 2023, which will be the Company’s fiscal year 2024, with early adoption permitted. The Company is currently evaluating the impact of the ASU on its quarterly and annual reports.In December 2023, the FASB issued ASU 2023-09, â”™Income Taxes (Topic 740): Improvements to Income Tax Disclosures,â”™ which requires the Company to disclose disaggregated jurisdictional and categorical information for the tax rate reconciliation, income taxes paid and other income tax related amounts. This guidance is effective for annual periods beginning after December 15, 2024, which will be the Company’s fiscal year 2025, with early adoption permitted. The Company doesâ”™t expect it to have any material impacts. 3. TRANSACTIONS WITH ENSIGNPennant completed its separation from The Ensign Group, Inc. (â”™Ensignâ”™) in 2019. Certain directors who serve on our Board of Directors also serve as directors of Ensign and own shares of Ensign common stock. Pennant and Ensign continue to partner in the provision of services along the healthcare continuum. The Company incurred costs of \$297 and \$879 for the three and nine months ended September 30, 2024, and \$254 and \$719 for the three and nine months ended September 30, 2023, respectively, that related primarily to shared services at proximate operations. Expenses related to room and board charges at Ensign skilled nursing facilities for hospice patients were \$1,180 and \$4,250 for the three and nine months ended September 30, 2024, and \$1,217 and \$3,171 for the three and nine months ended September 30, 2023, respectively, and are included in cost of services. The Companyâ”™s independent operating subsidiaries leased 29 communities from subsidiaries of Ensign under a master lease arrangement as of both September 30, 2024 and SeptemberÂ 30, 2023. See further discussion below at Note 13, Leases.4. NET INCOME PER COMMON SHAREBasic net income per share is computed by dividing net income attributable to stockholders of the Company by the weighted average number of outstanding common shares for the period. The computation of diluted net income per share is similar to the computation of basic net income per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the dilutive potential common shares had been issued.8Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)The following table sets forth the computation of basic and diluted net income per share for the periods presented: Three Months Ended September 30,Nine Months Ended September 30,Â 202420233Numerator:Â Net income attributable to The Pennant Group, Inc.\$6,205Â \$4,383Â \$16,801Â \$9,030Â Denominator:Weighted average shares outstanding for basic net income per share30,281Â 29,912Â 30,157Â 29,825Â Plus: assumed incremental shares from exercise of options and assumed conversion or vesting of restricted stock(1,082)294Â 712Â 353Â Adjusted weighted average common shares outstanding for diluted income per

share31,363\$ 30,206\$ 30,869\$ 30,178\$ Earnings Per Share:Basic net income per common share\$0.20\$ 0.15\$ 0.56\$ 0.30\$ Diluted net income per common share\$0.20\$ 0.15\$ 0.54\$ 0.30\$ (a)The diluted per share amounts do not reflect common share equivalents outstanding of 742 and 1,206 for the three and nine months ended September 30, 2024, and 2,718 and 2,278 for the three and nine months ended September 30, 2023, respectively, because of their anti-dilutive effect. 5.A REVENUE AND ACCOUNTS RECEIVABLERevenue is recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicare, Medicaid, and managed care programs (Commercial, Medicare Advantage and Managed Medicaid plans). The healthcare services in home health and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct within the context of the contract. Additionally, there may be ancillary services which are not included in the rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered.Revenue recognized from healthcare services is adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration which is included in the transaction price may be constrained, and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from the Company's estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known. The Company records revenue from these governmental and managed care programs as services are performed at their expected net realizable amounts under these programs. The Company's revenue from governmental and managed care programs is subject to audit and retroactive adjustment by governmental and third-party agencies. Consistent with healthcare industry accounting practices, any changes to these governmental revenue estimates are recorded in the period the change or adjustment becomes known based on final settlement. Disaggregation of RevenueThe Company disaggregates revenue from contracts with its patients by reportable operating segments and payors. The Company has determined that disaggregating revenue into these categories achieves the disclosure objectives to depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors.9Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)The Company's service specific revenue recognition policies are as follows:Home Health RevenueMedicare RevenueNet service revenue is recognized in accordance with the Patient Driven Groupings Model (seePDGM). Under PDGM, Medicare provides agencies with payments for each 30-day payment period provided to beneficiaries. If a beneficiary is still eligible for care after the end of the first 30-day payment period, a second 30-day payment period can begin. There are no limits to the number of periods of care a beneficiary who remains eligible for the home health benefit can receive. While payment for each 30-day payment period is adjusted to reflect the beneficiary's health condition and needs, a special outlier provision exists to ensure appropriate payment for those beneficiaries that have the most expensive care needs. The payment under the Medicare program is also adjusted for certain variables including, but not limited to: (a) a low utilization payment adjustment if the number of visits is below an established threshold that varies based on the diagnosis of a beneficiary; (b) a partial payment if the patient transferred to another provider or the Company received a patient from another provider before completing the period of care; (c) adjustment to the admission source of claim if it is determined that the patient had a qualifying stay in a post-acute care setting within 14 days prior to the start of a 30-day payment period; (d) the timing of the 30-day payment period provided to a patient in relation to the admission date, regardless of whether the same home health provider provided care for the entire series of episodes; (e) changes to the acuity of the patient during the previous 30-day payment period; (f) changes in the base payments established by the Medicare program; (g) adjustments to the base payments for case mix and geographic wages; and (h) recoveries of overpayments. The Company adjusts Medicare revenue on completed episodes to reflect differences between estimated and actual payment amounts, an inability to obtain appropriate billing documentation and other reasons unrelated to credit risk. Therefore, the Company believes that its reported net service revenue and patient accounts receivable will be the net amounts to be realized from Medicare for services rendered.In addition to revenue recognized on completed episodes and periods, the Company also recognizes a portion of revenue associated with episodes and periods in progress. Episodes in progress are 30-day payment periods that begin during the reporting period but were not completed as of the end of the period. As such, the Company estimates revenue and recognizes it on a daily basis. The primary factors underlying this estimate are the number of episodes in progress at the end of the reporting period, expected Medicare revenue per period of care or episode of care and the Company's estimate of the average percentage complete based on the scheduled end of period and end of episode dates.Non-Medicare RevenueEpisodic Based Revenue - The Company recognizes revenue in a similar manner as it recognizes Medicare revenue for episodic-based rates that are paid by other insurance carriers, including carriers administering Medicare Advantage programs. These rates can vary based upon the negotiated terms.Non-episodic Based Revenue - Revenue is recognized on an accrual basis based upon the date of service at amounts equal to its established or estimated per visit rates, as applicable.Hospice RevenueRevenue is recognized on an accrual basis based upon the date of service at amounts equal to the estimated payment rates. The estimated payment rates are calculated as daily rates for each of the levels of care the Company delivers. Revenue is adjusted for an inability to obtain appropriate billing documentation or authorizations acceptable to the payor and other reasons unrelated to credit risk. Additionally, as Medicare hospice revenue is subject to an inpatient cap and an overall payment cap, the Company monitors its provider numbers and estimates amounts due back to Medicare if a cap has been exceeded. The Company regularly evaluates and records these adjustments as a reduction to revenue and an increase to other accrued liabilities.Senior Living RevenueThe Company has elected the lessor practical expedient within ASC Topic 842, Leases and therefore recognizes, measures, presents, and discloses the revenue for services rendered under the Company's senior living residency agreements 10Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)based upon the predominant component, either the lease or non-lease component, of the contracts. The Company has determined that the services included under the Company's senior living residency agreements each have the same timing and pattern of transfer. The Company recognizes revenue under ASC Topic 606, Revenue from Contracts with Customers for its senior residency agreements, for which it has determined that the non-lease components of such residency agreements are the predominant component of each such contract.The Company's senior living revenue consists of fees for basic housing and assisted living care. Accordingly, the Company records revenue when services are rendered on the date services are provided at amounts billable to individual residents. Residency agreements are generally for a term of 30 days, with resident fees billed monthly in advance. For residents under reimbursement arrangements with Medicaid, revenue is recorded based on contractually agreed-upon amounts or rates on a per resident, daily basis or as services are rendered.Revenue By PayorRevenue by payor for the three months ended September 30, 2024 and 2023, is summarized in the following tables:Three Months Ended September 30, 2024Home Health and Hospice ServicesHome Health ServicesHospice ServicesSenior Living ServicesTotal RevenueRevenue %Medicare\$32,403\$ 54,516\$ 48.1% \$86,919\$ 48.1% Medicaid2,847\$ 6,303\$ 13,565\$ 22,715\$ 12.6% Subtotal35,250\$ 60,819\$ 13,565\$ 109,634\$ 60.7% Managed care23,147\$ 1,505\$ 24,652\$ 13.6% Private and other(a)14,518\$ 433\$ 31,451\$ 46,402\$ 25.7% Total revenue\$72,915\$ 62,757\$ 45,016\$ 180,688\$ 100.0% (a)Private and other payors in the Company's home health services includes revenue from all payors generated in the Company's home care operations and management services agreement.Three Months Ended September 30, 2023Home Health and Hospice ServicesHome Health ServicesHospice ServicesSenior Living ServicesTotal RevenueRevenue %Medicare\$24,076\$ 43,849\$ 48.5% \$67,925\$ 48.5% Medicaid2,521\$ 5,190\$ 12,182\$ 19,893\$ 14.2% Subtotal26,597\$ 49,039\$ 12,182\$ 87,818\$ 62.7% Managed care17,927\$ 1,231\$ 19,158\$ 13.6% Private and other(a)6,579\$ 101\$ 26,536\$ 33,216\$ 23.7% Total revenue\$51,103\$ 50,371\$ 48,718\$ 140,192\$ 100.0% (a)Private and other payors in the Company's home health services includes revenue from all payors generated in the Company's home care operations.11Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)Revenue by payor for the nine months ended September 30, 2024 and 2023, is summarized in the following tables:Nine Months Ended September 30, 2024Home Health and Hospice ServicesHome Health ServicesHospice ServicesSenior Living ServicesTotal RevenueRevenue %Medicare\$92,600\$ 153,146\$ 48.5% \$245,746\$ 48.5% Medicaid8,935\$ 18,925\$ 38,526\$ 66,386\$ 13.1% Subtotal101,535\$ 172,071\$ 38,526\$ 312,132\$ 61.6% Managed care62,529\$ 3,555\$ 66,084\$ 13.1% Private and other(a)36,688\$ 1,085\$ 90,359\$ 128,132\$ 25.3% Total revenue\$200,752\$ 176,711\$ 128,885\$ 506,348\$ 100.0% (a)Private and other payors in the Company's home health services includes revenue from all payors generated in the Company's home care operations and management services agreement.Nine Months Ended September 30, 2023Home Health and Hospice ServicesHome Health ServicesHospice ServicesSenior Living ServicesTotal RevenueRevenue %Medicare\$71,372\$ 121,523\$ 48.3% \$192,895\$ 48.3% Medicaid7,178\$ 14,470\$ 34,807\$ 56,455\$ 14.2% Subtotal78,550\$ 135,993\$ 34,807\$ 249,350\$ 62.5% Managed care49,696\$ 3,842\$ 53,538\$ 13.4% Private and other(a)19,105\$ 387\$ 76,557\$ 96,049\$ 24.1% Total revenue\$147,351\$ 140,222\$ 111,364\$ 398,937\$ 100.0% (a)Private and other payors in the Company's home health services includes revenue from all payors generated in the Company's home care operations.Balance Sheet ImpactIncluded in the Company's Condensed Consolidated Balance Sheets are contract assets, comprised of billed accounts receivable and unbilled receivables, which are the result of the timing of revenue recognition, billings and cash collections, as well as, contract liabilities, which primarily represent payments the Company receives in advance of services provided. Accounts receivable, net as of September 30, 2024 and December 31, 2023 is summarized in the following table: September 30, 2024December 31, 2023Medicare\$45,685\$ 35,665Medicaid14,289\$ 11,578Managed care15,391\$ 11,752Private and other8,973\$ 2,380Accounts receivable, gross\$84,338\$ 61,375Less: allowance for doubtful accounts(313)(259)Accounts receivable, net\$84,025\$ 61,116Concentrations - Credit RiskThe Company has significant accounts receivable balances, the collectability of which is dependent on the availability of funds from certain governmental programs, primarily Medicare and Medicaid. These receivables represent the only significant concentration of credit risk for the Company. The Company does not believe there are significant credit risks 12Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)associated with these governmental programs. The Company believes that an appropriate allowance has been recorded for the possibility of these receivables proving uncollectible, and continually monitors and adjusts these allowances as necessary. The Company's gross receivables from the Medicare and Medicaid programs accounted for approximately 71.1% and 77.0% of its total gross accounts receivable as of September 30, 2024 and December 31, 2023, respectively. Combined revenue from reimbursement under the Medicare and Medicaid programs accounted for 60.7% and 61.6% of the Company's revenue for the three and nine months ended September 30, 2024, and 62.7% and 62.5% of the Company's revenue for the three and nine months ended September 30, 2023 respectively.Practical Expedients and ExemptionsAs the Company's contracts have an original duration of one year or less, the Company uses the practical expedient applicable to its contracts and does not consider the time value of money. Further, because of the short duration of these contracts, the Company has not disclosed the transaction price for the remaining performance obligations as of the end of each reporting period or when the Company expects to recognize this revenue. In addition, the Company has applied the practical expedient provided by ASC 340, Other Assets and Deferred Costs, and all incremental customer contract acquisition costs are expensed as they are incurred because the amortization period would have been one year or less.6. BUSINESS SEGMENTSThe Company classifies its operations into the following reportable operating segments: (1) home health and hospice services, which includes the Company's home health, hospice and home care businesses; and (2) senior living services, which includes the operation of assisted living, independent living and memory care communities. The reporting segments are business units that offer different services and are managed separately to provide greater visibility into those operations. The Company's Chief Executive Officer, who is the Company's Chief Operating Decision Maker (seeCODM), reviews financial information at the operating segment level. The Company also reports an overall other category that includes general and administrative expense from the Company's Service Center.As of September 30, 2024, the Company provided services through 122 affiliated home health, hospice and home care agencies, and 54 affiliated senior living operations. The Company evaluates performance and allocates capital resources to each segment based on an operating model that is designed to maximize the quality of care provided and profitability. The Company's Service Center provides various services to all lines of business. The Company does not review assets by segment and therefore assets by segment are not disclosed below. The CODM uses Segment Adjusted EBITDAR from Operations as the primary measure of profit and loss for the Company's reportable segments and to compare the performance of its operations with those of its competitors. Segment Adjusted EBITDAR from Operations is net income (loss) attributable to the Company's reportable segments excluding interest expense, provision for income taxes, depreciation and amortization expense, rent, and, in order to view the operations performance on a comparable basis from period to period, certain adjustments including: (1) costs at start-up operations, (2) share-based compensation, (3) acquisition related costs and credit allowances, (4) the costs associated with transitioning operations, (5) unusual, non-recurring or redundant charges, and (6) net income attributable to noncontrolling interest. General and administrative expenses are not allocated to the reportable segments, and are included as Other accordingly the segment earnings measure reported is before allocation of corporate general and administrative expenses. The Company's segment measures may be different from the calculation methods used by other companies and, therefore, comparability may be limited. 13Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)The following tables present certain financial information regarding the Company's reportable segments, general and administrative expenses are not allocated to the reportable segments and are included in Other for the three and nine months ended September 30, 2024 and 2023:Home Health and Hospice ServicesSenior Living ServicesAll OtherTotalThree Months Ended September 30, 2024Revenues\$135,672\$ 45,016\$ 180,688Segment Adjusted EBITDAR from Operations\$23,724\$ 13,411\$ (11,133)\$26,002Three Months Ended September 30, 2023Revenues\$101,474\$ 38,718\$ 140,192Segment Adjusted EBITDAR from Operations\$17,271\$ 11,473\$ (8,097)\$20,647Home Health and Hospice ServicesSenior Living ServicesAll OtherTotalNine Months Ended September 30, 2024Revenues\$377,463\$ 128,885\$ 506,348Segment Adjusted EBITDAR from Operations\$64,488\$ 38,226\$ (31,840)\$70,874Nine Months Ended September 30, 2023Revenues\$287,573\$ 111,364\$ 398,937Segment Adjusted EBITDAR from Operations\$47,364\$ 33,394\$ (23,496)\$57,262The following table provides a reconciliation of Segment Adjusted EBITDAR from Operations to Condensed Consolidated Income from Operations:Three Months Ended September 30,Nine Months Ended September 30,2024202320242023Segment Adjusted EBITDAR from Operations\$26,002\$ 20,647\$ 70,874\$ 57,262Less: Depreciation and amortization1,493\$ 1,323\$ 4,292\$ 3,817Rent\$ cost of services10,906\$ 10,064\$ 31,814\$ 29,439Other income (expense)109\$ (37)\$ 192\$ 28Adjustments to Segment EBITDAR from Operations:Less: Costs at start-up operations(a)65\$ (108)\$ (72)\$ 160Share-based compensation expense and related taxes(b)2,342\$ 1,391\$ 5,817\$ 4,164Acquisition related costs and credit allowances(c)494\$ 71\$ 996\$ 175A Costs associated with transitioning operations(d)12\$ 10\$ (583)\$ 595Unusual, non-recurring or redundant charges(e)239\$ 1,009\$ 546\$ 1,633Add: Net income attributable to noncontrolling interest452\$ 79\$ 1,008\$ 351Condensed Consolidated Income from Operations\$10,794\$ 7,061\$ 28,880\$ 17,602(a)Represents results related to start-up operations. This amount excludes rent and depreciation and amortization expense related to such operations.(b)Share-based compensation expense and related payroll taxes incurred. Share-based compensation expense and related payroll taxes are included in cost of services and general and administrative expense.(c)Non-capitalizable costs associated with acquisitions, credit allowances, and write offs for amounts in dispute with the prior owners of certain acquired operations.14Table of ContentsTHE PENNANT GROUP, INC.NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)(d)During the nine months ended September 30, 2023, an affiliate of the Company placed its memory care units into transition and began seeking to sublease the units to an unrelated third party. The amount above represents the net operating impact attributable to the units in transition. The amounts reported exclude rent and depreciation and amortization expense related to such operations and include legal settlement costs associated with an entity transitioned to Ensign.(e)Represents unusual or non-recurring charges for legal services, implementation costs, integration costs, and consulting fees in general and administrative and cost of services expenses. 7.A ACQUISITIONThe Company is focused on acquiring operations that are complementary to the Company's current businesses, accretive to the Company's business or otherwise advance the Company's strategy. The results of all the Company's independent operating subsidiaries are included in the Interim Financial Statements subsequent to the date of acquisition. Acquisitions are accounted for using the acquisition method of accounting. 2024 AcquisitionsDuring the nine months ended September 30, 2024, the Company expanded its operations with the addition of eight home health agencies, three hospice agencies, and three senior living communities. The Company

also acquired the real estate of two of the three acquired senior living communities. The aggregate purchase price of the real estate of the two senior living communities acquired was \$10,380, which consisted primarily of land and buildings and were accounted for as asset acquisitions. In connection with the third senior living community acquired, the Company entered into a new long-term triple-net lease. A subsidiary of the Company entered into a separate operations transfer agreement with the prior operator of each acquired operation as part of each transaction. These new communities included 261 operational senior living units to be operated by the Company's independent operating subsidiaries. On January 1, 2024, the Company announced it closed on a joint venture for a home health agency with John Muir Health ("Muir"), a leading nonprofit integrated health system serving communities throughout the east bay region of San Francisco, California. The transaction combines certain assets and the operations of Muir's home health business and the assets and operations of a local Pennant-affiliated home health agency. The joint venture is majority-owned and managed by an independent operating subsidiary of the Company and provides home health services to patients throughout the San Francisco east bay region. The Company contributed certain assets of a local Pennant-affiliated home health agency to the venture and paid Muir \$11,680 for a 60% controlling ownership interest in the joint venture. The fair value of assets for the joint venture acquired was mostly concentrated in goodwill and intangible assets and as such, this transaction was classified as a business combination in accordance with ASC Topic 805, Business Combinations ("ASC 805"). The fair value of assets acquired for the business combination was \$28,200, which preliminarily consisted of goodwill of \$15,500, indefinite-lived intangible assets of \$8,600 related to a Medicare and Medicaid license, and tradenames of \$4,100. Through its contributions of assets to the joint venture, Muir retained a non-controlling ownership interest which resulted in the Company recording a 40% noncontrolling interest with a fair value of \$11,726 and an adjustment to additional paid in capital of \$4,794. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes. On May 16, 2024, the Company acquired one home health agency and one hospice agency. The transaction was classified as business combination in accordance with ASC Topic 805, Business Combinations ("ASC 805"). The aggregate purchase price for the business combinations was \$5,000, which preliminarily consisted of goodwill of \$2,240 and indefinite-lived intangible assets of \$2,760 related to Medicare and Medicaid licenses. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes. On August 1, 2024, the Company completed the first part of its planned acquisition of certain Signature Group, LLC operations. Through the completed acquisition, the Company acquired four home health agencies and one hospice agency. The transaction was classified as business combination in accordance with ASC Topic 805, Business Combinations ("ASC 805"). The aggregate purchase price for the business combinations was \$32,000, including acquired liabilities, which preliminarily consisted of goodwill of \$20,232, indefinite-lived intangible assets of \$9,000 related to Medicare and Medicaid licenses, tradenames of \$2,700, and equipment and other assets of \$68. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes.

THE PENNANT GROUP, INC. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)

be fully deductible for tax purposes. The Company anticipates completing an additional acquisition transaction with Signature Group, LLC subsequent to the end of its current fiscal year. One hospice and two home health agencies acquired were Medicare licenses and are considered asset acquisitions. One acquisition of a provider service was completed. The fair value of the assets acquired in these transactions preliminarily consisted of goodwill of \$350, and indefinite-lived intangibles of \$1,000. There were no material acquisition costs that were expensed related to the business combinations during the nine months ended September 30, 2024.

During the nine months ended September 30, 2023, the Company expanded its operations with the addition of three home health agencies, three hospice agencies, two home care agencies, and two senior living communities. In connection with the addition of the two senior living communities, the Company entered into a new long-term triple-net lease. A subsidiary of the Company entered into a separate operations transfer agreement with the prior operator of each acquired operation as part of each transaction. The fair value of assets for two home health agencies, two home care agencies, and three hospice agencies acquired were mostly concentrated in goodwill and intangible assets and as such, these transactions were classified as business combinations in accordance with ASC 805. The purchase price for the business combinations was \$11,662, which consisted of equipment and other assets of \$1,027, goodwill of \$6,635, and indefinite-lived intangible assets of \$3,895 related to Medicare and Medicaid licenses, and other intangible assets of \$186, less assumed liabilities of \$81. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes. One home health agency acquired was a Medicare license and is considered an asset acquisition. The fair value of the home health license acquired was \$210 and was allocated to indefinite-lived intangible assets. There were no material acquisition costs that were expensed related to the business combinations during the nine months ended September 30, 2023.

Subsequent Events

On November 1, 2024, the Company closed on the acquisition of three senior living communities located in Wisconsin. The acquisition will add to the Company's existing strength in the region while building out its operational footprint. In connection with the senior living communities, the Company entered into a new long-term triple-net lease with Ensign, a related party described in Note 3, Transactions with Ensign. A subsidiary of the Company entered into a separate operations transfer agreement with the prior operator of each acquired operation as part of the transaction. These new communities included 125 operational senior living units to be operated by the Company's independent operating subsidiaries.

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THE PENNANT GROUP, INC. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)

PROPERTY AND EQUIPMENT

Property and equipment, net consist of the following:

	September 30, 2024	December 31, 2023
Land	\$5,543A	\$96A
Building	8,778A	1,890A
Leasehold improvements	21,179A	21,204A
Furniture and fixtures	1,527A	2,984A
Construction in progress	2,536A	1,263A
Less: accumulated depreciation	(29,199)(25,077)	
Property and equipment, net	\$41,865A	\$28,598A

Depreciation expense was \$1,493 and \$4,292 for the three and nine months ended September 30, 2024, respectively, and \$1,321 and \$3,807 for the three and nine months ended September 30, 2023, respectively. The Company measures certain assets at fair value on a non-recurring basis, including long-lived assets, which are evaluated for impairment on an annual basis or when a triggering event occurs. Long-lived assets include assets such as property and equipment, operating lease assets and certain intangible assets. The inputs used to determine the fair value of long-lived assets in the impairment analysis are considered Level 3 measurements due to their subjective nature. Management has evaluated its long-lived assets and determined there was no impairment recorded during the three and nine months ended September 30, 2024 and 2023.

GOODWILL AND OTHER INDEFINITE-LIVED INTANGIBLE ASSETS

The following table represents activity in goodwill by segment for the nine months ended September 30, 2024:

	Home Health and Hospice Services	Senior Living Services	Total
December 31, 2023	\$87,372A	\$3,642A	\$91,014A
Additions	38,323A	-	38,323A
September 30, 2024	\$125,695A	\$3,642A	\$129,337A

Other indefinite-lived intangible assets consist of the following:

	September 30, 2024	December 31, 2023
Trade names	\$8,185A	\$1,385A
Medicare and Medicaid licenses	87,717A	66,357A
Total	\$95,902A	\$67,742A

No goodwill or intangible asset impairment charges were recorded during the three and nine months ended September 30, 2024 and 2023.

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THE PENNANT GROUP, INC. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)

OTHER ACCRUED LIABILITIES

Other accrued liabilities consist of the following:

	September 30, 2024	December 31, 2023
Refunds payable	\$1,512A	\$1,566A
Deferred revenue	1,799A	1,658A
Resident deposits	1,637A	2,367A
Property taxes	1,188A	1,255A
Deferred state relief funds	1,147A	780A
Accrued self-insurance liabilities	5,368A	4,392A
Hospice CAP liabilities	2,363A	661A
Other	4,015A	2,651A

Other accrued liabilities

\$19,029A

\$15,330A

Refunds payable includes payables related to overpayments, duplicate payments and credit balances from various payer sources. Deferred revenue occurs when the Company receives payments in advance of services provided. Resident deposits include refundable deposits to residents.

11. DEBT

Long-term debt, net consists of the following:

	September 30, 2024	December 31, 2023
Revolving Credit Facility	\$113,000A	\$65,000A
Less: unamortized debt issuance costs	(a)(4,125)(1,086)	
Long-term debt, net	\$108,875A	\$63,914A

(a) Amortization expense for debt issuance costs, including expense of \$428 related to the refinancing of our Revolving Credit Facility, was \$616 and \$876 for the three and nine months ended September 30, 2024, respectively, and \$130 and \$391 for the three and nine months ended September 30, 2023, respectively, and is recorded in interest expense, net on the Condensed Consolidated Statements of Income.

On February 23, 2021, Pennant entered into an amendment to its existing credit agreement (as amended, the "Credit Agreement"), which provided for an increased revolving credit facility with a syndicate of banks with a borrowing capacity of \$150,000 (the "Revolving Credit Facility"). On June 12, 2023, Pennant entered into a second amendment to the Credit Agreement that modified the reference rate from LIBOR to Standard Overnight Financing Rate ("SOFR"). The interest rates applicable to loans under the Revolving Credit Facility were, at the Company's election, either (i) Adjusted Term SOFR (as defined in the Credit Agreement) plus a margin ranging from 2.25% to 3.25% per annum or (ii) Base Rate plus a margin ranging from 1.25% to 2.25% per annum, in each case, based on the ratio of Consolidated Total Net Debt to Consolidated EBITDA (each, as defined in the Credit Agreement). In addition, Pennant paid a commitment fee on the undrawn portion of the commitments under the Revolving Credit Facility which ranged from 0.35% to 0.50% per annum, depending on the Consolidated Total Net Debt to Consolidated EBITDA ratio of the Company and its subsidiaries.

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THE PENNANT GROUP, INC. NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS - (Continued)

ON JULY 31, 2024, Pennant entered into an Amended and Restated Credit Agreement (the "Amended Credit Agreement"), as amended and restated, the "Amended Credit Agreement"), which provides for a revolving credit facility (the "Credit Facility"), as upsized, the "Amended Revolving Credit Facility") with a syndicate of banks with a borrowing capacity of \$250,000. In conjunction with the amendment, the Company incurred additional debt issuance costs of \$3,915 and wrote off previously deferred unamortized debt issuance costs of \$428. After the effectiveness of the Amended Credit Agreement, the interest rates applicable to loans under the Amended Revolving Credit Facility are, at the Company's election, either (i) Term SOFR (as defined in the Amended Credit Agreement) plus a margin ranging from 1.75% to 2.75% per annum or (ii) Base Rate plus a margin ranging from 0.75% to 1.75% per annum, in each case based on the ratio of Consolidated Total Net Debt to Consolidated EBITDA (each, as defined in the Amended Credit Agreement). In addition, Pennant pays a commitment fee on the undrawn portion of the commitments under the Amended Revolving Credit Facility that ranges from 0.25% to 0.45% per annum, depending on the Consolidated Total Net Debt to Consolidated EBITDA ratio of the Company and its subsidiaries. The Company is not required to repay any loans under the Amended Credit Agreement prior to maturity in July 2029. As of September 30, 2024, the Company's weighted average interest rate on its outstanding debt was 7.87%. As of September 30, 2024, the Company had available borrowing on the Amended Revolving Credit Facility of \$132,814, which was net of outstanding letters of credit of \$4,186. The fair value of the Amended Revolving Credit Facility approximates carrying value, due to the short-term nature and variable interest rates. The fair value of this debt is categorized within Level 2 of the fair value hierarchy based on the observable market borrowing rates. The Amended Credit Agreement is guaranteed, jointly and severally, by certain of the Company's independent operating subsidiaries, and is secured by a pledge of stock of the Company's material independent operating subsidiaries as well as a first lien on substantially all of each material operating subsidiary's personal property. The Amended Credit Agreement contains customary covenants that, among other things, restrict, subject to certain exceptions, the ability of the Company and its independent operating subsidiaries to grant liens on their assets, incur indebtedness, sell assets, make investments, engage in acquisitions, merg

payments of operating lease costs, as well as follow three Months Ended September 30, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991, 1990, 1989, 1988, 1987, 1986, 1985, 1984, 1983, 1982, 1981, 1980, 1979, 1978, 1977, 1976, 1975, 1974, 1973, 1972, 1971, 1970, 1969, 1968, 1967, 1966, 1965, 1964, 1963, 1962, 1961, 1960, 1959, 1958, 1957, 1956, 1955, 1954, 1953, 1952, 1951, 1950, 1949, 1948, 1947, 1946, 1945, 1944, 1943, 1942, 1941, 1940, 1939, 1938, 1937, 1936, 1935, 1934, 1933, 1932, 1931, 1930, 1929, 1928, 1927, 1926, 1925, 1924, 1923, 1922, 1921, 1920, 1919, 1918, 1917, 1916, 1915, 1914, 1913, 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1890, 1889, 1888, 1887, 1886, 1885, 1884, 1883, 1882, 1881, 1880, 1879, 1878, 1877, 1876, 1875, 1874, 1873, 1872, 1871, 1870, 1869, 1868, 1867, 1866, 1865, 1864, 1863, 1862, 1861, 1860, 1859, 1858, 1857, 1856, 1855, 1854, 1853, 1852, 1851, 1850, 1849, 1848, 1847, 1846, 1845, 1844, 1843, 1842, 1841, 1840, 1839, 1838, 1837, 1836, 1835, 1834, 1833, 1832, 1831, 1830, 1829, 1828, 1827, 1826, 1825, 1824, 1823, 1822, 1821, 1820, 1819, 1818, 1817, 1816, 1815, 1814, 1813, 1812, 1811, 1810, 1809, 1808, 1807, 1806, 1805, 1804, 1803, 1802, 1801, 1800, 1799, 1798, 1797, 1796, 1795, 1794, 1793, 1792, 1791, 1790, 1789, 1788, 1787, 1786, 1785, 1784, 1783, 1782, 1781, 1780, 1779, 1778, 1777, 1776, 1775, 1774, 1773, 1772, 1771, 1770, 1769, 1768, 1767, 1766, 1765, 1764, 1763, 1762, 1761, 1760, 1759, 1758, 1757, 1756, 1755, 1754, 1753, 1752, 1751, 1750, 1749, 1748, 1747, 1746, 1745, 1744, 1743, 1742, 1741, 1740, 1739, 1738, 1737, 1736, 1735, 1734, 1733, 1732, 1731, 1730, 1729, 1728, 1727, 1726, 1725, 1724, 1723, 1722, 1721, 1720, 1719, 1718, 1717, 1716, 1715, 1714, 1713, 1712, 1711, 1710, 1709, 1708, 1707, 1706, 1705, 1704, 1703, 1702, 1701, 1700, 1699, 1698, 1697, 1696, 1695, 1694, 1693, 1692, 1691, 1690, 1689, 1688, 1687, 1686, 1685, 1684, 1683, 1682, 1681, 1680, 1679, 1678, 1677, 1676, 1675, 1674, 1673, 1672, 1671, 1670, 1669, 1668, 1667, 1666, 1665, 1664, 1663, 1662, 1661, 1660, 1659, 1658, 1657, 1656, 1655, 1654, 1653, 1652, 1651, 1650, 1649, 1648, 1647, 1646, 1645, 1644, 1643, 1642, 1641, 1640, 1639, 1638, 1637, 1636, 1635, 1634, 1633, 1632, 1631, 1630, 1629, 1628, 1627, 1626, 1625, 1624, 1623, 1622, 1621, 1620, 1619, 1618, 1617, 1616, 1615, 1614, 1613, 1612, 1611, 1610, 1609, 1608, 1607, 1606, 1605, 1604, 1603, 1602, 1601, 1600, 1599, 1598, 1597, 1596, 1595, 1594, 1593, 1592, 1591, 1590, 1589, 1588, 1587, 1586, 1585, 1584, 1583, 1582, 1581, 1580, 1579, 1578, 1577, 1576, 1575, 1574, 1573, 1572, 1571, 1570, 1569, 1568, 1567, 1566, 1565, 1564, 1563, 1562, 1561, 1560, 1559, 1558, 1557, 1556, 1555, 1554, 1553, 1552, 1551, 1550, 1549, 1548, 1547, 1546, 1545, 1544, 1543, 1542, 1541, 1540, 1539, 1538, 1537, 1536, 1535, 1534, 1533, 1532, 1531, 1530, 1529, 1528, 1527, 1526, 1525, 1524, 1523, 1522, 1521, 1520, 1519, 1518, 1517, 1516, 1515, 1514, 1513, 1512, 1511, 1510, 1509, 1508, 1507, 1506, 1505, 1504, 1503, 1502, 1501, 1500, 1499, 1498, 1497, 1496, 1495, 1494, 1493, 1492, 1491, 1490, 1489, 1488, 1487, 1486, 1485, 1484, 1483, 1482, 1481, 1480, 1479, 1478, 1477, 1476, 1475, 1474, 1473, 1472, 1471, 1470, 1469, 1468, 1467, 1466, 1465, 1464, 1463, 1462, 1461, 1460, 1459, 1458, 1457, 1456, 1455, 1454, 1453, 1452, 1451, 1450, 1449, 1448, 1447, 1446, 1445, 1444, 1443, 1442, 1441, 1440, 1439, 1438, 1437, 1436, 1435, 1434, 1433, 1432, 1431, 1430, 1429, 1428, 1427, 1426, 1425, 1424, 1423, 1422, 1421, 1420, 1419, 1418, 1417, 1416, 1415, 1414, 1413, 1412, 1411, 1410, 1409, 1408, 1407, 1406, 1405, 1404, 1403, 1402, 1401, 1400, 1399, 1398, 1397, 1396, 1395, 1394, 1393, 1392, 1391, 1390, 1389, 1388, 1387, 1386, 1385, 1384, 1383, 1382, 1381, 1380, 1379, 1378, 1377, 1376, 1375, 1374, 1373, 1372, 1371, 1370, 1369, 1368, 1367, 1366, 1365, 1364, 1363, 1362, 1361, 1360, 1359, 1358, 1357, 1356, 1355, 1354, 1353, 1352, 1351, 1350, 1349, 1348, 1347, 1346, 1

industry; increased competition and increased cost of acquisition or retention for, or a shortage of, skilled personnel; achievement and maintenance of competitive quality of care ratings and referrals from referral sources; changes in, and compliance with, state and federal employment, fair housing, safety, licensing and other laws; competition from other healthcare providers, federal and state efforts to regulate or deregulate the healthcare services industry, including through staffing levels and requirements, or the construction or expansion of the number of home health, hospice or senior living operations; actions of labor unions, including strikes, work stoppages, unfair labor practices claims, or related labor activity; costs associated with litigation or any future litigation settlements; the leases of our affiliated senior living communities; inability to complete future acquisitions at attractive prices or at all, and failure to successfully or efficiently integrate new acquisitions into our existing operations and operating subsidiaries; general economic conditions, including a housing downturn, which could affect seniors' ability to afford resident fees, or inflation and increasing interest rates, which raise the costs of goods and borrowing capital, which may affect the delivery and affordability of our services;

Table of Contents security breaches and other cyber security incidents; the performance of the financial and credit markets and uncertainties related to our ability to obtain financing or the terms of such financing; and uncertainties related to the lingering effect of the COVID-19 pandemic, including new regulatory risks impacting our operations, the effects of Medicaid disenrollment, potential litigation, and vaccination mandates. Forward-looking statements involve risks, uncertainties and assumptions. Actual results may differ materially from those expressed in these forward-looking statements. You should not place undue reliance on any forward-looking statements in this Quarterly Report. Although we may from time to time voluntarily update our prior forward-looking statements, we disclaim any commitment to do so except as required by applicable securities laws.

Overview We are a leading provider of high-quality healthcare services to patients of all ages, including the growing senior population, in the United States. We strive to be the provider of choice in the communities we serve through our innovative operating model. We operate in multiple lines of businesses including home health, hospice and senior living services across Arizona, California, Colorado, Idaho, Montana, Nevada, Oklahoma, Oregon, Texas, Utah, Washington, Wisconsin and Wyoming. We provide home health and hospice operational support through a management service agreement in Connecticut. As of September 30, 2024, our home health and hospice business provided home health, hospice and home care services from 122 agencies operating across these 13 states, and our senior living business operated 54 senior living communities throughout six states. The following table summarizes our affiliated home health and hospice agencies and senior living communities as of December 31, September 30, 2016 to 2021, 2019 to 2022, 2022 to 2023, 2023 to 2024.

Home health and hospice agencies	39A	46A	54A	63A	76A	88A	95A	111A	122A
Senior living communities	36A	43A	50A	52A	54A	54A	49A	51A	54A
Senior living units	3,184A	3,434A	3,820A	3,963A	4,127A	4,127A	3,500A	3,588A	3,835A
Total number of home health, hospice, and senior living operations	75A	89A	104A	115A	130A	142A	144A	162A	176A

Recent Activities Acquisitions. During the nine months ended September 30, 2024, we expanded our operations with the addition of eight home health agencies, three hospice agencies, and three senior living communities. A subsidiary of the Company entered into a separate operations transfer agreement with the prior operator of each acquired operation as part of each transaction.

Trends We have experienced modest senior living occupancy improvement during the nine months ended September 30, 2024, compared to the same period in 2023. Though we have seen improvements in occupancy year over year, the highly competitive environment for senior living residents and inflationary factors will continue to impact the rate at which we change our occupancy levels in our senior living communities. When we acquire turnaround or start-up operations, we expect that our combined metrics may be impacted. We expect these metrics to vary from period to period based upon the maturity of the operations within our portfolio. We have generally experienced lower occupancy rates and higher costs at our senior living communities and lower census and higher costs at our home health and hospice agencies for recently acquired operations; as a result, we generally anticipate lower and/or fluctuating consolidated and segment margins during years of acquisition growth.

Table of Contents Government Regulation We have disclosed under the heading "Government Regulation" in the 2023 Annual Report a summary of regulations that we believe materially affect our business, financial condition or results of operations. Since the time of the filing of the 2023 Annual Report, the following regulations have been updated. On July 30, 2024, CMS issued the 2025 Hospice Payment Rate Update final rule (the "Hospice Payment Final Rule"). The Hospice Payment Final Rule's payment update percentage is 2.9%, which is an estimated increase of \$790 million in payments from fiscal year 2024. The payment update percentage is based on a 3.4% market basket percentage increase, which is reduced by a 0.5% productivity adjustment. Hospices that fail to meet quality reporting requirements under the Hospice Quality Reporting Program (the "HQRPA") will receive a 4% reduction to the annual hospice payment update percentage increase for that year, resulting in a total decrease of 1.1% to those non-compliance hospices' payments and more than negating the payment update percentage for fiscal year 2025. The Hospice Payment Final Rule also adds two new process measures to HQRPA: timely reassessment of pain impact, and timely reassessment of non-pain symptom impact, which are both expected to begin in fiscal year 2028. In addition, the Hospice Payment Final Rule updates the statutory aggregate cap that limits the overall payments per patient that may be made to a hospice annually. The hospice cap amount for the 2025 fiscal year is \$34,465.34, increased from the 2024 fiscal year cap of \$33,494.01. The Hospice Payment Final Rule also includes clarifying revisions to the hospice conditions of participation; updates statistical area delineations; and makes changes to the Consumer Assessment of Healthcare Providers and Systems (the "CAHPS") Hospice Survey. On November 1, 2024, CMS issued the 2025 Home Health Prospective Payment System Final Rule (the "Home Health Payment Final Rule"). The Home Health Payment Final Rule's payment update percentage for calendar year 2025 is 2.7%, an estimated increase of \$445 million from calendar year 2024, which is offset by an estimated -1.8% behavioral adjustment, along with a -0.4% estimated adjustment for fixed dollar losses, resulting in an aggregate net increase of 0.5%, or \$85 million, for the calendar year 2025 payment rate compared to calendar year 2024. The Home Health Payment Final Rule also recalibrates PDGM case-mix weights, finalizes an update to the home health wage index, updates home health conditions of participation to require patient acceptance policies, and establishes or updates certain LUPA add-on factors. In June 2024, CMS announced a Period of Enhanced Oversight for newly enrolled hospices in Arizona, California, Nevada, and Texas. The program includes hospices that are newly enrolled, or that undergo a change of ownership, or reactivating after being in a deactivated status after July 13, 2023. Such hospices are subject to enhanced oversight for up to one year and may undergo medical review by CMS contractors to deter fraud, waste and abuse of Medicare funds. On April 22, 2024, CMS published the Ensuring Access to Medicaid Services Final Rule (the "Access Rule") which creates and, over the course of five years, implements new obligations for providers of home- and community-based services (the "HCBS"), including non-skilled personal care services in the home. The Access Rule requires that, beginning in 2030, states must implement data collection and monitoring systems to ensure that, subject to exceptions, Medicaid-funded HCBS providers spend at least 80% of their Medicaid HCBS reimbursement on compensation for direct care workers, as opposed to administrative overhead or profits. The Access Rule further requires states to establish a grievance system for addressing services provided in the fee-for-service context, publish fee-for-service payment rates paid by Medicaid, publish the average hourly rate paid to HCBS care providers, and develop hardship exemptions and separate requirements for small providers, with these requirements to be implemented within one to three years from the Access Rule taking effect. The Company anticipates potential changes to the Access Rule, or offsetting Medicaid rate increases, before its ultimate implementation in six years. On March 6, 2024, the SEC issued its final climate disclosure rule (the "Climate Rule"), intended to regulate how public companies report on the risks and impacts of climate-related matters. The Climate Rule requires companies to report on how they manage and assess climate-related risks, as well as how the board and management oversee these risks. The Climate Rule also mandates companies to disclose the financial consequences of extreme weather events and other natural conditions in their audited financial statements. Additionally, larger companies will have to report on their greenhouse gas emissions, which will be subject to a gradual assurance requirement. The Company anticipates that it will be required to disclose information about its management and oversight of climate risks beginning in 2027, and its greenhouse gas emissions beginning in 2029, assuming no further changes to the Climate Rule, or to the Company's status as an Accelerated Filer under SEC rules. The Climate Rule is the subject of litigation in various courts and on April 4, 2024, the SEC stayed the Climate Rule pending the outcome of these cases.

Segments Table of Contents We have two reportable segments: (1) home health and hospice services, which includes our home health, home care and hospice businesses; and (2) senior living services, which includes the operation of assisted living, independent living and memory care communities. Our Chief Executive Officer, who is our CODM, reviews financial information at the operating segment level. We also report an "other" category that includes general and administrative expense from our Service Center. Key Performance Indicators We manage the fiscal aspects of our business by monitoring key performance indicators that affect our financial performance. These indicators and their definitions include the following: Home Health and Hospice Services Total home health admissions. Total admissions of home health patients, including new acquisitions, new admissions and readmissions. Total Medicare home health admissions. Total admissions of home health patients, who are receiving care under Medicare reimbursement programs, including new acquisitions, new admissions and readmissions. Average Medicare revenue per completed 60-day home health episode. The average amount of revenue for each completed 60-day home health episode generated from patients who are receiving care under Medicare reimbursement programs. Total hospice admissions. Total admissions of hospice patients, including new acquisitions, new admissions and recertifications. Average hospice daily census. The average number of patients who are receiving hospice care during any measurement period divided by the number of days during such measurement period. Hospice Medicare revenue per day. The average daily Medicare revenue recorded during any measurement period for services provided to hospice patients. The following table summarizes our overall home health and hospice statistics for the periods indicated:

Three Months Ended September 30, Nine Months Ended September 30, 2024 to 2023, 2024 to 2023	Home health services: Total home health admissions	14,993A	10,829A	43,782A	32,180A
Total Medicare home health admissions	6,071A	4,640A	18,155A	14,437A	
Average Medicare revenue per 60-day completed episode (a)	\$3,760A	\$3,480A	\$3,646A	\$3,467A	
Hospice services: Total hospice admissions	2,987A	2,433A	9,118A	7,206A	
Average hospice daily census	3,444A	2,698A	3,209A	2,544A	
Hospice Medicare revenue per day	\$183A	\$183A	\$182A	\$184A	
(a) The year-to-date average Medicare revenue per 60-day completed episode includes post period claim adjustments for prior quarters. Senior Living Services Occupancy. The ratio of total number of days our units are occupied during any measurement period to the number of days units are available for occupancy during such measurement period. Average monthly revenue per occupied unit. The revenue for senior living services during any measurement period divided by actual occupied senior living units for such measurement period divided by the number of months for such measurement period.					

Table of Contents The following table summarizes our senior living statistics for the periods indicated: Three Months Ended September 30, Nine Months Ended September 30, 2024 to 2023, 2024 to 2023

Occupancy	79.1A	78.9A	78.9A	78.4A
% Average monthly revenue per occupied unit	\$4,836A	\$4,486A	\$4,758A	\$4,401A

Revenue Sources Home Health and Hospice Services Home Health. We derive the majority of our home health revenue from Medicare and managed care. The Medicare payment is adjusted for differences between estimated and actual payment amounts, an inability to obtain appropriate billing documentation or authorizations acceptable to the payor and other reasons unrelated to credit risk. Net service revenue is recognized in accordance with PDGM methodology. Under PDGM, Medicare provides agencies with payments for each 30-day period of care provided to beneficiaries. If a beneficiary is still eligible for care after the end of the first 30-day payment period, a second 30-day payment period can begin. There are no limits to the number of periods of care a beneficiary who remains eligible for the home health benefit can receive. While payment for each 30-day period of care is adjusted to reflect the beneficiary's health condition and needs, a special outlier provision exists to ensure appropriate payment for those beneficiaries that have the most expensive care needs. The PDGM payment under the Medicare program is also adjusted for certain variables including, but not limited to: (a) a low utilization payment adjustment if the number of visits is below an established threshold that varies based on the diagnosis of a beneficiary; (b) a partial payment if the patient transferred to another provider or the Company received a patient from another provider before completing the period of care; (c) adjustment to the admission source of claim if it is determined that the patient had a qualifying stay in a post-acute care setting within 14 days prior to the start of a 30-day payment period; (d) the timing of the 30-day payment period provided to a patient in relation to the admission date, regardless of whether the same home health provider provided care for the entire series of episodes; (e) changes to the acuity of the patient during the previous 30-day period of care; (f) changes in the base payments established by the Medicare program; (g) adjustments to the base payments for case mix and geographic wages; and (h) recoveries of overpayments. These variables are subject to periodic adjustments set by CMS regulations. For further detail regarding PDGM see the Government Regulation section of our 2023 Annual Report.

Hospice. We derive the majority of our hospice business revenue from Medicare reimbursement. The estimated payment rates are calculated as daily rates for each of the levels of care we deliver. Rates are set based on specific levels of care, are adjusted by a wage index to reflect healthcare labor costs across the country and are established annually through federal legislation. The following are the four levels of care provided under the hospice benefit: Routine Home Care (the "RHC"). Care that is not classified under any of the other levels of care, such as the work of nurses, social workers or home health aides. General Inpatient Care. Pain control or acute or chronic symptom management that cannot be managed in a setting other than an inpatient Medicare-certified facility, such as a hospital, skilled nursing facility or hospice inpatient facility. Continuous Home Care. Care for patients experiencing a medical crisis that requires nursing services to achieve palliation and symptom control, if the agency provides a minimum of eight hours of care within a 24-hour period. Inpatient Respite Care. Short-term, inpatient care to give temporary relief to the caregiver who regularly provides care to the patient. CMS has established a two-tiered payment system for RHC services. Hospices are reimbursed at a higher rate for RHC services provided from days of service one through 60 and a lower rate for all subsequent days of service. CMS also provides for a Service Intensity Add-On, which increases payments for certain RHC services provided by registered nurses and social workers to hospice patients during the final seven days of life. Medicare reimbursement is adjusted for an inability to obtain appropriate billing documentation or authorizations acceptable to the payor and other reasons unrelated to credit risk. Additionally, as Medicare hospice revenue is subject to a 30% cap and an overall payment cap, we monitor our provider numbers and estimate amounts due back to Medicare to the extent that the cap has been exceeded. Senior Living Services. As of September 30, 2024, we provided assisted living, independent living and memory care services in 54 communities. Within our senior living operations, we generate revenue primarily from private pay sources, with a portion earned from Medicaid or other state-specific programs.

Primary Components of Expense Cost of Services (excluding rent, general and administrative expense and depreciation and amortization). Our cost of services represents the costs of operating our independent operating subsidiaries, which primarily consists of payroll and related benefits, supplies, purchased services, and ancillary expenses such as the cost of pharmacy and therapy services provided to patients. Cost of services also includes the cost of general and professional liability insurance and other general cost of services specifically attributable to our operations. Rent. Cost of Services. Rent. Cost of services consists solely of base minimum rent amounts payable under lease agreements to our landlords. Our subsidiaries lease and operate but do not own the underlying real estate at our operations, and these amounts do not include taxes, insurance, impounds, capital reserves or other charges payable under the applicable lease agreements. General and Administrative Expense. A general and administrative expense consists primarily of payroll and related benefits and travel expenses for our Service Center personnel, including training and other operational support. General and administrative expense also includes professional fees (including accounting and legal fees), costs relating to information systems, stock-based compensation and rent for our Service Center offices. A Depreciation and Amortization. A property and equipment are recorded at their original historical cost. Depreciation is computed using the straight-line method over the estimated useful lives of the depreciable assets (ranging from one to 40 years). Leasehold improvements are amortized on a straight-line basis over the shorter of their estimated useful lives or the remaining lease term. Critical Accounting Policies and Estimates Our discussion and analysis of our financial condition and results of operations are based on Interim Financial Statements, which have been prepared in accordance with U.S. generally accepted accounting principles (the "GAAP"). The preparation of the Interim Financial Statements and related disclosures requires us to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. On an ongoing basis we review our judgments and estimates, including but not limited to those related to self-insurance reserves, revenue, intangible assets, and goodwill. We base our estimates and judgments upon our historical experience, knowledge of current conditions and our belief of what could occur in the future considering available information, including assumptions that we believe to be reasonable under the circumstances. By their nature, these estimates and judgments are subject to an inherent degree of uncertainty, and actual results could differ materially from the amounts reported. While we believe that our estimates, assumptions, and judgments are reasonable, they are based on information available when the estimate was made. Refer to Note 2, Basis of Presentation and Summary of Significant Accounting Policies, within the 2023 Annual Report for further information on our critical accounting estimates and policies, which are as follows: Self-insurance reserves - The valuation methods and assumptions used in estimating costs up to retention amounts to settle open claims of insureds and an estimate of the cost of insured claims up to retention amounts that have been incurred but not reported. Revenue recognition - The amounts owed by private pay individuals for services and estimate of variable considerations to arrive at the transaction price, including methods and assumptions,

used to determine settlements with Medicare and Medicaid adjustments due to audits and reviews; and

Acquisition accounting and goodwill - The assumptions used to allocate the purchase price paid for assets acquired and liabilities assumed in connection with our acquisitions, and the review of goodwill for impairment at the Company's annual impairment test date or upon the occurrence of a triggering event.

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Recent Accounting Pronouncements

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Information concerning recently issued accounting pronouncements, if applicable, are included in Note 2, Basis of Presentation and Summary of Significant Accounting Policies in the Interim Financial Statements. Results of Operations

The following table sets forth details of our revenue, expenses and earnings as a percentage of total revenue for the periods indicated:

Three Months Ended September 30, Nine Months Ended September 30, 2024

2023

2024

Total revenue

100.0%

%

100.0%

%

100.0%

%

Expense: Cost of services

80.4%

80.2%

80.1%

80.5%

Rent

6.0%

7.1%

6.3%

7.4%

General and administrative expense

7.2%

6.7%

7.2%

6.7%

Depreciation and amortization

0.8%

1.0%

0.8%

1.0%

Loss (gain) on disposition of property and equipment, net

0.1%

0.1%

0.1%

0.1%

Total expenses

94.0%

95.0%

94.3%

95.6%

Income from operations

6.0%

5.0%

5.7%

4.4%

Other expense: Other income

1.0%

1.1%

0.9%

Net interest expense, net

1.6%

(1.1)%

(1.2)%

(1.1)%

Other expense, net

(1.5)%

(1.1)%

(1.1)%

Income before provision for income taxes

4.5%

3.9%

4.5%

3.3%

Provision for income taxes

0.8%

0.7%

1.0%

0.9%

Net income

3.7%

3.2%

3.5%

2.4%

Less: net income attributable to noncontrolling interest

0.3%

0.1%

0.2%

0.1%

Net income attributable to Pennant

3.4%

3.1%

3.3%

2.3%

The following table presents our consolidated GAAP Financial measures for the three and nine months ended September 30, 2024 and 2023:

Three Months Ended September 30, Nine Months Ended September 30, 2024

2023

(In thousands)

Consolidated GAAP Financial Measures: Total revenue

\$180,688

\$140,192

\$506,348

\$398,937

Total expenses

\$169,894

\$133,131

\$477,468

\$381,335

Income from operations

\$10,794

\$7,061

\$28,880

\$17,602

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The following tables present certain financial information regarding our reportable segments for the periods presented. General and administrative expenses are not allocated to the reportable segments and are included in

All Other

Home Health and Hospice Services

Senior Living Services

All Other

Total

(In thousands)

Segment GAAP Financial Measures: Three Months Ended September 30, 2024

Revenue

\$135,672

\$45,016

\$180,688

Segment Adjusted EBITDAR from Operations

\$23,724

\$13,411

\$11,133

\$26,002

Three Months Ended September 30, 2023

Revenue

\$101,474

\$38,718

\$180,688

Segment Adjusted EBITDAR from Operations

\$17,271

\$11,473

\$8,097

\$20,647

Home Health and Hospice Services

Senior Living Services

All Other

Total

(In thousands)

Segment GAAP Financial Measures: Nine Months Ended September 30, 2024

Revenue

\$377,463

\$128,885

\$506,348

Segment Adjusted EBITDAR from Operations

\$64,488

\$31,840

\$70,874

Nine Months Ended September 30, 2023

Revenue

\$287,573

\$111,364

\$398,937

Segment Adjusted EBITDAR from Operations

\$47,364

\$33,394

\$57,262

The table below provides a reconciliation of Segment Adjusted EBITDAR from Operations to Condensed Consolidated Income from Operations:

Three Months Ended September 30, Nine Months Ended September 30, 2024

2023

(In thousands)

Segment Adjusted EBITDAR from Operations

(a)

\$26,002

\$20,647

\$70,874

\$57,262

Less: Depreciation and amortization

1,493

1,323

4,292

3,817

Rent

6.0%

7.1%

6.3%

7.4%

cost of services

10,906

10,006

31,814

29,439

Other income (expense)

1,099

1,371

928

28

Adjustments to Segment EBITDAR from Operations: Less: Costs at start-up operations

(b)

65

(108)

(72)

160

Share-based compensation expense

(c)

2,342

1,391

5,817

4,164

Acquisition related costs and credit allowances

(d)

494

71

996

175

Costs associated with transitioning operations

(e)

12

10

(583)

595

Unusual, non-recurring or redundant charges

(f)

239

1,009

546

1,633

Add: Net income attributable to noncontrolling interest

452

79

1,008

351

Condensed Consolidated Income from Operations

\$10,794

\$7,061

\$28,880

\$17,602

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(a)

Segment Adjusted EBITDAR from Operations is net income (loss) attributable to the Company's reportable segments excluding interest expense, provision for income taxes, depreciation and amortization expense, rent, and, in order to view the operations performance on a comparable basis from period to period, certain adjustments including: (1) costs at start-up operations, (2) share-based compensation, (3) acquisition related costs and credit allowances, (4) the costs associated with transitioning operations, (5) unusual, non-recurring or redundant charges, and (6) net income attributable to noncontrolling interest. General and administrative expenses are not allocated to the reportable segments, and are included as

All Other

accordingly the segment earnings measure reported is before allocation of corporate general and administrative expenses. The Company's segment measures may be different from the calculation methods used by other companies and, therefore, comparability may be limited. (b) Represents results related to start-up operations. This amount excludes rent and depreciation and amortization expense related to such operations. (c) Share-based compensation expense and related payroll taxes incurred. Share-based compensation expense and related payroll taxes are included in cost of services and general and administrative expense. (d) Non-capitalizable costs associated with acquisitions, credit allowances, and write offs for amounts in dispute with the prior owners of certain acquired operations. (e) During the nine months ended September 30, 2023, an affiliate of the Company placed its memory care units into transition and began seeking to sublease the units to an unrelated third party. The amount above represents the net operating impact attributable to the units in transition. The amounts reported exclude rent and depreciation and amortization expense related to such operations and include legal settlement costs associated with an entity transitioned to Ensign. (f) Represents unusual or non-recurring charges for legal services, implementation costs, integration costs, and consulting fees in general and administrative and cost of services expenses. Performance and Valuation Measures: Three Months Ended September 30, Nine Months Ended September 30, 2024

2023

(In thousands)

Consolidated Non-GAAP Financial Measures: Performance Metrics

Consolidated EBITDA

\$11,944

\$8,268

\$32,356

\$21,096

Consolidated Adjusted EBITDA

\$15,149

\$10,880

\$39,523

\$28,864

Valuation Metric

Consolidated Adjusted EBITDAR

\$26,002

\$20,647

\$70,874

Three Months Ended September 30, Nine Months Ended September 30, 2024

2023

(In thousands)

Segment Non-GAAP Measures: (a)

Segment Adjusted EBITDA from Operations

Home health and hospice services

\$21,863

\$15,904

\$59,356

\$43,476

Senior living services

\$4,419

\$3,073

\$12,007

\$8,884

(a)

General and administrative expenses are not allocated to any segment for purposes of determining segment profit or loss.

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The table below reconciles Consolidated Net Income to the consolidated Non-GAAP financial measures, Consolidated EBITDA and Consolidated Adjusted EBITDA, and to the Non-GAAP valuation measure, Consolidated Adjusted EBITDAR, for the periods presented: Three Months Ended September 30, Nine Months Ended September 30, 2024

2023

2024

(In thousands)

Consolidated net income

\$6,657

\$4,462

\$17,809

\$9,381

Less: Net income attributable to noncontrolling interest

452

79

1,008

351

Add: Provision for income taxes

1,354

1,066

4,957

3,894

Interest expense, net

2,892

1,496

6,306

4,355

Depreciation and amortization

1,493

1,323

4,292

3,817

Consolidated EBITDA

\$11,944

\$8,268

\$32,356

\$21,096

Adjustments to Consolidated EBITDA

Add: Costs at start-up operations

(a)

65

(108)

(72)

160

Share-based compensation expense

(b)

2,342

1,391

5,817

4,164

Acquisition related costs and credit allowances

(c)

494

71

996

175

Costs associated with transitioning operations

(d)

12

10

(583)

595

Unusual, non-recurring or redundant charges

(e)

239

1,009

546

1,633

Rent related to items (a) and (d) above

53

(239)

(463)

(1,041)

Adjusted rent

6.0%

7.1%

6.3%

7.4%

cost of services

10,906

10,006

31,814

29,439

Rent related to items (a) and (d) above

(53)

(239)

(463)

(1,041)

Adjusted rent

6.0%

7.1%

6.3%

7.4%

cost of services

10,853

9,767

31,351

28,398

Consolidated Adjusted EBITDAR

\$26,002

\$20,647

(a)

Represents results related to start-up operations. This amount excludes rent and depreciation and amortization expense related to such operations. (b) Share-based compensation expense and related payroll taxes incurred. Share-based compensation expense and related payroll taxes are included in cost of services and general and administrative expense. (c) Non-capitalizable costs associated with acquisitions, credit allowances, and write offs for amounts in dispute with the prior owners of certain acquired operations. (d) During the nine months ended September 30, 2023, an affiliate of the Company placed its memory care units into transition and began seeking to sublease the units to an unrelated third party. The amount above represents the net operating impact attributable to the units in transition. The amounts reported exclude rent and depreciation and amortization expense related to such operations and include legal settlement costs associated with an entity transitioned to Ensign. (e) Represents unusual or non-recurring charges for legal services, implementation costs, integration costs, and consulting fees in general and administrative and cost of services expenses.

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The tables below reconcile Segment Adjusted EBITDAR from Operations to Segment Adjusted EBITDA from Operations for the periods presented: Three Months Ended September 30, Home Health and Hospice

Senior Living

2024

2023

2024

2023

(In thousands)

Segment Adjusted EBITDAR from Operations

\$23,724

\$17,271

\$13,411

\$11,473

Less: Rent

6.0%

7.1%

6.3%

7.4%

cost of services

1,861

1,439

9,045

8,567

Rent related to start-up and transitioning operations

6

(72)

(53)

(167)

Segment Adjusted EBITDA from Operations

\$21,863

\$15,904

\$4,419

\$3,073

Nine Months Ended September 30, Home Health and Hospice

Senior Living

2024

2023

2024

2023

(In thousands)

Segment Adjusted EBITDAR from Operations

\$64,488

\$47,364

\$38,226

\$33,394

Less: Rent

6.0%

7.1%

6.3%

7.4%

cost of services

5,254

4,136

26,560

25,303

Rent related to start-up and transitioning operations

(122)

(248)

(341)

(793)

Segment Adjusted EBITDA from Operations

\$59,356

\$43,476

\$12,007

\$8,884

The following discussion includes references to certain performance and valuation measures, which are non-GAAP financial measures, including Consolidated EBITDA, Consolidated Adjusted EBITDA, Segment Adjusted EBITDA from Operations, and Consolidated Adjusted EBITDAR (collectively, "Non-GAAP Financial Measures").

Non-GAAP Financial Measures are used in addition to, and in conjunction with, results presented in accordance with GAAP and should not be relied upon to the exclusion of GAAP financial measures. Non-GAAP Financial Measures reflect an additional way of viewing aspects of our operations and company that, when viewed with our GAAP results and the accompanying reconciliations to corresponding GAAP financial measures, we believe can provide a more comprehensive understanding of factors and trends affecting our business. We believe these Non-GAAP Financial Measures are useful to investors and other external users of our financial statements regarding our results of operations because:

they are widely used by investors and analysts in our industry as a supplemental measure to evaluate the overall performance of companies in our industry without regard to items such as interest expense, rent expense and depreciation and amortization, which can vary substantially from company to company depending on the book value of assets, the method by which assets were acquired, and differences in capital structures; they help investors evaluate and compare the results of our operations from period to period by removing the impact of our asset base and capital structure from our operating results; and

they are consolidated Adjusted EBITDAR is used by investors and analysts in our industry to value the companies in our industry without regard to capital structures. We use Non-GAAP Financial Measures:

as measurements of our operating performance to assist us in comparing our operating performance on a consistent basis from period to period; to allocate resources to enhance the financial performance of our business; to assess the value of a potential acquisition; to assess the value of a transformed operation's performance; Table of Contents

to evaluate the effectiveness of our operational strategies; and

to compare our operating performance to that of our competitors. We typically use Non-GAAP Financial Measures to compare the operating performance of each operation from period to period. We find that Non-GAAP Financial Measures are useful for this purpose because they do not include such costs as interest expense, income taxes, depreciation and amortization expense, which may vary from period-to-period depending upon various factors, including the method used to finance operations, the date of acquisition of a community or business, and the tax law of the state in which a business unit operates. We also establish compensation programs and bonuses for our leaders that are partially based upon the achievement of Consolidated Adjusted EBITDAR targets. Non-GAAP Financial Measures have no standardized meaning defined by GAAP. Therefore, our Non-GAAP Financial Measures have limitations as analytical tools, and they should not be considered in isolation, or as a substitute for analysis of our results as reported in accordance with GAAP. Some of these limitations are:

they do not reflect our current or future cash requirements for capital expenditures or contractual commitments; they do not reflect changes in, or cash requirements for, our working capital needs; they do not reflect the net interest expense, or the cash requirements necessary to service interest or principal payments, on our debt; in the case of Consolidated Adjusted EBITDAR, it does not reflect rent expenses, which are normal and recurring operating expenses that are necessary to operate our leased operations; they do not reflect any income tax payments we may be required to make; although depreciation and amortization are non-cash charges, the assets being depreciated and amortized will often have to be replaced in the future, and do not reflect any cash requirements for such replacements; and

other companies in our industry may calculate the same Non-GAAP Financial Measures differently than we do, which may limit their usefulness as comparative measures. We compensate for these limitations by using Non-GAAP Financial Measures only to supplement net income on a basis prepared in accordance with GAAP in order to provide a more complete understanding of the factors and trends affecting our business. Our use of Non-GAAP Financial Measures should not be construed as an inference that our future results will be unaffected by unusual or unexpected items. We strongly encourage investors to review the Interim Financial Statements, included in this Quarterly Report in their entirety and to not rely on any single financial measure. Because these Non-GAAP Financial Measures are not standardized, it may not be possible to compare these financial measures with other companies' non-GAAP financial measures having the same or similar names. These Non-GAAP Financial Measures should not be considered a substitute for, nor superior to, financial results and measures determined or calculated in accordance with GAAP. We strongly urge you to review the reconciliation of Consolidated Net Income to the Non-GAAP Financial Measures in the table presented above, along with the Interim Financial Statements and related notes included elsewhere in this Quarterly Report. We believe the following Non-GAAP Financial Measures are useful to investors as key operating performance measures and valuation measures: Performance Measures: Consolidated EBITDA We believe Consolidated EBITDA is useful to investors in evaluating our operating performance because it helps investors evaluate and compare the results of our operations from period to period by removing the impact of our asset base (depreciation and amortization expense) from our operating results. We calculate Consolidated EBITDA as net income, before (a) interest expense (b) a provision for income taxes and (c) a depreciation and amortization.

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Consolidated Adjusted EBITDA We adjust Consolidated EBITDA when evaluating our performance because we believe that the exclusion of the additional items described below provides useful supplemental information to investors regarding our ongoing operating performance. We believe that the presentation of Consolidated Adjusted EBITDA, when considered with Consolidated EBITDA and GAAP Consolidated Net Income is beneficial to an investor's complete understanding of our operating performance. We calculate Consolidated Adjusted EBITDA by adjusting Consolidated EBITDA to exclude the effects of non-core business items, which for the reported periods includes, to the extent applicable:

costs at start-up operations;

share-based compensation expense;

acquisition related costs and credit allowances;

costs associated with transitioning operations; and

unusual, non-recurring, or redundant charges.

Segment Adjusted EBITDA from Operations We calculate Segment Adjusted EBITDA from Operations by adjusting Segment Adjusted EBITDAR from Operations to include rent-cost of services. We believe that the inclusion of rent-cost of services provides useful supplemental information to investors regarding our ongoing operating performance for each segment. Valuation Measure: Consolidated Adjusted EBITDAR We use Consolidated Adjusted EBITDAR as one measure in determining the value of prospective acquisitions. It is also a measure commonly used by us, research analysts and investors to compare the enterprise value of different companies in the healthcare industry, without regard to differences in capital structures. Additionally, we believe the use of Consolidated Adjusted EBITDAR allows us, research analysts and investors to compare operational results of companies with operating and finance leases. A significant portion of finance lease expenditures are recorded in interest, whereas operating lease expenditures are recorded in rent expense. This measure is not displayed as a performance measure as it excludes rent expense, which is a normal and recurring operating expense and, as such, does not reflect our cash requirements for leasing commitments. Our presentation of Consolidated Adjusted EBITDAR should not be construed as a financial performance measure. The adjustments made and previously described in the computation of Consolidated Adjusted EBITDA are also made when computing Consolidated Adjusted EBITDAR. We calculate Consolidated Adjusted EBITDAR by excluding rent-cost of services and rent related to start up operations from Consolidated Adjusted EBITDA.

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Three Months Ended September 30, 2024 Compared to the Three Months Ended September 30, 2023

Revenue

Three Months Ended September 30, 2024

2023

Revenue

Dollars

Revenue

Percentage

(In thousands)

Home health and hospice services

Home health

\$60,988

33.8%

\$44,921

32.0%

Hospice

62,757

34.7%

50,371

35.9%

Home care and other

(a)

11,927

6.6%

16,824

4.4%

Total home health and hospice services

135,672

75.1%

101,474

72.3%

Senior living services

45,016

24.9%

38,718

27.7%

Total revenue

\$180,688

100.0%

\$140,192

100.0%

(a) Home care and other revenue is included with home health revenue in other disclosures in this Quarterly Report. Our total revenue increased \$40.5 million, or 28.9% during the three months ended September 30, 2024. We experienced growth of \$34.2 million from increased operational performance in our Home Health and Hospice segment from increased admissions and rates when compared to the three months ended September 30, 2023. The growth in our Senior Living segment resulted in an increase in revenue of \$6.3 million driven primarily by the improved average rate per occupied room. Home Health and Hospice Services

Three Months Ended September 30, 2024

2023

Change

% Change

(In thousands)

Home health and hospice revenue

Home health services

\$60,988

\$44,921

\$16,067

35.8%

Hospice services

62,757

50,371

12,386

24.6%

Home care and other

11,927

6,182

5,745

92.9%

Total home health and hospice revenue

\$135,672

\$101,474

\$34,198

33.7%

Three Months Ended September 30, 2024

2023

Change

% Change

Home health services: Total home health admissions

14,993

10,829

4,164

38.5%

Total Medicare home health admissions

6,071

4,640

1,431

30.8%

Average Medicare revenue per 60-day completed episode

\$3,760

\$3,480

\$280

8.0%

Hospice services: Total hospice admissions

2,987

2,433

554

22.8%

Average daily hospice census

3,444

2,698

746

27.7%

Hospice Medicare revenue

per day\$183Å \$183Å \$æ"Å æ"Å Number of home health and hospice agencies at period end122Å 103Å 19Å 18.4Å Home health and hospice revenue increased \$34.2 million, or 33.7%, for the three months ended September 30, 2024 compared to the prior year quarter. Revenue grew due to an increase in certain key performance indicators including, an increase of 38.5% in total home health admissions, an increase in total hospice admissions of 22.8%, and an increase in average 39Table of Contentsdaily hospice census of 27.7% during the three months ended September 30, 2024 compared to the prior year quarter. Growth was also driven by the addition of nineteen home health and hospice operations between September 30, 2023 and September 30, 2024, resulting in an increase of \$22.2 million, or 21.9%.Senior Living Services Three Months Ended September 30,20242023Change% ChangeRevenue (in thousands)\$45,016Å \$38,718Å \$6,298Å 16.3Å %Number of communities at period end54Å 51Å 3Å 5.9Å Occupancy79.1Å %78.9Å %0.2Å %Average monthly revenue per occupied unit\$4,836Å \$4,486Å \$350Å 7.8Å Senior living revenue increased \$6.3 million, or 16.3%, for the three months ended September 30, 2024 compared to the prior year quarter. Revenue grew primarily due to a 7.8% increase in average monthly revenue per occupied unit and an increase of 20 basis points in occupancy between September 30, 2023 and September 30, 2024. Growth was also driven by the addition of three senior living communities between September 30, 2023 and September 30, 2024, resulting in an increase of \$3.4 million, or 8.8%, overall. Cost of ServicesThe following table sets forth total cost of services by each of our reportable segments for the periods indicated: Three Months Ended September 30,20242023Change% Change(In thousands)Home Health and Hospice\$112,591Å \$84,795Å \$27,796Å 32.8Å %Senior Living\$31,877Å 27,589Å 4,288Å 15.5Å Total cost of services\$144,468Å \$112,384Å \$32,084Å 28.5Å %Total consolidated cost of services increased \$32.1 million, or 28.5%, for the three months ended September 30, 2024 when compared to the three months ended September 30, 2023. Cost of services as a percentage of revenue decreased by 20 basis points from 80.2% to 80.0% for the three months ended September 30, 2024 when compared to the three months ended September 30, 2023. Home Health and Hospice ServicesThree Months Ended September 30,20242023Change% Change(In thousands)Cost of service\$112,591Å \$84,795Å \$27,796Å 32.8Å %Cost of services as a percentage of revenue83.0Å %83.6Å %0.6%Cost of services related to our Home Health and Hospice Services segment increased \$27.8 million, or 32.8%, primarily due to increased volume of services provided. Cost of services as a percentage of revenue for the three months ended September 30, 2024 decreased 60 basis points when compared to the three months ended September 30, 2023. 40Table of ContentsSenior Living Services Three Months Ended September 30,20242023Change% Change(In thousands)Cost of service\$31,877Å \$27,589Å 4,288Å 15.5Å %Cost of services as a percentage of revenue70.8Å %71.3Å %0.5%Cost of services related to our Senior Living Services segment increased \$4.3Å million, or 15.5%, primarily due to increased wages and benefits. As a percentage of revenue, costs of service decreased by 50 basis points for the three months ended September 30, 2024 when compared to the three months ended September 30, 2023.RentÅ "Cost of Services. Rent expense increased 9.0% from \$10.0 million to \$10.9 million in the three months ended September 30, 2024 when compared to the three months ended September 30, 2023, primarily as a result of the new leases on the acquired home health and hospice operations and senior living community. Rent as a percentage of total revenue decreased 110 basis points from 7.1% for the three months ended September 30, 2023, compared to 6.0% for the three months ended September 30, 2024.General and Administrative Expense. Our general and administrative expense increased \$3.6 million, or 38.3%, from \$9.4 million to \$13.0 million for the three months ended September 30, 2024 when compared to the three months ended September 30, 2023. General and administrative expense as a percentage of revenue increased 50 basis points from 6.7% to 7.2% during the period. The primary driver of the increase in general and administrative expense was due to an increase in payroll and related benefits for the three months ended September 30, 2024 when compared to the three months ended September 30, 2023.Depreciation and Amortization. Depreciation and amortization expense remained consistent with the comparable period. Provision for Income Taxes. We recorded income tax expense of \$1.4 million and \$1.1 million or 16.9% and 19.3% of earnings before income taxes for the three months ended September 30, 2024 and 2023, respectively. The decrease in the effective tax rate is primarily due to more excess tax benefits on equity compensation.Nine Months Ended September 30, 2024 Compared to the Nine Months Ended September 30, 2023 Revenue Nine Months Ended September 30,20242023Revenue DollarsRevenue PercentageRevenue DollarsRevenue Percentage(In thousands)Home health and hospice servicesHome health\$172,773Å 34.1Å %\$129,112Å 32.4Å %Hospice176,711Å 34.9Å 140,222Å 35.1Å Home care and other(a)27,979Å 5.5Å 18,239Å 4.6Å Total home health and hospice services377,463Å 74.5Å 287,573Å 72.1Å Senior living services128,885Å 25.5Å 111,364Å 27.9Å Total revenue\$506,348Å 100.0Å %\$398,937Å 100.0Å %(a)Home care and other revenue is included with home health revenue in other disclosures in this Quarterly Report.Our total revenue increased \$107.4 million, or 26.9%, during the nine months ended September 30, 2024. The increase in revenue was driven by increases in key metrics for home health and hospice and senior living, including hospice admissions, hospice revenue per day, hospice average daily census, senior living occupancy, and senior living revenue per occupied room. 41Table of ContentsHome Health and Hospice ServicesNine Months Ended September 30,20242023Change% Change(In thousands)Home health and hospice revenueHome health services172,773Å \$129,112Å \$43,661Å 33.8Å %Hospice services176,711Å 140,222Å 36,489Å 26.0Å Home care and other27,979Å 18,239Å 9,740Å 53.4Å Total home health and hospice revenues377,463Å \$287,573Å \$89,890Å 31.3Å %Nine Months Ended September 30,20242023Change% ChangeHome health services:Total home health admissions43,782Å 32,180Å 11,602Å 36.1Å %Total Medicare home health admissions18,155Å 14,437Å 3,718Å 25.8Å Average Medicare revenue per 60-day completed episode(a)\$3,646Å \$3,467Å \$179Å 5.2Å Hospice services:Total hospice admissions9,118Å 7,206Å 1,912Å 26.5Å Average daily census3,209Å 2,544Å 665Å 26.1Å Hospice Medicare revenue per day\$182Å \$184Å \$(2)1.1%Number of home health and hospice agencies at period end1221031918.4Å (a)The year-to-date average for Medicare revenue per 60-day completed episode includes post period claim adjustments for prior periods.Home health and hospice revenue increased \$89.9 million, or 31.3% during the nine months ended September 30, 2024 compared to the same period in the prior year primarily due to an increase of 36.1% in home health admissions, inclusive of an increase in total Medicare home health admissions of 25.8%, an increase in hospice average daily census of 26.1%, and an increase of 26.5% in hospice admissions. The addition of nineteen home health and hospice operations between September 30, 2023 and September 30, 2024, added revenue of \$51.2 million, or 17.8%.Senior Living ServicesNine Months Ended September 30,20242023Change% ChangeRevenue (in thousands)\$128,885Å \$111,364Å \$17,521Å 15.7Å %Number of communities at period end54Å 51Å 3Å 5.9Å Occupancy78.9Å %78.4Å %0.5Å %Average monthly revenue per occupied unit\$4,758Å \$4,401Å \$357Å 8.1Å Senior living revenue increased \$17.5 million, or 15.7%, for the nine months ended September 30, 2024 compared to the same period in the prior year primarily due to an increase of 8.1% in average monthly revenue per occupied unit and an increase of 50 basis points in the occupancy rate between September 30, 2023 and September 30, 2024. The acquisition of three senior living communities between September 30, 2023 and September 30, 2024, added \$8.1 million, or 7.3%, in revenue.42Table of ContentsCost of Services Nine Months Ended September 30,20242023Change% Change(In thousands)Home Health and Hospice\$314,458Å \$242,280Å \$72,178Å 29.8Å %Senior Living91,318Å 78,882Å 12,436Å 15.8Å Total cost of services\$405,776Å \$321,162Å \$84,614Å 26.3Å %Consolidated cost of services increased \$84.6Å million, or 26.3%, during the nine months ended September 30, 2024 compared to the same period in the prior year. Cost of services as a percentage of revenue for the nine months ended September 30, 2024 decreased by 40 basis points to 80.1% from 80.5% compared to the nine months ended September 30, 2023.Home Health and Hospice ServicesNine Months Ended September 30,20242023Change% ChangeCost of service (in thousands)\$314,458Å \$242,280Å \$72,178Å 29.8Å %Cost of services as a percentage of revenue83.3Å %84.2Å %0.9%Cost of services related to our Home Health and Hospice services segment increased \$72.2 million, or 29.8%, compared to the same period in the prior year primarily due to the increased volume of services from the growth in admissions and average daily census. Cost of services as a percentage of revenue for the nine months ended September 30, 2024 decreased by 90 basis points compared to the nine months ended September 30, 2023 primarily due to decreased wages and benefits as a percent of revenue. Senior Living Services Nine Months Ended September 30,20242023Change% ChangeCost of service (in thousands)\$91,318Å \$78,882Å \$12,436Å 15.8Å %Cost of services as a percentage of revenue70.9Å %70.8Å %0.1Å %Cost of services related to our Senior Living services segment increased \$12.4 million, or 15.8%, during the nine months ended September 30, 2024 compared to the same period in the prior year primarily due to higher occupancy and wage rate increases. As a percentage of revenue, costs of service increased by 10 basis points during the nine months ended September 30, 2024 when compared to the nine months ended September 30, 2023. RentÅ "Cost of Services. Rent increased 8.1% from \$29.4 million to \$31.8 million during the nine months ended September 30, 2024 compared to the same period in the prior year, primarily as a result of the new leases on the acquired home health and hospice operations and senior living community. As a percentage of revenue, rentÅ "cost of services decreased 110 basis points when compared to the nine months ended September 30, 2023 due to improved senior living performance.General and Administrative Expense. Our general and administrative expense increased \$9.4Å million, or 35.0%, from \$26.9 million to \$36.3 million for the nine months ended September 30, 2024 when compared to the nine months ended September 30, 2023. The increase in general and administrative expense was due to an increase in payroll and related benefits, for the nine months ended September 30, 2024 when compared to the nine months ended September 30, 2023. Depreciation and Amortization. Depreciation and amortization expense remained consistent with the comparable period. Gain on disposition of property and equipment, net. We recorded a gain of \$0.8Å million for insurance proceeds received in excess of the carrying values of related assets during the nine months ended September 30, 2024. No gain on disposition of property and equipment was recorded during the nine months ended September 30, 2023. 43Table of ContentsProvision for Income Taxes. We recorded income tax expense of \$5.0 million and \$3.9 million, or 21.8% and 29.3% of earnings before income taxes, for the nine months ended September 30, 2024 and 2023, respectively. The decrease in the effective tax rate is primarily due to more excess tax benefits on equity compensation.Liquidity and Capital ResourcesOur primary sources of liquidity are net cash provided by operating activities and borrowings under our Revolving Credit Facility. Revolving Credit FacilityÅ Å Å On JulyÅ 31, 2024, Pennant amended and restated its existing credit agreement (as amended, the Å "Amended Credit AgreementÅ), which provides for an increased revolving credit facility with a syndicate of banks with a borrowing capacity of \$250.0 million (the Å "Amended Revolving Credit FacilityÅ). The Amended Revolving Credit Facility is not subject to interim amortization and the Company will not be required to repay any loans under the Amended Revolving Credit Facility prior to maturity in 2029. The Company is permitted to prepay all or any portion of the loans under the Amended Revolving Credit Facility prior to maturity without premium or penalty, subject to reimbursement of any SOFR breakage costs of the lenders. The Amended Credit Agreement contains customary covenants that, among other things, restrict, subject to certain exceptions, the ability of the Company and its independent operating subsidiaries to grant liens on their assets, incur indebtedness, sell assets, make investments, engage in acquisitions, mergers or consolidations, amend certain material agreements and pay certain dividends and other restricted payments. Financial covenants require compliance with certain levels of leverage ratios that impact the amount of interest. As of September 30, 2024, the Company was compliant with all such financial covenants.As of September 30, 2024, we had \$4.5 million of cash and \$132.8 million of available borrowing capacity on our Amended Revolving Credit Facility. As described in Note 17, Subsequent Events, to the Interim Financial Statements in Part I of this Quarterly Report, on October 2, 2024, the Company closed a public offering of 4,025,000 shares of its common stock with net proceeds to the Company from the offering, after underwriting discounts and commissions and before expenses, of approximately \$118.5Å million. The proceeds were subsequently used to pay the outstanding balance on our Amended Revolving Credit Facility. We believe that our existing cash, cash generated through operations, and access to available borrowing capacity under our Amended Credit Agreement, will be sufficient to provide adequate liquidity for the next twelve months for our operating activities and for opportunities of acquisition growth. The following table presents selected data from our Condensed Consolidated Statement of Cash Flows for the periods presented: Nine Months Ended September 30,20242023(In thousands)Net cash provided by operating activities\$18,729Å \$27,910Å Net cash used in investing activities(66,287)1(17,576)Net cash provided by (used in) financing activities45,963Å (9,030)Net (decrease) increase in cash (1,595)1,304Å Cash at beginning of period6,059Å 2,079Å Cash at end of period\$4,464Å \$3,383Å 44Table of ContentsNine Months Ended September 30, 2024 Compared to the Nine Months Ended September 30, 2023Å Å Å Our net cash flow from operating activities for the nine months ended September 30, 2024 decreased by \$9.2 million when compared to the nine months ended September 30, 2023. The primary driver of this difference was a decrease in cash flows from the change in operating assets and liabilities of \$14.9 million, net, and a decrease of \$2.7Å million in non-cash expenses, partially offset by an increase in net income of \$8.4 million.Å Å Å Our net cash used in investing activities for the nine months ended September 30, 2024 increased by \$48.7 million compared to the nine months ended September 30, 2023, primarily driven by an increase in business and asset acquisitions.Our net cash used in financing activities increased by approximately \$55.0 million for the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023. The increase was primarily due to a net increase in the balance on our line of credit during the nine months ended September 30, 2024 compared to the nine months ended September 30, 2023. Contractual Obligations, Commitments and ContingenciesWe continue to make draws and payments on our Revolving Credit Facility, as described in Note 11, Debt, to the Interim Financial Statements in Part I of this Quarterly Report. Additionally, we have right-of-use assets obtained in exchange for new operating lease obligations, as described in the supplemental disclosures of cash flow information in the Condensed Consolidated Statement of Cash Flows and in Note 13, Leases, to the Interim Financial Statements in Part I of this Quarterly Report. Other than those transactions there have been no other material changes to our total obligations during the period covered by this Quarterly Report outside of the normal course of our business. Item 3. Quantitative and Qualitative Disclosures About Market RiskInterest Rate Risk. We are exposed to risks associated with market changes in interest rates. On JulyÅ 31, 2024, Pennant entered into the Amended Credit Agreement, which provides for a revolving credit facility with a syndicate of banks with a borrowing capacity of \$250.0Å million. A 1.0% interest rate change would cause interest expense to change by approximately \$1.1Å million annually based upon our outstanding long-term debt as of September 30, 2024. We manage our exposure to this market risk by monitoring available financing alternatives. Item 4. Controls and ProceduresEvaluation of Disclosure Controls and ProceduresUnder the supervision and with the participation of our management, including the Chief Executive Officer and Chief Financial Officer, we have evaluated the effectiveness of our disclosure controls and procedures (as such term is defined in RulesÅ 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the Å "Exchange ActÅ)), as of the end of the period covered by this Quarterly Report. Based on that evaluation, the Chief Executive Officer and Chief Financial Officer have concluded that these disclosure controls and procedures were effective to provide reasonable assurance that information we are required to disclose in reports that we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified in SEC rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.Changes in Internal Control over Financial ReportingThere were no material changes in our internal control over financial reporting (as such term is defined in RulesÅ 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during our most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.45Table of ContentsPART II. OTHER INFORMATIONItem 1. Legal ProceedingsWe are involved in various claims and lawsuits arising in the ordinary course of business, none of which, in the opinion of management, is expected to have a material adverse effect on our results of operations or financial condition. However, the results of such matters cannot be predicted with certainty and we cannot assure you that the ultimate resolution of any legal or administrative proceeding or dispute will not have a material adverse effect on our business, financial condition, results of operations and cash flows.Å See NoteÅ 15, Commitments and Contingencies, to the Interim Financial Statements for a description of claims and legal actions arising in the ordinary course of our business.Item 1A. Risk FactorsWe have disclosed under the heading Å "Risk FactorsÅ in the 2023 Annual Report risk factors that materially affect our business, financial condition or results of operations, and disclosed more recent events relevant to our business under Item 2, ManagementÅ "s Discussion and Analysis of Financial Condition and Results of Operations. You should carefully consider the risk factors set forth in the 2023 Annual Report and the other information set forth elsewhere in this Quarterly Report. In particular, if CMS adopts the Home Health Payment Proposed Rule as a final rule in its current form or in a substantially similar form, we may be adversely affected by decreased Medicare reimbursement for home health services in calendar year 2025. MedicareÅ "s rates for home health services not only affect Medicare beneficiaries but may also have consequences for home health patients whose benefits are paid by commercial insurance or other payors that base their payments to home health agencies on MedicareÅ "s payment rates. You should be aware that these risk factors and other information may not describe every risk facing our Company. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially adversely affect our business, financial condition and/or operating results. Item 5. Other InformationRule 10b5-1 Plan ElectionJason P. Steik, Chief Clinical Officer, entered into a Rule 10b5-1 trading arrangement on August 16, 2024 (the Å "Rule 10b5-1 PlanÅ). Mr. SteikÅ "s 10b5-1 Plan provides for the potential sale of only the number of shares of the CompanyÅ "s common stock necessary to cover the tax obligations generated by the vesting of 8,400 shares of the CompanyÅ "s common stock between the adoption date of the Rule 10b5-1 Plan and its expiration on July 30, 2027. This Rule 10b5-1 trading arrangement was entered into during open trading windows and is intended to satisfy the affirmative defense conditions of Rule 10b5-1 (c) under the Securities Exchange Act of 1934, as amended, and the Company's policies regarding

transactions in Company securities.46Table of ContentsItem 6. ExhibitsEXHIBIT INDEXExhibitDescription3.1Amended and Restated Certificate of Incorporation of The Pennant Group, Inc., effective as of September 27, 2019 (incorporated by reference to Exhibit 3.1 to The Pennant Group, Inc.â€™s Current Report on Form 8-K (File No. 001-38900) filed with the SEC on October 3, 2019).3.2Second Amended and Restated Bylaws of The Pennant Group, Inc., effective as of February 21, 2022 (incorporated by reference to Exhibit 3.1 to The Pennant Group, Inc.â€™s Current Report on Form 8-K (File No. 001-38900) filed with the SEC February 22, 2022).4.1Form of Indenture (incorporated by reference to Exhibit 4.4 to The Pennant Group, Inc.â€™s Registration Statement on Form S-3 (File No. 333-281302) filed with the SEC August 6, 2024).10.1Amended and Restated Credit Agreement, dated as of July 31, 2024, by and among The Pennant Group, Inc. and Trust Bank, as administrative agent, and the lenders party thereto (incorporated by reference to Exhibit 10.1 to The Pennant Group, Inc.â€™s Current Report on Form 8-K (File No. 001-38900) filed with the SEC August 1, 2024).31.1Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 200231.2Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 200232.1Certification of Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 200232.2Certification of Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002101.INSXBRL Instance Document - the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document.101.SCHInline XBRL Taxonomy Extension Schema Document101.CALInline XBRL Taxonomy Extension Calculation Linkbase Document101.DEFInline XBRL Taxonomy Extension Definition Linkbase Document101.LABInline XBRL Taxonomy Extension Label Linkbase Document101.PREInline XBRL Taxonomy Extension Presentation Linkbase Document104Cover Page Interactive Data File (embedded within the Inline XBRL document)47Table of ContentsSIGNATURESPursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.Â The Pennant Group, Inc.Dated: November 6, 2024BY:Â /s/ LYNETTE B. WALBOM Â Â Lynette B. Walbom Â Â Chief Financial Officer (Principal Financial Officer and Duly Authorized Officer)48 EX-31.1 2 ceocert-exhibit311q32024.htm EX-31.1 DocumentEXHIBIT 31.1 I, Brent J. Guerisoli, certify that: 1.I have reviewed this quarterly report on Form 10-Q of The Pennant Group, Inc.;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c)Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d)Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and5.The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):(a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and(b)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.Date: November 6, 2024 Â Â Â Â /s/ BRENT J. GUERISOLI Â Â Name:Â Brent J. Guerisoli Â Title:Â Chief Executive Officer (Principal Executive Officer)Â EX-31.2 cfocert-exhibit312q32024.htm EX-31.2 DocumentEXHIBIT 31.2I, Lynette B. Walbom, certify that: 1.I have reviewed this quarterly report on Form 10-Q of The Pennant Group, Inc.;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:(a)Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;(b)Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(c)Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and(d)Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and5.The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):(a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and(b)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.Date: November 6, 2024 Â Â Â Â /s/ LYNETTE B. WALBOM Â Â Name:Â Lynette B. Walbom Â Title:Â Chief Financial Officer (Principal Financial Officer, Principal Accounting Officer and Duly Authorized Officer)Â EX-32.1 4 ceocert-exhibit321q32024.htm EX-32.1 DocumentEXHIBIT 32.1 CERTIFICATION PURSUANT TO 18 U.S.C. Â§1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the Quarterly Report of The Pennant Group, Inc. (the Company) on Form 10-Q for the period ended September 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the Report), I, Brent J. Guerisoli, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Â§ 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge: Â 1.Â The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and Â 2.Â The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.Â Â Â Â /s/ BRENT J. GUERISOLI Â Name:Brent J. Guerisoli Â Title:Chief Executive Officer (Principal Executive Officer)Â Â Â November 6, 2024Â A signed original of this written statement required by 18 U.S.C. Section 1350 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. EX-32.2 5 cfocert-exhibit322q32024.htm EX-32.2 DocumentEXHIBIT 32.2 CERTIFICATION PURSUANT TO 18 U.S.C. Â§1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the Quarterly Report of The Pennant Group, Inc. (the Company) on Form 10-Q for the period ended September 30, 2024, as filed with the Securities and Exchange Commission on the date hereof (the Report), I, Lynette B. Walbom, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Â§ 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge: Â 1.Â The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and Â 2.Â The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.Â Â Â Â /s/ LYNETTE B. WALBOM Â Name:Â Lynette B. Walbom Â Title:Â Chief Financial Officer (Principal Financial Officer, Principal Accounting Officer and Duly Authorized Officer)Â Â Â November 6, 2024Â A signed original of this written statement required by 18 U.S.C. Section 1350 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. EX-101.SCH 6 pntg-20240930.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - COVER link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF INCOME link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 9952156 - Disclosure - DESCRIPTION OF BUSINESS link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 9952158 - 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Medicaid Medicaid Medicaid [Member] Medicaid [Member] Schedule of future minimum lease payments Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Intangible Asset, Indefinite-Lived [Table] Intangible Asset, Indefinite-Lived [Table] Trading Symbol Trading Symbol Segment Reporting Information [Line Items] Segment Reporting Information [Line Items] All Trading Arrangements All Trading Arrangements [Member] Previously withheld amounts Uniform Program Integrity Contractor, Previously Withheld Amounts Uniform Program Integrity Contractor, Previously Withheld Amounts Number providers Number Of Provider Number Of Provider Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Non-NEOs Non-NEOs [Member] Vesting period Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Allowance for doubtful accounts Less: allowance for doubtful accounts Accounts Receivable, Allowance for Credit Loss, Current Schedule of total share-based compensation expense Share-Based Payment Arrangement, Cost by Plan [Table Text Block] Pay vs Performance Disclosure [Line Items] Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount accounts receivable Increase (Decrease) in Accounts Receivable Operating lease obligations Increase (Decrease) in Operating Lease Liability Non-Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted [Flag] Cash surrender value of life insurance Cash Surrender Value of Life Insurance Net issuance of restricted stock (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures Issuance of common stock upon the exercise of options Proceeds from Stock Options Exercised Land Land [Member] Award Timing Disclosures [Line Items] Other Performance Measure, Amount Other Performance Measure, Amount Other Payments For (Proceeds From) Property Reserve Requirements Payments For (Proceeds From) Property Reserve Requirements Goodwill [Line Items] Goodwill [Line Items] LEASES Lessee, Operating Leases [Text Block] Common stock, shares outstanding (in shares) Equity, beginning balance, common stock (in shares) Equity, ending balance, common stock (in shares) Common Stock, Shares, Outstanding Operating lease costs Operating Lease, Cost Operating Lease Costs: Lease, Cost [Abstract] Long-term operating lease liabilitiesâ€less current portion Long-term operating lease liabilities Operating Lease, Liability, Noncurrent Community Community [Member] Community Revenue from Contract with Customer [Abstract] Deferred revenue Contract with Customer, Liability, Current Plan Name [Domain] Plan Name [Domain] Plus: assumed incremental shares from exercise of options and assumed conversion or vesting of restricted stock (in shares) Weighted Average Number of Shares Outstanding, Diluted, Adjustment Entity Tax Identification Number Entity Tax Identification Number Leases [Abstract] Leases [Abstract] Schedule of long-term debt Schedule of Long-Term Debt Instruments [Table Text Block] Operating Segments Operating Segments [Member] Period of review Uniform Program Integrity Contractor, Period Of Review Uniform Program Integrity Contractor, Period Of Review Net cash provided by operating activities Net Cash Provided by (Used in) Operating Activities Net proceeds from offering Sale of Stock, Consideration Received on Transaction Cash flows from operating activities: Net Cash Provided by (Used in) Operating Activities [Abstract] Treasury Stock Treasury Stock, Common [Member] Plan Name [Axis] Plan Name [Axis] Equity Components [Axis] Equity Components [Axis] Award Timing Method Award Timing Method [Text Block] Number of operating subsidiaries with reviews scheduled Number Of Operating Subsidiaries With Reviews Scheduled Number Of Operating Subsidiaries With Reviews Scheduled Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Trade name Trade Names [Member] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Insider Trading Policies and Procedures [Line Items] Total expenses Costs and Expenses Business Acquisition, Acquiree [Domain] Business Acquisition, Acquiree [Domain] Adjustment to Compensation, Amount Adjustment to Compensation Amount Payables and Accruals [Abstract] Payables and Accruals [Abstract] Compensation Amount Outstanding Recovery Compensation Amount Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] Entity Small Business Company Selected Measure Amount Company Selected Measure Amount Payments to acquire land and building Payments to Acquire Real Estate Tabular List, Table Tabular List [Table Text Block] Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Award Date [Axis] Award Date [Axis] Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Lessee, Lease, Description [Line Items] Lessee, Lease, Description [Line Items] Anti-dilutive effect of common equivalent shares outstanding (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Managed care Managed Care [Member] Managed Care [Member] Rentâ€cost of services Rentâ€cost of services Operating Lease, Expense Suspended payments Uniform Program Integrity Contractor, Suspended Payments Uniform Program Integrity Contractor, Suspended Payments Series of Individually Immaterial Asset Acquisitions Series of Individually Immaterial Asset Acquisitions [Member] Asset Acquisition [Axis] Asset Acquisition [Axis] Credit Facility [Domain] Credit Facility [Domain] Cash beginning of period Cash end of period Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Accounts and Financing Receivables [Table] Accounts and Financing Receivables [Table] Total unrecognized share-based compensation expense Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Current assets: Assets, Current [Abstract] Goodwill Goodwill, beginning balance Goodwill, ending balance Goodwill Number of annual installments Deferred Compensation Arrangement With Individual, Number Of Annual Installments Deferred Compensation Arrangement With Individual, Number Of Annual Installments Consolidation Items [Axis] Consolidation Items [Axis] Indefinite-lived Intangible Assets, Major Class Name [Domain] Indefinite-Lived Intangible Assets, Major Class Name [Domain] Unusual, non-recurring or redundant charges Unusual, Non-Recurring or Redundant Charges Unusual, Non-Recurring or Redundant Charges Income taxes Proceeds from Income Tax Refunds Noncontrolling interests assumed related to acquisitions Noncontrolling Interest, Increase from Business Combination Treasury stock, at cost (in shares) Equity, beginning balance, treasury stock (in shares) Equity, ending balance, treasury stock (in shares) Treasury Stock, Common, Shares Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Hospice Services Segment Hospice Services Segment [Member] Hospice Services Segment Stock Options Share-Based Payment Arrangement, Option [Member] Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Goodwill [Roll Forward] Goodwill [Roll Forward] Depreciation Depreciation 2025 Lessee, Operating Lease, Liability, to be Paid, Year One Sale of noncontrolling interests, net of tax Noncontrolling Interest, Increase from Sale of Parent Equity Interest Security Exchange Name Security Exchange Name Margin Debt Instrument, Basis Spread on Variable Rate Award Type [Axis] Award Type [Axis] Related Party Transaction [Domain] Related Party Transaction [Domain] Exercised (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Non-Vested Restricted Stock Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward] Property and equipment, net Property and equipment, net Property, Plant and Equipment, Net Subtotal Medicare And Medicaid [Member] Medicare And Medicaid [Member] Total liabilities Liabilities Noncontrolling interest Equity, Attributable to Noncontrolling Interest Equity adjustments related to acquisitions Adjustments to additional paid in capital Adjustments To Additional Paid In Capital, Acquisitions Adjustments To Additional Paid In Capital, Acquisitions Senior Living Services Senior Living Services Senior Living Services Segment [Member] Senior Living Services Segment [Member] Less: Costs at start-up operations Start-Up Activities, Costs Start-Up Activities, Costs Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Revolving Credit Facility Revolving Credit Facility [Member] Expiration Date Trading Arrangement Expiration Date Cash flows from investing activities: Net Cash Provided by (Used in) Investing Activities [Abstract] Subsegments [Axis] Subsegments [Axis] Goodwill and Intangible Assets Disclosure [Abstract] Goodwill and Intangible Assets Disclosure [Abstract] Operating lease liabilitiesâ€current Less: current lease liabilities Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Common stock, shares issued (in shares) Common Stock, Shares, Issued Schedule of non-vested restricted stock awards Nonvested Restricted Stock Shares Activity [Table Text Block] Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Borrowing capacity Line of Credit Facility, Maximum Borrowing Capacity Revenue, percent Revenue % Concentration Risk, Percentage Number of options vested (in shares) Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested, Outstanding, Number Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested, Outstanding, Number Other accrued liabilities Increase (Decrease) in Other Accrued Liabilities Equipment Equipment [Member] Medicare Medicare [Member] Medicare [Member] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Less: accumulated depreciation Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Cash Cash Subsequent Event [Line Items] Subsequent Event [Line Items] Property and equipment, gross Property, Plant and Equipment, Gross Issuance of common stock from the exercise of stock options (in shares) Exercised (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Goodwill Asset Acquisition, Goodwill Asset Acquisition, Goodwill Debt Instrument [Line Items] Debt Instrument [Line Items] Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Intangible asset impairments Goodwill and Intangible Asset Impairment Common stock, shares authorized (in shares) Common Stock, Shares Authorized Basis of Presentation Basis of Accounting, Policy [Policy Text Block] Home Care Agencies Home Care Agencies Subsegment [Member] Home Care Agencies Subsegment [Member] Diluted (in shares) Adjusted weighted average common shares outstanding for diluted income per share (in shares) Weighted Average Number of Shares Outstanding, Diluted Accrued other long term liabilities Deferred Compensation Arrangement with Individual, Recorded Liability Segment Adjusted EBITDAR from Operations Segment Adjusted EBITDAR from Operations Income (Loss) From Continuing Operations Before Interest, Taxes, Depreciation And Amortization, Rent Costs, Acquisition Costs And Stock-based Compensation Income (Loss) From Continuing Operations Before Interest, Taxes, Depreciation And Amortization, Rent Costs, Acquisition Costs And Stock-based Compensation Home Health and Hospice Services Home Health and Hospice Services Home Health And Hospice Services Segment [Member] Home Health And Hospice Services Segment [Member] MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Long-term Debt, Type [Axis] Long-Term Debt, Type [Axis] 2023 Grant Year 2023 [Member] Grant Year 2023 Interest expense, net Interest Expense, Nonoperating Schedule of activity in goodwill by segment Schedule of Goodwill [Table Text Block] PROPERTY AND EQUIPMENTâ€NET Property, Plant and Equipment Disclosure [Text Block] Concentration Risk Type [Domain] Concentration Risk Type [Domain] Letters of credit outstanding Letters of Credit Outstanding, Amount General and administrative expense Selling, General and Administrative Expense Contribution Defined Contribution Plan, Cost Operational Senior Living Units Operational Senior Living Units [Member] Operational Senior Living Units Accounts receivableâ€less allowance for doubtful accounts of \$313 and \$259, respectively Accounts receivable, net Accounts Receivable, after Allowance for Credit Loss, Current Cost of Services Cost of Sales [Member] Options granted (in shares) Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Gross Ownership interest Subsidiary, Ownership Percentage, Parent Sale of Stock [Domain] Sale of Stock [Domain] Long-term debt, net Long-term debt, net Long-Term Debt Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Document Fiscal Period Focus Document Fiscal Period Focus Acquisition related costs and credit allowances Business Combination, Acquisition Related Costs All Executive Categories All Executive Categories [Member] Accounts receivable, gross Accounts Receivable, before Allowance for Credit Loss, Current Payment deferred (in years) Deferred Compensation Arrangement With Individual, Minimum Payment Deferral Period Deferred Compensation Arrangement With Individual, Minimum Payment Deferral Period Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Assets Assets [Abstract] Dividend Yield Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate Document Type Document Type Employee contribution (as a percent) Defined Contribution Plan, Maximum Annual Contributions Per Employee, Percent Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Schedule of financial data combined by business segment Schedule of Segment Reporting Information, by Segment [Table Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Risk-Free Interest Rate Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate Subsequent Event [Table] Subsequent Event [Table] Other indefinite-lived intangibles Indefinite-Lived Intangible Assets (Excluding Goodwill) Maximum Maximum [Member] Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Payments for deferred financing costs Payments of Financing Costs Furniture and fixtures Furniture and fixtures [Member] Other indefinite-lived intangible assets Asset Acquisition, Recognized Identifiable Assets Acquired And Liabilities Assumed, Indefinite-Lived Intangible Assets Asset Acquisition, Recognized Identifiable Assets Acquired And Liabilities Assumed, Indefinite-Lived Intangible Assets Accounts payable Accounts Payable, Current Accounting Policies [Abstract] Accounting Policies [Abstract] Leasehold improvements Leasehold Improvements [Member] Expired (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Expirations in Period, Weighted Average Exercise Price Schedule of stock options granted fair value assumptions Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block] ACQUISITIONS Business Combination Disclosure [Text Block] Current Fiscal Year End Date Current Fiscal Year End Date Less: present value adjustments Lessee, Operating Lease, Liability, Undiscounted Excess Amount Schedule of reconciliation of total combined adjusted EBITDAR from operations for our reportable segments to combined income from operations Reconciliation of Adjusted EBITDAR to Income from Operations [Table Text Block] Reconciliation of Adjusted EBITDAR to Income from Operations [Table Text Block] Statistical Measurement [Axis] Statistical Measurement [Axis] PEO Name PEO Name Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] Income before provision for income taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Award Type [Domain] Award Type [Domain] Name Outstanding Recovery, Individual Name Medicare and Medicaid licenses Licensing Agreements [Member] Disaggregation of Revenue [Line Items] Disaggregation of Revenue [Line Items] Variable lease cost Variable Lease, Cost Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Total acquisition Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Net Deferred tax assets, net Deferred Income Tax Assets, Net Non-PEO NEO Non-PEO NEO [Member] 2024 Grant Year 2024 [Member] Grant Year 2024 Title and Position [Axis] Title and Position [Axis] Number of patient records under review Uniform Program Integrity Contractor, Number Of Patient Records Under Review Uniform Program Integrity Contractor, Number Of Patient Records Under Review Additional Paid-In Capital Additional Paid-in Capital [Member] Schedule of accounts receivable Schedule of Accounts, Notes, Loans and Financing Receivable [Table Text Block] Award Timing Predetermined Award Timing Predetermined [Flag] Subsequent Event Type [Domain] Subsequent Event Type [Domain] DEFINED CONTRIBUTION PLAN Retirement Benefits [Text Block] Recent Accounting Pronouncements New Accounting Pronouncements, Policy [Policy Text Block] Cash payments for asset acquisitions Payments for Asset Acquisitions Payments for Asset Acquisitions Diluted (in dollars per share) Diluted net income per common share (in dollars per share) Earnings Per Share, Diluted Title and Position [Domain] Title and Position [Domain] Revenue Recognition Revenue from Contract with Customer [Policy Text Block] Name Measure Name Entity Interactive Data Current Entity Interactive Data Current Series of Individually Immaterial Business Acquisitions Series of Individually Immaterial Business Acquisitions [Member] Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Operating Lease, Rent Expense Operating Lease, Rent Expense [Member] Operating Lease, Rent Expense [Member] Ownership [Axis] Ownership [Axis] Options, vesting percent per year Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Rights, Percentage Retirement Benefits [Abstract] Retirement Benefits [Abstract] Customer [Axis] Customer [Axis] Disaggregation of Revenue [Table] Disaggregation of Revenue [Table] Sampled and extrapolated overpayments Uniform Program Integrity Contractor, Sampled and Extrapolated Overpayments Uniform Program Integrity Contractor, Sampled and Extrapolated Overpayments Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Schedule of revenue by major payor source Schedule of Revenue by Major Customers by Reporting Segments [Table Text Block] Share-based compensation Share-Based Payment Arrangement, Noncash Expense Home Health Services Home Health Services Home Health Subsegment [Member] Home Health Subsegment [Member] Net income Net income Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Provision for income taxes Income tax expense (benefit) Income Tax Expense (Benefit) Other (expense) income, net: Nonoperating Income (Expense) [Abstract] All Other Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] Cash paid during the period for: Supplemental Cash Flow Information [Abstract] Weighted Average Recognition Period (in years) Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Revenue Revenue from Contract with Customer, Excluding Assessed Tax Number of properties under

lease Number Of Real Estate Properties Under Lease Number Of Real Estate Properties Under Lease Other long-term liabilities Increase (Decrease) in Other Noncurrent Liabilities Concentration Risk Benchmark [Domain] Concentration Risk Benchmark [Domain] Escrow deposits Payments For Deposits On Acquisition Payments For Deposits On Acquisition Effective income tax rate reconciliation, percent Effective Income Tax Rate Reconciliation, Percent Net cash used in investing activities Net Cash Provided by (Used in) Investing Activities Income from operations Condensed Consolidated Income from Operations Operating Income (Loss) Variable Rate [Domain] Variable Rate [Domain] Business Acquisition [Line Items] Business Acquisition [Line Items] Total liabilities and equity Liabilities and Equity SUBSEQUENT EVENTS Subsequent Events [Text Block] Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] All Adjustments to Compensation All Adjustments to Compensation [Member] Accrued wages and related liabilities Employee-related Liabilities, Current Prepaid expenses and other assets Increase (Decrease) in Prepaid Expense and Other Assets Additional paid-in capital Additional Paid in Capital General and professional liability, retention limit General And Professional Liability Insurance, Retention Limit, Per Claim General And Professional Liability Insurance, Retention Limit, Per Claim Non-cash adjustment to right-of-use assets and lease liabilities from lease modifications Non-Cash Adjustment, Increase (Decrease) To Right-of-Use Assets And Lease Liabilities Non-Cash Adjustment, Increase (Decrease) To Right-of-Use Assets And Lease Liabilities Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Other expense, net Interest Income (Expense), Nonoperating Right-of-use assets obtained in exchange for new operating lease obligations Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Underlying Security Market Price Change Underlying Security Market Price Change, Percent Individual: Individual [Axis] Related Party Transaction [Axis] Related Party Transaction [Axis] Forfeited (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Expected life Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term Long-term Debt, Type [Domain] Long-Term Debt, Type [Domain] Entity Address, State or Province Entity Address, State or Province Property, Plant and Equipment [Line Items] Property, Plant and Equipment [Line Items] Statement [Line Items] Statement [Line Items] Accounts Receivable [Abstract] Accounts Receivable, after Allowance for Credit Loss, Current [Abstract] Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Schedule of property and equipment, net Property, Plant and Equipment [Table Text Block] Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] Accounts, Notes, Loans and Financing Receivable [Line Items] Accounts, Notes, Loans and Financing Receivable [Line Items] Business combination, purchase price Business Combination, Consideration Transferred Payment terms Revenue, Performance Obligation, Description of Payment Terms Beginning of period, weighted average exercise price (in dollars per share) End of period, weighted average exercise price (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value Liabilities and equity Liabilities and Equity [Abstract] Minimum Minimum [Member] Restatement Determination Date Restatement Determination Date Adoption Date Trading Arrangement Adoption Date Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Related Party Transactions [Abstract] Related Party Transactions [Abstract] Property, Plant and Equipment [Table] Property, Plant and Equipment [Table] Beginning of period, weighted average exercise price (in dollars per share) End of period, weighted average exercise price (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Home Health Joint Venture Home Health Joint Venture [Member] Home Health Joint Venture Self insurance, individual coverage limit Self Insurance, Individual Coverage Limit Self Insurance, Individual Coverage Limit Concentration Risk [Table] Concentration Risk [Table] Right-of-use assets Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Beginning balance, outstanding (in shares) Ending balance, outstanding (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Provision for doubtful accounts Accounts Receivable, Credit Loss Expense (Reversal) Segments [Axis] Segments [Axis] Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] Property, Plant and Equipment [Abstract] Property, Plant and Equipment [Abstract] Revolving Credit Facility Long-Term Debt, Gross Exercise Price Award Exercise Price Public Offering Public Offering [Member] Public Offering NET INCOME PER COMMON SHARE Earnings Per Share [Text Block] Accrued wages and related liabilities Increase (Decrease) in Employee Related Liabilities Arrangement Duration Trading Arrangement Duration Subsequent Event Subsequent Event [Member] Issuance of common stock from the exercise of stock options Stock Issued During Period, Value, Stock Options Exercised Expense Costs and Expenses [Abstract] GOODWILL AND OTHER INDEFINITE-LIVED INTANGIBLE ASSETS Goodwill and Intangible Assets Disclosure [Text Block] Granted (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Subsegments [Domain] Subsegments [Domain] Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Segments [Domain] Segments [Domain] Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] Resident deposits Deposit Liability, Current All Individuals All Individuals [Member] BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Basis of Presentation and Significant Accounting Policies [Text Block] Building Building [Member] PEO PEO [Member] Variable Rate [Axis] Variable Rate [Axis] Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Name Trading Arrangement, Individual Name Other income (expense) Other income (expense) Other Nonoperating Income (Expense) Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Long-Lived Tangible Asset [Axis] Long-Lived Tangible Asset [Axis] Unvested Restricted Stock Share-Based Payment Arrangement, Nonvested Award, Excluding Option, Cost Not yet Recognized, Amount Treasury stock, at cost, 3 shares at September 30, 2024 and December 31, 2023 Treasury Stock, Common, Value Expenses from transactions with related party Fees incurred Operating Costs and Expenses Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] Acquisition costs Business Acquisition, Transaction Costs Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Related Party [Domain] Related and Nonrelated Parties [Domain] Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount Local Phone Number Local Phone Number Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Liabilities assumed Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities Deferred tax liabilities, net Deferred Income Tax Liabilities, Net Hospice Services Hospice Services Hospice Subsegment [Member] Hospice Subsegment [Member] Number of assets acquired Number Of Assets Acquired Number Of Assets Acquired Change in operating assets and liabilities, net of acquisitions: Increase (Decrease) in Operating Capital [Abstract] SOFR Secured Overnight Financing Rate (SOFR) [Member] Jason P. Steik [Member] Jason P. Steik PEO Total Compensation Amount PEO Total Compensation Amount Real Estate [Domain] Real Estate [Domain] Long-Lived Tangible Asset [Domain] Long-Lived Tangible Asset [Domain] Schedule of basic and diluted net income per share Schedule of Earnings Per Share, Diluted, by Common Class, Including Two Class Method [Table Text Block] Statement of Income Location, Balance [Axis] Statement of Income Location, Balance [Axis] Weighted average exercise price of options vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Exercise Price COMMITMENTS AND CONTINGENCIES Commitments and Contingencies Disclosure [Text Block] Debt Disclosure [Abstract] Common Stock Common Stock [Member] Measure: Measure [Axis] Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Schedule of Business Acquisitions, by Acquisition [Table] Schedule of Business Acquisitions, by Acquisition [Table] Line of Credit Line of Credit [Member] Entity Emerging Growth Company Entity Emerging Growth Company Other Other Sundry Liabilities, Current Indefinite-lived Intangible Assets [Axis] Indefinite-Lived Intangible Assets [Axis] Weighted average interest rate Long-Term Debt, Weighted Average Interest Rate, at Point in Time Segment Reporting [Abstract] Segment Reporting [Abstract] Entity Central Index Key Entity Central Index Key General and administrative expense General and Administrative Expense [Member] Lessee, Lease, Description [Table] Lessee, Lease, Description [Table] Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Transition Services Agreement Transition Services Agreement [Member] Transition Services Agreement Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] Equity Component [Domain] Equity Component [Domain] Thereafter Lessee, Operating Lease, Liability, to be Paid, after Year Four Lessee, Operating Lease, Liability, to be Paid, after Year Four BUSINESS SEGMENTS Segment Reporting Disclosure [Text Block] Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Share-based compensation APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Restricted Stock Awards Restricted Stock [Member] Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Number of properties under lease, master lease agreement Number Of Real Estate Properties Under Lease, Master Lease Agreement Number Of Real Estate Properties Under Lease, Master Lease Agreement The Ensign Plans The Ensign Plans [Member] The Ensign Plans [Member] Title Trading Arrangement, Individual Title Costs associated with transitioning operations Costs Associated With Transitioning Operations Costs Associated With Transitioning Operations Statement [Table] Statement [Table] Consolidation Items [Domain] Consolidation Items [Domain] Numerator: Net Income (Loss) Available to Common Stockholders, Diluted [Abstract] City Area Code City Area Code Finance lease obligations Finance Lease Obligations, Financing Activities Finance Lease Obligations, Financing Activities Current liabilities: Liabilities, Current [Abstract] Number of service providers Number Of Service Providers Number Of Service Providers Interest Interest Paid, Excluding Capitalized Interest, Operating Activities Office Office Building [Member] Insider Trading Policies and Procedures Not Adopted Insider Trading Policies and Procedures Not Adopted [Text Block] Concentration Risk Benchmark [Axis] Concentration Risk Benchmark [Axis] Total current assets Assets, Current Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Four Home Health Agency and One Hospice Agency Acquired in 2024 Four Home Health Agency And One Hospice Agency Acquired In 2024 [Member] Four Home Health Agency And One Hospice Agency Acquired In 2024 Non-cash investing activity: Noncash Investing and Financing Items [Abstract] Borrowing availability Line of Credit Facility, Remaining Borrowing Capacity State relief funds, reduction State Relief Funds, Reduction State Relief Funds, Reduction Schedule of Long-term Debt Instruments [Table] Schedule of Long-Term Debt Instruments [Table] Schedule of Segment Reporting Information, by Segment [Table] Schedule of Segment Reporting Information, by Segment [Table] Other intangible assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Intangible Assets, Other than Goodwill Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Weighted average fair value of options (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Subsequent Event Type [Axis] Subsequent Event Type [Axis] INCOME TAXES Income Tax Disclosure [Text Block] 2028 Lessee, Operating Lease, Liability, to be Paid, Year Four Earnings per share: Earnings Per Share [Abstract] Equity: Equity [Abstract] Property taxes Accrual for Taxes Other than Income Taxes, Current Retained earnings Retained Earnings (Accumulated Deficit) Revenue Revenue from Contract with Customer Benchmark [Member] Related Party Transaction [Line Items] Related Party Transaction [Line Items] Payments on Revolving Credit Facility Repayments of Long-Term Lines of Credit Debt issuance costs Debt Issuance Costs, Gross Acquire interest in joint venture Payments to Acquire Interest in Joint Venture Deferred income taxes Deferred Income Taxes and Tax Credits Organization, Consolidation and Presentation of Financial Statements [Abstract] Organization, Consolidation and Presentation of Financial Statements [Abstract] Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Weighted average discount rate Operating Lease, Weighted Average Discount Rate, Percent Present value of total lease liabilities Operating Lease, Liability Net cash provided by (used in) financing activities Net Cash Provided by (Used in) Financing Activities Underlying Securities Award Underlying Securities Amount Credit Facility [Axis] Credit Facility [Axis] Percentage of compensation Deferred Compensation Arrangement With Individual, Maximum Deferral, Percentage Of Compensation Deferred Compensation Arrangement With Individual, Maximum Deferral, Percentage Of Compensation Amendment Flag Amendment Flag Number of separate master lease arrangements Number of Separate Master Lease Arrangements Number of Separate Master Lease Arrangements Entity Registrant Name Entity Registrant Name Cash payments for business acquisitions Payments to Acquire Businesses, Gross Loss (gain) on disposition of property and equipment, net (Gain) loss on disposition of property and equipment, net Gain (Loss) on Disposition of Property Plant Equipment Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Stock Appreciation Rights (SARs) Stock Appreciation Rights (SARs) [Member] Depreciation and amortization Depreciation, Depletion and Amortization Fair Value as of Grant Date Award Grant Date Fair Value Customer Concentration Risk Customer Concentration Risk [Member] Subsequent Events [Abstract] Subsequent Events [Abstract] Affiliated Entity Related Party Affiliated Entity [Member] Number of shares issued in transaction (in shares) Sale of Stock, Number of Shares Issued in Transaction Less: unamortized debt issuance costs Debt Issuance Costs, Net DEBT Debt Disclosure [Text Block] Schedule of other indefinite-lived intangible assets Schedule of Indefinite-Lived Intangible Assets [Table Text Block] Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Entity Address, Postal Zip Code Entity Address, Postal Zip Code Consolidation Consolidation, Policy [Policy Text Block] Restatement Determination Date: Restatement Determination Date [Axis] Title of 12(b) Security Title of 12(b) Security Concentration Risk Type [Axis] Concentration Risk Type [Axis] Common stock, \$0.001 par value; 100,000 shares authorized; 30,565 and 30,308 shares issued and outstanding, respectively, at September 30, 2024; and 30,297 and 29,948 shares issued and outstanding, respectively, at December 31, 2023 Common Stock, Value, Issued Share-based Payment Arrangement [Abstract] Share-Based Payment Arrangement [Abstract] One Home Health Agency and One Hospice Agency Acquired in 2024 One Home Health Agency And One Hospice Agency Acquired In 2024 [Member] One Home Health Agency And One Hospice Agency Acquired In 2024 Out-of-pocket retention Corridor as an Additional Out-of-Pocket Retention Corridor as an Additional Out-of-Pocket Retention Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Other Accrued Liabilities, Current [Abstract] Accrued Liabilities, Current [Abstract] Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Indefinite-lived Intangible Assets [Line Items] Indefinite-Lived Intangible Assets [Line Items] Cash flows from financing activities: Net Cash Provided by (Used in) Financing Activities [Abstract] Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Concentration Risk [Line Items] Concentration Risk [Line Items] Number of Options Outstanding Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] Depreciation and amortization Less: Depreciation and amortization Depreciation, Depletion and Amortization, Nonproduction Basic (in dollars per share) Basic net income per common share (in dollars per share) Earnings Per Share, Basic Accounts payable Increase (Decrease) in Accounts Payable Lease liabilities Operating Lease, Payments Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Award Timing MNPI Disclosure Award Timing MNPI Disclosure [Text Block] Options, expiration period Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period Ownership [Domain] Ownership [Domain] Number of businesses acquired and assets acquisitions Number Of Businesses And Assets Acquired Number Of Businesses And Assets Acquired Capital expenditures in accounts payable Capital Expenditures Incurred but Not yet Paid Aggregate Pension Adjustments Service Cost Aggregate Pension Adjustments Service Cost [Member] Goodwill [Table] Goodwill [Table] Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Total current liabilities Liabilities, Current Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Weighted average common shares outstanding: Weighted Average Number of Shares Outstanding, Diluted [Abstract] Unvested Stock Options Share-Based Payment Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount OTHER ACCRUED LIABILITIES Other Liabilities Disclosure [Text Block] Total assets Assets Earnings Per Share: Earnings Per Share, Basic and Diluted EPS [Abstract] Earnings Per Share, Basic and Diluted EPS Expected volatility Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Weighted Average Volatility Rate Share-based compensation expense and related taxes Share-Based Compensation Expense And Related Taxes Share-Based Compensation Expense And Related Taxes Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Purchase of property and equipment Payments to Acquire Property, Plant, and Equipment Other long-term liabilities Other Liabilities, Noncurrent Cost of services Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Commitments and contingencies Commitments and Contingencies Number of operating facilities Number Of Real Estate Properties Termination Date Trading Arrangement Termination Date DESCRIPTION OF BUSINESS Nature of Operations [Text Block] Related Party

Transaction [Table] Related Party Transaction [Table] 2026 Lessee, Operating Lease, Liability, to be Paid, Year Two OPTIONS AND AWARDS Share-Based Payment Arrangement [Text Block] Entity Address, City or Town Entity Address, City or Town Schedule of employee stock option activity Share-Based Payment Arrangement, Option, Activity [Table Text Block] Total The Pennant Group, Inc. stockholdersâ€™ equity Net Parent Investment Net Parent Investment Total share-based compensation Share-Based Payment Arrangement, Expense Net income attributable to The Pennant Group, Inc. Net income (Loss) attributable to The Pennant Group, Inc. Net income attributable to The Pennant Group, Inc. Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Granted (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise Price Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeited in Period Business Acquisition [Axis] Business Acquisition [Axis] Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member] Entity File Number Entity File Number Document Fiscal Year Focus Document Fiscal Year Focus Non-controlling Interest Noncontrolling Interest [Member] Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Denominator: Weighted Average Number of Shares Outstanding Reconciliation [Abstract] Entity Address, Address Line Two Entity Address, Address Line Two Lease term Lessee, Operating Lease, Term of Contract Other accrued liabilities Other accrued liabilities Other Accrued Liabilities, Current Name Forgone Recovery, Individual Name 2024 (Remainder) Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Weighted average remaining lease term Operating Lease, Weighted Average Remaining Lease Term Award Date [Domain] Award Date [Domain] Document Period End Date Document Period End Date Sale of Stock [Axis] Sale of Stock [Axis] Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Base Rate Base Rate [Member] Total lease payments Lessee, Operating Lease, Liability, to be Paid Restricted and other assets Other Restricted Assets, Noncurrent Beginning balance, outstanding (in shares) Ending balance, outstanding (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number Expired (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Expirations in Period Insider Trading Arrangements [Line Items] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount 2027 Lessee, Operating Lease, Liability, to be Paid, Year Three Home Care Services Segment Home Care Services Segment [Member] Home Care Services Segment PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Cost of services Cost of Revenue Adjustment to Compensation: Adjustment to Compensation [Axis] Prepaid expenses and other current assets Prepaid Expense and Other Assets, Current Receivables Accounts Receivable [Member] Less: Net income attributable to noncontrolling interest Net income attributable to noncontrolling interests Add: Net income attributable to noncontrolling interest Net Income (Loss) Attributable to Noncontrolling Interest Document Transition Report Document Transition Report Document Quarterly Report Document Quarterly Report Customer [Domain] Customer [Domain] Entity Current Reporting Status Entity Current Reporting Status Retained Earnings Retained Earnings [Member] Noncontrolling owner Subsidiary, Ownership Percentage, Noncontrolling Owner REVENUE AND ACCOUNTS RECEIVABLE Revenue from Contract with Customer And Accounts Receivables Disclosure [Text Block] Revenue from Contract with Customer And Accounts Receivables Disclosure [Text Block] Amortization of deferred financing fees, including write-offs from amendment Amortization of Debt Issuance Costs Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] Workers' compensation, retention limit Workers' Compensation Insurance, Retention Limit, Per Claim Workers' Compensation Insurance, Retention Limit, Per Claim Asset Acquisition [Domain] Asset Acquisition [Domain] Related Party [Axis] Related and Nonrelated Parties [Axis] Basic (in shares) Weighted average shares outstanding for basic net income per share (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Accrued self-insurance liabilities Self Insurance Reserve, Current Real Estate, Type of Property [Axis] Real Estate, Type of Property [Axis] Joint Venture With John Muir Health Joint Venture With John Muir Health [Member] Joint Venture With John Muir Health Private and other Private And Other [Member] Private And Other [Member] Other indefinite-lived intangible assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Indefinite-Lived Intangible Assets Total equity Equity, beginning balance Equity, ending balance Equity, Including Portion Attributable to Noncontrolling Interest Equipment and other assets Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Property, Plant, and Equipment Increase (Decrease) in Stockholders' Equity [Roll Forward] Increase (Decrease) in Stockholders' Equity [Roll Forward] Hospice CAP liabilities Accrued Professional Fees, Current Executive Category: Executive Category [Axis] Name Awards Close in Time to MNPI Disclosures, Individual Name Construction in progress Construction in Progress [Member] Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period Entity Filer Category, Entity Filer Category Schedule of other accrued liabilities Other Current Liabilities [Table Text Block] Statement of Income Location, Balance [Domain] Statement of Income Location, Balance [Domain] Letters of Credit Letter of Credit [Member] Company Selected Measure Name Company Selected Measure Name EX-101.PRE 10 pntg-20240930_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE DOCUMENT XML 12 R1.htm IDEA: XBRL DOCUMENT v3.24.3 COVER - shares 9 Months Ended Sep. 30, 2024 Nov. 05, 2024 Cover [Abstract] A Document Type 10-Q A Document Quarterly Report true A Document Period End Date Sep. 30, 2024 A Document Transition Report false A Entity File Number 001-38900 A Entity Registrant Name THE PENNANT GROUP, INC. A Entity Incorporation, State or Country Code DE A Entity Tax Identification Number 83-3349931 A Entity Address, Address Line One 1675 East Riverside Drive A Entity Address, Address Line Two Suite 150 A Entity Address, City or Town Eagle A Entity Address, State or Province ID A Entity Address, Postal Zip Code 83616 A City Area Code (208) A Local Phone Number 506-6100 A Title of 12(b) Security Common Stock, par value \$0.001 per share A Trading Symbol PNTG A Security Exchange Name NASDAQ A Entity Current Reporting Status Yes A Entity Interactive Data Current Yes A Entity Filer Category Accelerated Filer A Entity Small Business false A Entity Emerging Growth Company false A Entity Shell Company false A Entity Common Stock, Shares Outstanding A 34,348,369 Entity Central Index Key 0001766400 A Current Fiscal Year End Date -12-31 A Document Fiscal Year Focus 2024 A Document Fiscal Period Focus Q3 A AmendmentFlag false A X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei AmendmentFlag Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei CityAreaCode Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei CoverAbstract Namespace Prefix: dei Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format -MM-DD. + ReferencesNo definition available. + Details Name: dei CurrentFiscalYearEndDate Namespace Prefix: dei Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei DocumentFiscalPeriodFocus Namespace Prefix: dei Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei DocumentFiscalYearFocus Namespace Prefix: dei Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei DocumentPeriodEndDate Namespace Prefix: dei Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei DocumentQuarterlyReport Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei DocumentTransitionReport Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei DocumentType Namespace Prefix: dei Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei EntityAddressAddressLine1 Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei EntityAddressAddressLine2 Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei EntityAddressCityOrTown Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei EntityAddressPostalZipCode Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei EntityAddressStateOrProvince Namespace Prefix: dei Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei EntityCentralIndexKey Namespace Prefix: dei Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei EntityCommonStockSharesOutstanding Namespace Prefix: dei Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei EntityCurrentReportingStatus Namespace Prefix: dei Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei EntityEmergingGrowthCompany Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei EntityFileNumber Namespace Prefix: dei Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei EntityFilerCategory Namespace Prefix: dei Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei EntityIncorporationStateCountryCode Namespace Prefix: dei Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei EntityInteractiveDataCurrent Namespace Prefix: dei Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei EntityRegistrantName Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei EntityShellCompany Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei EntitySmallBusiness Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei EntityTaxIdentificationNumber Namespace Prefix: dei Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei LocalPhoneNumber Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei Security12bTitle Namespace Prefix: dei Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei SecurityExchangeName Namespace Prefix: dei Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei TradingSymbol Namespace Prefix: dei Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration XML 13 R2.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Current assets: A Cash \$ 4,464 \$ 6,059 Accounts receivableâ€™less allowance for doubtful accounts of \$313 and \$259, respectively 84,025 61,116 Prepaid expenses and other current assets 13,307 12,902 Total current assets 101,796 80,077 Property and equipment, net 41,865 28,598 Right-of-use assets 265,441 262,923 Deferred tax assets, net 245 0 Restricted and other assets 12,173 9,337 Goodwill 129,337 91,014 Other indefinite-lived intangibles 95,902 67,742 Total assets 646,759 539,691 Current liabilities: A Accounts payable 15,888 10,841 Accrued wages and related liabilities 36,565 28,256 Operating lease liabilitiesâ€™current 19,113 17,122 Other accrued liabilities 19,029 15,330 Total current liabilities 90,595 71,549 Long-term operating lease liabilitiesâ€™less current portion 248,907 248,596 Deferred tax liabilities, net 818 1,855 Other long-term liabilities 10,277 8,262 Long-term debt, net 108,875 63,914 Total liabilities 459,472 394,176 Commitments and contingencies Equity: A Common stock, \$0.001 par value; 100,000 shares authorized; 30,565 and 30,308 shares issued and outstanding, respectively, at September 30, 2024; and 30,297 and 29,948 shares issued and outstanding, respectively, at December 31, 2023 31 29 Additional paid-in capital 117,947 105,712 Retained earnings 51,464 34,663 Treasury stock, at cost, 3 shares at September 30, 2024 and December 31, 2023 (65) (65) Total The Pennant Group, Inc. stockholdersâ€™ equity 169,377 140,339 Noncontrolling interest 17,910 5,176 Total equity 187,287 145,515 Total liabilities and equity \$ 646,759 \$ 539,691 X - DefinitionNet Parent Investment + ReferencesNo definition available. + Details Name: pntg NetParentInvestment Namespace Prefix: pntg Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-Reference 2:

<http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details> Name: us-gaap AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details> Name: us-gaap AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(18\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(30\)\(a\)\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details](http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details) Name: us-gaap AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: [Name: us-gaap CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock \(or common stock redeemable solely at the option of the issuer\). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-6 + Details\]\(http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(22\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, with jurisdictional netting. + ReferencesReference 1: <a href=\) Name: us-gaap DeferredIncomeTaxAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences with jurisdictional](http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: <a href=)

netting, + ReferencesReference 1:

SubTopic 30 - Name Accounting Standards Codification - Section 55 - Paragraph 8 - Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 20 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-20-50-599-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-20-50-599-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 -Details Name: us-gaap LongTermDebt Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-20-50-599-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-20-50-599-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference 13: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-20-50-599-1 + Details Name: us-gaap MinorityInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1 + Details Name: us-gaap OtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities classified as other, due after one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1 + Details Name: us-gaap OtherLiabilitiesNoncurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount of noncurrent assets that are pledged or subject to withdrawal restrictions, classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477220/954-20-45-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478600/954-20-50-2 + Details Name: us-gaap OtherRestrictedAssetsNoncurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1 + Details Name: us-gaap PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-20-50-599-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S9

<https://asc.fasb.org/1943274/2147479168/946-830-55-11>Reference 35: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3>Reference 36: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3>Reference 37: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(19\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 38: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.6-05\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2)Reference 39: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-09\(4\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)Reference 40: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-09\(6\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)Reference 41: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-09\(7\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)Reference 42: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.3-04\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 43: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 44: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 45: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 46: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15>Reference 47: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16>Reference 48: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4>Reference 49: [http://www.xbrl.org/2003/role/disclosureRef-Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1) + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount allocated to previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(30\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1> + Details Name: us-gaap_TreasuryStockCommonValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 14 R3.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) - USD (\$) in Thousands Sep. 30, 2024 Dec. 31, 2023 Statement of Financial Position [Abstract] Â Â Allowance for doubtful accounts \$ 313 \$ 259 Common stock, par value (in dollars per share) \$ 0.001 \$ 0.001 Common stock, shares authorized (in shares) 100,000,000 100,000,000 Common stock, shares issued (in shares) 30,565,000 30,297,000 Common stock, shares outstanding (in shares) 30,308,000 29,948,000 Treasury stock, at cost (in shares) 3,000 3,000 X - DefinitionAmount of allowance for credit loss on accounts receivable, classified as current. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4> + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemBalance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(16\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1) + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemBalance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemBalance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.6-05\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-09\(4\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(16\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-09\(7\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3) + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemBalance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemBalance Type: na Period Type: duration X - DefinitionNumber of previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1> + Details Name: us-gaap_TreasuryStockCommonShares Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemBalance Type: na Period Type: instant XML 15 R4.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF INCOME - USD (\$) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Sep. 30, 2023 Income Statement [Abstract] Â Â Â Â Revenue \$ 180,688 \$ 140,192 \$ 506,348 \$ 398,937 Expense Â Â Â Â Cost of services 144,468 112,384 405,776 321,162 Rentâ€ cost of services 10,906 10,006 31,814 29,439 General and administrative expense 13,023 9,417 36,337 26,913 Depreciation and amortization 1,493 1,323 4,292 3,817 Loss (gain) on disposition of property and equipment, net 4 1 (751) 4 Total expenses 169,894 133,131 477,468 381,335 Income from operations 10,794 7,061 28,880 17,602 Other (expense) income, net: Â Â Â Â Other income (expense) 109 (37) 192 28 Interest expense, net (2,892) (1,496) (6,306) (4,355) Other expense, net (2,783) (1,533) (6,114) (4,327) Income before provision for income taxes 8,011 5,528 22,766 13,275 Provision for income taxes 1,354 1,066 4,957 3,894 Net income 6,657 4,462 17,809 9,381 Less: Net income attributable to noncontrolling interest 452 79 1,008 351 Net income attributable to The Pennant Group, Inc. \$ 6,205 \$ 4,383 \$ 16,801 \$ 9,030 Earnings per share: Â Â Â Â Basic (in dollars per share) \$ 0.20 \$ 0.15 \$ 0.56 \$ 0.30 Diluted (in dollars per share) \$ 0.20 \$ 0.15 \$ 0.54 \$ 0.30 Weighted average common shares outstanding: Â Â Â Â Basic (in shares) 30,281 29,912 30,157 29,825 Diluted (in shares) 31,363 30,206 30,869 30,178 X - DefinitionCost of product sold and service rendered, excluding depreciation, depletion, and amortization. + ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(2\)\(a\)\) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(2\)\(d\)\) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap_CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemBalance Type: debit Period Type: duration X - DefinitionTotal costs of sales and operating expenses for the period. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap_CostsAndExpenses Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemBalance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CostsAndExpensesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemBalance Type: na Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph \(b\) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1) + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemBalance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemBalance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(e\)\(4\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60](http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60)Reference 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2>Reference 13:

Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/214748666/740-323-65-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(e\)\(4\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 12: <http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2>Reference 13: [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B)Reference 14: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(25\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(27\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(23\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/214747250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/214747250/944-220-S99-1)Reference 19: <http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7> + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph \(b\) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) + Details Name: us-gaap_GainLossOnSaleOfPropertyPlantEquipment Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 2: <http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(ee\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 7: [http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(11\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 9: <http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-05\(b\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1)Reference 11: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(10\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 12: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 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Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(ee\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 4: <http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SAB Topic 6.1.7\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph \(a\) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(h\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1) + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense classified as nonoperating. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap_InterestExpenseNonoperating Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionAmount of interest income (expense) classified as nonoperating. + ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 3: <http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48> + Details Name: us-gaap_InterestIncomeExpenseNonoperatingNet Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(20\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 13:

https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35:

Basis: sharestemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap WeightedAverageNumberOfSharesOutstandingAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units or other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap Data Type: xbrli:sharestemType Balance Type: na Period Type: duration XML 16 R5.htm IDEA: XBRL DOCUMENT v3.24.3 CONDENSED CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY - USD (\$) shares in Thousands, \$ in Thousands Total Common Stock Additional Paid-In Capital Retained Earnings Treasury Stock Non-controlling Interest Equity, beginning balance, common stock (in shares) at Dec. 31, 2022 Á Á Á Á Á Equity, beginning balance at Dec. 31, 2022 Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. 1,850 Á Á Á Á Á Net income attributable to noncontrolling interests 147 Á Á Á Á Á Share-based compensation 1,367 Á Á Á Á Á Issuance of common stock from the exercise of stock options (in shares) Á 26 Á Á Á Issuance of common stock from the exercise of stock options 203 Á 203 Á Á Á Net issuance of restricted stock (in shares) Á 28 Á Á Á Equity, ending balance, common stock (in shares) at Mar. 31, 2023 Á 30,203 Á Á Á Equity, ending balance at Mar. 31, 2023 129,224 Á 29 101,334 23,134 Á (65) Á 4,792 Equity, ending balance, treasury stock (in shares) at Mar. 31, 2023 Á Á Á Á Á Equity, beginning balance, common stock (in shares) at Dec. 31, 2022 Á 30,149 Á Á Á Á Equity, beginning balance at Dec. 31, 2022 125,657 Á 29 99,764 21,284 Á (65) Á 4,645 Equity, beginning balance, treasury stock (in shares) at Dec. 31, 2022 Á Á Á Á Á Increase (Decrease) in Stockholders' Equity [Roll Forward] Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. 9,030 Á Á Á Á Á Net income attributable to noncontrolling interests 351 Á Á Á Á Á Equity, ending balance, common stock (in shares) at Sep. 30, 2023 Á 30,266 Á Á Á Á Equity, ending balance at Sep. 30, 2023 139,519 Á 29 104,245 30,314 Á (65) Á 4,996 Equity, ending balance, treasury stock (in shares) at Sep. 30, 2023 Á Á Á Á Á Equity, beginning balance, common stock (in shares) at Mar. 31, 2023 Á 30,203 Á Á Á Á Equity, beginning balance at Mar. 31, 2023 129,224 Á 29 101,334 23,134 Á (65) Á 4,792 Equity, beginning balance, treasury stock (in shares) at Dec. 31, 2022 Á 30,149 Á Á Á Á Equity, beginning balance at Dec. 31, 2022 125,657 Á 29 99,764 21,284 Á (65) Á 4,645 Equity, beginning balance, treasury stock (in shares) at Dec. 31, 2022 Á Á Á Á Á Increase (Decrease) in Stockholders' Equity [Roll Forward] Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. 2,797 Á Á Á Á Á Net income attributable to noncontrolling interests 125 Á Á Á Á Á 125 Share-based compensation 1,303 Á 1,303 Á Á Á Issuance of common stock from the exercise of stock options (in shares) Á 38 Á Á Á Issuance of common stock from the exercise of stock options 249 Á 249 Á Á Á Net issuance of restricted stock (in shares) Á 10 Á Á Á Equity, ending balance, common stock (in shares) at Jun. 30, 2023 Á 30,251 Á Á Á Á Equity, ending balance at Jun. 30, 2023 133,698 Á 29 102,886 25,931 Á (65) Á 4,917 Equity, ending balance, treasury stock (in shares) at Jun. 30, 2023 Á Á Á Á Á Increase (Decrease) in Stockholders' Equity [Roll Forward] Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. 4,383 Á Á Á Á Á Net income attributable to noncontrolling interests 79 Á Á Á Á Á 79 Share-based compensation 1,341 Á 1,341 Á Á Á Issuance of common stock from the exercise of stock options (in shares) Á 4 Á Á Á Issuance of common stock from the exercise of stock options 18 Á 18 Á Á Á Net issuance of restricted stock (in shares) Á 11 Á Á Á Equity, ending balance, common stock (in shares) at Sep. 30, 2023 Á 30,266 Á Á Á Á Equity, ending balance at Sep. 30, 2023 139,519 Á 29 104,245 30,314 Á (65) Á 4,996 Equity, ending balance, treasury stock (in shares) at Sep. 30, 2023 Á Á Á Á Á Equity, beginning balance, common stock (in shares) at Dec. 31, 2023 Á 30,294 Á 30 297 Á Á Á Equity, beginning balance at Dec. 31, 2023 145,515 Á 29 105,712 34,663 Á (65) Á 5,176 Equity, beginning balance, treasury stock (in shares) at Dec. 31, 2023 Á 30,203 Á Á Á Á Increase (Decrease) in Stockholders' Equity [Roll Forward] Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. \$ 4,906 Á Á Á Á Á Noncontrolling interests assumed related to acquisitions 11,726 Á Á Á Á Á Net income attributable to noncontrolling interests 152 Á Á Á Á Á 152 Share-based compensation 1,440 Á 1,440 Á Á Á Issuance of common stock from the exercise of stock options (in shares) Á 72 Á Á Á Issuance of common stock from the exercise of stock options 493 Á 493 Á Á Á Net issuance of restricted stock (in shares) Á 2 Á Á Á Equity, ending balance, common stock (in shares) at Mar. 31, 2024 Á 30,371 Á Á Á Á Equity, ending balance at Mar. 31, 2024 164,232 Á 30 107,644 39,569 Á (65) Á 17,054 Equity, ending balance, treasury stock (in shares) at Mar. 31, 2024 Á Á Á Á Á Equity, beginning balance, common stock (in shares) at Dec. 31, 2023 Á 29,948 Á 30 297 Á Á Á Equity, beginning balance at Dec. 31, 2023 145,515 Á 29 105,712 34,663 Á (65) Á 5,176 Equity, beginning balance, treasury stock (in shares) at Dec. 31, 2023 Á 30,203 Á Á Á Á Increase (Decrease) in Stockholders' Equity [Roll Forward] Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. \$ 16,801 Á Á Á Á Á Net income attributable to noncontrolling interests \$ 1,008 Á Á Á Á Á Equity, ending balance, common stock (in shares) at Sep. 30, 2024 Á 30,308 Á 30 565 Á Á Á Equity, ending balance at Sep. 30, 2024 187,287 Á 31 117,947 Á 51,464 Á (65) Á 17,910 Equity, ending balance, treasury stock (in shares) at Sep. 30, 2024 Á Á Á Á Á Equity, beginning balance, common stock (in shares) at Mar. 31, 2024 Á 30,371 Á Á Á Á Equity, beginning balance at Mar. 31, 2024 164,232 Á 30 107,644 39,569 Á (65) Á 17,054 Equity, beginning balance, treasury stock (in shares) at Mar. 31, 2024 Á Á Á Á Á Increase (Decrease) in Stockholders' Equity [Roll Forward] Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. \$ 5,690 Á Á Á Á Á Net income attributable to noncontrolling interests 404 Á Á Á Á Á 404 Share-based compensation 1,851 Á 1,851 Á Á Á Issuance of common stock from the exercise of stock options (in shares) Á 100 Á Á Á Issuance of common stock from the exercise of stock options 816 Á 816 Á Á Á Net issuance of restricted stock (in shares) Á 22 Á Á Á Equity, ending balance, common stock (in shares) at Jun. 30, 2024 Á 30,493 Á Á Á Á Equity, ending balance at Jun. 30, 2024 172,993 Á 30 110,311 Á 45,259 Á (65) Á 17,458 Equity, ending balance, treasury stock (in shares) at Jun. 30, 2024 Á Á Á Á Á Increase (Decrease) in Stockholders' Equity [Roll Forward] Á Á Á Á Á Net income (loss) attributable to The Pennant Group, Inc. \$ 6,205 Á Á 6,205 Á Á Equity adjustments related to acquisitions 4,794 Á 4,794 Á Á Á Net income attributable to noncontrolling interests 452 Á Á Á Á 452 Share-based compensation 2,133 Á 2,133 Á Á Á Issuance of common stock from the exercise of stock options (in shares) Á 49 Á Á Á Issuance of common stock from the exercise of stock options 710 Á 710 Á Á Á Net issuance of restricted stock (in shares) Á 23 Á Á Á Equity, ending balance, common stock (in shares) at Sep. 30, 2024 Á 30,308 Á 30 565 Á Á Á Equity, ending balance at Sep. 30, 2024 187,287 Á 31 117,947 Á 51,464 Á (65) Á 17,910 Equity, ending balance, treasury stock (in shares) at Sep. 30, 2024 Á Á Á Á Á X - DefinitionAdjustments To Additional Paid In Capital, Acquisitions + ReferencesNo definition available. + Details Name: pntg AdjustmentsToAdditionalPaidInCapitalAcquisitions Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-12 + Details Name: us-gaap AdjustmentsToAdditionalPaidInCapitalShareBasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210

financing costs (3,915) 0 Issuance of common stock over the exercise of options 2,019 470 Net cash provided by (used in) financing activities 45,963 (9,030) Net (decrease) increase in cash (1,595) 1,304 Cash beginning of period 6,059 2,079 Cash end of period 4,464 3,383 Cash paid during the period for: A Interest 6,944 3,997 Income taxes 5,633 176 Lease liabilities 29,232 27,231 Right-of-use assets obtained in exchange for new operating lease obligations 16,191 9,357 Non-cash adjustment to right-of-use assets and lease liabilities from lease modifications 0 5,195 Non-cash investing activity: A Capital expenditures in accounts payable \$ 1,630 \$ 680 X - DefinitionFinance Lease Obligations, Financing Activities + ReferencesNo definition available. + Details Name: pntg_FinanceLeaseObligationsFinancingActivities Namespace Prefix: pntg_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNon-Cash Adjustment, Increase (Decrease) To Right-of-Use Assets And Lease Liabilities + ReferencesNo definition available. + Details Name: pntg_NonCashAdjustmentIncreaseDecreaseToRightOfUseAssetsAndLeaseLiabilities Namespace Prefix: pntg_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPayments For Deposits On Acquisition + ReferencesNo definition available. + Details Name: pntg_PaymentsForDepositsOnAcquisition Namespace Prefix: pntg_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPayments For Proceeds From Property Reserve Requirements + ReferencesNo definition available. + Details Name: pntg_PaymentsForProceedsFromPropertyReserveRequirements Namespace Prefix: pntg_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPayments for Asset Acquisitions + ReferencesNo definition available. + Details Name: pntg_PaymentsForAssetAcquisitions Namespace Prefix: pntg_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of amortization expense attributable to debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-599-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AmortizationOfFinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFuture cash outflow to pay for purchases of fixed assets that have occurred. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_CapitalExpendituresIncurredButNotYetPaid Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred income tax expense (benefit) and income tax credits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_DeferredIncomeTaxesAndTaxCredits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22 + Details Name: us-gaap_DepreciationDepletionAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnSaleOfPropertyPlantEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInEmployeeRelatedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in obligation for operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -SubTopic 20 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in other expenses incurred but not yet paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in noncurrent operating liabilities classified as other. + ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOtherNoncurrentLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeasePayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for loan and debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOffinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X -

DefinitionAmount of income tax refund received from tax jurisdiction. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482913/230-10-50-2A>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-23>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-22>Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-25>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482913/230-10-50-2> + Details Name: us-gaap ProceedsFromIncomeTaxRefunds Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a contractual arrangement with the lender, including letter of credit, standby letter of credit and revolving credit arrangements, under which borrowings can be made up to a specific amount at any point in time with maturities due beyond one year or the operating cycle, if longer. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14> + Details Name: us-gaap ProceedsFromLongTermLinesOfCredit Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from exercise of option under share-based payment arrangement. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Subparagraph (a) -SubTopic 10 -Topic 718 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2A> + Details Name: us-gaap ProceedsFromStockOptionsExercised Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-599-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-1>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 11: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-11>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478009/946-205-45-3>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479105/946-220-45-7>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-599-1>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-599-1>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-599-3>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-19>Reference 18: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 20: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 29: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477314/942-235-599-1>Reference 30: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 31: <http://www.xbrl.org/2003/role/exampleRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481175/810-10-55-4J>Reference 32: <http://www.xbrl.org/2003/role/exampleRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481175/810-10-55-4K>Reference 33: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 34: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 35: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-2>Reference 36: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481203/810-10-50-1A>Reference 37: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481203/810-10-50-1A> + Details Name: us-gaap ProfitLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479319/326-20-50-13>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-599-2> + Details Name: us-gaap ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow for the settlement of obligation drawn from a contractual arrangement with the lender, including letter of credit, standby letter of credit and revolving credit arrangements, under which borrowings can be made up to a specific amount at any point in time with maturities due beyond one year or the operating cycle, if longer. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-15> + Details Name: us-gaap RepaymentsOfLongTermLinesOfCredit Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase in right-of-use asset obtained in exchange for operating lease liability. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479589/842-20-55-53>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-4> + Details Name: us-gaap RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap ShareBasedCompensation Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 18 R7.htm IDEA: XBRL DOCUMENT v3.24.3 DESCRIPTION OF BUSINESS 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] A DESCRIPTION OF BUSINESS DESCRIPTION OF BUSINESS The Pennant Group, Inc. (herein referred to as “Pennant,” “the Company,” “we,” “us,” or “ours”), is a holding company with no direct operating assets, employees or revenue. The Company, through its independent operating subsidiaries, provides healthcare services across the post-acute care continuum. As of September 30, 2024, the Company’s subsidiaries operated 122 home health, hospice and home care agencies and 54 senior living communities located in Arizona, California, Colorado, Idaho, Montana, Nevada, Oklahoma, Oregon, Texas, Utah, Washington, Wisconsin and Wyoming. Certain of the Company’s subsidiaries, collectively referred to as the Service Center, provide accounting, payroll, human resources, information technology, legal, risk management, and other services to the operations through contractual relationships. The Service Center also provides certain of these services to unaffiliated third parties under management agreements. Each of the Company’s affiliated operations are operated by separate, independent subsidiaries that have their own management, employees and assets. References herein to the consolidated “Company’s” assets and activities are not meant to imply, nor should they be construed as meaning, that Pennant has direct operating assets, employees or revenue, or that any of the subsidiaries are operated by Pennant. X - DefinitionThe entire disclosure for the nature of an entity’s business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Topic 275 -Publisher FASB -URI <https://asc.fasb.org/275/tableOfContent>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 10 -Topic 275 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482861/275-10-50-1> + Details Name: us-gaap_NatureOfOperations Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 19 R8.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] A BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBasis of Presentation - The accompanying unaudited condensed consolidated financial statements of the Company (the “Interim Financial Statements”) reflect the Company’s financial position, results of operations, and cash flows of the business. The Interim Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States (“GAAP”) and pursuant to the regulations of the Securities and Exchange Commission (“SEC”). Management believes that the Interim Financial Statements reflect, in all material respects, all adjustments which are of a normal and recurring nature necessary to present fairly the Company’s financial position, results of operations, and cash flows for the periods presented in conformity with GAAP. The results reported in these Interim Financial Statements are not necessarily indicative of results that may be expected for the entire year. The Condensed Consolidated Balance Sheet as of December 31, 2023 is derived from the Company’s annual audited Consolidated Financial Statements for the fiscal year ended December 31, 2023, which should be read in conjunction with these Interim Financial Statements. Certain information in the accompanying footnote disclosures normally included in annual financial statements was condensed or omitted for the interim periods presented in accordance with GAAP. All intercompany transactions and balances between the various legal entities comprising the Company have been eliminated in consolidation. The Company presents noncontrolling interests within the equity section of its Condensed Consolidated Balance Sheets and the amount of consolidated net income that is attributable to the Company and the noncontrolling interest in its Condensed Consolidated Statements of Income. The Company consists of various limited liability companies and corporations established to operate home health, hospice, home care, and senior living operations. The Interim Financial Statements include the accounts of all entities controlled by the Company through its ownership of a majority voting interest. Reclassifications - Certain amounts in the prior financial statements have been reclassified to conform to the presentation of the current period financial statements. Estimates and Assumptions - The preparation of the Interim Financial Statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the Interim Financial Statements and the reported amounts of revenue and expenses during the reporting periods. The most significant estimates in the Interim Financial Statements relate to self-insurance reserves, revenue recognition, and intangible assets and goodwill. Actual results could differ from those estimates. State relief funding. The Company receives state relief funding through programs from various states, including

healthcare relief funding under the American Rescue Plan Act (ARPA), and other state specific relief programs. The funding generally incorporates specific use requirements primarily for direct patient care including labor related expenses that are attributable to the COVID-19 pandemic or are associated with providing patient care. These funds are recognized as a reduction of cost of services expenses when related expenses are incurred. As of September 30, 2024 and December 31, 2023, the Company had \$1,147 and \$780 in unapplied state relief funds, respectively. The unapplied state relief funds received are recorded in other accrued liabilities. The Company recognized state relief funding totaling \$796 and \$2,373 for the three and nine months ended September 30, 2024, and \$923 and \$3,005 for the three and nine months ended September 30, 2023, respectively, which the Company recognized as a reduction of cost of services expense.

Recent Accounting Pronouncements Except for rules and interpretive releases of the Securities and Exchange Commission (SEC) under authority of federal securities laws and a limited number of grandfathered standards, the Financial Accounting Standards Board (the FASB) ASC is the sole source of authoritative GAAP literature recognized by the FASB and applicable to the Company. For any new pronouncements announced, the Company considers whether the new pronouncements could alter previous generally accepted accounting principles and determines whether any new or modified principles will have a material impact on the Company's reported financial position or operations in the near term. The applicability of any standard is subject to the formal review of the Company's financial management and certain standards are under consideration. In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures," which requires the Company to expand the breadth and frequency of segment disclosures to include additional information about significant segment expenses, the chief operating decision maker and other items, and also requires the annual disclosures on an interim basis. This guidance is effective for annual periods beginning after December 15, 2023, which will be the Company's fiscal year 2024, with early adoption permitted. The Company is currently evaluating the impact of the ASU on its quarterly and annual reports. In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures," which requires the Company to disclose disaggregated jurisdictional and categorical information for the tax rate reconciliation, income taxes paid and other income tax related amounts. This guidance is effective for annual periods beginning after December 15, 2024, which will be the Company's fiscal year 2025, with early adoption permitted. The Company does not expect it to have any material impacts. X -

References No definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for the basis of presentation and significant accounting policies concepts. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). Accounting policies describe all significant accounting policies of the reporting entity. + References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent> + Details Name: us-gaap_BasisOfPresentationAndSignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 20 R9.htm IDEA: XBRL DOCUMENT v3.24.3 TRANSACTIONS WITH ENSIGN 9 Months Ended Sep. 30, 2024 Related Party Transactions [Abstract] A TRANSACTIONS WITH ENSIGN TRANSACTIONS WITH ENSIGN Pennant completed its separation from The Ensign Group, Inc. (the Ensign) in 2019. Certain directors who serve on our Board of Directors also serve as directors of Ensign and own shares of Ensign common stock. Pennant and Ensign continue to partner in the provision of services along the healthcare continuum. The Company incurred costs of \$297 and \$879 for the three and nine months ended September 30, 2024, and \$254 and \$719 for the three and nine months ended September 30, 2023, respectively, that related primarily to shared services at proximate operations. Expenses related to room and board charges at Ensign skilled nursing facilities for hospice patients were \$1,180 and \$4,250 for the three and nine months ended September 30, 2024, and \$1,217 and \$3,171 for the three and nine months ended September 30, 2023, respectively, and are included in cost of services. The Company's independent operating subsidiaries leased 29 communities from subsidiaries of Ensign under a master lease arrangement as of both September 30, 2024 and September 30, 2023. See further discussion below at Note 13, Leases. X - References No definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 21 R10.htm IDEA: XBRL DOCUMENT v3.24.3 NET INCOME PER COMMON SHARE 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] A NET INCOME PER COMMON SHARE NET INCOME PER COMMON SHARE Basic net income per share is computed by dividing net income attributable to stockholders of the Company by the weighted average number of outstanding common shares for the period. The computation of diluted net income per share is similar to the computation of basic net income per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the dilutive potential common shares had been issued. The following table sets forth the computation of basic and diluted net income per share for the periods presented: Three Months Ended September 30, Nine Months Ended September 30, A 2024 2023 2024 2023 Numerator: A Net income attributable to The Pennant Group, Inc. $6,205A $4,383A $16,801A $9,030A Denominator: Weighted average shares outstanding for basic net income per share 30,281A 29,912A 30,157A 29,825A Plus: assumed incremental shares from exercise of options and assumed conversion or vesting of restricted stock (a) 1,082A 294A 712A 353A Adjusted weighted average common shares outstanding for diluted income per share 31,363A 30,266A 30,869A 30,178A Earnings Per Share: Basic net income per common share $0.20A $0.15A $0.56A $0.30A Diluted net income per common share $0.20A $0.15A $0.54A $0.30A (a) The diluted per share amounts do not reflect common share equivalents outstanding of 742 and 1,206 for the three and nine months ended September 30, 2024, and 2,718 and 2,278 for the three and nine months ended September 30, 2023, respectively, because of their anti-dilutive effect. X - References No definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for earnings per share. + References Reference 1: <a href=) + Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 22 R11.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE AND ACCOUNTS RECEIVABLE 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] A REVENUE AND ACCOUNTS RECEIVABLE REVENUE AND ACCOUNTS RECEIVABLE Revenue is recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicare, Medicaid, and managed care programs (Commercial, Medicare Advantage and Managed Medicaid plans). The healthcare services in home health and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct within the context of the contract. Additionally, there may be ancillary services which are not included in the rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered. Revenue recognized from healthcare services is adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payer type. The amount of variable consideration which is included in the transaction price may be constrained, and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from the Company's estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known. The Company records revenue from these governmental and managed care programs as services are performed at their expected net realizable amounts under these programs. The Company's revenue from governmental and managed care programs is subject to audit and retroactive adjustment by governmental and third-party agencies. Consistent with healthcare industry accounting practices, any changes to these governmental revenue estimates are recorded in the period the change or adjustment becomes known based on final settlement. Disaggregation of Revenue The Company disaggregates revenue from contracts with its patients by reportable operating segments and payors. The Company has determined that disaggregating revenue into these categories achieves the disclosure objectives to depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. The Company's service specific revenue recognition policies are as follows: Home Health Revenue Medicare Revenue Net service revenue is recognized in accordance with the Patient Driven Groupings Model (the PDGM). Under PDGM, Medicare provides agencies with payments for each 30-day payment period provided to beneficiaries. If a beneficiary is still eligible for care after the end of the first 30-day payment period, a second 30-day payment period can begin. There are no limits to the number of periods of care a beneficiary who remains eligible for the home health benefit can receive. While payment for each 30-day payment period is adjusted to reflect the beneficiary's health condition and needs, a special outlier provision exists to ensure appropriate payment for those beneficiaries that have the most expensive care needs. The payment under the Medicare program is also adjusted for certain variables including, but not limited to: (a) a low utilization payment adjustment if the number of visits is below an established threshold that varies based on the diagnosis of a beneficiary; (b) a partial payment if the patient transferred to another provider or the Company received a patient from another provider before completing the period of care; (c) adjustment to the admission source of claim if it is determined that the patient had a qualifying stay in a post-acute care setting within 14 days prior to the start of a 30-day payment period; (d) the timing of the 30-day payment period provided to a patient in relation to the admission date, regardless of whether the same home health provider provided care for the entire series of episodes; (e) changes to the acuity of the patient during the previous 30-day payment period; (f) changes in the base payments established by the Medicare program; (g) adjustments to the base payments for case mix and geographic wages; and (h) recoveries of overpayments. The Company adjusts Medicare revenue on completed episodes to reflect differences between estimated and actual payment amounts, an inability to obtain appropriate billing documentation and other reasons unrelated to credit risk. Therefore, the Company believes that its reported net service revenue and patient accounts receivable will be the net amounts to be realized from Medicare for services rendered. In addition to revenue recognized on completed episodes and periods, the Company also recognizes a portion of revenue associated with episodes and periods in progress. Episodes in progress are 30-day payment periods that begin during the reporting period but were not completed as of the end of the period. As such, the Company estimates revenue and recognizes it on a daily basis. The primary factors underlying this estimate are the number of episodes in progress at the end of the reporting period, expected Medicare revenue per period of care or episode of care and the Company's estimate of the average percentage complete based on the scheduled end of period and end of episode dates. Non-Medicare Revenue Episodic Based Revenue - The Company recognizes revenue in a similar manner as it recognizes Medicare revenue for episodic-based rates that are paid by other insurance carriers, including carriers administering Medicare Advantage programs. These rates can vary based upon the negotiated terms. Non-episodic Based Revenue - Revenue is recognized on an accrual basis based upon the date of service at amounts equal to its established or estimated per visit rates, as applicable. Hospice Revenue Revenue is recognized on an accrual basis based upon the date of service at amounts equal to the estimated payment rates. The estimated payment rates are calculated as daily rates for each of the levels of care the Company delivers. Revenue is adjusted for an inability to obtain appropriate billing documentation or authorizations acceptable to the payor and other reasons unrelated to credit risk. Additionally, as Medicare hospice revenue is subject to an inpatient cap and an overall payment cap, the Company monitors its provider numbers and estimates amounts due back to Medicare if a cap has been exceeded. The Company regularly evaluates and records these adjustments as a reduction to revenue and an increase to other accrued liabilities. Senior Living Revenue The Company has elected the lessor practical expedient within ASC Topic 842, Leases and therefore recognizes, measures, presents, and discloses the revenue for services rendered under the Company's senior living residency agreements based upon the predominant component, either the lease or non-lease component, of the contracts. The Company has determined that the services included under the Company's senior living residency agreements each have the same timing and pattern of transfer. The Company recognizes revenue under ASC Topic 606, Revenue from Contracts with Customers for its senior residency agreements, for which it has determined that the non-lease components of such residency agreements are the predominant component of each such contract. The Company's senior living revenue consists of fees for basic housing and assisted living care. Accordingly, the Company records revenue when services are rendered on the date services are provided at amounts billable to individual residents. Residency agreements are generally for a term of 30 days, with resident fees billed monthly in advance. For residents under reimbursement arrangements with Medicaid, revenue is recorded based on contractually agreed-upon amounts or rates on a per resident, daily basis or as services are rendered. Revenue By Payer Revenue by payer for the three months ended September 30, 2024 and 2023, is summarized in the following tables: Three Months Ended September 30, 2024 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue Medicare \$32,403A \$54,516A \$486,919A 48.1A % Medicaid 8,747A 6,303A 13,565A 22.715A 12.6A Subtotal 35,250A 60,819A 13,565A 109,634A 60.7A Managed care 23,147A 1,505A \$24,652A 13.6A Private and other (a) 14,518A 4,333A 31,451A 46,402A 25.7A Total revenue \$72,915A \$62,757A \$45,016A \$180,688A 100.0A % (a) Private and other payors in the Company's home health services includes revenue from all payors generated in the Company's home care operations and management services agreement. Three Months Ended September 30, 2023 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue Medicare \$24,076A \$43,849A \$67,925A 48.5A % Medicaid 5,211A 5,190A 12,182A 19,893A 14.2A Subtotal 26,597A 49,039A 12,182A 87,818A 62.7A Managed care 17,927A 1,231A \$19,158A 13.6A Private and other (a) 6,579A 101A 26,536A 33,216A 23.7A Total revenue \$51,103A \$50,371A \$38,718A \$140,192A 100.0A % (a) Private and other payors

in the Companyâ€™s home health services includes revenue from all payors generated in the Companyâ€™s home care operations. Revenue by payor for the nine months ended September 30, 2024 and 2023, is summarized in the following tables: Nine Months Ended September 30, 2024 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue

Services Total Revenue Revenue	% Medicare \$92,600Â \$153,146Â \$â€”Â \$245,746Â 48.5Â % Medicaid \$8,935Â 18,925Â 38,526Â 66,386Â 13.1Â Subtotal \$101,535Â 172,071Â 38,526Â 312,132Â 61.6Â Managed care \$62,529Â 3,555Â â€”Â \$66,084Â 13.1Â Private and other (a) \$36,688Â 1,085Â 90,359Â 128,132Â 25.3Â Total revenue \$200,752Â \$176,711Â \$128,885Â \$506,348Â 100.0Â % (a) Private and other payors in the Companyâ€™s home health services includes revenue from all payors generated in the Companyâ€™s home care operations and management services agreement. Nine Months Ended September 30, 2023 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue
% Medicare \$71,372Â \$121,523Â \$â€”Â \$192,895Â 48.3Â % Medicaid \$7,178Â 14,470Â 34,807Â 56,455Â 14.2Â Subtotal \$78,550Â 135,993Â 34,807Â 249,350Â 62.5Â Managed care \$49,696Â 3,842Â â€”Â \$53,538Â 13.4Â Private and other (a) \$19,105Â 387Â 76,557Â 96,049Â 24.1Â Total revenue \$147,351Â 140,222Â \$111,364Â \$398,937Â 100.0Â % (a) Private and other payors in the Companyâ€™s home health services includes revenue from all payors generated in the Companyâ€™s home care operations. Balance Sheet Impact Included in the Companyâ€™s Condensed Consolidated Balance Sheets are contract assets, comprised of billed accounts receivable and unbilled receivables, which are the result of timing of revenue recognition, billings and cash collections, as well as, contract liabilities, which primarily represent payments the Company receives in advance of services provided. Accounts receivable, net as of September 30, 2024 and December 31, 2023 is summarized in the following table: September 30, 2024 December 31, 2023 Medicare \$45,685Â \$35,665Â Medicaid \$14,289Â 11,578Â Managed care \$15,391Â 11,752Â Private and other \$8,973Â 2,380Â Accounts receivable, gross \$84,338Â 61,375Â Less: allowance for doubtful accounts (313) (259) Accounts receivable, net \$84,025Â \$61,116Â Concentrations - Credit Risk The Company has significant accounts receivable balances, the collectability of which is dependent on the availability of funds from certain governmental programs, primarily Medicare and Medicaid. These receivables represent the only significant concentration of credit risk for the Company. The Company does not believe there are significant credit risks associated with these governmental programs. The Company believes that an appropriate allowance has been recorded for the possibility of these receivables proving uncollectible, and continually monitors and adjusts these allowances as necessary. The Companyâ€™s gross receivables from the Medicare and Medicaid programs accounted for approximately 71.1% and 77.0% of its total gross accounts receivable as of September 30, 2024 and December 31, 2023, respectively. Combined revenue from reimbursement under the Medicare and Medicaid programs accounted for 60.7% and 61.6% of the Companyâ€™s revenue for the three and nine months ended September 30, 2024, and 62.7% and 62.5% of the Companyâ€™s revenue for the three and nine months ended September 30, 2023 respectively. Practical Expedients and Exemptions As the Companyâ€™s contracts have an original duration of one year or less, the Company uses the practical expedient applicable to its contracts and does not consider the time value of money. Further, because of the short duration of these contracts, the Company has not disclosed the transaction price for the remaining performance obligations as of the end of each reporting period or when the Company expects to recognize this revenue. In addition, the Company has applied the practical expedient provided by ASC 340, Other Assets and Deferred Costs, and all incremental customer contract acquisition costs are expensed as they are incurred because the amortization period would have been one year or less. X - Definition Revenue from Contract with Customer And Accounts Receivables Disclosure [Text Block] + References No definition available. + Details Name: pntg Revenue from Contract with Customer And Accounts Receivables Disclosure Text Block Namespace Prefix: pntg Data Type: dtr-types1:textBlockItem Type Balance Type: na Period Type: duration X - References No definition available. + Details Name: us-gaap Revenue from Contract With Customer Abstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 23 R12.htm IDEA: XBRL DOCUMENT v3.24.3 BUSINESS SEGMENTS 9 Months Ended Sep. 30, 2024 Segment Reporting [Abstract] Â BUSINESS SEGMENTS BUSINESS SEGMENTS The Company classifies its operations into the following reportable operating segments: (1) home health and hospice services, which includes the Companyâ€™s home health, hospice and home care businesses; and (2) senior living services, which includes the operation of assisted living, independent living and memory care communities. The reporting segments are business units that offer different services and are managed separately to provide greater visibility into those operations. The Companyâ€™s Chief Executive Officer, who is the Companyâ€™s Chief Operating Decision Maker (â€œCODMâ€), reviews financial information at the operating segment level. The Company also reports an â€œall otherâ€ category that includes general and administrative expense from the Companyâ€™s Service Center. As of September 30, 2024, the Company provided services through 122 affiliated home health, hospice and home care agencies, and 54 affiliated senior living operations. The Company evaluates performance and allocates capital resources to each segment based on an operating model that is designed to maximize the quality of care provided and profitability. The Companyâ€™s Service Center provides various services to all lines of business. The Company does not review assets by segment and therefore assets by segment are not disclosed below. The CODM uses Segment Adjusted EBITDA from Operations as the primary measure of profit and loss for the Company's reportable segments and to compare the performance of its operations with those of its competitors. Segment Adjusted EBITDA from Operations is net income (loss) attributable to the Company's reportable segments excluding interest expense, provision for income taxes, depreciation and amortization expense, rent, and, in order to view the operations performance on a comparable basis from period to period, certain adjustments including: (1) costs at start-up operations, (2) share-based compensation, (3) acquisition related costs and credit allowances, (4) the costs associated with transitioning operations, (5) unusual, non-recurring or redundant charges, and (6) net income attributable to noncontrolling interest. General and administrative expenses are not allocated to the reportable segments, and are included as â€œAll Other,â€ accordingly the segment earnings measure reported is before allocation of corporate general and administrative expenses. The Company's segment measures may be different from the calculation methods used by other companies and, therefore, comparability may be limited. The following tables present certain financial information regarding the Companyâ€™s reportable segments, general and administrative expenses are not allocated to the reportable segments and are included in â€œAll Otherâ€ for the three and nine months ended September 30, 2024 and 2023: Home Health and Hospice Services Senior Living Services All Other Total Three Months Ended September 30, 2023 Revenue \$135,672Â \$45,016Â \$â€”Â \$180,688Â Segment Adjusted EBITDA from Operations \$23,724Â \$13,411Â \$11,133Â \$26,002Â Three Months Ended September 30, 2023 Revenue \$101,474Â \$38,718Â \$â€”Â \$140,192Â Segment Adjusted EBITDA from Operations \$17,271Â \$11,473Â \$(8,097)Â \$20,647Â Home Health and Hospice Services Senior Living Services All Other Total Nine Months Ended September 30, 2024 Revenue \$377,463Â \$128,885Â \$â€”Â \$506,348Â Segment Adjusted EBITDA from Operations \$64,488Â \$38,226Â \$(31,840)Â \$70,874Â Nine Months Ended September 30, 2023 Revenue \$287,573Â \$111,364Â \$â€”Â \$398,937Â Segment Adjusted EBITDA from Operations \$47,364Â \$33,394Â \$(23,496)Â \$57,262Â The following table provides a reconciliation of Segment Adjusted EBITDA from Operations to Condensed Consolidated Income from Operations: Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2024 2023 Segment Adjusted EBITDA from Operations \$26,002Â \$20,647Â \$70,874Â \$57,262Â Less: Depreciation and amortization 1,493Â 1,323Â 4,292Â 3,817Â Rent â€” cost of services 10,906Â 10,006Â 31,814Â 29,439Â Other income (expense) 109Â (371) 192Â 28Â Adjustments to Segment EBITDA from Operations: Less: Costs at start-up operations (a) 65Â (108) (72) 160Â Share-based compensation expense and related taxes (b) 3,424 1,391 5,817 4,164 Acquisition related costs and credit allowances (c) 494 71Â 996 175Â Costs associated with transitioning operations (d) 12 10Â (583) 595Â Unusual, non-recurring or redundant charges (e) 239 1,009 546 1,633 Add: Net income attributable to noncontrolling interest 452 79 1,008 351 Condensed Consolidated Income from Operations \$10,794Â \$7,061Â \$28,880Â \$17,602Â (a) Represents results related to start-up operations. This amount excludes rent and depreciation and amortization expense related to such operations. (b) Share-based compensation expense and related payroll taxes incurred. Share-based compensation expense and related payroll taxes are included in cost of services and general and administrative expense. (c) Non-capitalizable costs associated with acquisitions, credit allowances, and write offs for amounts in dispute with the prior owners of certain acquired operations. (d) During the nine months ended September 30, 2023, an affiliate of the Company placed its memory care units into transition and began seeking to sublease the units to an unrelated third party. The amount above represents the net operating impact attributable to the units in transition. The amounts reported exclude rent and depreciation and amortization expense related to such operations and include legal settlement costs associated with an entity transitioned to Ensign. (e) Represents unusual or non-recurring charges for legal services, implementation costs, integration costs, and consulting fees in general and administrative and cost of services expenses. X - References No definition available. + Details Name: us-gaap Segment Reporting Abstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments. + References Reference 1: http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 48-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-48 Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 270-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482964/270-10-50-1 Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32 Reference 6: http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 47-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-47 Reference 8: http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 54-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-54 Reference 11: http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 47-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-47 Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 31-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 Reference 14: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 26C-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-26C Reference 16: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 15-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-15 Reference 18: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 40-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-40 Reference 20: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 26-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-26 Reference 22: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 21-Publisher FASB-URI https://asc.fasb.org/280/tableOfContent Reference 21: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 41-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-41 Reference 23: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 21-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-21 Reference 25: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32 + Details Name: us-gaap Segment Reporting Disclosure Text Block Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 24 R13.htm IDEA: XBRL DOCUMENT v3.24.3 ACQUISITIONS 9 Months Ended Sep. 30, 2024 Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] Â ACQUISITIONS ACQUISITIONS The Company is focused on acquiring operations that are complementary to the Companyâ€™s current businesses, accretive to the Companyâ€™s business or otherwise advance the Companyâ€™s strategy. The results of all the Companyâ€™s independent operating subsidiaries are included in the Interim Financial Statements subsequent to the date of acquisition. Acquisitions are accounted for using the acquisition method of accounting. 2024 Acquisitions During the nine months ended September 30, 2024, the Company expanded its operations with the addition of eight home health agencies, three hospice agencies, and three senior living communities. The Company also acquired the real estate of two of the three acquired senior living communities. The aggregate purchase price of the real estate of the two senior living communities acquired was \$10,380, which consisted primarily of land and buildings and were accounted for as asset acquisitions. In connection with the third senior living community acquired, the Company entered into a new long-term â€œtriple-netâ€ lease. A subsidiary of the Company entered into a separate operations transfer agreement with the prior operator of each acquired operation as part of each transaction. These new communities included 261 operational senior living units to be operated by the Company's independent operating subsidiaries. On January 1, 2024, the Company announced it closed on a joint venture for a home health agency with John Muir Health (â€œMuirâ€), a leading nonprofit integrated health system serving communities throughout the east bay region of San Francisco, California. The transaction combines certain assets and the operations of Muirâ€™s home health business and the assets and operations of a local Pennant-affiliated home health agency. The joint venture is majority-owned and managed by an independent operating subsidiary of the Company and provides home health services to patients throughout the San Francisco east bay region. The Company contributed certain assets of a local Pennant-affiliated home health agency to the venture and paid Muir \$11,680 for a 60% controlling ownership interest in the joint venture. The fair value of assets for the joint venture acquired was mostly concentrated in goodwill and intangible assets and as such, this transaction was classified as a business combination in accordance with ASC Topic 805, Business Combinations (â€œASC 805â€). The fair value of assets acquired for the business combination was \$28,200, which preliminarily consisted of goodwill of \$15,500, indefinite-lived intangible assets of \$8,600 related to a Medicare and Medicaid license, and tradenames of \$4,100. Through its contributions of assets to the joint venture, Muir retained a non-controlling ownership interest which resulted in the Company recording a 40% noncontrolling interest with a fair value of \$11,726 and an adjustment to additional paid in capital of \$4,794. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes. On May 16, 2024, the Company acquired one home health agency and one hospice agency. The transaction was classified as business combination in accordance with ASC Topic 805, Business Combinations (â€œASC 805â€). The aggregate purchase price for the business combinations was \$5,000, which preliminarily consisted of goodwill of \$2,240 and indefinite-lived intangible assets of \$2,760 related to Medicare and Medicaid licenses. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes. On August 1, 2024, the Company completed the first part of its planned acquisition of certain Signature Group, LLC operations. Through the	

Completed acquisition, the Company acquired for some health agencies and one hospice agency. The transaction was classified as business combination in accordance with ASC Topic 805, Business Combinations (â€œASC 805â€). The aggregate purchase price for the business combinations was \$32,000, including acquired liabilities, which preliminarily consisted of goodwill of \$20,232, indefinite-lived intangible assets of \$9,000 related to Medicare and Medicaid licenses, tradenames of \$2,700, and equipment and other assets of \$68. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes. The Company anticipates completing an additional acquisition transaction with Signature Group, LLC subsequent to the end of its current fiscal year. One hospice and two home health agencies acquired were Medicare licenses and are considered asset acquisitions. One acquisition of a provider service was completed. The fair value of the assets acquired in these transactions preliminarily consisted of goodwill of \$350, and indefinite-lived intangibles of \$1,000. There were no material acquisition costs that were expensed related to the business combinations during the nine months ended September 30, 2024.2023 AcquisitionsDuring the nine months ended September 30, 2023, the Company expanded its operations with the addition of three home health agencies, three hospice agencies, two home care agencies, and two senior living communities. In connection with the addition of the two senior living communities, the Company entered into a new long-term â€œtriple-netâ€ lease. A subsidiary of the Company entered into a separate operations transfer agreement with the prior operator of each acquired operation as part of each transaction. The fair value of assets for two home health agencies, two home care agencies, and three hospice agencies acquired were mostly concentrated in goodwill and intangible assets and as such, these transactions were classified as business combinations in accordance with ASC 805. The purchase price for the business combinations was \$11,662, which consisted of equipment and other assets of \$1,027, goodwill of \$6,635, and indefinite-lived intangible assets of \$3,895 related to Medicare and Medicaid licenses, and other intangible assets of \$186, less assumed liabilities of \$81. The Company anticipates that the total goodwill recognized will be fully deductible for tax purposes. One home health agency acquired was a Medicare license and is considered an asset acquisition. The fair value of the home health license acquired was \$210 and was allocated to indefinite-lived intangible assets. There were no material acquisition costs that were expensed related to the business combinations during the nine months ended September 30, 2023. Subsequent EventsOn November 1, 2024, the Company closed on the acquisition of three senior living communities located in Wisconsin. The acquisition will add to the Companyâ€™s existing strength in the region while building out its operational footprint. In connection with the senior living communities, the Company entered into a new long-term â€œtriple-netâ€ lease with Ensign, a related party described in Note 3, Transactions with Ensign. A subsidiary of the Company entered into a separate operations transfer agreement with the prior operator of each acquired operation as part of the transaction. These new communities included 125 operational senior living units to be operated by the Company's independent operating subsidiaries. X - ReferencesNo definition available. + Details Name: us-gaap BusinessCombinationAndAssetAcquisitionAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for a business combination (or series of individually immaterial business combinations) completed during the period, including background, timing, and recognized assets and liabilities. The disclosure may include leverage buyout transactions (as applicable). + ReferencesReference 1:

Paragraph 11 - Subparagraph (d) - Publisher FASB URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gAAP DebtDisclosureTextBlock Namespace Prefix: us-gAAP
Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R18.htm IDEA: XBRL DOCUMENT v3.24.3 OPTIONS AND AWARDS 9 Months Ended Sep. 30, 2024
Share-Based Payment Arrangement [Abstract] A OPTIONS AND AWARDS OPTIONS AND AWARDS Outstanding options and restricted stock awards of the Company were granted under the 2019 Omnibus Incentive Plan (the "OIP") and Long-Term Incentive Plan (the "LTIP"), and together with the OIP, the Pennant Plans, stock-based payment awards, including employee stock options, restricted stock awards ("RSA"), and restricted stock units ("RSU") and together with RSA, Restricted Stock are issued based on estimated fair value. The following disclosures represent share-based compensation expense relating to employees of the Company's subsidiaries and non-employee directors who have awards under the Pennant Plans.Total share-based compensation expense for all plans for the three and nine months ended September 30, 2024 and 2023 was:

	Three Months Ended September 30,	Nine Months Ended September 30,
Restricted Stock	\$1,377A	\$1,044A \$3,628A \$2,878A
Share-based compensation expense related to Restricted Stock	\$1,377A	\$1,044A \$3,628A \$2,878A
Total share-based compensation expense	\$1,377A	\$1,044A \$3,628A \$2,878A

The Company estimates it will recognize the following share-based compensation expense for unvested stock options and unvested Restricted Stock as of September 30, 2024:

	Unvested Stock Options	Unvested Restricted Stock
Weighted Average Recognition Period (in years)	15.01A	3.6
Total unrecognized share-based compensation expense	\$16,686A	\$16,686A

OptionsUnder the Pennant Plans, options granted to employees of the subsidiaries of Pennant generally vest over five years at 20% per year on the anniversary of the grant date. Options expire ten years after the date of grant. The Company uses the Black-Scholes option-pricing model to recognize the value of stock-based compensation expense for share-based payment awards under the Plans. Determining the appropriate fair-value model and calculating the fair value of stock-based awards at the grant date requires considerable judgment, including estimating stock price volatility and expected option life. The Company develops estimates based on historical data and market information, which can change significantly over time. The fair value of each option is estimated on the grant date using a Black-Scholes option-pricing model with the following weighted average assumptions for stock options granted as of September 30:

	Expected Life(a)	Expected Volatility(b)	Dividend Yield(Weighted Average Fair Value of Options)/24778A 4.3%	%\$6.542.6A %\$10.38A 2023874A 4.1%	%\$6.541.8A %\$6.61A (%)	(c)														
The midpoint between the contractual option life and the average vesting period for the options being granted.	This resulted in an expected option life of 6.5 years for the options granted.	(b)Because the Company's equity shares have been traded for a relatively short period of time, expected volatility assumption was based on the volatility of related industry stocks.The following table represents the employee stock option activity during the nine months ended September 30, 2024:	Number of Options	Outstanding Weighted Average Exercise Price	Number of Options Vested December 31,															
Granted	2209.16A	Forfeited (111)20.36A Expired (60)30.71A	September 30, 2024	311A \$19.66A 1,257A \$20.60A	Restricted Stock summary of the status of Pennant's non-vested Restricted Stock, and changes during the nine months ended September 30, 2024, is presented below:															
Average Grant Date Fair Value	December 31, 2023	65A 14.27A Granted	68A 20.62A Vested (181)16.94A Forfeited (21)16.25A	September 30, 2024	31A 13.57A X - DefinitionThe entire disclosure for share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (l) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gAAP DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us-gAAP Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X -ReferencesNo definition available. + Details Name: us-gAAP DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gAAP Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 30 R19.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES 9 Months Ended Sep. 30, 2024 Leases [Abstract] A LEASES LEASESThe Company's independent operating subsidiaries lease senior living communities and their administrative offices under non-cancelable operating leases, most of which have initial lease terms ranging from 14 to 25 years. Most of these leases contain renewal options, most involve rent increases and none contain purchase options. The lease term excludes lease renewals because the renewal rents are not at a bargain, there are no economic penalties for the Company to renew the lease, and it is not reasonably certain that the Company will exercise the extension options. The Company elected the accounting policy practical expedients in ASC 842 to: (i) combine associated lease and non-lease components into a single lease component; and (ii) exclude recording short-term leases as right-of-use assets and liabilities on the condensed consolidated balance sheets. Non-lease components, which are not significant overall, are combined with lease components.As of September 30, 2024, the Company's independent operating subsidiaries leased 29 senior living communities from subsidiaries of Ensign (Ensign Leased). Under a master lease arrangement. The existing leases with subsidiaries of Ensign have initial terms of between 14 to 20 years. The total amount of rent expense included in rent - cost of services paid to subsidiaries of Ensign was \$3,488 and \$10,464 for the three and nine months ended September 30, 2024, respectively, and \$3,339 and \$10,088 for the three and nine months ended September 30, 2023, respectively. In addition to rent, each of the operating companies are required to pay the following: (1) all impositions and taxes levied on or with respect to the leased properties (other than taxes on the income of the lessor); (2) all utilities and other services necessary or appropriate for the leased properties and the business conducted on the leased properties; (3) all insurance required in connection with the leased properties and the business conducted on the leased properties; (4) all community maintenance and repair costs; and (5) all fees in connection with any licenses or authorizations necessary or appropriate for the leased properties and the business conducted on the leased properties. Fourteen of the Company's affiliated senior living communities, excluding the communities that are operated under the Ensign Leases (as defined herein), are operated under three separate master lease arrangements. Under these master leases, a breach at a single community could subject one or more of the other communities covered by the same master lease to the same default risk. Failure to comply with Medicare and Medicaid provider requirements is a default under several of the Company's leases and master leases. With an indivisible lease, it is difficult to restructure the composition of the portfolio or economic terms of the master lease without the consent of the landlord. The components of operating lease cost, are as follows: <table border="1"> <thead> <tr> <th></th> <th>Three Months Ended September 30,</th> <th>Nine Months Ended September 30,</th> </tr> </thead> <tbody> <tr> <td>Operating Lease Costs: Community Rent</td> <td>\$9,045A \$8,567A \$26,560A \$25,303A</td> <td>Office Rent</td> <td>\$114A \$94A \$317A \$291A</td> </tr> <tr> <td>Variable lease cost of services</td> <td>\$1,861A \$1,439A \$5,254A \$4,136A</td> <td>Rent</td> <td>\$10,906A \$10,066A \$31,814A \$29,439A</td> </tr> <tr> <td>General and administrative expenses</td> <td>\$114A \$94A \$317A \$291A</td> <td>Variable lease cost</td> <td>(a)\$2,187A \$1,876A \$6,456A \$5,367A (b)Represents variable lease cost for operating leases, which costs include property taxes and insurance, common area maintenance, and consumer price index increases, incurred as part of the Company's triple net lease, and which is included in cost of services for the three and nine months ended September 30, 2024 and 2023.The following table shows the lease maturity analysis for all leases as of September 30, 2024, for the years ended December 31:YearAmount2024 (Remainder)\$10,044A 202539,051A 202637,230A 202736,153A 202835,293A Thereafter261,134ATotal lease payments\$418,905ALess: present value adjustments(150,885)Present value of total lease liabilities\$268,020Less: current lease liabilities(19,113)Long-term operating lease liabilities\$248,907A Operating lease liabilities are based on the net present value of the remaining lease payments over the remaining lease term. In determining the present value of lease payments, the Company used its incremental borrowing rate based on the information available at each commencement date to determine each lease's operating lease liability. As of September 30, 2024, the weighted average remaining lease term is 11.9 years and the weighted average discount rate is 8.1%. X - ReferencesNo definition available. + Details Name: us-gAAP LeasesAbstract Namespace Prefix: us-gAAP Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gAAP LesseeOperatingLeasesTextBlock Namespace Prefix: us-gAAP Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R20.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES 9 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] A INCOME TAXES INCOMETHECompany recorded income tax expense of \$1,354 and \$1,066 or 16.9% and 19.3% of earnings before income taxes for the three months ended September 30, 2024 and 2023, respectively. The decrease in the effective tax rate is primarily due to more excess tax benefits on equity compensation.The Company recorded income tax expense of \$4,957 and \$3,894, or 21.8% and 29.3% of earnings before income taxes for the nine months ended September 30, 2024 and 2023, respectively. The decrease in the effective tax rate is primarily due to more excess tax benefits on equity compensation. X - ReferencesNo definition available. + Details Name: us-gAAP IncomeTaxDisclosureAbstract Namespace Prefix: us-gAAP Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2</td></tr></tbody></table>		Three Months Ended September 30,	Nine Months Ended September 30,	Operating Lease Costs: Community Rent	\$9,045A \$8,567A \$26,560A \$25,303A	Office Rent	\$114A \$94A \$317A \$291A	Variable lease cost of services	\$1,861A \$1,439A \$5,254A \$4,136A	Rent	\$10,906A \$10,066A \$31,814A \$29,439A	General and administrative expenses	\$114A \$94A \$317A \$291A	Variable lease cost	(a)\$2,187A \$1,876A \$6,456A \$5,367A (b)Represents variable lease cost for operating leases, which costs include property taxes and insurance, common area maintenance, and consumer price index increases, incurred as part of the Company's triple net lease, and which is included in cost of services for the three and nine months ended September 30, 2024 and 2023.The following table shows the lease maturity analysis for all leases as of September 30, 2024, for the years ended December 31:YearAmount2024 (Remainder)\$10,044A 202539,051A 202637,230A 202736,153A 202835,293A Thereafter261,134ATotal lease payments\$418,905ALess: present value adjustments(150,885)Present value of total lease liabilities\$268,020Less: current lease liabilities(19,113)Long-term operating lease liabilities\$248,907A Operating lease liabilities are based on the net present value of the remaining lease payments over the remaining lease term. 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X - ReferencesNo definition available. + Details Name: us-gAAP IncomeTaxDisclosureAbstract Namespace Prefix: us-gAAP Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2
	Three Months Ended September 30,	Nine Months Ended September 30,																		
Operating Lease Costs: Community Rent	\$9,045A \$8,567A \$26,560A \$25,303A	Office Rent	\$114A \$94A \$317A \$291A																	
Variable lease cost of services	\$1,861A \$1,439A \$5,254A \$4,136A	Rent	\$10,906A \$10,066A \$31,814A \$29,439A																	
General and administrative expenses	\$114A \$94A \$317A \$291A	Variable lease cost	(a)\$2,187A \$1,876A \$6,456A \$5,367A (b)Represents variable lease cost for operating leases, which costs include property taxes and insurance, common area maintenance, and consumer price index increases, incurred as part of the Company's triple net lease, and which is included in cost of services for the three and nine months ended September 30, 2024 and 2023.The following table shows the lease maturity analysis for all leases as of September 30, 2024, for the years ended December 31:YearAmount2024 (Remainder)\$10,044A 202539,051A 202637,230A 202736,153A 202835,293A Thereafter261,134ATotal lease payments\$418,905ALess: present value adjustments(150,885)Present value of total lease liabilities\$268,020Less: current lease liabilities(19,113)Long-term operating lease liabilities\$248,907A Operating lease liabilities are based on the net present value of the remaining lease payments over the remaining lease term. In determining the present value of lease payments, the Company used its incremental borrowing rate based on the information available at each commencement date to determine each lease's operating lease liability. As of September 30, 2024, the weighted average remaining lease term is 11.9 years and the weighted average discount rate is 8.1%. X - ReferencesNo definition available. + Details Name: us-gAAP LeasesAbstract Namespace Prefix: us-gAAP Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gAAP LesseeOperatingLeasesTextBlock Namespace Prefix: us-gAAP Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R20.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES 9 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] A INCOME TAXES INCOMETHECompany recorded income tax expense of \$1,354 and \$1,066 or 16.9% and 19.3% of earnings before income taxes for the three months ended September 30, 2024 and 2023, respectively. The decrease in the effective tax rate is primarily due to more excess tax benefits on equity compensation.The Company recorded income tax expense of \$4,957 and \$3,894, or 21.8% and 29.3% of earnings before income taxes for the nine months ended September 30, 2024 and 2023, respectively. The decrease in the effective tax rate is primarily due to more excess tax benefits on equity compensation. X - ReferencesNo definition available. + Details Name: us-gAAP IncomeTaxDisclosureAbstract Namespace Prefix: us-gAAP Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2																	

Paragraph 1 -Subparagraph (o) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480506/715-20-50-1>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(p\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (p) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(r\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (r)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(r\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (r)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480506/715-20-50-1)Reference 13: <http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480126/715-20-50-1>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 60 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480266/715-60-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 715 -SubTopic 60 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480266/715-60-50-3) + Details Name: us-gaap_PensionAndOtherPostretirementBenefitsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 32.3.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] A COMMITMENTS AND CONTINGENCIES COMMITMENTS AND CONTINGENCIESRegulatory Matters - The Company provides services in complex and highly regulated industries. The Companyâ€™s compliance with applicable U.S. federal, state and local laws and regulations governing these industries may be subject to governmental review and adverse findings may result in significant regulatory action, which could include sanctions, damages, fines, penalties (many of which may not be covered by insurance), and even exclusion from government programs.Â The Company is a party to various regulatory and other governmental audits and investigations in the ordinary course of business and cannot predict the ultimate outcome of any federal or state regulatory survey, audit or investigation. While governmental audits and investigations are the subject of administrative appeals, the appeals process, even if successful, may take several years to resolve and penalties subject to appeal may remain in place during such appeals, which may include suspension, termination, or revocation of participation in governmental programs for the payment of the services the Company provides. The Department of Justice, HHS, CMS, or other federal and state enforcement and regulatory agencies may conduct additional investigations related to the Company's businesses. The Company believes it is presently in compliance in all material respects with all applicable laws and regulations.Cost-Containment Measures - Government and third-party payors have instituted cost-containment measures designed to limit payments made to providers of healthcare services, may propose future cost-containment measures, and there can be no assurance that future measures designed to limit payments made to providers will not adversely affect the Company.Indemnities - From time to time, the Company enters into certain types of contracts that contingently require the Company to indemnify parties against third-party claims. These contracts primarily include (i)Â certain real estate leases, under which the Company may be required to indemnify property owners or prior operators for post-transfer environmental or other liabilities and other claims arising from the Companyâ€™s use of the applicable premises, (ii)Â operations transfer agreements, in which the Company agrees to indemnify past operators of agencies and communities the Company acquires against certain liabilities arising from the transfer of the operation and/or the operation thereof after the transfer, (iii)Â certain Ensign lending agreements, and (iv)Â certain agreements with management, directors and employees, under which the subsidiaries of the Company may be required to indemnify such persons for liabilities arising out of their employment relationships. The terms of such obligations vary by contract and, in most instances, a specific or maximum dollar amount is not explicitly stated therein. Generally, amounts under these contracts cannot be reasonably estimated until a specific claim is asserted. Consequently, because no claims have been asserted, no liabilities have been recorded for these obligations on the Companyâ€™s Condensed Consolidated Balance Sheets for any of the periods presented.Litigation - The Companyâ€™s businesses involve a significant risk of liability given the age and health of the patients and residents served by its independent operating subsidiaries. The Company, its operating subsidiaries, and others in the industry may be subject to a number of claims and lawsuits, including negligence and professional liability claims, alleging that services provided have resulted in personal injury, elder abuse, wrongful death or other related claims. Healthcare litigation (including class action litigation) is common and is filed based upon a wide variety of claims and theories, and the Company is routinely subjected to these claims in the ordinary course of business, including potential claims related to patient care and treatment, and professional negligence, as well as employment-related claims. Certain of the states where we conduct business, including California and Nevada, recently adopted laws that increase the maximum amount of non-economic damages that may be awarded to a successful plaintiff in a claim for professional negligence or malpractice arising from care provided by our independent operating subsidiaries. These changes in applicable law may also increase the cost of obtaining and maintaining professional liability insurance to pay for the defense of, and any liability arising under, such claims. If there were a significant increase in the number of these claims or an increase in amounts owing should plaintiffs be successful in their prosecution of these claims, this could materially adversely affect the Companyâ€™s business, financial condition, results of operations and cash flows. In addition, the defense of these lawsuits may result in significant legal costs, regardless of the outcome, and may result in large settlement amounts or damage awards. In addition to the potential lawsuits and claims described above, the Company also is subject to potential lawsuits under the False Claims Act (the "FCRA") and comparable state laws alleging submission of fraudulent claims for services to any governmental healthcare program (such as Medicare) or commercial payor. A violation may provide the basis for exclusion from federally funded healthcare programs. Such exclusions could have a correlative negative impact on the Companyâ€™s financial performance. Some states, including California, Arizona and Texas, have enacted similar whistleblower and false claims laws and regulations. In addition, the Deficit Reduction Act of 2005 created incentives for states to enact anti-fraud legislation modeled on the FCA, for which 18 states have qualified, including California and Texas, where we conduct business. As such, the Company could face scrutiny, potential liability and legal expenses and costs based on claims under state false claims acts in markets in which it conducts business.Under the Fraud Enforcement and Recovery Act (â€œFERAâ€) and its associated rules, healthcare providers face significant penalties for the knowing retention of government overpayments, even if no false claim was involved. Providers have an obligation to proactively exercise â€œreasonable diligenceâ€ to identify overpayments and return those overpayments to CMS within 60 days of â€œidentificationâ€ or the date any corresponding cost report is due, whichever is later. Retention of overpayments beyond this period may create liability under the FCA. In addition, FERA protects whistleblowers (including employees, contractors, and agents) from retaliation. The Company cannot predict or provide any assurance as to the possible outcome of any litigation. If any litigation were to proceed, and the Company and its operating companies are subjected to, alleged to be liable for, or agree to a settlement of, claims or obligations under federal Medicare statutes, the FCA, or similar state and federal statutes and related regulations, the Companyâ€™s business, financial condition and results of operations and cash flows could be materially and adversely affected. Among other things, any settlement or litigation could involve the payment of substantial sums to settle any alleged civil violations, and may also include the assumption of specific procedural and financial obligations by the Company or its independent operating subsidiaries going forward under a corporate integrity agreement and/or other arrangement with the government. Medicare Revenue Recoupments - The Company is subject to probe reviews relating to Medicare services, billings and potential overpayments by Unified Program Integrity Contractors (â€œUPICâ€), Recovery Audit Contractors (â€œRACâ€), Zone Program Integrity Contractors (â€œZPICâ€), Program Safeguard Contractors (â€œPSCâ€), Supplemental Medical Review Contractors (â€œSMRCâ€) and Medicaid Integrity Contributors (â€œMICâ€) programs, each of the foregoing collectively referred to as â€œReviews.â€ As of September 30, 2024, 12 of the Companyâ€™s independent operating subsidiaries had Reviews scheduled, on appeal or in dispute resolution process, both pre- and post-payment. If an operation fails an initial or subsequent Review, the operation could then be subject to extended Review, suspension of payment, or extrapolation of the identified error rate to all billing in the same time period. The Company, from time to time, receives record requests in Reviews which have resulted in claim denials on previously paid claims. The Company has appealed substantially all denials arising from these Reviews using the applicable appeals process. As of September 30, 2024, and through the filing of this Quarterly Report on Form 10-Q, the Companyâ€™s independent operating subsidiaries have responded to the Reviews that are currently ongoing, on appeal or in dispute resolution process. The Company cannot predict the ultimate outcome of any regulatory and other governmental Reviews. While such Reviews are the subject of administrative appeals, the appeals process, even if successful, may take several years to resolve. The costs to respond to and defend such Reviews may be significant and an adverse determination in such Reviews may subject the Company to sanctions, damages, extrapolation of damage findings, additional recoupments, fines, other penalties (some of which may not be covered by insurance), and termination from Medicare programs which may, either individually or in the aggregate, have a material adverse effect on the Company's business and financial condition.From June 2021 to May 2022, one hospice provider number was subject to a Medicare payment suspension imposed by a UPIC. The total amounts suspended was \$5,105, which represents all Medicare payments due to the provider number during the suspension. As of September 30, 2024, the remaining amount due from the government payor impacted by the suspension was \$246 and was recorded in long-term other assets. The Medicare payment suspension concluded in May 2022, and the UPIC reviewed 107 patient records covering a 10-month period to determine whether, in its view, a Medicare overpayment was made. Based on the results of the review, the UPIC initially alleged sampled and extrapolated overpayments of \$5,105, and withheld that amount through continued recoupment of Medicare payments. The Company is pursuing its appeal rights through the administrative appeals process, including contesting the methodology used by the UPIC to perform statistical extrapolation. To date the Company has been successful in appealing most of the previously denied claims. The Company received the refund of previously withheld amounts totaling \$4,859 as of September 30, 2024. The Company continues to work through the appeals process for the remaining denied claims and expects to be successful in those appeals. Based on the information currently available to the Company, the Company cannot predict the timing or the ultimate outcome of this review including refunds to be received.Insurance - The Company retains risk for a substantial portion of potential claims for general and professional liability, workersâ€™ compensation and automobile liability. Based on changes in law that increase the maximum damages that may be recovered for professional negligence or malpractice claims in states where we operate, including California and Nevada, the costs of maintaining some of these insurance policies may increase in the future. The Company recognizes obligations associated with these costs, up to specified deductible limits in the period in which a claim is incurred, including with respect to both reported claims and claims incurred but not reported. The general and professional liability insurance has a retention limit of \$150 per claim with a \$500 corridor as an additional out-of-pocket retention we must satisfy for claims within the policy year before the carrier will reimburse losses. The workersâ€™ compensation insurance has a retention limit of \$250 per claim, except for policies held in Texas, Washington and Wyoming which are subject to state insurance and possess their own limits. The Company is self-insured for claims related to employee health, dental, and vision care. To protect itself against loss exposure, the Company has purchased individual stop-loss insurance coverage that insures individual health claims that exceed \$350 for each covered person for fiscal year 2024 and fiscal year 2023. X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContent>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4)Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContent>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1)Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent> + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R23.htm IDEA: XBRL DOCUMENT v3.24.3 SUBSEQUENT EVENTS 9 Months Ended Sep. 30, 2024 Subsequent Events [Abstract] A SUBSEQUENT EVENTS SUBSEQUENT EVENTSOn October 2, 2024, the Company closed the public offering (the "Offering") of 4,025,000 shares of its common stock, \$0.001 par value per share (â€œcommon stockâ€). The net proceeds to the Company from the offering, after underwriting discounts and commissions and before expenses, was approximately \$118.54 million. The majority of the proceeds were subsequently used to pay the outstanding balance on our Revolving Credit Facility. X - ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContent) + Details Name: us-gaap_SubsequentEventsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R24.htm IDEA: XBRL DOCUMENT v3.24.3 Pay vs Performance Disclosure - USD (\$) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Pay vs Performance Disclosure A A A A A A A A Net income attributable to The Pennant Group, Inc. \$ 6,205 \$ 5,690 \$ 4,906 \$ 4,383 \$ 2,797 \$ 1,850 \$ 16,801 \$ 9,030 X - ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6](http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection v -Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <a href=)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-50-3)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 13: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)

10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 36 R25.htm IDEA: XBRL DOCUMENT v3.24.3 Insider Trading Arrangements 3 Months Ended 9 Months Ended Sep. 30, 2024 shares Sep. 30, 2024 shares Trading Arrangements, by Individual A A Non-Rule 10b5-1 Arrangement Adopted false A Rule 10b5-1 Arrangement Terminated false A Non-Rule 10b5-1 Arrangement Terminated false A Jason P. Steik [Member] A A Trading Arrangements, by Individual A A Material Terms of Trading Arrangement A Jason P. Steik, Chief Clinical Officer, entered into a Rule 10b5-1 trading arrangement on August 16, 2024 (the "Rule 10b5-1 Plan"). Mr. Steik's "Rule 10b5-1 Plan provides for the potential sale of only the number of shares of the Company's common stock necessary to cover the tax obligations generated by the vesting of 8,400 shares of the Company's common stock between the adoption date of the Rule 10b5-1 Plan and its expiration on July 30, 2027. Name A Jason P. Steik Title A Chief Clinical Officer Rule 10b5-1 Arrangement Adopted A true Adoption Date A August 16, 2024 Expiration Date A July 30, 2027 Arrangement Duration 1078 days A Aggregate Available 8,400 8,400 X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_MtdTermsOfTrdArrTextBlock Namespace Prefix: ecd_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrTrmtdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph B + Details Name: ecd_TrdrArrAdoptionDate Namespace Prefix: ecd_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph C + Details Name: ecd_TrdrArrDuration Namespace Prefix: ecd_ Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph C + Details Name: ecd_TrdrArrExpirationDate Namespace Prefix: ecd_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TrdrArrIndName Namespace Prefix: ecd_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TrdrArrIndTitle Namespace Prefix: ecd_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph C + Details Name: ecd_TrdrArrSecuritiesAggAvailAmt Namespace Prefix: ecd_ Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - Details Name: ecd_IndividualAxis=pntg Jason P.SteikMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 37 R26.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policy) 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] A Basis of Presentation The accompanying unaudited condensed consolidated financial statements of the Company (the "Interim Financial Statements") reflect the Company's financial position, results of operations, and cash flows of the business. The Interim Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States ("GAAP") and pursuant to the regulations of the Securities and Exchange Commission ("SEC"). Management believes that the Interim Financial Statements reflect, in all material aspects, all adjustments which are of a normal and recurring nature necessary to present fairly the Company's financial position, results of operations, and cash flows for the periods presented in conformity with GAAP. The results reported in these Interim Financial Statements are not necessarily indicative of results that may be expected for the entire year. Consolidation The Company consists of various limited liability companies and corporations established to operate home health, hospice, home care, and senior living operations. The Interim Financial Statements include the accounts of all entities controlled by the Company through its ownership of a majority voting interest. Reclassifications - Certain amounts in the prior financial statements have been reclassified to conform to the presentation of the current period financial statements. Recent Accounting Pronouncements Except for rules and interpretive releases of the Securities and Exchange Commission (SEC) under authority of federal securities laws and a limited number of grandfathered standards, the Financial Accounting Standards Board ("FASB") ASC is the sole source of authoritative GAAP literature recognized by the FASB and applicable to the Company. For any new pronouncements announced, the Company considers whether the new pronouncements could alter previous generally accepted accounting principles and determines whether any new or modified principles will have a material impact on the Company's reported financial position or operations in the near term. The applicability of any standard is subject to the formal review of the Company's financial management and certain standards are under consideration. In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures," which requires the Company to expand the breadth and frequency of segment disclosures to include additional information about significant segment expenses, the chief operating decision maker and other items, and also requires the annual disclosures on an interim basis. This guidance is effective for annual periods beginning after December 15, 2023, which will be the Company's fiscal year 2024, with early adoption permitted. The Company is currently evaluating the impact of the ASU on its quarterly and annual reports. In December 2023, the FASB issued ASU 2023-09, "Income Taxes (Topic 740): Improvements to Income Tax Disclosures," which requires the Company to disclose disaggregated jurisdictional and categorical information for the tax rate reconciliation, income taxes paid and other income tax related amounts. This guidance is effective for annual periods beginning after December 15, 2024, which will be the Company's fiscal year 2025, with early adoption permitted. The Company does not expect it to have any material impacts. Revenue Recognition Revenue is recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicare, Medicaid, and managed care programs (Commercial, Medicare Advantage and Managed Medicaid plans). The healthcare services in home health and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct within the context of the contract. Additionally, there may be ancillary services which are not included in the rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered. Revenue recognized from healthcare services is adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration which is included in the transaction price may be constrained, and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from the Company's estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known. Medicare Revenue Net service revenue is recognized in accordance with the Patient Driven Groupings Model ("PDGM"). Under PDGM, Medicare provides agencies with payments for each 30-day payment period provided to beneficiaries. If a beneficiary is still eligible for care after the end of the first 30-day payment period, a second 30-day payment period can begin. There are no limits to the number of periods of care a beneficiary who remains eligible for the home health benefit can receive. While payment for each 30-day payment period is adjusted to reflect the beneficiary's health condition and needs, a special outlier provision exists to ensure appropriate payment for those beneficiaries that have the most expensive care needs. The payment under the Medicare program is also adjusted for certain variables including, but not limited to: (a) a low utilization payment adjustment if the number of visits is below an established threshold that varies based on the diagnosis of a beneficiary; (b) a partial payment if the patient transferred to another provider or the Company received a patient from another provider before completing the period of care; (c) adjustment to the admission source of claim if it is determined that the patient had a qualifying stay in a post-acute care setting within 14 days prior to the start of a 30-day payment period; (d) the timing of the 30-day payment period provided to a patient in relation to the admission date, regardless of whether the same home health provider provided care for the entire series of episodes; (e) changes to the acuity of the patient during the previous 30-day payment period; (f) changes in the base payments established by the Medicare program; (g) adjustments to the base payments for case mix and geographic wages; and (h) recoveries of overpayments. The Company adjusts Medicare revenue on completed episodes to reflect differences between estimated and actual payment amounts, an inability to obtain appropriate billing documentation and other reasons unrelated to credit risk. Therefore, the Company believes that its reported net service revenue and patient accounts receivable will be the net amounts to be realized from Medicare for services rendered. In addition to revenue recognized on completed episodes and periods, the Company also recognizes a portion of revenue associated with episodes and periods in progress. Episodes in progress are 30-day payment periods that begin during the reporting period but were not completed as of the end of the period. As such, the Company estimates revenue and recognizes it on a daily basis. The primary factors underlying this estimate are the number of episodes in progress at the end of the reporting period, expected Medicare revenue per period of care or episode of care and the Company's estimate of the average percentage complete based on the scheduled end of period and end of episode dates. Non-Medicare Revenue Episodic Based Revenue - The Company recognizes revenue in a similar manner as it recognizes Medicare revenue for episodic-based rates that are paid by other insurance carriers, including carriers administering Medicare Advantage programs. These rates can vary based upon the negotiated terms. Non-episodic Based Revenue - Revenue is recognized on an accrual basis based upon the date of service at amounts equal to its established or estimated per visit rates, as applicable. Hospice Revenue Revenue is recognized on an accrual basis based upon the date of service at amounts equal to the estimated payment rates. The estimated payment rates are calculated as daily rates for each of the levels of care the Company delivers. Revenue is adjusted for an inability to obtain appropriate billing documentation or authorizations acceptable to the payor and other reasons unrelated to credit risk. Additionally, as Medicare hospice revenue is subject to an inpatient cap and an overall payment cap, the Company monitors its provider numbers and estimates amounts due back to Medicare if a cap has been exceeded. The Company regularly evaluates and records these adjustments as a reduction to revenue and an increase to other accrued liabilities. Senior Living Revenue The Company has elected the lessor practical expedient within ASC Topic 842, Leases and therefore recognizes, measures, presents, and discloses the revenue for services rendered under the Company's senior living residency agreements based upon the predominant component, either the lease or non-lease component, of the contracts. The Company has determined that the services included under the Company's senior living residency agreements each have the same timing and pattern of transfer. The Company recognizes revenue under ASC Topic 606, Revenue from Contracts with Customers for its senior residency agreements, for which it has determined that the non-lease components of such residency agreements are the predominant component of each such contract. X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to

prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/810-10-50-1 + Details Name: us-gaap ConsolidationPolicyPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue from contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 9: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap RevenueFromContractWithCustomerPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 38 R27.htm IDEA: XBRL DOCUMENT v3.24.3 NET INCOME PER COMMON SHARE (Tables) 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] A Schedule of basic and diluted net income per share The following table sets forth the computation of basic and diluted net income per share for the periods presented: Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2022 2021 Numerator: A Net income attributable to The Pennant Group, Inc. \$6,205.4 \$4,383.1 \$16,801.1 \$9,030.0 Denominator: Weighted average shares outstanding for basic net income per share 30,281.9 29,912.4 30,157.4 29,825.4 Plus: assumed incremental shares from exercise of options and assumed conversion or vesting of restricted stock (a) 1,082.4 294.4 712.4 353.4 Adjusted weighted average common shares outstanding for diluted income per share 31,363.0 30,266.0 30,869.0 30,178.4 Earnings Per Share: Basic net income per common share \$0.20 \$0.15 \$0.54 \$0.30 (a) The diluted per share amounts do not reflect common share equivalents outstanding of 742 and 1,206 for the three and nine months ended September 30, 2024, and 2,718 and 2,278 for the three and nine months ended September 30, 2023, respectively, because of their anti-dilutive effect. X - ReferencesNo definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the effect of income (loss) on an entity's diluted earnings per share. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52 + Details Name: us-gaap ScheduleOfEarningsPerShareDilutedByCommonClassTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 39 R28.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE AND ACCOUNTS RECEIVABLE (Tables) 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] A Schedule of revenue by major payor source Revenue by payor for the three months ended September 30, 2024 and 2023, is summarized in the following tables: Three Months Ended September 30, 2024 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue Medicare \$32,403.4 \$54,516.4 \$66,919.4 48.1% Medicaid 2,847.6 3,603.4 13,565.4 22,715.4 12.6% Subtotal 35,250.4 60,819.4 13,565.4 109,634.4 60.7% Managed care 23,147.1 1,505.4 \$24,652.4 13.6% Private and other (a) 14,518.4 433.4 31,451.4 46,402.4 25.7% Total revenue \$72,915.4 \$62,757.4 \$45,016.4 \$180,688.4 100.0% (a) Private and other payors in the Company are s home health services includes revenue from all payors generated in the Company s home care operations and management services agreement. Three Months Ended September 30, 2023 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue Medicare \$24,076.4 \$43,849.4 \$67,925.4 48.5% Medicaid 2,521.4 5,190.4 12,182.4 19,893.4 14.2% Subtotal 26,597.4 49,039.4 12,182.4 87,818.4 62.7% Managed care 17,927.4 1,231.4 \$19,158.4 13.6% Private and other (a) 6,579.4 101.4 26,536.4 33,216.4 23.7% Total revenue \$51,103.4 \$50,371.4 \$38,718.4 \$140,192.4 100.0% (a) Private and other payors in the Company are s home health services includes revenue from all payors generated in the Company s home care operations. Revenue by payor for the nine months ended September 30, 2024 and 2023, is summarized in the following tables: Nine Months Ended September 30, 2024 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue Medicare \$92,600.4 \$153,146.4 \$245,746.4 48.5% Medicaid 8,935.4 18,925.4 38,526.4 66,386.4 13.1% Subtotal 101,535.4 172,071.4 38,526.4 312,132.4 61.6% Managed care 62,529.4 3,555.4 \$66,084.4 13.1% Private and other (a) 36,688.4 1,085.4 90,359.4 128,132.4 25.3% Total revenue \$200,752.4 \$176,711.4 \$128,885.4 \$506,348.4 100.0% (a) Private and other payors in the Company are s home health services includes revenue from all payors generated in the Company s home care operations and management services agreement. Nine Months Ended September 30, 2023 Home Health and Hospice Services Home Health Services Hospice Services Senior Living Services Total Revenue Revenue Medicare \$71,372.4 \$121,523.4 \$192,895.4 48.3% Medicaid 7,178.4 14,470.4 34,807.4 56,455.4 14.2% Subtotal 78,550.4 135,993.4 34,807.4 249,350.4 62.5% Managed care 49,696.4 3,842.4 \$53,538.4 13.4% Private and other (a) 19,105.4 387.4 76,557.4 96,049.4 24.1% Total revenue \$147,351.4 \$140,222.4 \$111,364.4 \$398,937.4 100.0% (a) Private and other payors in the Company are s home health services includes revenue from all payors generated in the Company s home care operations. Schedule of accounts receivable Accounts receivable, net as of September 30, 2024 and December 31, 2023 is summarized in the following table: September 30, 2024 December 31, 2023 Medicare \$45,685.4 \$35,665.4 Medicaid 14,289.4 11,578.4 Managed care 15,391.4 11,752.4 Private and other 8,973.4 2,380.4 Accounts receivable, gross \$84,338.4 33,817.4 Less: allowance for doubtful accounts (313)(259) Accounts receivable, net \$84,025.4 \$61,116.4 X - ReferencesNo definition available. + Details Name: us-gaap RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the extent of the entity's reliance on its major customers, if revenues from transactions with a single external customer amount to 10 percent or more of entity revenues, including the disclosure of that fact, the total amount of revenues from each such customer, and the identity of the reportable segment or segments reporting the revenues. The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer. For these purposes, a group of companies known to the entity to be under common control is considered a single customer, and the federal government, a state government, a local government such as a county or municipality, or a foreign government is each considered a single customer. + ReferencesNo definition available. + Details Name: us-gaap ScheduleOfRevenueByMajorCustomersByReportingSegmentsTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 40 R29.htm IDEA: XBRL DOCUMENT v3.24.3 BUSINESS SEGMENTS (Tables) 9 Months Ended Sep. 30, 2024 Segment Reporting [Abstract] A Schedule of financial data combined by business segment The following tables present certain financial information regarding the Company s reportable segments, general and administrative expenses are not allocated to the reportable segments and are included in Other for the three and nine months ended September 30, 2024 and 2023: Home Health and Hospice Services Senior Living Services All Other Total Three Months Ended September 30, 2024 Revenue \$135,672.4 \$45,016.4 \$180,688.4 Segment Adjusted EBITDA from Operations \$23,724.4 \$13,411.4 \$11,133.4 \$26,002.4 Three Months Ended September 30, 2023 Revenue \$101,474.4 \$38,718.4 \$140,192.4 Segment Adjusted EBITDA from Operations \$17,271.4 \$11,473.4 \$8,097.4 \$20,647.4 Home Health and Hospice Services Senior Living Services All Other Total Nine Months Ended September 30, 2024 Revenue \$377,463.4 \$128,885.4 \$506,348.4 Segment Adjusted EBITDA from Operations \$64,488.4 \$38,226.4 \$31,840.4 \$70,874.4 Nine Months Ended September 30, 2023 Revenue \$287,573.4 \$111,364.4 \$398,937.4 Segment Adjusted EBITDA from Operations \$47,364.4 \$33,394.4 \$23,496.4 \$57,262.4 Schedule of reconciliation of total combined adjusted EBITDA from operations for our reportable segments to combined income from operations The following table provides a reconciliation of Segment Adjusted EBITDA from Operations to Condensed Consolidated Income from Operations: Three Months Ended September 30, Nine Months Ended September 30, 2024 2023 2022 2021 Segment Adjusted EBITDA from Operations \$26,002.4 \$20,647.4 \$70,874.4 \$57,262.4 Less: Depreciation and amortization 1,493.4 1,323.4 4,292.4 3,817.4 Rent cost of services 10,906.4 10,006.4 31,814.4 29,439.4 Other income (expense) 109.4 (71) 192.4 28.4 Adjustments to Segment EBITDA from Operations: Less: Costs at start-up operations (a) 65.4 (108) (72) 160.4 Share-based compensation expense and related taxes (b) 2,342.4 1,391.4 5,817.4 4,164.4 Acquisition related costs and credit allowances (c) 494.4 71.4 996.4 175.4 Costs associated with transitioning operations (d) 12.4 10.4 (583) 595.4 Unusual, non-recurring or redundant charges (e) 239.4 1,009.4 546.4 1,633.4 Add: Net income attributable to noncontrolling interest 452.4 79.4 1,008.4 351.4 Condensed Consolidated Income from Operations \$10,794.4 \$7,061.4 \$28,880.4 \$17,602.4 (a) Represents results related to start-up operations. This amount excludes rent and depreciation and amortization expense related to such operations. (b) Share-based compensation expense and related payroll taxes incurred. Share-based compensation expense and related payroll taxes are included in cost of services and general and administrative expense. (c) Non-capitalizable costs associated with acquisitions, credit allowances, and write offs for amounts in dispute with the prior owners of certain acquired operations. (d) During the nine months ended September 30, 2023, an affiliate of the Company placed its memory care units into transition and began seeking to sublease the units to an unrelated third party. The amount above represents the net operating impact attributable to the units in transition. The amounts reported exclude rent and depreciation and amortization expense related to such operations and include legal settlement costs associated with an entity transitioned to Ensign. (e) Represents unusual or non-recurring charges for legal services, implementation costs, integration costs, and consulting fees in general and administrative and cost of services expenses. X - DefinitionReconciliation of Adjusted EBITDA to Income from Operations [Table Text Block] + ReferencesNo definition available. + Details Name: pntg ReconciliationOfAdjustedEBITDAtoIncomefromOperationsTableTextBlock Namespace Prefix: pntg Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap ScheduleOfSegmentReportingInformationBySegmentTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap SegmentReportingAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 41 R30.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENT NET (Tables) 9 Months Ended Sep. 30, 2024 Property, Plant and Equipment [Abstract] A Schedule of property and equipment, net Property and equipment, net consist of the following: September 30, 2024 December 31, 2023 Land \$5,543.4 \$96.4 Building 8,778.4 1,890.4 Leasehold improvements 21,179.4 21,204.4 Equipment 31,527.4 27,984.4 Furniture and fixtures 1,501.4 1,238.4 Construction in progress 2,536.4 1,263.4 71,064.4 53,675.4 Less: accumulated depreciation (29,199) (25,077) Property and equipment, net \$41,865.4 \$28,598.4 X - ReferencesNo definition available. + Details Name: us-gaap PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 42 R31.htm IDEA: XBRL DOCUMENT v3.24.3 GOODWILL AND OTHER INDEFINITE-LIVED INTANGIBLE ASSETS (Tables) 9 Months Ended Sep. 30, 2024 Goodwill and Intangible Assets Disclosure [Abstract] A Schedule of activity in goodwill by segment The following table represents activity in goodwill by segment for the nine months ended September 30, 2024: Home Health and Hospice Services Senior Living Services Total December 31, 2023 \$87,372.4 \$3,642.4 \$91,014.4 Additions 38,323.4 \$38,323.4 September 30, 2024 \$125,695.4 \$3,642.4 \$129,337.4 Schedule of other indefinite-lived intangible assets Other indefinite-lived intangible assets consist of the following: September 30, 2024 December 31, 2023 Trade names \$8,185.4 \$1,385.4 Medicare and Medicaid licenses 87,717.6 66,357.4 Total \$95,902.4 \$67,742.4 X - ReferencesNo definition available. + Details Name: us-gaap GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -

Section 50 - Paragraph 1 - Subparagraph (a) - Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-2 + Details Name: us-gaap_ScheduleOfGoodwillTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance and exist in perpetuity, by either major class or business segment. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 43 R32.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER ACCRUED LIABILITIES (Tables) 9 Months Ended Sep. 30, 2024 Payables and Accruals [Abstract] A Schedule of other accrued liabilities Other accrued liabilities consist of the following:September 30, 2024December 31, 2023Refunds payables\$1,512A \$1,566A Deferred revenue\$1,799A 1,658A Resident deposits1,637A 2,367A Property taxes1,188A 1,255A Deferred state relief funds1,147A 780A Accrued self-insurance liabilities\$3,684 4,392A Hospice CAP liabilities\$2,363A 661A Other4,015A 2,651A Other accrued liabilities\$19,029A \$15,330A X - DefinitionTabular disclosure of other current liabilities. + ReferencesNo definition available. + Details Name: us-gaap_OtherCurrentLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_PayablesAndAccrualsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 44 R33.htm IDEA: XBRL DOCUMENT v3.24.3 DEBT (Tables) 9 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] A Schedule of long-term debt Long-term debt, net consists of the following: September 30, 2024December 31, 2023Revolving Credit Facilities\$113,000A \$65,000A Less: unamortized debt issuance costs(a)(4,125)(1,086)Long-term debt, net\$108,875A \$63,914A (a)Amortization expense for debt issuance costs, including expense of \$428 related to the refinancing of our Revolving Credit Facility, was \$616 and \$876 for the three and nine months ended September 30, 2024, respectively, and \$130 and \$391 for the three and nine months ended September 30, 2023, respectively, and is recorded in interest expense, net on the Condensed Consolidated Statements of Income. X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of long-debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-8Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-6Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-7 + Details Name: us-gaap_ScheduleOfDebtInstrumentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 45 R34.htm IDEA: XBRL DOCUMENT v3.24.3 OPTIONS AND AWARDS (Tables) 9 Months Ended Sep. 30, 2024 Share-Based Payment Arrangement [Abstract] A Schedule of total share-based compensation expense Total share-based compensation expense for all Plans for the three and nine months ended September 30, 2024 and 2023 was:Three Months Ended September 30,Nine Months Ended September 30,2024202320242023Share-based compensation expense related to stock options\$1,377A \$1,044A \$3,628A \$2,878A Share-based compensation expense related to Restricted Stock150A 178A 392A 535A Share-based compensation expense related to Restricted Stock to non-employee directors606A 119A 1,404A 598A Total share-based compensation\$2,133A \$1,341A \$5,424A \$4,011A In future periods, the Company estimates it will recognize the following share-based compensation expense for unvested stock options and unvested Restricted Stock as of September 30, 2024: Unrecognized Compensation ExpenseWeighted Average Recognition Period (in years)Unvested Stock Options\$15,014A 3.6Unvested Restricted Stock1,672A 2.8Total unrecognized share-based compensation expense\$16,686A Schedule of stock options granted fair value assumptions The fair value of each option is estimated on the grant date using a Black-Scholes option-pricing model with the following weighted average assumptions for stock options granted as of SeptemberA 30:Grant YearOptions GrantedRisk-Free Interest RateExpected Life(a)Expected Volatility(b)Dividend YieldWeighted Average Fair Value of Options2024778A 4.3A %6.542.6A %a€"A %\$10.38A 2023874A 4.1A %6.541.8A %a€"A %\$6.61A (a)Under the midpoint method, the expected option life is the midpoint between the contractual option life and the average vesting period for the options being granted. This resulted in an expected option life of 6.5 years for the options granted. (b)Because the Companya€™s equity shares have been traded for a relatively short period of time, expected volatility assumption was based on the volatility of related industry stocks. Schedule of employee stock option activity The following table represents the employee stock option activity during the nine months ended September 30, 2024: Number of OptionsOutstandingWeightedAverageExercise PriceNumber of Options VestedWeightedAverageExercise Priceof OptionsVestedDecember 31, 20232,924A 18.79A 1,190A \$19.14A Granted778A 21.02A Exercised(220)9.16A Forfeited(111)20.36A Expired(60)30.71A September 30, 20243,311A \$19.66A 1,257A \$20.60A Schedule of non-vested restricted stock grants A summary of the status of Pennanta€™s non-vested Restricted Stock, and changes during the nine months ended September 30, 2024, is presented below: Non-Vested Restricted StockWeighted Average Grant Date Fair ValueDecember 31, 2023265A \$14.27A Granted68A 20.62A Vested(181)16.94A Forfeited(21)16.25A September 30, 2024241A \$13.57A X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the changes in outstanding nonvested restricted stock shares. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Subparagraph (c) -Paragraph 2 -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_NonvestedRestrictedStockSharesActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of cost recognized for award under share-based payment arrangement by plan. Includes, but is not limited to, related tax benefit. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfCompensationCostForShareBasedPaymentArrangementsAllocationOfShareBasedCompensationCostsByPlanTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (f)(2) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 46 R35.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Tables) 9 Months Ended Sep. 30, 2024 Leases [Abstract] A Schedule of operating lease cost The components of operating lease cost, are as follows:Three Months Ended September 30,Nine Months Ended September 30,2024202320242023Operating Lease Costs:Community Renta€"cost of services\$9,045A \$8,567A \$26,560A \$25,303A Office Renta€"cost of services\$1,861A 1,439A \$5,254A 4,136A Renta€"cost of services\$10,906A \$10,066A \$31,814A \$29,439A General and administrative expenses\$114A \$94A \$317A \$291A Variable lease cost (a)\$2,187A \$1,876A \$6,456A \$5,367A (a)Represents variable lease cost for operating leases, which costs include property taxes and insurance, common area maintenance, and consumer price index increases, incurred as part of the Companya€™s triple net lease, and which is included in cost of services for the three and nine months ended September 30, 2024 and 2023. Schedule of future minimum lease payments The following table shows the lease maturity analysis for all leases as of September 30, 2024, for the years ended December 31:YearAmount2024 (Remainder)\$10,044A 2025\$9,051A 2026\$7,230A 2027\$6,153A 2028\$5,293A Thereafter\$261,134A Total lease payments\$418,905A Less: present value adjustments(150,885)Present value of total lease liabilities\$268,020A Less: current lease liabilities(19,113)Long-term operating lease liabilities\$248,907A X - DefinitionTabular disclosure of lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_LeaseCostTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 47 R36.htm IDEA: XBRL DOCUMENT v3.24.3 DESCRIPTION OF BUSINESS (Details) Sep. 30, 2024 agency facility Home Health and Hospice Services A Segment Reporting Information [Line Items] A Number of service providers | agency 122 Senior Living Services A Segment Reporting Information [Line Items] A Number of properties under lease | facility 54 X - DefinitionNumber Of Real Estate Properties Under Lease + ReferencesNo definition available. + Details Name: pntg_NumberOfRealEstatePropertiesUnderLease Namespace Prefix: pntg_ Data Type: xbrli:integerItem Type Balance Type: na Period Type: instant X - DefinitionNumber Of Service Providers + ReferencesNo definition available. + Details Name: pntg_NumberOfServiceProviders Namespace Prefix: pntg_ Data Type: xbrli:integerItem Type Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_HomeHealthAndHospiceServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_SeniorLivingServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 48 R37.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Dec. 31, 2023 Accounting Policies [Abstract] A A A A Deferred state relief funds \$ 1,147 A \$ 1,147 A \$ 780 State relief funds, reduction \$ 796 \$ 923 \$ 2,373 \$ 3,005 A X - DefinitionDeferred State Relief Funds, Current + ReferencesNo definition available. + Details Name: pntg_DeferredStateReliefFundsCurrent Namespace Prefix: pntg_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionState Relief Funds, Reduction + ReferencesNo definition available. + Details Name: pntg_StateReliefFundsReduction Namespace Prefix: pntg_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 49 R38.htm IDEA: XBRL DOCUMENT v3.24.3 TRANSACTIONS WITH ENSIGN (Details) - Affiliated Entity \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 USD (\$) property Sep. 30, 2023 USD (\$) property Sep. 30, 2024 USD (\$) property Sep. 30, 2023 USD (\$) property Related Party Transaction [Line Items] A A A A Cost of services \$ 1,180 \$ 1,217 \$ 4,250 \$ 3,171 Senior Living Services A A A A Related Party Transaction [Line Items] A A A A Number of operating facilities | property 29 29 29 Transition Services Agreement A A A A Related Party Transaction [Line Items] A A A A Expenses from transactions with related party \$ 297 \$ 254 \$ 879 \$ 719 X - DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -

[Paragraph 2 - Subparagraph \(SX 210.5-03\(2\)\)](#) - Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B + Details Name: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of real estate properties owned as of the balance sheet date, + ReferencesNo definition available, + Details Name: us-gaap NumberOfRealEstateProperties Namespace Prefix: us-gaap Data Type: xbrli:integerItemType Balance Type: na Period Type: instant X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Excludes Selling, General and Administrative Expense, + ReferencesNo definition available, + Details Name: us-gaap OperatingCostsAndExpenses Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table, + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap RelatedPartyTransactionLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap RelatedPartyTransactionsByRelatedPartyAxis-srt AffiliatedEntityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap StatementBusinessSegmentsAxis-pntgt SeniorLivingServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap RelatedPartyTransactionAxis-pntgt TransitionServicesAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 50 R39.htm IDEA: XBRL DOCUMENT v3.24.3 NET INCOME PER COMMON SHARE (Details) - USD (\$) \$ / shares in Units, shares in Thousands, \$ in Thousands 3 Months Ended 9 Months Ended Sep, 30, 2024 Jun, 30, 2024 Mar, 31, 2023 Sep, 30, 2023 Jun, 30, 2023 Mar, 31, 2023 Sep, 30, 2024 Sep, 30, 2023 Numerator: Á Á Á Á Á Á Á Net income attributable to The Pennant Group, Inc. \$ 6,205 \$ 5,690 \$ 4,906 \$ 3,283 \$ 2,797 \$ 1,850 \$ 16,801 \$ 9,030 Denominator: Á Á Á Á Á Á Á Weighted average shares outstanding for basic net income per share (in shares) 30,281 Á Á 29,912 Á Á 30,157 29,825 Plus: assumed incremental shares from exercise of options and assumed conversion or vesting of restricted stock (in shares) 1,082 Á Á 294 Á Á 712 353 Adjusted weighted average common shares outstanding for diluted income per share (in shares) 31,363 Á Á 30,206 Á Á 30,869 30,178 Earnings Per Share: Á Á Á Á Á Á Á Basic net income per common share (in dollars per share) \$ 0.20 Á Á \$ 0.15 Á Á \$ 0.56 \$ 0.30 Diluted net income per common share (in dollars per share) \$ 0.20 Á Á \$ 0.15 Á Á \$ 0.54 \$ 0.30 Anti-dilutive effect of common equivalent shares outstanding (in shares) 742 Á Á 2,718 Á Á 1,206 2,278 X - DefinitionEarnings Per Share, Basic and Diluted EPS + ReferencesNo definition available, + Details Name: pntgt EarningsPerShareBasicAndDilutedEPSAbstract Namespace Prefix: pntgt Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented, + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period, + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/74

http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(ii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap NetIncomeLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap NetIncomeLossAvailableToCommonStockholdersDilutedAbstractNamespacePrefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe sum of dilutive potential common shares or units used in the calculation of the diluted per-share or per-unit computation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap WeightedAverageNumberDilutedSharesOutstandingAdjustment Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units or other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap WeightedAverageNumberOFSharesOutstandingDilutedDisclosureItemsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 51 R40.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE AND ACCOUNTS RECEIVABLE - NARRATIVE (Details) 3 Months Ended 9 Months Ended 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Disaggregation of Revenue [Line Items] Á Á Á Á Payment terms Á Á Residency agreements are generally for a term of 30 days, with resident fees billed monthly in advance. For residents under reimbursement arrangements with Medicaid, revenue is recorded based on contractually agreed-upon amounts or rates on a per resident, daily basis or as services are rendered. Á Á Customer Concentration Risk [Receivables | Subtotal Á Á Á Á Disaggregation of Revenue [Line Items] Á Á Á Á Á Revenue, percent Á Á 71.10% Á 77.00% Customer Concentration Risk [Revenue Á Á Á Á Á Disaggregation of Revenue [Line Items] Á Á Á Á Á Revenue, percent 100.00% 100.00% 100.00% Á Customer Concentration Risk [Revenue | Subtotal Á Á Á Á Disaggregation of Revenue [Line Items] Á Á Á Á Á Revenue, percent 60.70% 62.70% 61.60% 62.50% Á X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting

na: Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1:

IncomeLossFromContinuingOperationsBeforeInterestTaxesDepreciationAndAmortizationRentCostsAcquisitionCostsAndStockBasedCompensation Namespace Prefix: pntg_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionShare-Based Compensation Expense And Related Taxes + ReferencesNo definition available. + Details Name: pntg_ShareBasedCompensationExpenseAndRelatedTaxes Namespace Prefix: pntg_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionStart-Up Activities, Costs + ReferencesNo definition available. + Details Name: pntg_StartUpActivitiesCosts Namespace Prefix: pntg_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionUnusual, Non-Recurring or Redundant Charges + ReferencesNo definition available. + Details Name: pntg_UnusualNonRecurringOrRedundantCharges Namespace Prefix: pntg_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThis element represents acquisition-related costs incurred to effect a business combination which costs have been expensed during the period. Such costs include finder's fees; advisory, legal, accounting, valuation, and other professional or consulting fees; general administrative costs, including the costs of maintaining an internal acquisitions department; and may include costs of registering and issuing debt and equity securities. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 25 -Paragraph 23 -Publisher FASB -URI> <https://asc.fasb.org/1943274/2147479405/805-10-25-23> + Details Name: us-gaap_BusinessCombinationAcquisitionRelatedCosts Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph \(b\) -SubTopic 10 -Topic 230 -Publisher FASB -URI](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482099/360-10-50-1> + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. + ReferencesReference 1: <http://www.xbrli.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI> <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrli.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI> <https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 4: [http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(17\)\) -Publisher FASB -URI](http://www.xbrli.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 5: <http://www.xbrli.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI> <https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph \(a\)\(2\) -Publisher FASB -URI](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147481203/810-10-50-1A>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI> <https://asc.fasb.org/1943274/2147481175/810-10-55-4J>Reference 8: [http://www.xbrli.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph \(a\) -Publisher FASB -URI](http://www.xbrli.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 9: [http://www.xbrli.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph \(a\) -Publisher FASB -URI](http://www.xbrli.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482790/220-10-45-1B> + Details Name: us-gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: <http://www.xbrli.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI> <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 2: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(f\) -Publisher FASB -URI](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 3: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph \(b\) -Publisher FASB -URI](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-30>Reference 4: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482964/270-10-50-1>Reference 5: [http://www.xbrli.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(ee\) -Publisher FASB -URI](http://www.xbrli.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 6: [http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(c\) -Publisher FASB -URI](http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI) [https://asc.fasb.org/1943274/2147482810/280-](https://asc.fasb.org/1943274/2147482810/280-10-50-32)

Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe amount of property, plant, and equipment recognized as of the acquisition date. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479303/805-10-55-37>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479907/805-20-50-1> + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount recognized for assets, including goodwill, in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479907/805-20-50-1> + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-49>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482548/350-20-55-24>Reference 3: <http://www.xbrl.org/2003/role/exampleRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482078/820-10-55-100>Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482598/350-20-45-1>Reference 7: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482573/350-20-50-1>Reference 8: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482573/350-20-50-1>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-599-1> + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe equity interest of noncontrolling shareholders, partners or other equity holders in consolidated entity. + ReferencesNo definition available. + Details Name: us-gaap_MinorityInterestOwnershipPercentageByNoncontrollingOwners Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionThe parent entity's interest in net assets of the subsidiary, expressed as a percentage. + ReferencesNo definition available. + Details Name: us-gaap_MinorityInterestOwnershipPercentageByParent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionAmount of increase in noncontrolling interest from sale of a portion of the parent's controlling interest. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-23>Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 599 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-599-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(2) -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481203/810-10-50-1A> + Details Name: us-gaap_NoncontrollingInterestIncreaseFromSaleOfParentEquityInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the investment in or advances to an entity in which the reporting entity shares control of the entity with another party or group. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-13> + Details Name: us-gaap_PaymentsToAcquireInterestInJointVenture Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow from the acquisition of a piece of land, anything permanently fixed to it, including buildings, structures on it and so forth; includes real estate intended to generate income for the owner; excludes real estate acquired for use by the owner. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-13> + Details Name: us-gaap_PaymentsToAcquireRealEstate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=us-gaap_SeriesOfIndividuallyImmaterialBusinessAcquisitionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AssetAcquisitionAxis=us-gaap_SeriesOfIndividuallyImmaterialAssetAcquisitionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_HomeHealthAndHospiceServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsegmentsAxis=pntg_HospiceSubsegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_SeniorLivingServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_OperationalSeniorLivingUnitsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_JointVentureWithJohnMuirHealthMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_OwnershipAxis=pntg_HomeHealthJointVentureMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_LicensingAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_TradeNamesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_OneHomeHealthAgencyAndOneHospiceAgencyAcquiredIn2024Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_FourHomeHealthAgencyAndOneHospiceAgencyAcquiredIn2024Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsegmentsAxis=pntg_HomeCareAgenciesSubsegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 58 R47.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENTâ€”NET - SCHEDULE OF PROPERTY AND EQUIPMENT (Details) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Property, Plant and Equipment [Line Items] A A Property and equipment, gross \$ 71,064 \$ 53,675 Less: accumulated depreciation (29,199) (25,077) Property and equipment, net 41,865 28,598 Land A A Property, Plant and Equipment [Line Items] A A Property and equipment, gross 5,543 96 Building A A Property, Plant and Equipment [Line Items] A A Property and equipment, gross 8,778 1,890 Leasehold improvements A A Property, Plant and Equipment [Line Items] A A Property and equipment, gross 21,179 21,204 Equipment A A Property, Plant and Equipment [Line Items] A A Property and equipment, gross 31,527 27,984 Furniture and fixtures A A Property, Plant and Equipment [Line Items] A A Property and equipment, gross 1,501 1,238 Construction in progress A A Property, Plant and Equipment [Line Items] A A Property and equipment, gross 2,536 \$ 1,263 X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-599-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482099/360-10-50-1> + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-599-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A> + Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482099/360-10-50-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478964/842-20-50-7A>Reference 2:

action=50-Paragraph 1-Subparagraph (b)-Publisher FASB -URI https://asc.fasb.org/1943274/214748253/350-20-50-1 + Details Name: us-gaap. GoodwillAcquiredDuringPeriod Namespaces: Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X -DefinitionA roll forward is a reconciliation of a concept from the beginning of a period to the end of a period. + ReferencesNo definition available. + Details Name: us-gaap. GoodwillRollForward Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap. StatementBusinessSegmentsAxis=pntg. HomeHealthAndHospiceServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap. StatementBusinessSegmentsAxis=pntg. SeniorLivingServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 61 R50.htm IDEA: XBRL DOCUMENT v3.24.3 GOODWILL AND OTHER INDEFINITE-LIVED INTANGIBLE ASSETS - INDEFINITE-LIVED INTANGIBLE ASSETS (Details) - USD (\$) in Thousands Sep. 30, 2024 Dec. 31, 2023 Indefinite-lived Intangible Assets [Line Items] A A Other indefinite-lived intangibles \$ 95,902 \$ 67,742 Trade name A A Indefinite-lived Intangible Assets [Line Items] A A Other indefinite-lived intangibles 8,185 1,385 Medicare and Medicaid licenses A A Indefinite-lived Intangible Assets [Line Items] A A Other indefinite-lived intangibles \$ 87,717 \$ 66,357 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap. IndefiniteLivedIntangibleAssetsByMajorClassLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of assets, excluding financial assets and goodwill, lacking physical substance and having a projected indefinite period of benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section 545 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-545-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap. IndefiniteLivedIntangibleAssetsExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap. IndefiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap. TradeNamesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap. IndefiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap. LicensingAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 62 R51.htm IDEA: XBRL DOCUMENT v3.24.3 GOODWILL AND OTHER INDEFINITE-LIVED INTANGIBLE ASSETS - NARRATIVE (Details) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Sep. 30, 2023 Goodwill and Intangible Assets Disclosure [Abstract] A A A Intangible asset impairments \$ 0 \$ 0 \$ 0 X - DefinitionTotal loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of intangible assets, other than goodwill. + ReferencesNo definition available. + Details Name: us-gaap. GoodwillAndIntangibleAssetImpairment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap. GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 63 R52.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER ACCRUED LIABILITIES (Details) - USD (\$) in Thousands Sep. 30, 2024 Dec. 31, 2023 Other Accrued Liabilities, Current [Abstract] A A Refunds payable \$ 1,512 \$ 1,566 Deferred revenue 1,799 1,658 Resident deposits 1,637 2,367 Property taxes 1,188 1,255 Deferred state relief funds 1,147 780 Accrued self-insurance liabilities 5,368 4,392 Hospice CAP liabilities 2,363 661 Other 4,015 2,651 Other accrued liabilities \$ 19,029 \$ 15,330 X - DefinitionDeferred State Relief Funds, Current + ReferencesNo definition available. + Details Name: pntg. DeferredStateReliefFundsCurrent Namespace Prefix: pntg_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for real and property taxes. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 720 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483384/720-30-45-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 8 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-8 + Details Name: us-gaap. AccrualForTaxesOtherThanIncomeTaxesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap. AccruedLiabilitiesCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for professional fees, such as for legal and accounting services received. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap. AccruedProfessionalFeesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479837/606-10-45-2 + Details Name: us-gaap. ContractWithCustomerLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCurrent regulatory liabilities generally represent obligations to make refunds to customers for various reasons including overpayment. + ReferencesNo definition available. + Details Name: us-gaap. CustomerRefundLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe current portion, due within one year or one operating cycle, if longer, of deposits held other than customer deposits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap. DepositLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap. OtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionObligations not otherwise itemized or categorized in the footnotes to the financial statements that are due within one year or operating cycle, if longer, from the balance sheet date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 10 -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481573/470-10-45-10 + Details Name: us-gaap. OtherSundryLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying amount of accrued known and estimated losses incurred as of the balance sheet date for which no insurance coverage exists, and for which a claim has been made or is probable of being asserted, typically arising from workmen's compensation-type of incidents and personal injury to nonemployees from accidents on the entity's property that are expected to be paid within one year (or the normal operating cycle, if longer). + ReferencesNo definition available. + Details Name: us-gaap. SelfInsuranceReserveCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 64 R53.htm IDEA: XBRL DOCUMENT v3.24.3 DEBT - SCHEDULE OF LONG-TERM DEBT (Details) - USD (\$) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Debt Instrument [Line Items] A A A A Less: unamortized debt issuance costs \$ (4,125) A \$ (4,125) A (1,086) Long-term debt, net 108,875 A 108,875 A 63,914 Amortization of deferred financing fees, including write-offs from amendment 616 \$ 130,876 \$ 391 A Revolving Credit Facility A A A A Debt Instrument [Line Items] A A A A Amortization of deferred financing fees, including write-offs from amendment A A 428 A A Revolving Credit Facility | Line of Credit A A A A Debt Instrument [Line Items] A A A A A Revolving Credit Facility \$ 113,000 A \$ 113,000 A \$ 65,000 X - DefinitionAmount of amortization expense attributable to debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph

<https://asc.fasb.org/1943274/2147482900/835-30-50-1> + Details Name: us-gaap DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-1A>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1>Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D) + Details Name: us-gaap DeferredFinanceCostsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(22\)\) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: <http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8>Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-03\(16\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1)Reference 4: [http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69C](http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69B)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1F](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1F)Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 5: [http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69C](http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69B)Reference 7: <http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69E>Reference 8: [http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 11: [http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(h\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(j\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (j) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(k\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (k) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(l\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (l) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(m\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (m) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(n\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (n) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(o\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (o) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 23: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(p\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (p) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 24: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(q\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (q) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 25: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph \(r\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (r) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B)Reference 26: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2>Reference 27: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1> + Details Name: us-gaap DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, before accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1> + Details Name: us-gaap DeferredFinanceCostsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe total amount of the contingent obligation under letters of credit outstanding as of the reporting date. + ReferencesNo definition available. + Details Name: us-gaap LettersOfCreditOutstandingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(22\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(22\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding). + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(22\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(19\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap LineOfCreditFacilityRemainingBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionWeighted average interest rate of long-term debt outstanding calculated at point in time. + ReferencesNo definition available. + Details Name: us-gaap LongtermDebtWeightedAverageInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - Details Name: us-gaap CreditFacilityAxis=us-gaap RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap LongtermDebtTypeAxis=us-gaap LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VariableRateAxis=us-gaap SecuredOvernightFinancingRateSoftMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap CreditFacilityAxis=us-gaap LetterOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: XML 65 R55.htm IDEA: XBRL DOCUMENT v3.24.3 OPTIONS - SHARE-BASED COMPENSATION (Details) - USD (\$) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Share-based Compensation Arrangement by Share-based Payment Award [Line Items] \$ 1,341 \$ 5,424 \$ 4,011 Stock Options \$ 1,377 1,044 3,628 2,878 Restricted Stock Awards \$ 606 \$ 119 \$ 1,404 \$ 598 X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SAB Topic 14.F\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(h\)\(1\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) + Details Name: us-gaap AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1D>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)

Paragraph 2 - Subparagraph (a)(3) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6:

2Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPercentage of vesting of award under share-based payment arrangement. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardAwardVestingRightsPercentage Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPeriod from grant date that an equity-based award expires, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardExpirationPeriod Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PlanNameAxis=pntg TheEnsignPlansMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 69 R58.htm IDEA: XBRL DOCUMENT v3.24.3 OPTIONS AND AWARDS - OPTIONS GRANTED (Details) - The Ensign Plans - \$ / shares shares in Thousands 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Options granted (in shares) 778 Á 2024 Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Options granted (in shares) 778 Á Weighted average fair value of options (in dollars per share) \$ 10.38 Á 2024 | Stock Options Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á A Risk-Free Interest Rate 4.30% Á Expected life 6 years 6 months Á Expected volatility 42.60% Á Dividend Yield 0.00% Á 2023 Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á Options granted (in shares) Á 874 Weighted average fair value of options (in dollars per share) Á \$ 6.61 2023 | Stock Options Á A Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Á A Risk-Free Interest Rate Á 4.10% Expected life Á 6 years 6 months Expected volatility Á 41.80% Dividend Yield Á 0.00% X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionRate of weighted-average expected volatility for award under share-based payment arrangement. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsWeightedAverageVolatilityRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480483/718-10-35-1D>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480483/718-10-35-3>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average grant-date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PlanNameAxis=pntg TheEnsignPlansMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R59.htm IDEA: XBRL DOCUMENT v3.24.3 OPTIONS AND AWARDS - EMPLOYEE STOCK OPTION ACTIVITY (Details) - The Ensign Plans shares in Thousands 9 Months Ended Sep. 30, 2024 \$ / shares shares Dec. 31, 2023 \$ / shares shares Number of Options Outstanding Á Beginning balance, outstanding (in shares) | shares 2,924 Á Granted (in shares) | shares 778 Á Exercised (in shares) | shares (220) Á Forfeited (in shares) | shares (111) Á Expired (in shares) | shares (60) Á Ending balance, outstanding (in shares) | shares 3,311 Á Weighted Average Exercise Price Á Á Beginning of period, weighted average exercise price (in dollars per share) | \$ / shares \$ 18.79 Á Granted (in dollars per share) | \$ / shares 21.02 Á Exercised (in dollars per share) | \$ / shares 9.16 Á Forfeited (in dollars per share) | \$ / shares 20.36 Á Expired (in dollars per share) | \$ / shares 30.71 Á End of period, weighted average exercise price (in dollars per share) | \$ / shares 19.66 Á Number of options vested (in shares) | shares 1,257 1,190 Weighted average exercise price of options vested (in dollars per share) | \$ / shares \$ 20.60 \$ 19.14 X - DefinitionShare-based Compensation Arrangement by Share-based Payment Award, Options, Vested, Outstanding, Number + ReferencesNo definition available. + Details Name: pntg_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedOutstandingNumber Namespace Prefix: pntg_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of options or other stock instruments for which the right to exercise has lapsed under the terms of the plan agreements. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExpirationsInPeriod Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-

gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1:

gaap_OperatingCostsAndExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53>Reference 2: [http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53](http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDnThnHmMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53)Reference 2: [http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53](http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=srt_AffiliatedEntityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=pntg_OperatingLeaseRentExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_SeniorLivingServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=pntg_HomeHealthAndHospiceServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 73 R62.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES - IMPACT OF NEW LEASES GUIDANCE (Details) - USD ($) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Operating Lease Costs: Á Á Á Variable lease cost $ 2,187 $ 1,876 $ 6,456 $ 5,367 Cost of Services Á Á Á Operating Lease Costs: Á Á Á Operating lease costs 10,906 10,006 31,814 29,439 Cost of Services | Community Á Á Á Operating Lease Costs: Á Á Á Operating lease costs 9,045 8,567 26,560 25,303 Cost of Services | Office Á Á Á Operating Lease Costs: Á Á Á Operating lease costs 1,861 1,439 5,254 4,136 General and administrative expense Á Á Á Operating Lease Costs: Á Á Á Á Operating lease costs $ 114 $ 94 $ 317 $ 291 X - ReferencesNo definition available. + Details Name: us-gaap_LeaseCostAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability. + ReferencesReference 1: <a href=)Reference 2: [http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53](http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of variable lease cost, excluded from lease liability, recognized when obligation for payment is incurred for finance and operating leases. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OperatingLeaseLiabilitiesPaymentsDueAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 75 R64.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Details) - USD ($) in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Income Tax Disclosure [Abstract] Á Á Á Income tax expense (benefit) $ 1,354 $ 1,066 $ 4,957 $ 3,894 Effective income tax rate reconciliation, percent 16.90% 19.30% 21.80% 29.30% X - DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: <a href=)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(ee\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 4: <http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SAB Topic 6.1.7\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-599-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph \(h\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.7-04\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph \(a\) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2](http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2)Reference 12:

Balance Type: debit Period Type: duration X - DefinitionMaximum percentage of employee gross pay the employee may contribute to a defined contribution plan. + ReferencesNo definition available. + Details Name: us-gaap DefinedContributionPlanMaximumContributionsPerEmployeePercent Namespace Prefix: us-gaap Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration XML 77 R66.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES (Details) \$ in Thousands 1 Months Ended 3 Months Ended 9 Months Ended 12 Months Ended May 31, 2022 agency Marc 31, 2024 USD (\$) Sep. 30, 2024 USD (\$) review May 31, 2022 provider agency Concentration Risk [Line Items] A A A Number of operating subsidiaries with reviews scheduled | review A 12 A Suspended payments A \$ 5,105 A Sampled and extrapolated overpayments A 246 A Number of patient records under review | agency 107 A 107 Period of review 10 months A A Previously withheld amounts A (4,859) A General and professional liability, retention limit A 150 A Out-of-pocket retention A 500 A Workers' compensation, retention limit A 250 A Hospice Services Segment A A A Concentration Risk [Line Items] A A A Number providers | provider A A 1 Maximum A A A Concentration Risk [Line Items] A A A Self insurance, individual coverage limit A \$ 350 \$ 350 A X - DefinitionCorridor as an Additional Out-of-Pocket Retention + ReferencesNo definition available. + Details Name: pntg_CorridorAsAnAdditionalOutOfPocketRetention Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionGeneral And Professional Liability Insurance, Retention Limit, Per Claim + ReferencesNo definition available. + Details Name: pntg_GeneralAndProfessionalLiabilityInsuranceRetentionLimitPerClaim Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionNumber Of Operating Subsidiaries With Reviews Scheduled + ReferencesNo definition available. + Details Name: pntg_NumberOfOperatingSubsidiariesWithReviewsScheduled Namespace Prefix: pntg Data Type: xbrli:integerItem Type Balance Type: na Period Type: instant X - DefinitionNumber Of Provider + ReferencesNo definition available. + Details Name: pntg_NumberOfProvider Namespace Prefix: pntg Data Type: xbrli:integerItem Type Balance Type: na Period Type: duration X - DefinitionSelf Insurance, Individual Coverage Limit + ReferencesNo definition available. + Details Name: pntg_SelfInsuranceIndividualCoverageLimit Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionUniform Program Integrity Contractor, Number Of Patient Records Under Review + ReferencesNo definition available. + Details Name: pntg_UniformProgramIntegrityContractorNumberOfPatientRecordsUnderReview Namespace Prefix: pntg Data Type: xbrli:integerItem Type Balance Type: na Period Type: instant X - DefinitionUniform Program Integrity Contractor, Period Of Review + ReferencesNo definition available. + Details Name: pntg_UniformProgramIntegrityContractorPeriodOfReview Namespace Prefix: pntg Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration X - DefinitionUniform Program Integrity Contractor, Previously Withheld Amounts + ReferencesNo definition available. + Details Name: pntg_UniformProgramIntegrityContractorPreviouslyWithheldAmounts Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionUniform Program Integrity Contractor, Sampled and Extrapolated Overpayments + ReferencesNo definition available. + Details Name: pntg_UniformProgramIntegrityContractorSampledAndExtrapolatedOverpayments Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionUniform Program Integrity Contractor, Suspended Payments + ReferencesNo definition available. + Details Name: pntg_UniformProgramIntegrityContractorSuspendedPayments Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionWorkers' Compensation Insurance, Retention Limit, Per Claim + ReferencesNo definition available. + Details Name: pntg_WorkersCompensationInsuranceRetentionLimitPerClaim Namespace Prefix: pntg Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrli.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/214748785/954-310-50-2 + Details Name: us-gaap ConcentrationRiskLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Details Name: us-gaap StatementBusinessSegmentsAxis=pntg HospiceServicesSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 78 R67.htm IDEA: XBRL DOCUMENT v3.24.3 SUBSEQUENT EVENTS (Details) - USD (\$) \$ / shares in Units, \$ in Millions Oct. 02, 2024 Sep. 30, 2024 Dec. 31, 2023 Subsequent Event [Line Items] A A A Common stock, par value (in dollars per share) A \$ 0.001 A 0.001 Subsequent Event A A A Subsequent Event [Line Items] A A A Common stock, par value (in dollars per share) A \$ 0.001 A 0.001 Subsequent Event [Line Items] A A A Number of shares issued in transaction (in shares) 4,025,000 A Net proceeds from offering \$ 118.5 A X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://www.xbrli.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (SX 210.5-02-29) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - DefinitionCash received on stock transaction after deduction of issuance costs. + ReferencesNo definition available. + Details Name: us-gaap SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. + ReferencesNo definition available. + Details Name: us-gaap SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - DefinitionDetail information of subsequent event by type. User is expected to use existing line items from elsewhere in the taxonomy as the primary line items for this disclosure, which is further associated with dimension and member elements pertaining to a subsequent event. + ReferencesReference 1: http://www.xbrli.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-2Reference 2: http://www.xbrli.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap SubsequentEventLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Details Name: us-gaap SubsequentEventItemAxis=us-gaap SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap SubsidiarySaleOfStockAxis=pntg PublicOfferingMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 79 Financial Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4\$L#!0 (>I9ED)04UB<0+ \$ 0 9&JC4>O<> ,087!P+GAM M,\$V\$/0L',1!\$!QO,=IP4)B0-!2L+(/>QLOD&1\$LD'>OCG!CVX>,QA&WP!G M*N*I!BV&5(C(I(I/!4B7K9,-N?>=H!6Y<#OGDK7A.YN?Q<4&GPZ4A!OW]=0U!R!UEA 6,6#MI7E!+ P04 M' #7<699->>N>X K @ 6 108U!R,WIS+V-0&ULS9+! M'L,P#=(?9?B>\$Y*#R- I6.G#08K,QF=JAW [J6!R?>R5+FSVJ!CITL^>? M/H\$Z&683R\$9<#QC&B+J! P24 +3D1! '1U0BM3-2-8CDW.53MP-MZ2,GK9L8E MDDA! M'>20> 6W:= -KL[ONU.9A M'P5!OX!>1%>A! P04 #7<699F9R<Q < > < > SP &L+W1H M96UE+V1H96UE.2YX,6SGM6EWSVW<4?N^T!OAG!F+QC! M8Q3621A! '1S80RY8-19-NILA! 'S!Y!Y1!>?H.'GS|BYBZ|:(E/X M8-DOV!|MR >?>#>BVVR!+ M41B1G!@M MNN01,+5)3<3!PB=A!AJ4!P! DQE!&+>+3&K!&G\$WVVO<C|CWVX|JTMOFUCV! MH5A!VH3X\$85!XISQSYG! /L;14!J!E6W!76!4IEQC? *HU+ ,76>? /V- M /T!3SLV4!P9!AI= S M&L!&G\$QMUAV&Z/ K'3!F<-0HACA!FNVB<5&G 9Y>PTGS!+>+90VX!5,VPLCO!U! =Y'FIS 1 C M! MHY19;V\$5F!JH;@,H%>D>=N5Z> HWEL4Z">P- T=HWPJ!OXG! V MRY\$J37ON?0!<W=M-WR-9J3BUO<1FY;QNN=>K7'X8HU<RSTLS0L\$=R2^JVE+ZUJCA!M!+>,<X>RPP!9SR2!9WHU!T^ 9=NC0I33ET.XD^> VVZG<P!DZ,JBD;D! MTU*0!VYZ<5&XN!V(Y02Y?9A7;>?8T=-[Y%Y1L^/O!J8=>QCRHB!NH8.8S;# MAWE!7YAGE<90-1!M;#PD+>S;W8+C7Z2P4X!&1+> @Z!J O!256 Q68#Y*YB M?SR,1!>APYY=<7^1DN;/IF6J;J! =QEM(EYFF8\$V>ZRMYLE<%<5!56 #P MOFH!JM!5 Y9KF4Q9Z,RWRT, Q?B;D2XDU<1=7GFYRN>B>V!>I=W MP6#R 7#)1P E=>?I!U>KG/V>Z;/I,12\$>R<><41 71% B 5' 86%54+D.2Z M8 83>LX=SPWJ!PDXL G#Q!ODRWSEPVSK> U!F MSRQ!>1!78!&I!&K8KZZK! Y9P!M!OQ22' .-;I!>=X QU!M:160K3!+ M!WP?D<9CC!OT-?%&M!KMKMQMHQ#F 6!J, H68XW!>=FAHSU!N8!T*?>M 10 M VJ0->B!>R!15XQ?8VH<1' .CS< N=L+&S'CN!MBJ!A!L#!0 1 (E!UE8637F!P4 +D? 8>>G!>P=VJR=W-H965T!UL MM9ME; (>X%?>B L6N5C-2=>2 PBQ!HVI,Y!O!AHSU!|@,T!|/S6<=>I!M O M=8'8152%<C80;,&L!P8=VR-L=0%CV3-F"3/81 EM!GUE!>P!<C=0MA!U!B;R: QA,9P!NXODABO?12!P2Y6VM;WT8 M, (C29S!>UD8.3HF?7!>I!O!U,ON:Z8J!S0N8?Y4A7!>F!H!R!U!>N 360Y M,RKA!>?I 2&X!Y!>3%-B! W ZGES?UHMUXK\$E30,YY=N; 45'XN?Y+1+IGN MGFTT!L1-\$G#01A%>K!|C|JWE?>S<L<J\$>A!>V!>A8!>GK,7945G!J68!>U M27M=P;=S?>J!3!UD=9!Q!<5!>I!>N!>AD; #T,3=>E=9!J6!U!>@!>J!>H MEY,M!J!>H!>N7!T!>1S.=>5# 5 34 M9;7.P4!>N993*KF.<<C MR.4!7E!JWM!0665*5T%>E.1!%RBK!DX1!G+68! M8DTSW B1W!>K<< 101,T\$J!G?F*3A;>=MZ 3GD<D+> N!>OQOAW;3LMJ!>D MD9N!L(CA9>K)WMO?>?>G?>G\$& [VRS 5X+>=HF!9!6R<4+3

5f168j6U%31Z1->Z2&X4FC1=::X0P1#OF/IY#B - @-I 9 A40/7MYU+U>29, D MW1&K8Y-18 K>D.0S>ZL.70H QX*FKU?>.0-4K)&F+&COOU(W+#+,PCA3F1#M# MF&>FM".%=&.\$S9\$2'-S1F+N%N.9%[9@<+KZ=&N#-X806%9\$1&5K&CZ2 T MJ]&1XBD-0, <GSLN@9-4X&Z2 52BNA. E-<2A-H&A2DDSF&XU?>.JS->WH91

M50R'SL<^1L/>+6 MGYXLST<?%07/U-1 N4QJ\$T@>.*1:2J6V,W; ^2VLOT6GF@>O C MWRV7GD6-\$2 8-R\$T@>.*1&2!U839BY/LCJFWM>?..?1P11KH5YN'XW(H#0.10D4 M34F-7W \$K5 , +!O!K8Y+PAE.3-5JRBZ .5!2L .6B#TCB4) T-66D0,PY>97N MN.2@[(M8&5)&Y'L/<4* .SA?>HL1!]>[D3!]>[2!0T2&Y W&2TY?NN;2?&O MFG59(L W!5U!#654!]>TGB^7QVB JH) [J5A JS,]>[JORBMA-(8A-&B M3J2DEU6<C.HP.1&5;OIZ .Y<YR101A84J?]. 5<YF,6L,7JQ MNWYK9 K.9<6%G1):6.\$KO LN.7YF@]>.&I-

#.0:#04[M<L-166KYES(QMVM%\$UN<+< .I!%QY0T@>.<HF P.DT-1 M D53.UAJO SJM->^1'2J/RJ2+R*0G<^1QJ106D-2A, HFHUU4A7F=E4(EL6Y M-1'IKK1, T(TTJO+X?>..?C73 Q M46GT0E0W6D,R* (U#>04)>U->ZKSBS)UW9*E-03V,YJ.DW,4GW33CG O2Q M72A-H&A D6G/61SB1VW6#X M^Z>FZ, ^!9EE=J0/2-@> PD 8 M+PO=VJR-W.H965T&ULK9IMZ,X>L- B16[6LU(DPVP M44'WC=3PTZFE?>..S-Y[183?]>[>+9JVS]. 148,74MXT@>L.1&S/<8 0 MX22@>F?> \$AM(C)=9(F6, E-K7J:WJPR.M:VDK<+<H+Q 172738YAR<77J :>[O .0J0T+M2 ?] M33REB&B175071 XVT@N.H:HGJ> .7IM>J.T55L JM.T&K;QT M9D4\$O 9WRRM-F=3 J.2NB;K/KI/GI2QBSM, &9T. 14V/K34 RSQ7F792 MOFQT. (O .>HDT+JM2 ?) M7BXN[NVNV+74Y]+? EW>;>R .AF+Y4WY@KJ MN01WU+>#B?D57<^1WL]IN'0Y27X-M!M@>?BYX3M!BE2/OO@>V EP54WWA^D^K%ZTKZ-65+<C9X9)N/P/L70+<0Y%\$S7; MFV.'R-+;JX;&1)6<#UC*9+>N>0(DRBM)QJ'.G19Q>X@L0U>W:UOUI8M MZQ, QCDJFUAU'VCY2?>+>W +>0'VFJ'ZFQO!QV7!QX[M:F858D?>KJ#53AGYCSJQU08,A 5-E1<I>].

M6PG+>A>P>] j NDK4K+Y+ LADC1+5RMJG,30F+IZILW1 M01'IVS>#EIPDC M#-8M4DI8V7, L7W'WYGG=7?>.A. %>.'OIIMTEK3E7Z&E'.1KE3;78A;%V*G' =J16GRR(&#I'RWJM: [3XAA. *D*KO) MCOT.(1H&DM-57T@>(W@>9Y+5 M>M D^F'W'W' PFS'>S5ED6-JYS TQVB) JEFF,8&1,1F,B3B=P>..3L>J>S>[>HJQ @>M!+> MV85+11]JDU697632J] [LZAP. >+>PF871.'8NNA@>MATTOR IEC'>8T5J5D] M>J'0M]0MFJVB740H87B-2UQV,HA>P> SUTDGQUT9N<1N6'IGR5L0>JFNJU M @>L>V>+<1]>[PU=PY22;LRV4; E+Z.A8% (5@&6P+983:1>=>S112@>?>4 M.YEMGM3NKNI[DF:DHGM+V^K.9.(1#HVP- T@>GH'1J0M)W?>P>T.T7YJQD<^M%>6HJ'3'4IQ'(TH13(WVNE&ZD>I4A4M3->37A(D3>4>J-9@>+4\$1Y*7G MUL+81A9N.(31' V#V8&Y&C\$K[V12Z&C M(G,B7;F. 7Y-3HACI:1U'>Y%>+&16LID L111QTGDYJ2D. ID=ZXV;'B17 M.R9%M9M%G@>QBLRBULJ. ?>?CEDLX,P1'6K?>2>A>J;>GJ9VS'85 M6XSL7GN(<G'9#B=\$)>X.92->T@>AGVJ >=L08C>7[U OBMJGQ4HY-UDY1'SWI-D/HOVJ4 M>X>E=[<1-7NMHHVKT@>M/J'LRW2+U9C,CIOX ?>[&=QRO]1P8<<^2V,J\$>A MEK28C6GN'4. [17DCCQX3K61JP0<1H>H>?>[>+>[>RJTAR.1H6;A8Q\$US[F1=?>[>HV2@Y(S1)J, U65E=, #!W\$X/ FQF\$UC'XJY MT>=>4SNW&O/BOTJ144? YL1G<OHX;3RCFK8MA@>@>[>[>+>N%>LCIW:(RQVSU9# M84476%&HP575(BT93Z?>39Z?>F'>SAVFV'0'D(KC3+G9S5PNEZ?>#>=&1^>^ MP+>8H5Q[117V(6P&P.H3E17J1M942Z 6JM*?> @>H+U+6+WM4T#5NQC MZTIAJ]6R<+>(Z.CG<C7UC9BRC<..14R* Z0!0N?>@>?>3WW+>+&^ATK1R&S. Z+O!<^>STGB <V [2Q.AOCXV309C9>..3HNR^H2+NZJ] (<G U+5, CUZ=>MOJ](<U .U.ZC->^1](<@Q4 Q2Q&S&P5AT=STW?RY<V 54 M&H>ZT/QOJ?PTM3NOS,&S.U5D?30G\$SNSQ,&J2<1A&68Q'6' /M/N]GZKJ9W MJ773V+&6%.(3P3V>U>3L7K;=[X#1^>^>WY&P9LHID]=FV+>=WBSJ-Q>.>BYOT(L&EKK')>A39J4O&ORVRXV2<U> UOOTE^2V4@> M J'FO J14 JH75A.]102P,5% @>UX%F6' OZNF! APH !@>IX M;WJW)>K56D85+1>HG@>^>7BFD MCB.CB.SDY&IO&9Q9>79;.>BYOF4&X&D>A69%YX71^1J7*7&7C;.&4&J&4'0 MWVJ10Q#58V 6LRHJ,D71=>.*P@>O. FR\$ Z1C1W<5?> CZ%,\$&2Y%K?R=>6?& MK3KQ@>.<Y<(<OK-N&@>PC2VGE3M1=J02EU'R>[>VSCIEPM>R>S)OIM#>=>5GXV<D M9.T;+>JF-XIS5-M(BU'NNI,QICEFR97.1O DXQZT1X.8 MDD%R .>4>214< >[>?0OUNR'RV'>Q1#>NA&GE,Q\$PBF.HXIMV15&D ?0AA& M9V^H+X=JRY= P6^H&D(GP7X<5-0?>PQ9JZBN%ISXWJ4'>+>E0H6HL9> /P MP?MWGY)D<.>B>T> :>4JMJ2DKH3? =5KLL>X>-W2VZ=>O&G^0# 851F=OY M1T&E8TO1O(P6'1^LEE)]IX1SZ%T,6%>.*!>PUI M %D#23F=FSI=1VO?>7+UP,1'2B3(RUJ\$5 BQO^M%>DOJ+P'F5'1)U1KG@>L5 M(9QJ]>3QDNKRN<1>.>M49;X4MT.'C'V%AE&F/OQXY@>[M.ZPXM, D MH7'4V'<?>[>X&A]D?>]>]>JQK<=&F1LLQO142ZPJ@>JLVLCF6M1>=>#RJ0!>F+Z M.N4VHP45C%20@>M<1'@>H8T5F2 &9>B>2U P13N3C95+>@>QU.7R'DS1>OJF<^3+>1(QD5>AS>J0 M7;X7(M+>TDA4.W1=HFC^6FYESDM^8VEF H>G416,]U#9E=>F<Q,WIWH)M0E6NT2>>@>VS;@>G1 J2C& P0WMC85 M1'>N'>M'>J'>Y+>WY^>WN.>[1N'>Q]OIAHX?>O!>ZU>Z5=>+<X+G;FR?>55S20E7 MN^2K'>J'>[>DXC4Y1&S<2'>CPWU;13P4;J2>1V@>[2^>1=>L)< >C>G1. 51+ M P04 ^>7699T?T7B* * 5'& &'>AL+W=OIEBF, M78E421V@>(>H2S)PLH,1IVKH %'166GI'>?>L&Z MKEI[>^>MLJ4K1VRE@>],K2MEC4N^>W4S+G366Q,7N,Z7410>?>2G'N9W6 MII.'VW4C1.^40[BI48=>G08->NG&G&M<N;NR7G24KX?>J' EC=>SMLMU'R M72KCM7J?>?9;W3P^N^>UO.'W15'>X'>OY09,K/V+>B;Y66 [E'935D/BW M4F-5%>0(GR,GOMD;2Q^SM)OV+>8C

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