

**MISSISSIPPI STATE DEPARTMENT OF HEALTH
DIVISION OF HEALTH PLANNING AND RESOURCE DEVELOPMENT
JULY 18, 2019**

**CON REVIEW NUMBER: HG-AB-0619-008
FORREST COUNTY GENERAL HOSPITAL
D/B/A FORREST GENERAL HOSPITAL
ADDITION OF TWO (2) LEVEL I COMPREHENSIVE MEDICAL
REHABILITATION BEDS
LOCATION: HATTIESBURG, FORREST COUNTY, MISSISSIPPI
CAPITAL EXPENDITURE: \$0.00**

STAFF ANALYSIS

I. PROJECT SUMMARY

A. Applicant Information

Forrest County General Hospital, d/b/a Forrest General Hospital (“Forrest General”) is a 545 bed public, acute care hospital owned by Forrest County and governed by a seven (7) member Board of Trustees. The hospital’s bed complement consists of 433 short-term acute care beds; twenty-four (24) rehabilitation beds; sixty-four (64) adult psychiatric beds; sixteen (16) adolescent psychiatric beds and eight (8) adult chemical dependency beds. Licensed by the Mississippi State Department of Health, Forrest General participates in the Medicare and Medicaid programs.

B. Project Description

Forrest General Hospital requests Certificate of Need (CON) authority to add two (2) Level I Comprehensive Medical Rehabilitation (“CMR”) Beds to its existing complement of twenty-four (24) inpatient rehabilitation beds currently offered through its acute rehabilitation center known as the Forrest General Rehab Center (the “Rehab Center”). The applicant states the Rehab Center is accredited by the Commission on Accreditation of Rehab Facilities for the general adult population, and is also accredited as a stroke specialty unit. The applicant further states that the Rehab Center provides services to patients with traumatic brain injury, spinal cord injury, stroke, orthopedic surgery, neurological disorders, multiple traumas, amputation/joint prosthesis or other medical conditions causing functional deficits. In addition, the applicant states the Rehab Center provides patients the following services: rehabilitation nursing, physical therapy, occupational therapy, speech language pathology, behavioral modification, chaplain

services, community re-entry, medical staff consultation, home evaluations, nutritional counseling, prosthetic training, psychological counseling, respiratory therapy, wheelchair fitting and training, support groups, tracheostomy care and weaning and wound/ostomy care.

Forrest General states the current location of the Rehab Center is on the hospital's third (3rd) floor, which only has twenty-two (22) rooms to operate the allocated twenty-four (24) licensed beds. Therefore, Forrest General decided to relocate the Rehab Center from the current location on the third floor to a larger renovated footprint on the fourth (4th) floor.

According to the applicant, Forrest General Hospital will be able to staff the expansion of the Level I CMR services with existing personnel; however, 5.1 FTEs (Full-Time Equivalents) will be hired during the first year of the project, consisting of a registered nurse and technical/paramedical personnel at an estimated annual cost of \$276,642.76.

The applicant's final objectives for the project are to assure the current and future availability of CMR services by Forrest General Hospital for its patients.

The Fire Safety and Construction Bureau of Health Facilities Licensure and Certification has approved the site for the two additional beds.

The applicant expects the proposed project will be completed upon CON approval.

II. TYPE OF REVIEW REQUESTED

The Mississippi State Department of Health will review applications for a Certificate of Need (CON) to add comprehensive medical rehabilitation beds under the requirements of Sections 41-7-173, 41-7-191, and 41-7-193, Mississippi Code of 1972 Annotated, as amended. MSDH will also review applications for CON according to the general criteria listed in the *Mississippi Certificate of Need Review Manual, April 9, 2017, Revision*; all adopted rules, procedures, and plans of the MSDH; and the specific criteria and standards listed below.

In accordance with Section 41-7-197(2) of the Mississippi Code of 1972 Annotated, as amended, any affected person may request a public hearing on this project within ten (10) days of publication of the staff analysis. The opportunity to request a hearing expires on July 28, 2019. However, since July 28, 2019 is a Sunday,

requests for hearing will be accepted until Monday, July 29, 2019.

III. CERTIFICATE OF NEED CRITERIA AND STANDARDS

A. State Health Plan (SHP)

The *FY 2018 Mississippi State Health Plan (MSHP)* contains policy statements, and criteria and standards, which the applicant is required to meet before receiving CON authority for the addition of Level I CMR beds. This application complies with applicable policy statements, criteria and standards.

State Health Plan Policy Statements

SHP Policy Statement 1 –Definition

The applicant asserts Forrest General Rehab Center currently has twenty-four (24) licensed Level I CMR beds in which it provides CMR services to patients with severe physical disabilities that require an organized program of integrated rehabilitation services. The applicant submits that the current CMR services are provided to those patients with disabilities including stroke, spinal cord injury, congenital deformity, amputation, major multiple trauma, fractures of the femur (hip fracture), brain injury, polyarthritis, including rheumatoid arthritis, or neurological disorders, including multiple sclerosis, motor neuron disease, polyneuropathy, muscular dystrophy, and Parkinson's Disease. According to the applicant, the additional two (2) Level I CMR beds would be operated just as the current twenty (24) beds are operated and will provide the same CMR services currently offered at the Rehab Center and as defined in the *FY 2018 State Health Plan*.

SHP Policy Statement 2 – Planning Areas

The applicant acknowledges the state as a whole serve as a single planning area for determining the need for CMR beds/services. Therefore, the applicant states it will determine the need using the population data provided in the *FY 2018 State Health Plan* for the state as a whole.

SHP Policy Statement 3 – CMR Services

The applicant states Forrest General's Rehab Center currently operates twenty-four (24) Level I CMR beds. Forrest General states the two (2) additional Level I CMR beds will provide treatment services for all

rehabilitation diagnostic categories, just as the current twenty (24) beds are utilized.

SHP Policy Statement 4 – CMR Need Determination

The applicant states Forrest General reviewed Table 6.3 contained in Chapter 6 of the *FY 2018 State Health Plan*, where it shows the need for 251 Level I CMR beds to serve the estimated Mississippi population of 3,138,145 in FY 2023. Currently, there are only 221 licensed Level I CMR beds, as indicated in Table 6.1. Based on the formula of .08 beds per 1,000 population, the applicant states this leaves a shortfall of thirty (30) Level I CMR beds to serve the estimated Mississippi population. The applicant also noted that in August 2018, Singing River Hospital received CON authority to convert eight (8) Level II CMR beds to Level I status. As a result of the Singing River Hospital approval, the applicant states there is a current need for twenty-two (22) additional Level I CMR beds.

SHP Policy Statement 5 – Present Utilization of Rehabilitation Services

The applicant asserts that Forrest General Rehab Center has an occupancy rate of seventy percent (70%) over the last twenty-four (24) months. Forrest General further states this high utilization of existing CMR services is evidence of the need for the additional Level I CMR beds proposed.

SHP Policy Statement 6 – Minimum Sized Facilities/Units

The applicant states Forrest General Hospital currently has twenty-four (24) licensed Level I CMR beds in its hospital-based unit, which meets the minimum size requirements. This request for two (2) additional licensed Level I CMR beds would expand the total number of licensed Level I CMR beds to twenty-six (26).

SHP Policy Statement 7 – Expansion of Existing CMR Beds

The applicant states that for the most recent two (2) year period, Forrest General Hospital's Rehab Center has maintained an occupancy rate of seventy percent (70%), meeting the requirement for an expansion of the applicant's existing CMR beds.

SHP Policy Statement 8 – Priority Consideration

The applicant submits that this criterion is not applicable as there are no competing applications for the additional CMR beds requested by Forrest General Hospital.

SHP Policy Statement 9 – Children’s Beds/Services

The applicant states Forrest General does not intend to serve children in its Rehab Center.

SHP Policy Statement 10 – Other Requirements

Forrest General states the hospital’s Rehab Center currently meets all requirements set forth in the CMS regulations, as applicable.

SHP Policy Statement 11 – Enforcement

This statement is not applicable as Forrest General is a Level I facility.

SHP Policy Statement 12 – Addition/Conversion of Beds

The applicant asserts that this policy statement is not applicable as Forrest General Hospital has not added or converted any beds of another category to CMR beds without a CON.

SHP Policy Statement 13– Delicensed Beds

The applicant states Forrest General Hospital does not have any voluntary delicensed beds.

State Health Plan Certificate of Need Criteria and Standards for Comprehensive Medical Rehabilitation Beds/Services

SHP Need Criterion 1- Projected Need

- a. **New/Existing CMR Beds/Services:** The applicant states Forrest General reviewed Table 6.3 contained in Chapter 6 of the *FY 2018 State Health Plan*, where it shows the need for 251 Level I CMR beds to serve the estimated Mississippi population of 3,138,145 in FY 2023. Currently, there are only 221 licensed Level I CMR beds,

as indicated in Table 6.1. Based on the formula of .08 beds per 1,000 population, the applicant states this leaves a shortfall of thirty (30) Level I CMR beds to serve the estimated Mississippi population. The applicant also noted that Singing River Hospital received CON authority to convert eight (8) Level II CMR beds to Level I status.

As results of this approval, there is a current need for twenty-two (22) Level I CMR beds.

- b. Projects that do not involve the Addition of CMR Beds:** SHP Need Criterion 1(b) is not applicable to this project.
- c. Projects that Involve the Addition of CMR Beds:** Forrest General submits for the most recent two (2) year period, Forrest General Hospital's Rehab Center has maintained an occupancy rate of seventy percent (70%), meeting the requirement for an expansion of Forrest General Hospital's existing CMR beds.
- d. Level II Trauma Centers:** SHP Need Criterion 1(d) is not applicable to the proposed project.
- e. Conversion of Level II MR Beds to Level I CMR Beds:** SHP Need Criterion 1(e) is not applicable to the proposed project.

SHP Need Criterion 2 – Level I CMR Services

The applicant asserts Forrest General Rehab Center currently has twenty-four (24) licensed Level I CMR beds in which it provides CMR services to patients with severe physical disabilities that require an organized program of integrated rehabilitation services. The applicant submits that the current CMR services are provided to those patients with disabilities including stroke, spinal cord injury, congenital deformity, amputation, major multiple trauma, fractures of the femur (hip fracture), brain injury, polyarthritis, including rheumatoid arthritis, or neurological disorders, including multiple sclerosis, motor neuron disease, polyneuropathy, muscular dystrophy, and Parkinson's Disease. According to the applicant, the additional two (2) Level I CMR beds would operate in the same manner as the current twenty (24) Level I CMR beds and will provide the same CMR services offered currently at the Rehab Center and as defined in the *FY 2018 State Health*

Plan.

The applicant states Forrest General is an existing provider of Level I CMR services and complies with the standards on services and staffing set forth in the Need Criteria.

SHP Need Criterion 3 – Staffing and Services

The applicant states Forrest General is an existing provider of Level I CMR services and complies with the standards on services and staffing set forth in the SHP Need Criteria 3.

B. General Review (GR) Criteria

Chapter 8 of the *Mississippi Certificate of Need Review Manual, April 9, 2017, Revision*, addresses general criteria by which all CON applications are reviewed. This application is in substantial compliance with the general review criteria.

GR Criterion 1 – State Health Plan

The application is in compliance with the policy statements, certificate of need criteria and standards contained in the *FY 2018 State Health Plan* as discussed above.

GR Criterion 2 - Long Range Plan

The applicant submits Forrest General is the flagship facility of Forrest Health, a network of hospitals and clinics serving nineteen (19) counties in South Mississippi. According to the applicant, the vision of Forrest Health is to define the healthcare experience by providing world class care, along with compassionate services for all patients. The applicant states Forrest Health's long-range plan includes the assurance that a comprehensive range of health services are available and accessible by all residents of the service area. The applicant further states the proposed project is the result of a process that included strategic discussions with Forrest General Hospital's executive team and staff, as well as the governing Board of Trustees of Forrest Health. The applicant states all participants in the planning process agreed that in order to ensure the continuous, dependable, accessible and efficient provision of comprehensive inpatient rehabilitation services provided by Forrest Health, it is necessary and timely to expand the CMR services at Forrest General Hospital through the

addition of two (2) Level I CMR beds.

GR Criterion 3 - Availability of Alternatives

The applicant states there are no viable alternatives to the proposed project that would meet the health care needs of the community served by the Forrest General Rehab Center. The applicant further states the Rehab Center could remain in its current location, but that space does not allow for future expansion and growth. According to Forrest General, the Rehab Center currently operates at a level that justifies additional bed capacity, and the proposed project, which involves the relocation of the Rehab Center to the currently vacant fourth floor, is the only viable way for Forrest General Hospital to address a clear community health need for additional Level I CMR beds in its facility.

- a. Advantages and Disadvantages of Alternatives:** The applicant states the clear advantage of the proposed project is to increase the capacity of CMR services at Forrest General Hospital through the addition of two (2) CMR beds.
- b. New Construction Projects:** The applicant states the proposed project involves the relocation of the Rehab Center from the current location on the third floor to a vacant, but newly renovated, area on the fourth floor, which is the most efficient and cost effective approach to increasing the availability of CMR services.
- c. Beneficial Effects to the Health Care System:** According to the applicant, the proposed project will greatly enhance the health care system in Forrest Health's nineteen (19) county service area by increasing the accessibility and availability of CMR services. The applicant affirms the Rehab Center receives patient referrals from health professionals and facilities throughout the service area.
- d. Effective and Less Costly Alternatives:** The applicant states there is no less costly alternative to the project.
 - i. Unnecessary Duplication of Services:** The applicant states the proposed project is not a duplication of existing services, only an expansion of CMR services at Forrest General Rehab Center in response to consistent high utilization of the Level I beds in the Rehab Center.

- ii. **Efficient Solution:** The applicant states the addition of Level I CMR beds is the only appropriate response to the demonstrated need for additional CMR service capacity at Forrest General Hospital and the demonstrated need per the State Health Plan.

- e. **Improvements and Innovations:** The applicant asserts the proposed project will promote and enhance quality assurance by increasing the availability of CMR services at the Rehab Center for the communities that Forrest General Hospital serves.

- f. **Relevancy:** Forrest General Hospital projects that utilization of the Rehab Center's existing Level I CMR beds will continue to increase in the future. The applicant states the proposed project is designed to serve both the immediate and long-term health needs of the service area.

GR Criterion 4 - Economic Viability

Based on the applicant's three-year projections, this project will have a net income (loss) of (\$92,214.00) the first year, \$544,001.00 second year, and \$536,856.00 the third year of operation, respectively.

- a. **Proposed Charge:** The applicant states the proposed charges are based on Forrest General's existing charge structure for CMR services. The applicant's financial analysis tables demonstrate economic viability in each year following the implementation of the project.

- b. **Projected Levels of Utilization:** Forrest General asserts that the consistently high utilization of Level I CMR services in the Forrest General Rehab Center demonstrates the need for additional CMR beds.

- c. **Financial Feasibility Study.** Because the capital expenditure does not exceed \$2,000,000.00, this criterion is not applicable.

- d. **Financial Forecasts:** The applicant affirms that Forrest General Hospital does not project any significant deviations from its financial forecasts.

- e. **Covered Expenses:** The applicant states Forrest General would

be able to cover expenses with cash reserves, if needed; however, that is not expected.

- f. **Impact of Proposed Project on Health Care Cost:** The applicant states the financial analysis tables accompanying the application show the proposed project's impact on third-party payors, including Medicaid.

GR Criterion 5 - Need for the Project

- a. **Access by Population Served:** The applicant submits as a Mississippi community hospital, Forrest General Hospital is accessible to all residents of the service area, including the underserved groups identified by this criterion.
- b. **Relocation of Services:** This criterion is not applicable as the applicant proposes to relocate services within the hospital.
- i. **Replacement Facility:** The applicant affirms replacement is not applicable for the proposed project.
- ii. **Utilization of Existing Space Post Relocation of Services :** The applicant affirms relocation of services is not applicable for the proposed project.
- c. **Current and Projected Utilization of Comparable Facilities:** The applicant asserts the proposed project complies with the specific criterion in the State Health Plan governing the expansion of CMR services by an existing provider. The applicant further asserts that it is clear that the consistently high utilization of the existing Level I CMR beds at the Forrest General Rehab Center justifies additional capacity.
- d. **Probable Effect on Existing Facilities in the Area:** Forrest General asserts the proposed project will not have an adverse impact on other providers in the state. According to the applicant, the closest CMR facility is located over seventy (70) miles from Forrest General Rehab Center (Encompass Health Rehabilitation Hospital, Gulfport, MS). In addition, the applicant states the proposal is submitted in direct response to an institutional need demonstrated by the high utilization of CMR services at the Forrest General Rehab Center.

- e. **Community Reaction to Service:** The application contained three (3) letters of support for the proposed project.

GR Criterion 6 - Access to the Facility or Service

- a. **Access to Services:** The applicant submits that Forrest General Rehab Center currently provides services to traditionally underserved populations and will continue to do so.

The applicant presents the following percentage of gross patient revenue and actual dollar amount of healthcare provided to medically indigent and charity care patients for FY 2016 and FY 2017:

Gross Patient Revenue

	Medically Indigent	Charity Care
Historical Year 2017	N/A	\$6,797,582 (1.29%)
Historical Year 2016	N/A	\$7,986,300 (1.60%)
Projected Year 1	N/A	
Projected Year 2	N/A	

Note: The applicant expects that the level of charity care provided in the two (2) years following project completion will be in the same range as provided in FY 2016 and FY 2017.

- b. **Existing Obligations:** The applicant indicates that it has no existing obligations under federal regulation requiring provision of uncompensated care, community service, or access by minority or handicapped persons.
 - i. **Remaining Obligations:** The applicant affirms that there are no remaining obligations. Therefore, this Criterion is not applicable to the proposed project.
- c. **Unmet Needs of Medicare, Medicaid, and Medically Indigent Patients:** The applicant asserts that Forrest General is fully accessible to Medicare, Medicaid and medically indigent patients.
- d. **Access to the Proposed Facility:** The applicant submits that all

health services offered by Forrest General Hospital are accessible to all residents of the service area.

e. Access Issues:

- i. Transportation and Travel:** The applicant states that Forrest General Hospital is accessible by Interstate 59 and U.S. Highway 49.
- ii. Restrictive Admission Policy:** The application included a copy of the current admissions policy for Forrest General Hospital.
- iii. Access to Care by Medically Indigent Patients:** The applicant confirms the Hospital is fully accessible to medically indigent patients.
- iv. Operational Hours of Service:** The applicant states that its regular and emergency operating hours are twenty-four (24) hours a day, seven (7) days a week.

GR Criterion 7- Information Requirement

Forrest General affirms that it will record and maintain the information required by this criterion and shall make the data available to the Mississippi State Department of Health within fifteen (15) business days of request.

GR Criterion 8 - Relationship to Existing Health Care System

- a. Comparable Services:** The applicant submits there are no facilities within Forrest General Hospital's service area that provide Level I CMR services. The Forrest General Rehab Center is hospital-based and serves a large, nineteen (19) county service area.
- b. Effects on Existing Health Services:**
 - i. Complement Existing Services:** The applicant indicates that the project proposed will benefit all residents of the Forrest Health service area by increasing the availability and accessibility of Level I CMR services at the Forrest General Rehab Center.

- ii. **Provide Alternative or Unique Services:** The applicant affirms the proposed project is the best alternative.
 - iii. **Provide a Service for a Specific Target Population:** The applicant states the Rehab Center provides services to those patients with traumatic brain injury, spinal cord injury, stroke, orthopedic surgery, neurological disorders, multiple traumas, amputation/joint prosthesis or other medical conditions causing functional deficits. In addition, the applicant states the Rehab Center provides these patients the following services: rehabilitation nursing, physical therapy, occupational therapy, speech language pathology, behavioral modification, chaplain services, community re-entry, medical staff consultation, home evaluations, nutritional counseling, prosthetic training, psychological counseling, respiratory therapy, wheelchair fitting and training, support groups, tracheostomy care and weaning and wound/ostomy care.
 - iv. **Provide Services for Which There is an Unmet Need:** The applicant believes the addition of the proposed project will help improve the level of care offered at Forrest County General Hospital for Level I CMR services and their specified population.
- c. **Adverse Impact:** The applicant states if this project is not implemented, the greatest adverse impact would be to patients in need of access to Level I CMR services. The applicant states the primary objective of this proposal is to enhance the availability of such services to patients through additional service capacity.
 - d. **Transfer/Referral/Affiliation Agreements:** The applicant indicates that this criterion is not applicable for this project.

GR Criterion 9 - Availability of Resources

- a. **New Personnel:** The applicant states Forrest General Hospital will be able to staff the expansion of Level I CMR services with existing personnel.
- b. **Contractual Services:** The applicant states there are no clinically-

related contracts in regards to the proposed project.

- c. Existing Facilities or Services:** The applicant states Forrest General Hospital is an accredited institution with a long history of health service excellence and the Rehab Center complies with all accreditation standards and regulatory requirements with respect to staffing.
- d. Alternative Uses of Resources:** The applicant states that this criterion is not applicable for this project.

GR Criterion 10 - Relationship to Ancillary or Support Services

- a. Support and Ancillary Services:** The applicant asserts that Forrest General Rehab Center currently offers all necessary support and ancillary services for the provision of CMR services.
- b. Changes in Costs or Charges:** The applicant states no material changes in cost or charges are projected as a result of this project.
- c. Accommodation Costs or Charges:** Forrest General states this criterion is not applicable.

GR Criterion 11- Health Professional Training Programs

The applicant states Forrest General Hospital's Family Medicine Residency Program offers on-site training and experience for medical residents, and the proposed project's enhancement of CMR services will further the clinical needs of this program.

GR Criterion 12- Access by Health Professional Schools

The applicant states the proposed project will serve the clinical needs of Forrest General's Family Medicine Residency Program.

GR Criterion 13 – Access to Individuals Outside Service Area

Forrest General states that this criterion is not applicable for the proposed project.

GR Criterion 14– Construction Projects

The applicant states that the project does not involve any construction; therefore, Criterion 14 is not applicable.

GR Criterion 15 – Competing Applications

There are no competing applications on file with the Mississippi State Department of Health for the addition of CMR beds.

GR Criterion 16 - Quality of Care

- a. **Past Quality of Care:** The applicant states that Forrest General Hospital is accredited by DNV GL, licensed by the Mississippi State Department of Health, and certified for participation in the Medicare and Medicaid programs.
- b. **Improvement of Quality of Care:** Forrest General states the proposed project will improve the quality of care by increasing the availability and accessibility of Level I CMR services to patients in need of inpatient rehabilitation.
- c. **Accreditation and/or Certificates:** The applicant affirms that Forrest General Hospital is accredited by DNV GL, licensed by the Mississippi State Department of Health, and certified for participation in the Medicare and Medicaid programs.

IV. FINANCIAL FEASIBILITY

A. Capital Expenditure Summary

The applicant affirms that the proposed capital expenditure for this project is \$0.00.

B. Method of Financing

The applicant states that there is no capital expenditure for the proposed project. However, Forrest General would be able to cover expenses with cash reserves, if needed.

C. Effect on Operating Cost

The applicant’s Three-Year Projected Operating Statement, which includes gross revenues for the first, second and third years of operation, expenses, and net income, is presented in Attachment 1.

D. Cost to Medicaid/Medicare

The applicant’s projections of gross patient revenue percentage and actual dollar amount to Medicaid and Medicare payor sources for the first year of operation is presented below (Project Only):

Payor Mix	Utilization Percentage (%)	First Year Revenue (\$)
Medicare	61.00%	\$ 1,361,743.00
Medicaid	10.00%	228,495.00
Commercial	20.0 %	446,604.00
Self- Pay	5.00%	103,861.00
Charity Care	0.00%	0.00
Other	5.00%	114,248.00
Total	100.00%	\$2,284,951.00

V. RECOMMENDATION OF OTHER AFFECTED AGENCIES

The Division of Medicaid was provided a copy of this application for review and comment. In a letter dated June 21, 2019, the Division stated that due to a change in reimbursement methodology, the Division could not estimate the increase in cost outlier payment resulting from this CON; therefore, the Division of Medicaid had no opinion on this project.

VI. CONCLUSION AND RECOMMENDATION

This project is in substantial compliance with the criteria and standards for the addition of CMR beds as contained in the *FY 2018 Mississippi State Health Plan*; Chapter 8 of the *Mississippi Certificate of Need Review Manual, April 9, 2017, Revised*; and all adopted rules, procedures, and plans of the Mississippi State Department of Health.

The Division of Health Planning and Resource Development recommends approval of this application submitted by Forrest County General Hospital, d/b/a Forrest General Hospital for the addition of two (2) Level I CMR beds.

ATTACHMENT 1
Forrest County General Hospital, D/B/A Forrest General Hospital
Addition of Two (2) Level I CMR Beds
Three-Year Projected Operating Statement
(Project Only)

	Year 1	Year 2	Year 3
Revenue			
Patient Revenue:			
Inpatient	\$0.00	\$2,284,951.00	\$2,278,708.00
Outpatient	-	-	-
Gross Patient Revenue	0.00	2,284,951.00	2,278,708.00
Charity Care	0.00	0.00	0.00
Deductions from Revenue	0.00	1,357,833.00	1,354,124.00
Net Patient Revenue	\$ 0.00	\$ 927,118.00	\$ 924,584.00
Expenses			
Operating Expenses:			
Salaries	\$ 74,402.00	\$ 223,207.00	\$ 225,439.00
Benefits	17,812.00	53,436.00	53,970.00
Supplies	0.00	58,475.00	59,488.00
Services	0.00	47,999.00	48,830.00
Lease	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Expenses	\$ 92,214.00	\$ 383,117.00	\$ 387,728.00
Net Income (Loss)	\$ (92,214.00)	\$ 544,001.00	\$ 536,856.00
Assumptions			
Inpatient days	0	732	730
Outpatient days	0	0	0
Procedures	0	0	0
Charge per outpatient day	0	0	0
Charge per inpatient day	0.00	\$ 3,122.00	\$ 3,122.00
Charge per procedure	NA	NA	NA
Cost per inpatient day	0.00	\$ 523.00	\$ 531.00
Cost per outpatient day	NA	NA	NA
Cost per procedure	NA	NA	NA