

**DIVISION OF HEALTH PLANNING
AND RESOURCE DEVELOPMENT
OCTOBER 19, 2020**

**CON REVIEW HG-NIS-0920-006
PROGRESSIVE MEDICAL MANAGEMENT OF BATESVILLE, LLC
D/B/A PANOLA MEDICAL CENTER
PROVISION OF SWING-BED SERVICES
LOCATION: BATESVILLE, PANOLA COUNTY, MISSISSIPPI
CAPITAL EXPENDITURE: \$6,500.00**

STAFF ANALYSIS

I. PROJECT SUMMARY

A. Applicant Information

Progressive Medical Management of Batesville, LLC (“Progressive”) is a Mississippi Limited Liability Company consisting of four (4) members. The Company owns and operates Panola Medical Center (“Panola “). Panola Medical Center is a ninety-six (96) bed acute care hospital consisting of forty-nine (49) medical surgical beds, twenty-two (22) certified geriatric psychiatric beds and twenty-five (25) adult psychiatric beds. The Hospital is managed by a chief operating officer and a chief financial officer.

The application contains a Certificate of Good Standing from the Mississippi Secretary of State, dated August 25, 2020, as evidence of good standing.

B. Project Description

Progressive Medical Management of Batesville, LLC, d/b/a Panola Medical Center requests Certificate of Need (CON) authority to establish swing-bed services at the Hospital by using approximately ten (10) of the Hospital’s forty-nine (49) medical surgical beds. Federal law allows rural hospitals with fewer than 100 beds to utilize its beds as “swing beds” to provide post-acute extended care services.

The applicant states authorization granted through approval of the CON will allow Panola Medical Center the opportunity to expand services to an underserved population and increase the Hospital’s ability to deliver services not only in the acute care setting but also in the extended care setting.

Panola states the final objective of the project is to meet the current and future healthcare needs of the Panola County community, the Hospital’s service area. The applicant states currently, inpatients requiring post-acute extended care following hospital discharge are referred to other facilities offering these specialized services. According to the applicant, such practices require patients in need of post-acute extended care to travel great distances from their home and place hardships on family members as they participate in the care of their loved ones.

Panola Medical Center anticipates that the capital expenditure for the project will be obligated upon receipt of a CON and the project will be complete within ninety (90) days after receipt of the CON.

The applicant states it does not anticipate the need for additional personnel as a result of the project; however, it will acquire 7.7 full-time equivalent (FTE) personnel the first year of the project at a cost of \$237,153.00.

The Mississippi Division of Health Facilities Licensure and Certification has approved the site for the swing bed services.

II. TYPE OF REVIEW REQUESTED

This Certificate of Need (CON) application to establish swing-bed services is reviewed under the applicable statutory 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, September 1, 2019, 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 October 29, 2020.

III. CERTIFICATE OF NEED CRITERIA AND STANDARDS

A. State Health Plan (SHP)

The *FY 2020 Mississippi State Health Plan (MSHP)* contains criteria and standards which the applicant is required to meet before receiving CON authority for the establishment of swing-bed services.

SHP Need Criterion 1- Federal Requirements

Progressive documents that Panola will meet all federal regulations regarding the swing-bed concept. The hospital operates forty-nine (49) licensed acute care beds located in a designated rural area. The applicant asserts the administration and staff of the facility have carefully reviewed the State Operational Manual, Appendix T – Regulations and Interpretive Guidelines for Swing Beds in Hospitals and the Federal Guidelines for Swing Beds and are dedicated to strictly adhering to the regulations regarding the Swing Bed Program.

SHP Need Criterion 2 – Resolution Adopted for Proposed Participation

The application contains a resolution signed by the Chief Executive Officer/Chairman of the Board of Directors of Panola Medical Center, giving full support for proceeding with the CON Application requesting authority for the project.

SHP Need Criterion 3 – Hospitals Proposing Beds over the Maximum allowed by Federal Law

The applicant states the hospital does not propose to operate and staff more beds than the maximum number of beds specified by federal regulations for participation in the Swing Bed Program; once the federal threshold is reached only private pay patients will receive swing bed services.

Applicant proposes to operate ten (10) swing-beds, a number allowed by federal law.

SHP Need Criterion 4 – Medicare Recipients

The applicant states patients who meet the eligibility requirements to participate in Medicare and are certified by physician of post-acute services will be provided all services identified in the swing bed concept and program.

SHP Need Criterion 5 – Limitation on Medicare/Medicaid Patients

The applicant certifies Panola, in accordance with regulations, will not allow patients eligible for Medicaid and Medicare or eligible for Medicaid to remain in a swing bed to exceed a thirty (30) day stay per admission unless permission has been granted from the Division of Medicaid.

SHP Need Criterion 6 – Hospitals with More Licensed Beds or a Higher Average Daily Census

Panola states in the event the hospital's daily census exceeds the maximum number specified in federal regulations for participation, a policy and procedure will be developed to ensure that before admission to swing bed there are no vacant nursing home beds available within a fifty (50) mile radius of the hospital. Further, the applicant states if nursing home placement is not available and the patient is admitted to swing-bed services and during their stay a nursing home bed within the specific geographic area becomes available the hospital will transfer the patient within five (5) days exclusive of holidays and weekends, unless the patient's physician certifies that the transfer is not medically appropriate.

SHP Need Criterion 7 – Transfer Agreements

The applicant affirms Panola Medical Center will comply with all Federal Rules and Regulations pertaining to transfer agreements entered into with each nursing facility in Service Area 1.

The application contains a transfer agreement between Sardis Community Nursing Home, Sardis, Mississippi, and Tri-Lakes Medical Center (now known as Panola Medical Center), Batesville, Mississippi.

SHP Need Criterion 8 – Failure to Comply

Panola affirms its understanding that an applicant subject to the conditions stated in Need Criterion 5 will be subject to suspension from participation in the swing-bed program for a reasonable period of time by MSDH, if after a hearing complying with due process, MSDH determines that the hospital has failed to comply with any of those requirements.

B. General Review (GR) Criteria

Chapter 8 of the *Mississippi Certificate of Need Review Manual, September 1, 2019, Revision*, addresses general criteria by which all CON applications are reviewed. This application is in substantial compliance with general review criteria.

GR Criterion 1 – State Health Plan

The application is in compliance with the criteria and standards contained in the *FY 2020 MS State Health Plan*, applicable to swing-bed services.

GR Criterion 2 - Long Range Plan

The applicant submits the management of Panola Medical Center in its commitment to the delivery of quality health care has embraced two immediate mission objectives: (1) to restore trust, to provide stability, and to revitalize the delivery of health care services currently offered by the hospital, and (2) To provide services that are presently unavailable to the residents of Panola County and the surrounding area. The applicant further states the addition of swing bed services allows the hospital the opportunity to offer services to an underserved population and to advance the hospital's mission to provide services previously not within the hospital's license.

GR Criterion 3- Availability of Alternatives

a. Advantages and disadvantages of alternatives:

(1) **Maintain the status quo.** The applicant states there was no serious consideration given to lack of action. Further, the applicant states given the experience of the individuals involved in the purchase of the hospital, the hospital's existing staff and the number of patients it was not in the best interests of the hospital or the patients.

(2) **Request certificate of all forty-nine (49) acute care beds as**

swing-bed: The applicant states this alternative was given consideration but rejected. According to the applicant, based on existing data available of operational swing bed programs throughout the State, the request for forty-nine (49) beds would be inconsistent with present norms and trends.

(3) Request certification for ten (10) acute care beds as swing beds:

The applicant states review of discharge data from the 15 months of operation suggests that the request for ten (10) beds allows for immediate swing bed needs and provides a growth potential as well.

- b. New construction projects:** The applicant confirms that the proposed project does not require new construction.
- c. How the option selected most effectively benefits the health care system:** The applicant states the certification of ten (10) beds will allow acute care discharges requiring extended care/rehabilitative care to remain in the facility. Further, the applicant states the Swing Bed Program allows the facility to utilize existing professional staff more efficiently, which increases patient satisfaction and promotes family participation as a part of the restorative process.
- d. Unnecessary duplication of services/more efficient solution to identified need:** Panola states there is not a more effective or less costly alternative for the proposed project. The applicant states the transfer of a patient in need of extended care to another facility is costly and can be very upsetting to the patient and the patient's family. In addition, the applicant states when a patient is admitted to a step-down swing-bed program, the rehabilitation services provided to that patient greatly enhance his/her chances of being discharged to his/her home rather than having to seek long-term nursing home care in a nursing home environment with little prospect of ever leaving.
 - i. Why the proposed project is not a duplication of service:** The applicant asserts this project does not entail any additional beds but an addition of vital services. Further, the applicant states the swing-bed services are provided in existing acute care beds that are used as general routine inpatient hospital beds.
 - ii. Why the proposed project is a more efficient solution to the identified need:** According to the applicant, the addition of a Swing Bed Program to the services presently offered at Panola Medical Center will improve the delivery of health care (1) by more efficiently using professional and ancillary staff in the acute care/rehabilitative care environment, (2) by providing an option to rehabilitative services that is less costly, (3) by preventing the delay of needed services through transfer and admission to other facilities, and (4) by

promoting a continuum of patient care from acute care discharge, rehabilitation, and discharge to self-home care.

- e. **Improvements or innovations in the financing or delivery of health services:** The applicant states a goal-oriented approach to health care promotes the maintenance and enhancement of quality life and the prevention of disability. Further, the applicant states the intent of the Swing-Bed program is to help patients receive the rehabilitative care that will enhance their quality of life, reduce risk factors in daily living, and return the patient to an independent lifestyle. In addition, the applicant states admitting patients to the Swing Bed Program allows professionals an opportunity to evaluate patient progress daily in a setting that is less costly than a rehabilitation center or nursing home and more intensive in therapy than home health and physical therapy.
- f. **Relevancy of the proposed project:** The applicant states Panola Medical Center, at the present time, is unable to provide to its patients the important link between an acute care stay and discharge, and home or community-based services as a continuum of care for the elderly as well as others with long term needs. The applicant states today's health care environment and current health care trends recognize the importance, the cost effectiveness, and patient satisfaction in facilities that offer swing bed services.

GR Criterion 4 - Economic Viability

- a. **Proposed charges for and profitability of the proposed service:** The applicant states it calculated gross charges 3.5 times the average expected reimbursement from Medicare. Further, the applicant states reimbursement was determined by using the Skilled Nursing Medicare Part A rates for Panola County, and the expected rehabilitative needs of the patient.
- b. **Reasonably consistency of projected levels of utilization:** The applicant states the hospital's projections of swing bed occupancy is graduated over a three (3) year period. First year projections are based on patient discharge information gathered from the first year of operation. In addition, the applicant states the projections for successive years are based on conservative growth patterns and needs consistent with the need of the service area.
- c. **Financial feasibility study:** Since the capital expenditure for this project is less than \$2,000,000.00, a financial feasibility study is not applicable.
- d. **Deviation of financial forecasts from three-year historical period:** The applicant submits Panola Medical Center was purchased in March of 2019 by Progressive Medical Management of Batesville, LLC; therefore, the applicant is unable to identify financial forecasts which deviate significantly from past historical periods.

- e. **In event the project fails:** The applicant states should the proposed project fail to meet projected revenues, the expense will be absorbed by operating revenues generated by the facility.
- f. **Impact of the proposed project on the cost of health care:** The applicant contends that the project will have no adverse impact on gross revenues per patient day. Furthermore, the applicant states the implementation of the project will not result in a change in charges; changes if any will occur as a result of inflationary and reimbursement issues. In addition, the applicant states while there will be an overall increase in operating expenses due primarily to salaries and benefits, supplies and services, the expenses per inpatient day decrease substantially due to the economies of scale that will result from the project.

GR Criterion 5 - Need for the Project

- a. **Need of the population to be served:** The applicant states the population to be served consists of patients who meet the need for extended care services after discharge from the acute care setting. The applicant states at present the population is underserved in General Hospital Service Area 1 (GHSA 1), with one hospital designated as a swing bed provider. Panola states it recognizes that the need exists and will increase as the population progressively grows older for such services to be available in a geographical area of exceptional population growth. The applicant states services are provided without discrimination based on age, race, ethnicity, religion, culture, language, physical or mental disability, socioeconomic status, sex, sexual orientation and gender identify or expression.
- b. **Relocation:** The project does not propose the relocation or replacement of the allocated facility.
- c. **Current and projected utilization of like facilities:** The applicant states projections for the proposed addition of swing bed services are based on discharge data over the past year of operation by identifying patients who would have benefitted from swing bed services. The applicant states existing facilities in or near the service area should not be impacted adversely by the hospital's inclusion in the Swing Bed program. According to the applicant, Alliance Healthcare System, the only Swing Bed provider in GHSA 1 is located approximately sixty (60) miles from Panola Medical Center and is limited in its delivery to three (3) beds deemed as swing beds. Further, the applicant states the addition of the ten (10) proposed beds at Panola Medical Center would give GHSA 1 a marginal increase in the extended care market.
- d. **Probable effect of proposed service on existing facilities:** According to the applicant, the sole provider of Swing Bed services in GHSA 1, Alliance

Healthcare System, is located in Marshall County, sixty (60) miles northeast of Panola Medical Center. The applicant asserts the distance between the existing provider and the proposed facility diminishes the possibility that existing services at Alliance Healthcare System would be affected by the addition of services at Panola Medical Center. The applicant contends projections and assumptions for the proposed project are based on facility data only.

- e. **Community reaction to service:** The application contains letters of support for the project.

GR Criterion 6 -Accessibility

- a. **Extent to which medically underserved populations are expected to use the proposed services:** The applicant asserts the underserved population, identified as those requiring extended rehabilitative care, make up over eight-five percent (85%) of those who use the services of Panola Medical Center. Further, the applicant states this number is consistent with those admitted to acute care. The applicant estimates one-hundred percent (100%) of those qualifying will be admitted to the proposed service.

The percentage of gross patient revenue and actual dollar amount of healthcare provided to medically indigent and charity care patients for the last two years are presented below:

	Medically Indigent		Charity Care	
Historical Year 2019	\$90,610.00 (.05%)		\$13,023.00 (.36%)	
Historical Year 2020	Not Available (NA)		NA	
Projected Year 1	\$413,910.00 (1.4%%)		\$214,448.00 (1%)	
Projected Year 2	\$817,820.00 (2%)		\$482,895.00 (1.3%)	

- b. **Existing obligations under federal regulation:** The applicant indicates that it has no existing obligations under any federal regulation requiring provision of uncompensated care, community service, or access by minority handicapped persons.
- c. **Extent to which unmet needs of Medicare, Medicaid, and medically indigent patients are proposed to be served:** The applicant asserts Panola Medical Center provides health care services regardless of the patient's ability to pay (i.e. Medicaid and Indigent patients), services are

provided to individual patients based on their health care needs.

- d. **Access to the proposed facility or service:** The applicant states patients of Panola Medical Center have access to all services offered by the facility. The applicant states health care services are provided according to the need of the patient and accordingly these services are provided for the benefit of the patient regardless of payer type.

- e. **Access Issues:**

Transportation and travel time to the facility. The applicant states Panola is located on the south east corner at the intersection of US Highway 55 and Mississippi Highway 6 in Batesville, Mississippi. The applicant further states Batesville, the largest of the cities in Panola County, is a major trade area for citizens of Panola County as well as citizens of adjacent counties. Therefore, the applicant states even though Panola Medical Center is located in the southern portion of GHSA 1, travel time from any point in the service area is less than one (1) hour.

Restrictive admissions policies. The application contains Panola Medical Center's Admission Policy.

Access to Care by Medically indigent patient: The applicant states the Management of Panola Medical Center is committed to meeting the health care needs of the community without placing restrictions or limitations on services provided based on one's ability to pay.

Hours Per Week of Operation: The applicant states Panola Medical Center operates and will continue to operate twenty-four (24) hours a day/seven (7) days per week.

GR Criterion 7- Information Requirement

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

GR Criterion 8 - Relationship to Existing Health Care System

- a. **Existing and comparable services within the proposed Service Area:** The applicant submits Panola Medical Center is located in GHSA 1 wherein presently there is only one provider of swing bed services, Alliance HealthCare System, which is approximately sixty (60) miles from Panola Medical Center. According to the applicant, the targeted population in GHSA1 receives extended care services in a variety of ways: (1) through referrals to swing bed services in other service areas, (2) placement in nursing facilities, (3) referrals to home health agencies, or (4) admission to rehabilitation facilities.

- b. How the proposed project will affect existing health services:**
- i. Complement existing services:** The applicant states the project will allow Panola Medical Center to meet one of its mission objectives while benefiting an underserved patient group.
 - ii. Provide alternative or unique service:** The applicant states if granted, the swing bed program will provide rehabilitative services that will be of benefit to patients that have been neglected in the delivery of health care. services,
 - iii. Provide a service for a specific target population:** The applicant states swing bed services will provide a continuum of care spanning a hospital admission, discharge from acute care, rehabilitative care, and discharge to home and selfcare.
 - iv. Provide services for which there is an unmet need:** The applicant states the Swing Bed Program will provide Panola Medical Center with a service that is presently unavailable.
- c. Adverse impact due to failure to implement the proposed project:** The applicant states the existing delivery of health care will not be adversely impacted; however, the health care system will be impacted. Panola states the swing bed program will allow the hospital to become a part of the entire health care process, from acute discharge to discharge to home selfcare.
- d. Transfer/referral/affiliation agreements:** The application contains a transfer agreement between Sardis Community Nursing Home, Sardis, Mississippi, and Tri-Lakes Medical Center (now known as Panola Medical Center), Batesville, Mississippi.

GR Criterion 9 - Availability of Resources

- a. Availability of new personnel:** The applicant asserts personnel requirements of the proposed service will be accomplished utilizing existing staff. However, the applicant anticipates the project will require changes in job descriptions as well as assignments of duties specific to swing bed services.
- b. Clinically related contractual services:** The applicant affirms that this criterion is not applicable.
- c. Satisfactory staffing history:** Panola submits the staffing plans for patient care are developed based upon the level and scope of care, the frequency of the care, and the level of the staff providing care.

- d. **Alternative uses of resources:** The applicant submits the hospital's pursuit of new revenue streams is driven by the health care demands of the community, the utilization of existing professional staff, as well as the most efficient utilization of the facility itself. The hospital believes the facility improvements and additional equipment purchases enhance the quality of the services offered by the hospital in the acute setting and in the proposed Swing Bed setting.

GR Criterion 10 - Relationship to Ancillary or Support Services

- a. **Ancillary services:** Panola Medical Center states to accomplish the intended purpose of the swing bed program, it is imperative that all hospital services, both support and ancillary, are available and are delivered with a commitment to quality care. The applicant states those involved in the support and ancillary services of the hospital are vital to the delivery, of quality patient-oriented outcomes and are dedicated to accomplish, through a concerted effort, the intended purpose of the swing bed program.
- b. **Changes in costs or charges:** The applicant states changes related to ancillary or support services in the proposed project will cause no increase; however, there will be cost adjustments in salary as staff is repositioned and jobs tailored for the proposed project.
- c. **Accommodation of change in costs or charges:** The applicant suggests the cost associated with personnel is a result of utilizing employees in capacities other than those of original hire which will require new job descriptions and assignment of duties. The applicant affirms the facility will not incur an additional expense until the proposed project is approved.

GR Criterion 11- Health Professional Training Programs

The applicant affirms this criterion is not applicable.

GR Criterion 12 – Access by Health Professional Schools

The applicant affirms this criterion is not applicable.

GR Criterion 13 – Access to Individuals Outside Service Area

The applicant states the intent of Panola Medical Center's management in providing swing bed services is to accommodate patients in Panola County and the surrounding area by offering a new service to an underserved population.

GR Criterion 14 – Construction Projects

The applicant submits this criterion is not applicable.

GR Criterion 15 – Competing Applications

There are no competing applications on file with the Mississippi State Department of Health for swing-bed services.

GR Criterion 16 - Quality of Care

- a. Past quality of care:** The applicant states Panola Medical Center evaluates organized services and processes and has an interdisciplinary group that serves as the Quality Management Oversight group, who meets on a monthly basis. According to the applicant, measurement, monitoring and analysis of processes through the organization have established measures to detect variation, identify problem processes, identify both positive and negative outcomes, and effectiveness of actions taken to improve performance and reduce risks. The applicant states these measured functions include but are not limited to; threats to patient safety, medication use and evaluation, operative and invasive procedures, anesthesia/moderate sedation adverse events, blood component adverse events and usage, restraint/seclusion use, effectiveness of pain management system, hospital acquire infections, infection prevention and control, antimicrobial system, hospital acquired infections, infection prevention and control, antimicrobial stewardship, utilization management, patient flow issues, customer satisfaction, unanticipated/adverse events, physical environment, readmissions, complaints and grievances, medical record delinquency and other pertinent processes both clinical and supportive.
- b. Improvement in quality of care:** The applicant submits with the addition of swing bed services patients in need of extended/rehabilitative care after an acute care stay can continue to receive the service in the same facility a they receive acute care.
- c. Accreditation and/or certifications held:** The applicant is licensed by the Mississippi State Department of Health and certificate for the Medicaid and Medicare programs.

IV. FINANCIAL FEASIBILITY

A. Capital Expenditure Summary

The proposed capital expenditure for this project is \$6,500.00 for renovation of 590 square feet of space.

B. Cost to Medicaid/Medicare

The applicant’s projections of gross patient revenue percentages 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	62.00%	\$1,069,268.00
Medicaid	24.00%	413,910.00
Commercial	-	0.00
Self Pay	-	0.00
Charity Care	14.00%	241,448.00
Other	-	0.00
Total	100.00 %	\$1,7240625.00

C. Effect on Operating Cost

The applicant’s projections of gross revenues for the first, second, and third years of operation, expenses and net income are shown in Attachment 1. Utilization, cost, and charges are also included in the applicant’s Three-Year Projected Operating Statement (see Attachment 1).

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 September 23, 2020, the Division of Medicaid commented that effective October 1, 2012, the Division changed the methodology by which it reimburses inpatient services so that the cost incurred subsequent to that date will only affect cost outlier payments. The Division estimates that increased cost outlier payments resulting from this project cannot be determined at this time; therefore, the Division had no opinion on the project.

VI. CONCLUSION AND RECOMMENDATION

This project is in substantial compliance with the criteria and standards for the offering of swing-bed services as contained in the *FY 2020 Mississippi State Health Plan*; Chapter 8 of the *Mississippi Certificate of Need Review Manual, September 1, 2019, Revision*; and all adopted rules, procedures, and plans of the Mississippi Department of Health.

The Division of Health Planning and Resource Development recommends approval of this application submitted by Progressive Medical Management of Batesville, LLC d/b/a Panola Medical Center for the Offering of Swing-Bed Services.

ATTACHMENT 1
Progressive Medical Management-Batesville, LLC d/b/a Panola Medical Center
Offering of Swing-Bed Services
Three-Year Projected Operating Statement
(Project Only)

	Year 1	Year 2	Year 3
Revenue			
Patient Revenue:			
Inpatient	\$ 1,069,268.00	\$3,449,250.00	\$ 4,599,000.00
Outpatient	0.00	0.00	0.00
Gross Patient Revenue	\$ 1,069,268.00	\$3,449,250.00	\$ 4,599,000.00
Charity Care	185,960.00	369,920.00	490,560.00
Deductions from Revenue	<u>1,130,040.00</u>	<u>2,260,080.00</u>	<u>3,019,440.00</u>
Net Patient Revenue	<u>\$(44,753.00)</u>	<u>\$ 821,250.00</u>	<u>\$ 1,095,000.00</u>
Expenses			
Operating Expenses:			
Salaries	\$ 138,115.00	\$ 275,940.00	\$ 367,920.00
Benefits	27,623.00	55,188.00	73,584.00
Supplies	55,250.00	109,500.00	146,000.00
Services	0.00	0.00	0.00
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	<u>\$ 220,998.00</u>	<u>\$ 440,628.00</u>	<u>\$ 587,504.00</u>
Net Income (Loss)	<u>\$(466,721.00)</u>	<u>\$ 380,622.00</u>	<u>\$ 507,496.00</u>
Assumptions			
Inpatient days	1096	2,190	2920
Outpatient days	0	0	0
Procedures	0	0	0
Charge per outpatient day	\$ 0.00	\$ 0.00	\$ 0.00
Charge per inpatient day	\$ 977.00	\$ 1,576.00	\$ 1,596.00
Charge per procedure	N/A	N/A	N/A
Cost per inpatient day	\$ 202.00	\$ 201.00	\$ 201.00
Cost per outpatient day	N/A	N/A	N/A
Cost per procedure	N/A	N/A	N/A