

**MISSISSIPPI STATE DEPARTMENT OF HEALTH
DIVISION OF HEALTH PLANNING AND RESOURCE DEVELOPMENT
AUGUST 9, 2021**

**CON REVIEW NUMBER: HG-NIS-0621-004
JACKSON HMA, LLC D/B/A MERIT HEALTH CENTRAL
OFFERING OF ADULT CHEMICAL DEPENDENCY BEDS AND SERVICES
CAPITAL EXPENDITURE: \$5,000.00
LOCATION: JACKSON, HINDS COUNTY, MISSISSIPPI**

STAFF ANALYSIS

I. PROJECT SUMMARY

A. Applicant Information

Jackson HMA, LLC d/b/a Merit Health Central is a Mississippi limited liability company whose parent corporation is Community Health Systems, Inc. The entity has four (4) officers and directors. Merit Health Central, located at 1850 Chadwick Drive, Jackson, Mississippi, is an acute care hospital with 329 beds (244 beds set up and staffed). The bed complement consists of 248 acute care beds and seventy-one (71) adult psychiatric beds. A Certificate of Good Standing dated May 24, 2021, indicates that Jackson HMA, LLC d/b/a Merit Health Central is in good standing with the State of Mississippi.

B. Project Description

Jackson HMA, LLC d/b/a Merit Health Central (the "Hospital" or "Applicant") requests Certificate of Need (CON) authority to add ten (10) adult chemical dependency (CD) beds and to provide adult CD services in vacant space in its hospital. The Applicant states the addition of CD services will improve the comprehensiveness of its behavioral health services. The Applicant states Merit Health Central is an existing provider of adult acute psychiatric services.

To accomplish its goal, the Applicant proposes to relocate ten (10) adult chemical dependency beds from its affiliated hospital in Vicksburg, Merit Health River Region ("River Region"). The Applicant states River Region has a total of twenty-eight (28) CD beds, twenty-two (22) in use and six (6) in abeyance. The Applicant proposes to relocate ten (10) of the set up and staffed beds at River Region to create the CD unit at the Hospital and after the reallocation will bring online the six (6) beds in abeyance. The Applicant asserts since the Plan considers the state as a whole the service area for CD services, reallocation of resources will help improve the accessibility of services in the Jackson area without impacting the bed total in a defined service area. The Applicant further states this would result in ten (10) CD beds at the Hospital and eighteen (18) CD beds at River Region.

The Applicant estimates it will hire 9.4 full-time equivalent (FTE) personnel during the first year of the project at an estimated cost of \$177,000.00. The Applicant

states its current behavioral health staff is qualified to provide CD services. The Applicant further states additional nurses and aides will be hired to support the current staff.

The applicant projects a total capital expenditure of \$5,000.00 for the placement of a new door and new hardware on the unit. The Applicant states the relocated beds will be placed in an available, unused unit at the Hospital that already complies with the Minimum Standards for Psychiatric Hospitals. The Applicant further states because the Hospital is an existing provider of general acute care services, including detoxification, and acute psychiatric services, the Hospital already has staff that meet the requirements for the provision of CD services. Merit Health Central expects to obligate the capital expenditure within sixty (60) days of final CON approval with completion of the project within 120 days of final CON approval.

The application contains a letter dated June 11, 2021, documenting the Mississippi State Department of Health (MSDH) Division of Health Facilities Licensure and Certification's approval of the site for the additional beds.

Merit Health Central states the final objective of the proposed project is to enhance the comprehensiveness of behavioral health services at the Hospital through the reallocation of authorized CON beds.

II. TYPE OF REVIEW REQUIRED

This project is reviewed in accordance with Sections 41-7-173, 41-7-191(1)(c), and 41-7-193 of the Mississippi Code of 1972, Annotated, as amended, and duly adopted rules, procedures, plans, criteria, and standards of the Mississippi State Department of Health. MSDH will also review applications for a CON according to the general criteria listed in the *Mississippi Certificate of Need Review Manual, September 1, 2019, Revision*; all adopted rules, procedures, plans, criteria and standards of MSDH; and the specific criteria and standards listed below. The Department reviews projects for the offering of chemical dependency (CD) services when such services have not been offered at the facility within the past twelve (12) months and for the addition of CD beds, regardless of the capital expenditure.

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 August 19, 2021.

III. CONFORMANCE WITH THE STATE HEALTH PLAN AND OTHER ADOPTED CRITERIA AND STANDARDS

A. State Health Plan (SHP)

The *FY 2020 State Health Plan* contains policy statements, criteria, and standards which the applicant is required to meet before receiving CON authority for the addition of CD beds and the offering of CD services. This application is in substantial compliance with the applicable policy, criteria, and standards stated in the *Plan*.

Policy Statement Regarding Certificate of Need Applications for Acute Psychiatric, Chemical Dependency, and Psychiatric Residential Treatment Facility Beds/Services

1. **Indigent/Charity Care:** The Applicant states the Hospital's current behavioral health indigent/charity care percentage is approximately eight percent (8%) of its total hospital care. The Applicant further states in the psychiatric unit alone, approximately twenty-five percent (25%) of care is indigent/charity care due to the number of psychiatric patients presenting to the Hospital's emergency room. Merit Health Central states the Hospital will continue to provide a reasonable amount of charity care.
2. **Mental Health Planning Areas:** The Applicant acknowledges the state as a whole is used as a planning area for CD beds/services.
3. **Public Sector Beds:** The Applicant acknowledges that Department of Mental Health (DMH) beds are not counted in the State bed inventory for determining statistical need for additional beds.
4. **Comments from DMH:** Merit Health Central submits the Applicant currently has and will maintain a cooperative relationship with the Department of Mental Health.
5. **Separation of Adult and Children/Adolescents:** The Applicant states the Hospital is and will continue to be, in compliant with this requirement; however, the proposed project will not impact adolescent CD patients, only adults.
6. **Separation of Males and Females:** The Applicant states the Hospital currently separates males and females and will continue to do so.
7. **Patients with Co-Occurring Disorders:** The Applicant states the Hospital does not currently treat patients under this "swing bed" allowance, and it has no plans to do so; however, it states it will comply with the Department's

regulations for licensure and certification before providing such services if in the future it determines the need to utilize twenty-five percent (25%) of its licensed beds in this way.

8. **Comprehensive Program of Treatment:** The Applicant states the Hospital currently provides a comprehensive program of treatment for its psychiatric services and will continue to do so with the approval of the proposed project.
9. **Medicaid Participation:**
 - a. The Applicant states it is currently certified to accept Medicaid patients and receive reimbursement from Medicaid and will maintain such certification.
 - b. The Applicant certifies it will serve a reasonable number of Medicaid patients and projects Medicaid utilization for the CD services to be fifty six percent (56%). The Applicant further affirms it will provide MSDH with information regarding services to Medicaid patients when requested.
10. **Licensing and Certification:** The Applicant states the Hospital is currently licensed by MSDH for both its general acute care services and psychiatric services. The applicant further states the Hospital will continue to meet all the applicable licensing and certification regulations of the Division of Health Facilities Licensure and Certification for its existing services and the proposed CD services.
11. **Psychiatric Residential Treatment Facility:** This policy statement is not applicable to this project.
12. **Certified Education Programs:** The Applicant states the proposed project will not serve school age patients.
13. **Preference in CON Decisions:** This policy statement is not applicable to this project.
14. **Dedicated Beds for Children's Services:** The Applicant acknowledges this statement and states the proposed project will not impact the treatment of children less than fourteen (14) years of age.
15. **CON Statutory Requirement:** The Applicant acknowledges this statutory requirement and has filed for CON approval.
16. **Voluntarily Delicensed Beds:** The Applicant acknowledges this statement and states it is not applicable to this proposed project.

17. **CON Requirement for Reopening:** This policy statement is not applicable to this project.

General Certificate of Need Criteria and Standards for Acute Psychiatric, Chemical Dependency, and/or Psychiatric Residential Treatment Facility Beds/Services

Need Criterion 1 – Bed Need Requirements

- a. **New/Existing Acute Psychiatric, Chemical Dependency, and/or Psychiatric Residential Treatment Beds/Services:** The Applicant asserts it has documented the need for CD beds/services by complying with Need Criteria 1(b) and 1(c).
- b. **Projects that do not involve additional beds:** The Applicant submits no additional beds will be added to the State CD bed inventory; instead, the beds will be relocated from Merit Health River Region, an existing provider.
- c. **Projects which involve the addition of beds:** As stated above, the Applicant does not propose to add beds to the State CD bed inventory; however, the project does propose the addition of beds to Merit Health Central's inventory of beds. The Applicant proposes to relocate ten (10) of River Region's twenty-two (22) set up and staffed CD beds to create the CD unit at the Hospital and after the relocation will bring online the six (6) beds in abeyance at River Region. The final results of the project will be ten (10) CD beds at the Hospital and eighteen (18) CD beds at River Region. The Applicant states the relocation would allow the Hospital to help address the State's prioritized issues while not increasing the overall bed total in the State. The Applicant states the Hospital has been unable to accept 170 patients due to their primary complaint of substance abuse or substance induced psychosis. The Applicant further states by offering the proposed services, patients who come from other hospital emergency departments, Medcom, Community Behavioral Health Providers, and other providers needing a transfer location, will have access to the care they are already seeking.
- d. **Child Psychiatry Fellowship Program:** The Applicant acknowledges this criterion and states it is not applicable to this application.
- e. **Establishment or Addition of Programs for the Exclusive Treatment of Adults for PTSD:** The Applicant acknowledges this statement and states it is not applicable to this application.

Need Criterion 2 – Data Requirements

The Applicant affirms that it will record and maintain, at a minimum, information regarding charity care and care to the medically indigent, required by this criterion and make it available to the MSDH within fifteen (15) business days of the request.

Need Criterion 3 – Referral/Admission of Charity/Indigent Patients

The Applicant provided copies of signed memoranda of understanding with Community Mental Health Centers and other facilities regarding the referral and admission of charity and medical indigent patients.

Need Criterion 4 – Letters of Commitment

The application contains a Memorandum of Understanding from the Hinds County Crisis Intervention Team concerning the project.

Need Criterion 5 – Non-Discrimination Provision

The applicant states neither the Hospital nor its staff has policies or procedures that would exclude patients because of race, color, age, sex, ethnicity, or ability to pay.

Need Criterion 6 – Charity/Indigent Care

The Applicant asserts the Hospital does and will continue to provide a reasonable amount of charity/indigent care. The Applicant submits the Hospital's current behavioral health indigent/charity care percentage is approximately eight percent (8%) of total hospital care while the adult psych percentage alone is twenty-five percent (25%) indigent/charity care.

Service Specific (SS) Certificate of Need Criteria and Standards for Chemical Dependency Beds/Services for Adults

SS Need Criterion 1 – Statistical Need for Adult Chemical Dependency Beds

The 2020 *State Health Plan* indicates MSDH shall base statistical need for adult chemical dependency (CD) beds on a ratio of 0.14 beds per 1,000 population aged 18 and over for 2023 in the State as a whole as projected by the Division of Health Planning and Resource Development. The Applicant notes discrepancies in the Plan wherein the number of licensed adult CD beds are listed as 238 in Table 3-4 and as 395 in Table 3-7. In addition, the need for adult CD beds calculated in Table 3-7 is based on adults aged 20 and above. Nevertheless, the Hospital proposes to add ten (10) beds through a relocation of ten (10) CD beds from River Region; therefore, the statistical need calculations are not applicable for this project. The Applicant states its revised calculations support additional beds are needed in the State and the Hospital's documentation of patients seeking CD services further

support the actual need for services at the Hospital.

SS Need Criterion 2 – Proposed Size of Facility/Unit

The Applicant submits the CD unit will be hospital-based and consist of ten (10) beds. In addition, the Applicant states staff will have specialized training in the area of alcohol and substance abuse treatment. Further, the Applicant states the Hospital's current psychiatric services already offer a multi-discipline, psychological medical treatment approach that involves family and significant others and the CD service will do the same.

SS Need Criterion 3 – Aftercare/Follow-up Provided

The Hospital states the CD social service team will ensure the patients have follow-up appointments scheduled with a provider for continuum of care prior to discharge. The applicant states there are multiple lower levels of service available in the metro area with which the Hospital already has a relationship. Applicant assures the social service and discharge team will work to ensure the patients leaving the program have supportive and needed follow-up services corresponding to the level of care needed at discharge.

SS Need Criterion 4 – Type of Clients to be Treated at Facility

The Applicant states the Hospital will provide services to substance abusers, including but not limited to those using opioids, heroin, PCP, meth, cocaine, and various street drugs as well as alcohol abusers.

B. General Review (GR) Criteria

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

GR Criterion 1- State Health Plan

The Applicant asserts the project complies with the Plan's General CON Policies: To improve the health of Mississippi residents; to increase the accessibility, acceptability, continuity, and quality of health services; to prevent unnecessary duplication of health resources; and to provide some cost containment. Staff contends the project is in compliance with the policy statements, general and service specific criteria and standards stated in the 2020 SHP as discussed above.

GR Criterion 2 – Long Range Plan

The Applicant submits the Hospital seeks to provide a full range of behavioral health services and to provide services to presenting patients it is currently unable to treat. Further, the Applicant states the Hospital reviewed its current psychiatric utilization as well as the number of patients it refuses for chemical dependency services due to CON limitations in determining the project was needed.

GR Criterion 3 – Availability of Alternatives

- a. Advantages and Disadvantages:** The Applicant states the Hospital contemplated both not offering the services and/or leaving the beds at River Region; however, neither of these options met the Hospital's goal of offering a full range of behavioral health services or serving the needs of the patients already seeking services at the Hospital.
- b. New Construction Projects:** The Applicant affirms the proposed project does not entail new construction.
- c. Beneficial Effects to the Health Care System:** The Applicant states the proposed project helps provide services in the metro area to a patient population that is seeking the services at the Hospital.
- d. Effective and Less Costly Alternatives:**
 - i. Unnecessary Duplication of Services:** The Applicant states two authorized providers of CD services in the immediate area do not provide CD services. The Applicant further states patients are seeking CD services at the Hospital and other providers need to transfer patients to the Hospital.
 - ii. Efficient Solution:** The Applicant asserts the project will enable the Hospital, an already existing provider of mental health services, to treat CD patients in the immediate metro-area instead of those patients having to travel for treatment or going without treatment.
- e. Improvements and Innovations:** The applicant asserts the pandemic has shown an impacted need for mental health services throughout the country. According to the applicant, the project helps provide services in the metro area to patients seeking services at the Hospital.
- f. Relevancy.** The Applicant states the Kaiser Foundation released a report in February documenting the increase in mental health and substance use as a result of the pandemic. The Applicant further states this report mirrors what the Hospital has experienced during the pandemic, a growing need for mental health services and support.

GR Criterion 4 - Economic Viability

- a. Proposed Charge:** The Applicant submits the Hospital determined its charges for the service based on its current experience with offering behavioral health services.
- b. Projected Levels of Utilization:** The Applicant states this criterion is not applicable to this project.
- c. Financial Feasibility Study:** The capital expenditure for this project is less than \$2,000,000.00; therefore, this criterion is not applicable.
- d. Financial Forecasts:** The Applicant states this criterion is not applicable.
- e. Means of Covering Expenses in Event of Failure to Meet Projections:** The Applicant states its projections are reasonable; however, if it fails to meet its projections, the Hospital or its parent company, Community Health Systems, Inc., will support the service.
- f. Impact of Proposed Project on Health Care Cost:** The Applicant states the Hospital does not believe there will be a substantial impact on gross revenues or expenses; however, there could be an impact to the Medicaid reimbursement as more patients are able to access needed services.

GR Criterion 5 - Need for the Project

- a. Access by Population Served:** The Applicant asserts most the Hospital's current behavioral health patients are from the defined underserved groups. The Applicant believes as there are limited CD services available in the metro-area, the addition of this service will benefit the underserved groups.
- b. Relocation of Services:** The Applicant submits Vince Brummett, Merit's recently named Regional Director of Behavioral Health reviewed the utilization of CD services at River Region compared to the utilization of psychiatric services at Central as well as the number of CD patients being diverted that seek services at Central. The Applicant further states in the future after the relocation, the beds that are currently in abeyance will be brought online and placed in the vacant rooms.
- c. Current and Projected Utilization of Comparable Facilities:** The Applicant asserts its revised tables and calculations demonstrate a need for additional CD services in the State. The Applicant further states this need coupled with the limited amount of CD services in the metro area helps support the need for the projected project.
- d. Probable Effect on Existing Facilities in the Area:** The Applicant states

given the limitation of services in the metro-area and the overall need of CD services in the State, it does not anticipate any adverse impact on other providers.

- e. **Community Reaction:** The application contains eight (8) letters of support from community leaders and health clinics.

GR Criterion 6 - Access to the Facility or Service

- a. **Access to Services.** The Applicant submits Merit Health Central is accessible to medically underserved populations. The percentage of gross patient revenue and actual dollar amount of health care provided to medically indigent and charity care patients for the last two years as well as the projected amount for the two years following completion of the project are presented below:

Gross Patient Revenue

	Medically Indigent (%)	Medically Indigent (\$)	Charity Care (%)	Charity Care (\$)
Historical Year 2019	11.4%	\$205,811,739.00	3%	\$463,026.00
Historical Year 2020	12%	\$136,272,411.00	3%	\$51,780,843.00
Projected Year 1	9%	\$99,815,567.00	4%	\$55,953,823.00
Projected Year 2	9%	\$107,900,832.00	4%	\$60,546,819.00

- b. **Existing Obligations:** The Applicant states this item is not applicable.
- c. **Unmet Needs of Medicare/Medicaid and Medically Indigent Patients:** The Applicant states the Hospital treats all patients regardless of payor source.
- d. **Access to Proposed Facility:** The Applicant submits as an existing provider of acute psychiatric services; the Hospital currently has relationships with mental health service providers throughout the State. The Applicant further states the availability of CD services at the Hospital will improve those providers' access to care for their patient populations as well as improve access to those substance abuse patients residing in the metro area.

e. Access Issues:

- i. **Transportation and Travel:** The Applicant submits the Hospital is located near I-20.
- ii. **Restrictive Admissions Policy:** The application contains a copy of the Admissions Policy which does not restrict admissions.
- iii. **Access to Care by Medically Indigent Patients:** The Applicant assures the Hospital currently treats medically indigent patients and will continue to do so.
- iv. **Operational Hours of Service:** The Applicant states the Merit Health Central operates twenty-four (24) hours a day, seven (7) days a week.

GR Criterion 7 - Information Requirement

The Hospital affirms it will record, maintain, and provide the required information within fifteen (15) business days of request by the Mississippi State Department of Health.

GR Criterion 8 - Relationship to Existing Health Care System

- a. **Comparable Services.** The Applicant states there are limited comparable services in the area. It states Baptist and St. Dominic do not currently offer CD services; Brentwood, in Rankin County, is a free-standing behavioral health hospital that offers CD services; however, it only operates six (6) CD beds.
- b. **Effect on Existing Health Services**
 - i. **Complement Existing Services:** The Applicant states the State has a need for CD beds/services in the metro area.
 - ii. **Provide Alternative or Unique Service:** The Applicant submits the offering of CD services at the Hospital will help improve access to CD services in the metro area.
 - iii. **Provide a service for a specified target population:** The Applicant states the service will treat patients and their families suffering from substance abuse.
 - iv. **Provide services for which there is an unmet need:** The Applicant believes there is an unmet need for CD services in the metro area.

- c. **Adverse Impact.** The Applicant submits the inability for parents and their families to access needed CD services maintains the abuse cycle. The Applicant further states with intervention provided by the proposed services, the Hospital will be able to help patients control the cycle of abuse.
- d. **Transfer/Referral/Affiliation Agreements.** The application contains a Memorandum of Understanding between Hinds County Mental Health Commission, St. Dominic's Jackson Memorial Hospital, Merit Health Central Hospital, City of Jackson Police Department, Hinds County Sheriff's Department, City of Clinton Police Department, City of Byram Police Department, National Alliance of Mental Illness, MS and Hinds County American Medical Response regarding single point of entry for individuals by the Hinds County Crisis Intervention Team as needing mental health crisis stabilization services.

GR Criterion 9 - Availability of Resources

- a. **New Personnel.** The Applicant states the Hospital's current behavioral health staff is qualified to provide CD services; minimal additional nurses and aides will be hired to support the current staff.
- b. **Contractual Services.** The Applicant submits the Hospital is an acute care hospital and will provide any necessary services for the proposed project.
- c. **Existing Facilities or Services.** The Applicant states the Hospital satisfactorily staffs its existing behavioral unit; however, while additional staff will be hired to assist these staff members, the Hospital will advertise as it currently does for other positions.
- d. **Alternative Uses of Resources.** The Applicant affirms the Hospital's current behavioral health staff will help staff the CD unit.

GR Criterion 10 – Relationship to Ancillary or Support Services

- a. **Support and Ancillary Services.** The Applicant asserts all necessary support and ancillary services are available.
- b. **Changes in Costs or Charges.** The Applicant states the Hospital does anticipate any significant change in costs or charges with this project. The cost and charge information are presented on Attachment 1 of this Staff Analysis.
- c. **Accommodation of Changes in Cost or Charges.** As stated above, the Applicant does not anticipate any significant changes in cost and charges for this project.

GR Criterion 11 – Health Professional Training Programs

The Applicant affirms the Hospital currently partners with eighteen (18) colleges and universities and anticipates the CD services will be incorporated therein.

GR Criterion 12 – Access by Health Professional Schools

The application contains a list of eighteen (18) colleges and universities that partners with the Applicant to meet the needs of health professional training programs.

GR Criterion 13 – Access by Individuals Outside Service Area

The Applicant affirms this criterion is not applicable to this project.

GR Criterion 14 - Construction Projects

The Applicant affirms this criterion is not applicable to this project.

GR Criterion 15 – Competing Applications

There are no competing applications on file with the Mississippi State Department of Health for the offering of CD beds and services.

GR Criterion 16 - Quality of Care

- a. **Past Quality of Care.** The Applicant submits the Hospital is accredited by the Joint Commission and currently provides behavioral health services.
- b. **Improvement of Quality of Care.** The Applicant asserts the proposed CD services will improve patient care in the metro area and State.
- c. **Accreditations and/or Certifications.** The Applicant submits the Hospital is accredited by the Joint Commission.

IV. FINANCIAL FEASIBILITY

A. Capital Expenditure Summary

The Applicant proposes a capital expenditure of \$5,000.00 for capital improvement of 9,547 square feet of space.

B. Method of Financing

The Applicant proposes to finance the project with cash reserves.

C. Effect on Operating Cost

The Hospital's three-year projected operating statement is presented at Attachment 1.

D. Cost to Medicaid/Medicare

The Applicant projects gross patient revenue cost to third party payors as follows:

Payor Mix	Utilization Percentage (%)	First Year Revenue (\$)
Medicare	28.00%	\$333,480.00
Medicaid	56.00%	\$666,960.00
Commercial	10.00%	\$113,145.00
Self Pay	3.00%	\$35,730.00
Charity Care	4.00%	\$41,685.00
Other	0.00%	\$0.00
Total	*100.00%	\$1,191,000.00

*Note: Percentages and dollar amounts may not calculate due to rounding.

V. RECOMMENDATIONS OF OTHER AFFECTED AGENCIES

The Division of Medicaid was provided a copy of this application for review and comment. As of August 9, 2021, the Department has not received comments from the Division of Medicaid.

VI. CONCLUSION AND RECOMMENDATION

This project is in substantial compliance with the criteria and standards for the addition of chemical dependency beds and offering of chemical dependency services as contained in the *FY 2020 Mississippi State Health Plan and the Mississippi Certificate of Need Review Manual, September 1, 2019 Revision*; and duly adopted rules, procedures, and plans of the Mississippi State Department of Health.

The Division of Health Planning and Resource Development recommends approval of the application submitted by Jackson HMA, LLC d/b/a Merit Health Central for the offering of adult chemical dependency beds and services.

Attachment 1

Jackson HMA, LLC d/b/a Merit Health Central Offering of Adult CD Services Three-Year Operating Statement (Project Only)			
	Year 1	Year 2	Year 3
Revenue			
Patient Revenue:			
Inpatient	\$1,191,000.00	\$5,841,000.00	\$7,301,250.00
Outpatient	0.00	0.00	0.00
Gross Patient Revenue	\$1,191,000.00	\$5,841,000.00	\$7,301,250.00
Charity Care	\$ 30,513.00	\$ 149,644.00	\$ 187,054.00
Deductions from Revenue	\$ 841,283.00	\$4,125,886.00	\$5,157,358.00
Net Patient Revenue	\$ 319,204.00	\$1,565,470.00	\$1,956,838.00
Other Operating Revenue	\$ 0.00	\$ 0.00	\$ 0.00
Total Operating Revenue	\$ 319,204.00	\$1,565,470.00	\$1,956,838.00
Expenses			
Operating Expenses:			
Salaries	\$ 147,500.00	\$ 442,499.00	\$ 455,774.00
Benefits	29,500.00	88,500.00	83,142.00
Supplies	3,065.00	15,033.00	18,791.00
Services	92,757.00	311,916.00	361,546.00
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	\$ 272,822.00	\$ 857,948.00	\$ 919,253.00
Net Income (Loss)	\$ 46,382.00	\$ 707,522.00	\$1,037,585.00
Assumptions			
Inpatient days	397	1,947	2,434
Outpatient days	0	0	0
Procedures	0	0	0
Charge/inpatient day	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Charge per outpatient	\$ 0.00	\$ 0.00	\$ 0.00
Charge per procedure	\$ 0.00	\$ 0.00	\$ 0.00
Cost per inpatient day	\$ 687.00	\$ 441.00	\$ 378.00
Cost per outpatient day	N/A	N/A	N/A
Cost per procedure	N/A	N/A	N/A