

**DIVISION OF HEALTH PLANNING
AND RESOURCE DEVELOPMENT
DECEMBER 6, 2021**

**CON REVIEW HG-SB-1021-010
JEFFERSON COUNTY HOSPITAL
OFFERING OF SWING-BED SERVICES
LOCATION: FAYETTE, JEFFERSON COUNTY, MISSISSIPPI
CAPITAL EXPENDITURE: \$0.00**

STAFF ANALYSIS

I. PROJECT SUMMARY

A. Applicant Information

Jefferson County Hospital (“JCH” or the “Applicant”) is an acute care community hospital governed by a five (5) member Board of Trustees. The Applicant affirms JCH is licensed for thirty (30) total beds, twelve (12) short-term acute care beds and eighteen (18) adult psychiatric beds.

The Applicant asserts JCH is certified for participation in the Medicare and Medicaid programs.

B. Project Description

JCH requests Certificate of Need (CON) authority to establish swing-bed services at its facility by converting twelve (12) acute care beds to swing-beds. The Applicant states JCH previously offered swing-bed services from approximately 1994 through 2002. The Applicant further states, although JCH does not currently provide swing-bed services, it has an active Medicare Swing-Bed Provider Number (25U060) and National Provider Identifier for the Swing-Bed Program (1043204555). The Applicant affirms, JCH does not currently have a swing-bed license from the Mississippi State Department of Health but will apply for such license after approval of its CON application.

The Applicant states JCH does not seek to add beds to its existing complement of thirty (30) beds but does seek to convert beds currently identified as short-term acute care beds to swing-beds. The Applicant states approximately seventy-five percent (75%) of admissions to JCH originate from the 39069 zip code area, with JCH primarily serving residents of Jefferson, Franklin, Adams, and Claiborne counties. The Applicant further states the proposed project will reinstitute swing-bed services at JCH and will not have a capital expenditure. 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 asserts currently, JCH has approximately sixty-five (65) full-time equivalent personnel (“FTE”) staffing its facility. JCH submits, if the proposed project is approved, it will add only one (1) FTE, increasing that number to sixty-six (66). The Applicant states the estimated annual cost of one (1) additional FTE will be

\$50,000.

The Applicant states the final objective for the proposed project is to reinstate swing-bed services at JCH as part of the hospital's continuum of care for patients who reside in its rural service area. JCH is committed to providing the highest quality of care in the most cost-efficient manner, respecting the dignity of the individual patient, providing for the well-being of the community, and serving the needs of all JCH patients.

The Applicant indicates JCH anticipates that it would begin offering swing-bed services once the CON is approved, but in no event, longer than thirty (30) days after approval. In addition, JCH states services will be offered once all licenses and certifications are complete and site assessments have been performed and approved.

The application contains a letter dated September 29, 2021, indicating that the Mississippi Division of Health Facilities Licensure and Certification has approved the site for 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 a CON according to the general criteria listed in the *Mississippi Certificate of Need Review Manual, September 1, 2019*; 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 December 16, 2021.

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

The Applicant documents that JCH will meet all federal regulations regarding the swing-bed concept. The Applicant further attests that it will not have more licensed

beds or a higher average daily census than the maximum number specified in federal regulations for participation in the swing-bed program.

SHP Need Criterion 2 – Resolution Adopted for Proposed Participation

The Applicant has provided a copy of the Resolution adopted by its governing board approving JCH’s proposed participation in the swing-bed program.

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

The Applicant states JCH does not propose to operate and staff more than the maximum number of beds specified in federal regulation for participation in the swing-bed program, and thus states JCH is not required to give written assurance that only private pay patients will receive swing-bed services.

SHP Need Criterion 4 – Medicare Recipients

The Applicant states, if approved, JCH shall render services provided under the swing-bed concept to any patient eligible for Medicare (Title XVIII of the Social Security Act) who is certified by a physician to need such services.

SHP Need Criterion 5 – Limitation on Medicare/Medicaid Patients

JCH affirms that upon approval of this CON Application and complying with all federal requirements for participation in the swing bed program, it will not permit any patient who is eligible for both Medicaid and Medicare or eligible for Medicaid to stay in its swing beds for more than thirty (30) days per admission without prior approval for such patient from the Division of Medicaid.

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

JCH affirms that it will not have more licensed beds or a higher average daily census than the maximum number specified in federal regulations for participation in the swing-bed program; therefore, the Applicant states Need Criterion 6 does not apply.

SHP Need Criterion 7 – Transfer Agreements

The Applicant states JCH has entered into a transfer agreement with Jefferson County Nursing home, the only nursing facility within JCH’s geographic area. A copy of the patient transfer agreement was included in the application.

SHP Need Criterion 8 – Failure to Comply

JCH acknowledges this criterion and states it will comply.

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 the general review criteria.

GR Criterion 1 – State Health Plan

JCH affirms that the proposed project substantially complies with the general review criteria of Chapter 8 of the *Mississippi Certificate of Need Review Manual, September 1, 2019, Revision*. The application is also in compliance with the criteria and standards applicable to swing-bed services contained in the *FY 2020 MS State Health Plan*.

GR Criterion 2 - Long Range Plan

The Applicant submits the reinstatement of swing-bed services at JCH is consistent with the hospital's long-range development plan of providing exceptional care in a rural environment and offering health services in response to community needs. The Applicant states, currently, there are no swing-bed services offered in Jefferson County, Mississippi other than the services provided at Jefferson County Nursing Home. The Applicant affirms the next closest nursing home is over forty (40) miles away. The Applicant asserts nursing homes generally do not provide telemetry services, 24/7 respiratory services, advanced cardiotoxic drugs and specialty antibiotics, or daily physician rounding, all of which would be available through the proposed swing-bed services at JCH. The Applicant further states the residents of JCH's service area will greatly benefit from the more comprehensive continuum of care that would be available in their home county if JCH's swing-bed program is approved.

GR Criterion 3- Availability of Alternatives

- a. **Advantages and disadvantages of alternatives:** The Applicant states the alternative approaches considered were (1) establishment of a distinct-part inpatient rehabilitation unit, (2) establishment of a burn unit, (3) closing JCH's acute floor and applying for re-licensure as a stand-alone emergency room, (4) applying for inpatient hospice designation, and (5) applying for re-licensure as a long-term acute care hospital.

Ultimately, the Applicant states, JCH did not choose any of the above alternatives because JCH determined that it was preferable, less costly and more effective to reinstate swing-bed services at the hospital and provide itself with greater flexibility to respond to the needs of its patients and the

residents of its service area.

- 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 offering swing-bed services at JCH will benefit the health care system by allowing patients to remain at JCH, in a post-acute care setting, prior to discharge. The Applicant asserts the level of care offered by swing-bed services would be beneficial to the patient in need of post-acute care and is the most cost-effective option for JCH as the swing-bed model utilizes existing staff and infrastructure. The Applicant submits, the swing-bed services will complement rather than duplicate the existing services offered by the Jefferson County Nursing Home.

JCH states the swing-bed program would offer diagnostic and laboratory workups, daily physician rounding with aggressive antibiotics, and other stewardship, nutrition, respiratory, and physical medicine services. The Applicant states the patient would then be able to transition to the local nursing home, if so needed, with ensured continuity of care as most JCH physicians also provide care at the nursing home. The Applicant further states the proposed project is the superior alternative because a swing-bed program enables JCH to have the flexibility to respond to patient needs as they emerge.

- d. **Unnecessary duplication of services/more efficient solution to identified need:** JCH affirms, currently, there are no swing-bed services offered in Jefferson County. The Applicant states residents must travel to Claiborne or Franklin Counties to obtain service. The Applicant believes the swing-bed services program is more efficient and less costly due to its greater flexibility to adapt to the needs of JCH patients and residents of JCH's geographic service area.
- e. **Improvements or innovations in the financing or delivery of health services:** JCH states with the offering of swing-bed services, JCH will be able to provide quality post-acute care services in a cost-effective setting so acute care patients are able to receive appropriate care without the necessity of transfer or discharge from JCH.
- f. **Relevancy of the proposed project:** The Applicant states the proposed project will provide JCH with greater flexibility in responding to the changing needs of its patients and the residents of its service area. The Applicant anticipates Jefferson County residents' need for swing-bed services will be continuous over the long term, especially with the increasing number of COVID-19 diagnoses, hospitalizations, and recoveries.

GR Criterion 4 - Economic Viability

- a. Proposed charges for and profitability of the proposed service:** The Applicant asserts the proposed charges are based on the prices set by Medicare, as well as JCH's financial experience and assessment. The Applicant states the profitability of the proposed swing-bed program should be great considering the unavailability of swing-bed services within Jefferson County and JCH's service area.
- b. Reasonably consistency of projected levels of utilization:** The Applicant states the only facility that provides services similar to those proposed by JCH is Jefferson County Nursing Home, a sixty (60) bed nursing facility. The Applicant asserts JCH anticipates an average daily census of five (5) for its swing-beds.
- c. Financial feasibility study:** Since the capital expenditure for this project is less than \$2,000,000.00, the Applicant states a financial feasibility study is not required.
- d. Deviation of financial forecasts from three-year historical period:** JCH attests that it does not project any significant deviations in the financial forecasts provided in its application.
- e. In event the project fails:** The Applicant affirms JCH's expenses for the proposed project will be minimal and anticipates any loss will be covered by the hospital's general revenue stream.
- f. Impact of the proposed project on the cost of health care:** JCH states if the proposed project is approved, it will improve access, result in increased use of post-acute care services by patients who have the need for them, and ultimately improve the fiscal performance of JCH without adding significant cost. The Applicant asserts the financial tables for the proposed project included in the application show the impact of the proposed project on third-party payors. The Applicant further states, through the offering of swing-bed services, JCH will be able to provide care to patients in need of such services in a more appropriate and cost-effective setting.

GR Criterion 5 - Need for the Project

- a. Need of the population to be served:** According to the Applicant, the proposed project will serve the needs of acute care patients in need of post-acute care in JCH's service area, particularly as no other swing-bed services are available. The Applicant states the proposed project is needed in order to facilitate efficient, high quality patient care, and to fully complement JCH's patient and community-centered care model. The Applicant asserts as a Mississippi community hospital, JCH is accessible to all residents of its service area. The Applicant further states, there is no other hospital in

Jefferson County, so the proposed project will enable its patients and the residents of its service area to have increased access to post-acute care services.

- 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 if the proposed project is approved, it will have no impact on any existing similar facility because there is no other hospital in JCH's service area that provides the proposed service. The Applicant asserts the only facility that provides services similar to those proposed by JCH is Jefferson County Nursing Home. The Applicant further states, because there are no swing-bed services currently available in Jefferson County, JCH's service area is in need of the proposed swing-bed program.
- d. **Probable effect of proposed service on existing facilities:** JCH affirms the proposed project will not have an adverse impact on Jefferson County Nursing Home but will complement the health services currently offered by JCH as well as those offered by Jefferson County Nursing Home. The Applicant submits JCH and Jefferson County Nursing Home have entered into a transfer agreement to facilitate the provision of care for the patients and residents of both facilities.
- e. **Community reaction to service:** The application contains four (4) 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 most patients admitted to JCH are considered members of medically underserved populations. The Applicant states, currently, residents of JCH's service area do not have access to swing-bed services anywhere else in Jefferson County. The Applicant further states, it is anticipated that most, if not all, JCH patients expected to receive swing-bed services will be members of medically underserved populations.

The percentage of gross patient revenue and actual dollar amount of healthcare provided to medically indigent and charity care patients for the last two (2) years are presented below. The Applicant affirms bad debt is not included in these figures. The Applicant states the beds in Jefferson County Hospital were seriously underutilized in 2020, presumably due to COVID-19.

Gross Patient Revenue

	Medically Indigent	Charity Care	Medically Indigent (\$)	Charity Care (\$)
Historical Year 2020	32.2%	32.2%	54,246.84	54,246.84
Historical Year 2021	4.06%	4.06%	11,578.93	11,578.93
Projected Year 1	10%	10%	120,000	120,000
Projected Year 2	10%	10%	120,000	120,000

- 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:** JCH affirms that care is provided without restriction to Medicare, Medicaid, and medically indigent patients. The Applicant further states, the proposed project will only serve to enhance the access to care offered by JCH, to all its patients, including the medically indigent.
- d. **Access to the proposed facility or service:** The Applicant states JCH is located in the heart of the City of Fayette on Main Street and is easily accessible by Interstate 61 and State Highway 33 with visible road signs directing patients to the hospital. The Applicant affirms JCH is and will continue to be physically accessible by all individuals and JCH will comply with all requirements for disabled access. The Applicant further states, if the proposed project is approved, JCH will provide swing-bed services in accordance with the applicable requirements and to all patients certified to receive such services.
- e. **Access Issues:**
 - i. **Transportation and travel time to the facility:** The Applicant affirms JCH is the only hospital within a forty-five (45) minute driving radius of Fayette, Mississippi. JCH states it is one (1) of only two (2) facilities capable of providing the proposed post-acute care services within JCH's service area. The Applicant further states, if located in Fayette, Mississippi, the commute is approximately five (5) minutes in a vehicle from one end of the town to the next and for most, if not all locations in Fayette, it would take only a few minutes to drive to

JCH.

- ii. **Restrictive admissions policies:** The application contained a copy of JCH's admissions policy.
- iii. **Access to Care by Medically indigent patient:** The Applicant states JCH provides services to all patients regardless of ability to pay or payor source. The Applicant affirms, Jefferson County is one of Mississippi's poorer counties, with nearly forty percent (40%) of its population living at or below the poverty level. The Applicant asserts, JCH is a community hospital and its entire service area which includes several counties contiguous with Jefferson County is economically depressed. The Applicant further states, if the proposed project is approved, it will enable JCH to provide additional services cost efficiently to a segment of the state's population who needs them most and who faces the most barriers to access when it comes to healthcare.
- iv. **Hours Per Week of Operation:** The Applicant affirms JCH is fully accessible to all patients, including medically indigent persons, and operates twenty-four (24) hours per day, seven (7) days per week.

GR Criterion 7- Information Requirement

JCH affirms that it will record and maintain information regarding charity care, care to the medically indigent, and Medicaid populations, as required by this General 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. **Existing and comparable services within the proposed Service Area:** The Applicant affirms there are no swing-bed services currently offered in Jefferson County. The Applicant states the most similar services would be offered at Jefferson County Nursing Home which do not include the variety of services that will be available through JCH's proposed swing-bed program.
- b. **How the proposed project will affect existing health services:**
 - i. **Complement existing services:** JCH states a swing-bed program will serve the needs of acute care patients in need of continued care in a post-acute care setting. The Applicant affirms the proposed project will not duplicate or adversely impact existing services or providers, but will rather complement the existing acute care services offered at JCH and the long-term skilled nursing services provided in JCH's service area.

- ii. **Provide alternative or unique service:** The Applicant states the proposed swing-bed program is a unique arrangement, authorized by both federal and state regulations, in which a hospital is allowed to adjust its level of care in direct response to patient needs.
 - iii. **Provide a service for a specific target population:** The Applicant submits the specific population that will benefit from a swing-bed arrangement is comprised of acute care patients in need of post-acute care.
 - iv. **Provide services for which there is an unmet need:** The Applicant states the proposed project will serve the unmet needs of patients who no longer need to be cared for in an acute care setting but could benefit from post-acute care prior to transfer or discharge.
- c. **Adverse impact due to failure to implement the proposed project:** JCH submits failure to implement the proposed project would be detrimental primarily to JCH's acute care patients in need of post-acute care services and their lack of current access to such services.
 - d. **Transfer/referral/affiliation agreements:** The Applicant has submitted a transfer agreement between Jefferson County Hospital and Jefferson County Nursing Home effective September 8, 2021.

GR Criterion 9 - Availability of Resources

- a. **Availability of new personnel:** The Applicant asserts JCH anticipates it will be able to staff the proposed project primarily with existing personnel. The Applicant states JCH currently has sixty-five (65) FTEs and with the addition of swing-bed services will increase that number to sixty-six (66). The Applicant states the estimated annual cost of one (1) additional MDS nurse to support the swing-bed program is \$50,000.
- b. **Clinically related contractual services:** The Applicant states clinically related contractual services are not applicable to the proposed project.
- c. **Satisfactory staffing history:** The Applicant affirms JCH recognizes that associates who serve its patients and their families every day are JCH's greatest assets. The Applicant states over the last several years, JCH has invested in its people and implemented a strategy focused on attracting and retaining qualified personnel. The Applicant further states, JCH has not had any insufficiencies in its staffing history.

- d. **Alternative uses of resources:** The Applicant submits JCH has assessed the availability of resources in preparing the CON application and has determined swing-bed services are the most feasible addition to the hospital. The Applicant states these services are most needed by the hospital's patient population, and the services will unquestionably provide the financial foundation to reinvigorate the hospital's entire continuum of care. The Applicant further states, no other alternative use will serve these purposes, all of which JCH deems to be integral to its continued service to the community.

GR Criterion 10 - Relationship to Ancillary or Support Services

- a. **Ancillary services:** JCH attests that it will provide all necessary support and ancillary services for its swing-bed program.
- b. **Changes in costs or charges:** The Applicant states it anticipates no changes in its cost or charge structure.
- c. **Accommodation of change in costs or charges:** The Applicant states change in costs or charges is not applicable to the proposed project.

GR Criterion 11- Health Professional Training Programs

The Applicant states there would be no effect on the health professional training programs with the addition of swing-bed services and no current health professional training programs would be hampered. The Applicant asserts JCH is not a licensed teaching facility and does not offer medical internships and/or have a residency program. The Applicant submits with the addition of swing-bed services and stability of the market, the hospital might have the potential to collaborate and provide these services. The Applicant affirms swing-beds would not impede on any current program; however, it could enhance such a professional training program.

The Applicant asserts, currently, JCH does contract with Allied Health providers for registered nursing for on-site clinical rotations affiliated with Alcorn State University School of Nursing. The Applicant states, JCH also affiliates with Jackson State University for its Master's level school of social services. In addition, the Applicant submits Alcorn State's psychology, mental health, social services, and nursing departments have affiliated with JCH for clinical rotations. JCH further states, there will be no adverse effect on health professional training programs, and it is likely that the proposed service may provide a benefit to health professional training programs in the future.

GR Criterion 12 – Access by Health Professional Schools

The Applicant states access by health professional schools is not applicable to the proposed project.

GR Criterion 13 – Access to Individuals Outside Service Area

The Applicant states that Criterion 13 is not applicable to the proposed project.

GR Criterion 14 – Construction Projects

The Applicant affirms Criterion 14 is not applicable to the proposed project.

GR Criterion 15 – Competing Applications

The Applicant states JCH is currently unaware of any competing applications for the establishment of swing-bed services in its geographic service area.

GR Criterion 16 - Quality of Care

- a. Past quality of care:** The Applicant states JCH employs a rigorous credentialing process designed to ensure that only physicians of the highest levels of competence and professionalism are permitted to practice and provide care to its patients. The Applicant submits, historically, JCH has had positive CMS quality reporting metrics and minimal patients with hospital acquired infections. The Applicant further states, most notably, JCH received the Bronze Award from the Health Resources Services Administration in 2015 for the hospital's organ and tissue donation services.
- b. Improvement in quality of care:** The Applicant submits the proposed project will improve quality of care provided to JCH's acute care patients by enabling the hospital to offer a more complete continuum of care to its patients. The Applicant states JCH patients will receive initial diagnostic and laboratory workups in both the acute and swing-bed phases of treatment and then, if needed, transition for further care at the nearby nursing home with which JCH has a transfer agreement. In addition, the Applicant asserts, patients participating in JCH's proposed swing-bed program will be able to receive specialty antibiotics and other medications that are not generally available at nursing homes, thus enhancing those patients' access to care. The Applicant further states, such an extended continuum of care will allow JCH to provide better quality care to its patients.
- c. Accreditation and/or certifications held:** The Applicant asserts, JCH is a certified participant in the Medicare and Medicaid programs and will apply for licensure of the swing-beds from MSDH's Division of Facility Licensure upon receipt of CON approval of the proposed project.

IV. FINANCIAL FEASIBILITY

A. Capital Expenditure Summary

The proposed capital expenditure for this project is \$0.00.

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	100.00%	\$4,800,000.00
Medicaid	-	0.00
Commercial	-	0.00
Self Pay	-	0.00
Charity Care	-	0.00
Other	-	0.00
Total	100.00 %	\$4,800,000.00

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. The Division of Medicaid had not responded on this application as of December 6, 2021.

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*; and all adopted rules, procedures, and plans of the Mississippi Department of Health.

The Division of Health Planning and Resource Development recommends approval of the application submitted by Jefferson County Hospital for the Offering of Swing-Bed Services.

ATTACHMENT 1
Jefferson County Hospital
Offering of Swing-Bed Services
Three-Year Projected Operating Statement
(Project Only)

	Year 1	Year 2	Year 3
Revenue			
Patient Revenue:			
Inpatient	\$4,800,000	\$4,800,000	\$4,800,000
Outpatient	0.00	0.00	0.00
Gross Patient Revenue	<u>4,800,000</u>	<u>4,800,000</u>	<u>4,800,000</u>
Charity Care	0.00	0.00	0.00
Deductions from Revenue	<u>3,600,000</u>	<u>3,600,000</u>	<u>3,600,000</u>
Net Patient Care Revenue	\$ <u>1,200,000</u>	\$ <u>1,200,000</u>	\$ <u>1,200,000</u>
Total Operating Revenue	\$ <u>1,200,000</u>	\$ <u>1,200,000</u>	\$ <u>1,200,000</u>
Expenses			
Operating Expenses:			
Salaries	\$ 41,500	\$ 41,500	\$ 41,500
Benefits	8,500	8,500	8,500
Supplies	55,080	55,080	55,080
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 Operating Expenses	\$ <u>105,080</u>	\$ <u>105,080</u>	\$ <u>105,080</u>
Net Operating Income (Loss)	\$ 1,094,920	\$ 1,094,920	\$ 1,094,920
Assumptions			
Inpatient days	1,224	1,224	1,224
Outpatient days	0	0	0
Procedures	0	0	0
Charge per outpatient day	\$ 0.00	\$ 0.00	\$ 0.00
Charge per inpatient day	\$ 3,922	\$ 3,922	\$ 3,922
Charge per procedure	0.00	0.00	0.00
Cost per inpatient day	\$ 86	\$ 86	\$ 86
Cost per outpatient day	0.00	0.00	0.00

Cost per procedure	0.00	0.00	0.00
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