

**MISSISSIPPI STATE DEPARTMENT OF HEALTH
DIVISION OF HEALTH PLANNING AND RESOURCE DEVELOPMENT
JANUARY 30, 2017**

**CON REVIEW NH-RC-1216-024
ST. CATHERINE'S VILLAGE, INC.
CONSTRUCTION [OF AN ADDITION] AND RENOVATION OF A
SKILLED NURSING HOME (SIENA CENTER) AS PART OF
ST. CATHERINE'S VILLAGE, A CONTINUING CARE RETIREMENT COMMUNITY
CAPITAL EXPENDITURE: \$26,267,140.26
LOCATION: MADISON, MADISON COUNTY, MISSISSIPPI**

STAFF ANALYSIS

I. PROJECT SUMMARY

A. Applicant Information

St. Catherine's Village, Inc. (Saint Catherine's) is a long-term care; not for profit, nursing home located at 200 Dominican Drive, Madison, Madison County, Mississippi. The applicant indicates that Saint Catherine's is governed by a ten member Board of Directors and Officers. St. Catherine's Village, Inc. is licensed for 120 long-term care beds

The applicant provided a Certificate from the Secretary of State, verifying that the corporation was issued a Charter/Certificate of Authority on June 28, 1985. The document indicates that the business is incorporated in the State of Mississippi.

B. Project Description

St. Catherine's Village, Inc. operates a Continuing Care Community and requests Certificate of Need (CON) authority for the construction [of an addition] and renovation of a Skilled Nursing Home (Siena Center) as part of St. Catherine's Village, a Continuing Care Retirement Community. The applicant affirms that St. Catherine's Village, Inc. is licensed for 120 nursing home beds; with 20 semi-private rooms serving 40 residents and 80 private rooms serving 80 residents (all rooms are currently equipped with half baths). The applicant states that the proposed project involves the renovation of the existing Siena Center, which is twenty-eight (28) years old, to accommodate the modern design of skilled nursing facilities. Renovation of the existing Siena Center will convert the semi-private rooms into private rooms, which will be 262 square feet each (including the bathroom and closet), allowing for more spacious and comfortable living with personal full bathes.

The applicant also intends to construct an addition that will be adjacent to the existing Siena Center to house a portion of the beds that are currently in use in the center. The applicant states that the new addition will allow for handicap-accessible private rooms with full baths which will also be situated in a household model. The

applicant affirms that each household model will occupy one floor of the three-story building and provide for eighteen (18) residents.

The applicant states that the household model, widely recognized among skilled nursing homes will better serve their residents by: decreasing overstimulation of the residents, promoting a less institutionalized feel compared to the traditional nursing homes and decreasing residents from feeling lonely or helpless in a nursing home. Also, the model will provide more autonomy and privacy for residents, which will allow residents more mobility relating to their daily tasks of living (self-contained within each household) and it will give residents the opportunity to be more easily orientated to the nursing home.

The applicant believes that the proposed project will increase the current rehabilitation services area. Furthermore, the applicant states that the size of the present rehabilitation area is inadequate to fully serve residents recovering from events, which require intense physical, speech and occupational therapies to assist them with regaining independence. The proposed project will include: rehabilitation equipment (therapy mats, treatment tables and seated step machines), medical equipment (dental chair, wheelchair scales, bariatric lifts, medical carts, etc.), new HVAC Systems, patient beds, furniture, new guard station, a new state of the art kitchen, kitchen furnishings, and lobby area with a small café.

No new services or additional beds will be offered as a result of this project.

The applicant states that the proposal encompasses 83,377 square feet of space, to include 54,137 square feet of new construction and 29,240 square feet of existing space renovated. The applicant states that the total proposed capital expenditure is 26,267,140.26 (see Expenditure Summary for complete percentage breakdown of project).

The MSDH Division of Health Facilities Licensure and Certification approved the site for the project on November 1, 2016.

The applicant asserts that the project will require an additional 16.7 full-time equivalents (FTEs) personnel at an annual cost of \$428,000.00.

The applicant indicates the proposed capital expenditure of \$26,267,140 will be funded by the following sources: Bank Loan of \$20,000; Equity Contribution of \$613,315; Cash Reserves of \$4,653,825 and a Grant of \$1,000.

The application includes a signed letter from Trustmark's Vice President, indicating an interest in financing the proposed project and a financial feasibility study by St. Dominic Health Services, Inc.'s Executive President and Chief Financial Officer. Also, audited financial statements were included in the application for the proposed project.

The applicant projects that the capital expenditure will be obligated by March 1, 2017, upon CON approval. The proposed project is expected to be complete by October 1, 2018.

II. TYPE OF REVIEW REQUIRED

This project is reviewed in accordance with Section 41-7-173, 41-7-191 1(j), 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.

In accordance with Section 41-7-197(2) of the Mississippi Code 1972, Annotated, as amended, any affected person may request a public hearing on this project within 10 days of publication of the staff analysis. The opportunity to request a hearing expires on February 9, 2017.

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

A. State Health Plan (SHP)

The *FY 2015 Mississippi State Health Plan* (MSHP) does not contain criteria and standards for the construction, renovation and expansion of a long term care facility as proposed by this application. However, the *Plan* provides guidelines for all health planning in Mississippi. The *Plan* states that Mississippi's planning and health regulatory activities include the purposes below. The applicant provides information within the CON application, which addresses these purposes:

To improve the health of Mississippi residents

The applicant submits that the final objective of the proposed project is to provide St. Catherine's Village residents with modernized facilities. The applicant insists that the more homelike environment will provide long-term care residents with familiarity, privacy and promote dignity as well as independence. The applicant believes that the familiarity will assist residents with orientation to their surroundings and provide nearby access to their daily activities. Moreover, residents will have a larger space for rehabilitation services, providing residents and staff with a more adequate area for services.

To increase the accessibility, acceptability, continuity, and quality of health services

The applicant asserts that the project will promote a higher quality of health services for the residents of the facility. Privacy concerns and poor accessible resident bathrooms will be alleviated by the project. The applicant submits that current and future residents will enjoy all private rooms, each with its own private bath. In

addition, the project includes upgrades to the mechanical systems for more efficient operations, improved furnishings and treatments to resident rooms and all to promote a more acceptable physical environment of the beds delivery of skilled nursing services to residents. The applicant asserts that services at St. Catherine's Village will continue during the project and the need for the skilled nursing services provided by the facility.

To prevent unnecessary duplication of health resources

St. Catherine's Village, Inc. asserts that the proposed project only involves the construction of an addition to the Siena Center and the renovation of an existing skilled nursing facility currently licensed for 120 beds. The proposed project will provide space for privacy in a more home-like environment for current and future residents. The St. Catherine's Village's 120 long-term beds will not be increased as a result of this project.

The 2015 *Report on institutions for the Aged or Infirm*, reports that St. Catherine's Village, Inc. had an occupancy rate of 90.90% in 2015.

To provide some cost containment

The applicant contends that the implementation and completion of this project is not expected to significantly increase the cost of existing services provided.

The proposed project is consistent with the above stated goals of health planning.

B. General Review (GR) Criteria

Chapter 8 of the *Mississippi Certificate of Need Review Manual, Revised September 1, 2011*; addresses general criteria by which all CON applications are reviewed. This application is in substantial compliance with general review criteria contained in the Manual.

GR Criterion 2 – Long Range Plan

The applicant states that St. Catherine's Village long range plans anticipate and encourage the implementation of decisions, which are necessary to keep the facility up-to-date and as a desired choice for retirement living in the greater Jackson area. The applicant states that to move forward with this goal, St. Catherine's Village needs to update the existing design of the Siena Center, including the size of its residents' rooms as well as kitchen and rehabilitation areas.

The applicant affirms that St. Catherine's Village planning process for the renovation and construction of an addition to Siena Center dates back to 2013. The applicant asserts numerous meetings were held between St. Catherine's Village leaders, community physicians, and members of St. Dominic's Health Services and St. Catherine's Board of Directors. The applicant suggests that the proposed household model renovations enhance the delivery of compassionate care. The application contains a copy of the applicant's redacted Minutes from various meetings between St. Catherine's Village and St. Dominic Health Services regarding the proposed project.

The applicant believes that the project will better provide residents with privacy and independence in a familiar homelike environment.

GR Criterion 3 – Availability of Alternatives

According to the applicant, St. Catherine's Village considered the following alternatives:

- **Work within existing structure, without modernizing, renovation or construction of an addition:** As previously mentioned St. Catherine's Village, Inc. is licensed for 120 nursing home beds; with 20 semi-private rooms serving 40 residents and 80 private rooms serving 80 residents (all rooms are currently equipped with half baths). The applicant states that residents of these rooms are required to bathe in a full bathroom located in the hallway; additionally these rooms do not provide adequate storage space. Thus, limiting the amount of personal belongings a resident can bring to his/her new home at the Siena Center.

The applicant also states that the above referenced rooms were built and designed prior to the implementation of ADA requirements for handicap accessibility. Therefore, residents requiring rehabilitation are confined to less than 1,000 square feet of space for these services in the rehabilitation area. The applicant affirms that while working within the existing structure without modernization, renovation or construction of an addition is the least expensive alternative, it is the least desirable as it addresses none of the long-term goals for the Siena Center's ability to serve residents. For the mentioned reasons, St. Catherine's Village did not choose the notated alternative.

- **Modernize and renovate existing structure:** The applicant states that although modernizing and renovating the existing structure may allow the Siena Center to visibly appear more up-to-date and would cost less than constructing and addition to Siena Center, it would not allow for the conversion of the current semi-private rooms into private rooms. Furthermore, there is no additional physical space for enlarging the private

rooms. The applicant confirms that for the mentioned reasons, St. Catherine's Village did not choose the notated alternative.

- **Raze the existing structure and construct a new, larger structure:** The applicant affirms that this alternative is not advantageous as it would be the most expensive of the three alternatives. The applicant state that while it would allow the Siena Center to be modernized and renovated, including the conversion of semi-private rooms to private rooms, it would also be disruptive and require the movement of all residents residing in the Siena Center.

The applicant submits that the alternative of construction, modernization and renovation to St. Catherine's Village Siena Center is the best option to adequately and effectively meet the needs of Siena Center's residents. The applicant believes that the proposed project will better serve the residents by providing more spacious, comfortable living as well as more accessible dining and rehabilitation areas.

GR Criterion 4 - Economic Viability

The applicant affirms that the projected charges for Life Care residents (*residents who are guaranteed lifetime housing and care within St. Catherine's Village*) and fee for services are based on current charges with escalation factors incorporated into the financial model. The applicant states that profitability estimates are also based on historical expenses with allowances for additional depreciation expenses and some growth in volume.

The applicant asserts that there are additional revenues and expenses and costs related to providing rehabilitative serves to residents directly rather than through a third-party provider; both charges and profitability compare reasonably to other long term care facilities. The applicant suggests that the projected utilization is based on historical experience, Life Care contract growth, and the need for both Life Care and non-Life Care residents served by St. Catherine's Village.

The applicant states that the proposed project will have no impact on Medicaid since St. Catherine's Village does not participate in the Medicaid Program.

The application contains a signed letter from St. Dominic Health Services, Inc.'s Executive President and the Chief Financial Officer attesting to the financial feasibility of the project. The Three-Year Operating Statement shows a loss for year 1 and year 2; however the applicant states that if the project does not meet projected revenues, the applicant has the financial strength to cover the costs incurred by the proposed project (see Attachment 1 for the Three-Year Operating Statement of the proposed project).

GR Criterion 5 - Need for the Project

- a. **Access by Population Served:** The applicant states that admission to St. Catherine's Village is not based on race, color, sex, age, religious belief, disability, national origin, or any other classification protected by applicable discrimination laws.
- b. **Relocation of a Facility or Services:** The project does not propose the relocation of services outside the existing facility.
- c. **Current and Projected Utilization:** That applicant asserts that St. Catherine's is not proposing to add additional facilities or services to the proposed service area. The applicant insists that there should not be an adverse impact on other facilities in the service area.
- d. **Existing Facilities:** The applicant states that St. Catherine's does not propose to add any new reviewable services to the area or any new licensed nursing home care beds to the Siena Center.
- e. **Community Reaction:** The application contains four letters of support for the proposed project from the following:

Pastor of St. Francis of Assisi Catholic Church, Father Albeenreddy Vatti;
City of Madison Mayor, Mary Hawkins-Butler; St. Catherine's Village
Resident's Association, John McPhail and George Patton, Jr., M.D.

The Department did not receive any letters of opposition concerning the proposed project.

GR Criterion 6 - Access to the Facility or Service

The applicant submits that St. Catherine's Village does not participate in the Medicaid program. The applicant states that admission to St. Catherine's Village is not based on race, color, sex, age, religious belief, disability, national origin, or any other classification protected by applicable discrimination laws.

The following table shows the actual and projected percentage of estimated gross patient revenue and dollar amount of health care provided to medically indigent patients for the past two fiscal years at St. Catherine's Village:

| Fiscal Year | Charity Care (%) | Dollar Amount |
|----------------------|-------------------------|----------------------|
| Historical Year 2014 | 1.61% | \$320,321.23 |
| Historical Year 2015 | 1.95% | \$399,200.67 |
| Projected Year 1 | 1.96% | \$535,000.00 |
| Projected Year 2 | 2.00% | \$563,000.00 |

Note: St. Catherine's Village estimates the amount of charity care for Historical Year 2016 will be approximately \$397,000 (St. Catherine's Village CON Application was submitted on 12-21-16; before the end of FY 2016).

The St. Catherine's is a charitable organization under 501(c)(3) of the Internal Revenue Code. The applicant states that while St. Catherine's Village is not licensed for Medicare or Medicaid skilled nursing services; however, they have demonstrated the provision of uncompensated care and anticipates future uncompensated care. Additionally, the applicant affirms that St. Catherine's Village offers a Benevolent Assistance Program for its residents.

The Siena Center at St. Catherine's Village is manned and operational at all times: 24 hours per day, 7 days per week.

GR Criterion 7 - Information Requirement

St. Catherine's Village, Inc. affirmed that it will record and maintain the information required by this criterion and make it available to the Mississippi State Department of Health within 15 business days of request.

GR Criterion 8 - Relationship to Existing Health Care System

The *Mississippi State Health Plan* identifies the following three other Continuing Care Retirement Communities in the Madison/Hinds/Rankin area: the Arbor Skilled Nursing Facility, Brandon Court Nursing Home and Wisteria Gardens. As previously mentioned, St. Catherine's Village, Inc. does not accept Medicare or Medicaid payment for its skilled nursing services; however they assert that comparable services are provided to their residents. The applicant states that St. Catherine's Village is not offering any new services; therefore, the proposed project will not have any adverse effect on other providers in the referenced service area.

The applicant believes that failure to implement the project, St. Catherine's Village may no longer remain an attractive, viable option for individuals requiring long-term care. The applicant asserts that failure to bring St. Catherine's Village facilities into a more modern, resident friendly design may negatively impact its ability to provide services in future years.

The applicant states that St. Catherine's Village has a Transfer Agreement with St. Dominic-Jackson Memorial Hospital in Jackson, Mississippi and United Methodist Senior Services in Yazoo City, Mississippi.

GR Criterion 9 - Availability of Resources

The applicant indicates that the project will require an additional 16.7 full-time equivalents (FTEs) personnel at an annual cost of \$428,000.00.

The applicant asserts that St. Catherine's Village will use some of their existing personnel and recruit new personnel through the community, experienced applicants and new graduates to staff Siena Center and the proposed expansion.

The applicant states that St. Catherine's Village has contracts with St. Dominic-Jackson Memorial Hospital for laboratory, radiology, rehabilitation, information technology services, and provision of emergency medical kit and a contract with American Health Tech for electronic medical records and analysis of clinical software. The applicant also affirms that Valley Innovative Services maintains a contract with St. Catherine's Village for food services and dietitian work.

GR Criterion 10 – Relationship to Ancillary or Support Services

The applicant states that the proposed project involves the renovation, construction and modernization of an existing facility, Siena Center which has all the necessary support and ancillary service currently available. The applicant affirms that St. Catherine currently produces or purchases all ancillary and support services necessary to operate its existing Siena Center. The applicant indicates that the project will require an additional 16.7 personnel. The applicant insists that no changes in costs or charges for ancillary or support services are expected as a result of the project. All current services will continue to be available during and after completion of the proposed project.

GR Criterion 11– Health Professional Training Programs

St. Catherine's Village asserts the facility has school and training programs with multiple organizations, including but not limited to, Hinds Community College School of Nursing and Holmes Community College School of Nursing.

GR Criterion 12– Access by Health Professional Schools

St. Catherine's Village asserts the facility has school and training programs with multiple organizations, including but not limited to, Hinds Community College School of Nursing and Holmes Community College School of Nursing.

GR Criterion 14 - Construction Projects

- a. **Cost Estimate:** The application contains a cost estimate prepared by Cooke Douglas Farr Lemons (CDFL) Architects & Engineers PA attesting to the financial feasibility of the project. The application contained a signed letter from Cooke Douglas Farr Lemons (CDFL) Architects & Engineers PA

attesting to the financial feasibility of the project. CDFL Architects & Engineers PA stated that the estimated cost of new construction is \$293.52 per square foot and \$227.57 per square foot for renovated space.

- b. Schematic Drawing:** The application contains schematic drawings of the proposed project.
- c. Space Allocations:** The applicant submits that space will conform to applicable local and state licensing standards.
- d. New Construction Projects and/or Modernization of Existing Facilities:** The applicant states the proposal encompasses 83,377 square feet of space, to include 54,137 square feet of new construction and 29,240 square feet of existing space renovated. The applicant states that the total proposed capital expenditure is \$26,267,140.26.
- e. Cost per Square Foot:** The applicant estimates the cost of new construction to be \$321.39 per square foot. *RSMMeans Building Construction Cost Data (RSMBCCD), 2015, Edition, (the latest edition on file at MSDH)* lists new construction costs for nursing home construction and costs ranged from \$123 to \$197 per square foot, with a median cost of \$158. The applicant projects renovation will cost \$250.94 per square foot. The *RSMBCCD* does not compare costs of renovation projects.

GR Criterion 16 - Quality of Care

The applicant states that St. Catherine's Village, Inc. has well demonstrated their ability to provide high quality, safe care to residents from Jackson and the surrounding areas. The applicant asserts that St. Catherine's Village is one of two Continuing Care Retirement Communities within the State of MS to achieve the distinguishing mark of excellence by CARF-CCAC, an international accreditation organization. The applicant affirms that providers that meet CARF-CCAC standards have demonstrated their commitment to being among the best available.

IV. FINANCIAL FEASIBILITY

A. Capital Expenditure Summary

The total estimated capital expenditure is allocated as follows:

| | Item | Cost (\$) | Percent (%) |
|----|---|---------------------|-------------|
| a. | Construction Cost – New | \$15,879,000 | 60.45% |
| b. | Construction Cost -- Renovation | 6,654,325 | 25.33% |
| c. | Capital Improvements | 0 | 0% |
| d. | Total Fixed Equipment Cost | 120,000 | 0.46% |
| e. | Total Non-Fixed Equipment Cost | 884,500 | 3.37% |
| f. | Land Cost | 613,315 | 2.33% |
| g. | Site Preparation Cost | 135,000 | 0.51% |
| h. | Fees (Architectural, Consultant, etc.) | 978,000 | 3.72% |
| i. | Contingency Reserve | 400,000 | 1.52% |
| j. | Capitalized Interest | 570,000 | 2.17% |
| j. | Legal and accounting fees | 33,000 | 0.13% |
| k. | Other | 0 | 0% |
| | Total Proposed Capital Expenditure | \$26,267,140 | 100% |

The above capital expenditure is proposed for construction of an addition to and the renovation of St. Catherine's Village (Siena Center). Regarding costs associated with the proposed project, please refer to *GR Criterion 14*.

B. Method of Financing

The applicant indicates the proposed capital expenditure will be funded by the following source of funds:

| Sources of Funds | |
|-----------------------------|----------------------|
| Financing Instrument | Bank Loan |
| • Interest Rate | 4% |
| • Loan Period | 7/1/2017 to 7/1/2037 |
| • Amount Financed | \$20,000,000 |
| Equity Contribution | \$ 613,315 |
| Other Sources | |
| • Cash Reserves | \$ 4,653,825 |
| • Grant | \$ 1,000,000 |
| • Related Company Financing | \$ 0 |
| • Other*(specify) | \$ 0 |
| Total | \$26,267,140 |

C. Effect on Operating Cost

St. Catherine's Village's three-year projected operating statement is presented in Attachment 1.

D. Cost to Medicaid/Medicare

The applicant projects the cost to third party payors as follows:

| Payor Mix | Utilization Percentage (%) | First Year Revenue (\$) |
|------------------|-----------------------------------|--------------------------------|
| Medicare | 0 | 0 |
| Medicaid | 0 | 0 |
| Commercial | 0 | 0 |
| Self Pay | 100 | 27,228 |
| Charity Care | 0 | 0 |
| Other | 0 | 0 |
| Total | 100% | \$ 27,228 |

V. RECOMMENDATIONS OF OTHER AFFECTED AGENCIES

The Division of Medicaid was provided a copy of this application for review and comment; however, the Department has not received any response regarding the proposed project, as of the date of this Staff Analysis.

VI. CONCLUSION AND RECOMMENDATION

This project is in substantial compliance with the overall objectives of the *FY 2015 Mississippi State Health Plan*; the *Mississippi Certificate of Need Review Manual, 2011 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 St. Catherine's Village, Inc. for Construction [of an Addition] and Renovation of a Skilled Nursing Home (Siena Center) as part of St. Catherine's Village, a Continuing Care Retirement Community.

Attachment 1

| St. Catherine's Village, Inc. | | | |
|---|-----------------|-----------------|-----------------|
| Three-Year Operating Statement (With Project) | | | |
| | Year 1 | Year 2 | Year 3 |
| Revenue | | | |
| Patient Revenue: | | | |
| Inpatient | \$27,228 | \$28,134 | \$29,480 |
| Outpatient | | | |
| Gross Patient Revenue | \$27,228 | \$28,134 | \$29,480 |
| Charity Care | 535 | 563 | 649 |
| Deductions from Revenue | | | |
| Net Patient Revenue | \$26,693 | \$27,571 | \$28,831 |
| Other Operating Revenue | 0 | 0 | 0 |
| Total Operating Revenue | \$26,693 | \$27,571 | \$28,831 |
| Expenses | | | |
| Operating Expenses: | | | |
| Salaries | \$13,617 | \$14,130 | \$14,685 |
| Benefits | 2,870 | 2,980 | 3,096 |
| Supplies | 1,341 | 1,423 | 1,475 |
| Services | 4,687 | 4,881 | 5,111 |
| Lease | 0 | 0 | 0 |
| Depreciation | 2,925 | 2,832 | 2,832 |
| Interest | 824 | 784 | 762 |
| Other | 668 | 694 | 722 |
| Total Expenses | \$26,932 | \$27,724 | \$28,683 |
| Net Income (Loss) | \$(239) | \$(153) | \$148 |
| Assumptions | | | |
| Inpatient days | 454 | 455 | 456 |
| Outpatient days | 0 | 0 | 0 |
| Procedures | 0 | 0 | 0 |
| Charge/outpatient day | 0 | 0 | 0 |
| Charge per inpatient day | \$60 | \$62 | \$65 |
| Charge per procedure | 0 | 0 | 0 |
| Cost per inpatient day | \$59 | \$61 | \$63 |
| Cost per outpatient day | 0 | 0 | 0 |
| Cost per procedure | 0 | 0 | 0 |

Attachment 2

**St. Catherine's Village, Inc.
 Computation of Construction and Renovation Cost**

| Cost Component | Total | New Construction | Renovation |
|---|---------------------|-------------------------|--------------------|
| New Construction Cost | \$15,879,000 | \$15,879,000 | |
| Renovation Cost | \$6,654,325 | | \$6,654,325 |
| Total Fixed Equipment Cost | \$120,000 | \$77,916 | \$42,084 |
| Total Non-Fixed Equipment Cost | \$884,500 | | |
| Land Cost | \$613,315 | \$613,315 | |
| Site Preparation Cost | \$135,000 | \$135,000 | |
| <i>Fees (Architectural, Consultant, etc.)</i> | \$978,000 | \$635,019 | \$342,981 |
| <i>Contingency Reserve</i> | \$400,000 | \$259,722 | \$140,278 |
| <i>Capitalized Interest</i> | \$570,000 | \$370,103 | \$199,897 |
| <i>Fees (Legal & Accounting)</i> | \$33,000 | \$0 | \$33,000 |
| Total Proposed Capital Expenditure | \$26,267,140 | \$17,970,075 | \$7,412,565 |
| | | | |
| Square Footage | 83,377 | 54,137 | 29,240 |
| <i>Allocation Percent</i> | | 64.93% | 35.07% |
| | | | |
| Costs Less Land, Non-Fixed Eqt., Other | \$24,769,325 | \$17,356,760 | \$7,412,565 |
| | | | |
| Cost Per Square Foot | \$297.08 | \$320.61 | \$253.51 |
| | | | |

Source: Mississippi Certificate of Need Review Manual, Revised 2011 and FY 2015 MSHP.