

**MISSISSIPPI STATE DEPARTMENT OF HEALTH
DIVISION OF HEALTH PLANNING AND RESOURCE DEVELOPMENT
AUGUST 2010**

**CON REVIEW HG-C-0510-024
ST. DOMINIC-JACKSON MEMORIAL HOSPITAL
CONSTRUCTION/REPLACEMENT OF BEHAVIORAL HEALTH
SERVICES FACILITY
CAPITAL EXPENDITURE: \$16,284,439
LOCATION: JACKSON, HINDS COUNTY, MISSISSIPPI**

STAFF ANALYSIS

I. PROJECT SUMMARY

A. Applicant Information

St. Dominic-Jackson Memorial Hospital (St. Dominic) is a 535-bed short term, public, not-for-profit hospital. It is licensed to operate 417 medical/surgical beds, 35 adult chemical dependency beds and 83 adult psychiatric beds. St. Dominic is a not-for-profit Mississippi corporation. The hospital is governed by a 15-member Board of Directors. The hospital is accredited by the Joint Commission on the Accreditation of Healthcare Organizations and licensed by the Mississippi State Department of Health (MSDH).

The occupancy rates, average lengths of stay (ALOS), and the Medicaid utilization rates for St. Dominic (medical/surgical beds only) are as follows for the years 2007 through 2009:

**St. Dominic-Jackson Memorial Hospital
Utilization Data**

Fiscal Year	Occupancy Rate (%)	ALOS (Days)	Medicaid Utilization Rate (%)
2007	65.48	4.54	16.72
2008	66.33	4.65	16.81
2009	68.21	4.57	14.95

* **Source:** Division of Health Facilities Licensure and Certification, MSDH.

*The occupancy rate was 34.44 percent and the average lengths of stay (ALOS) was 4.81 percent for St. Dominic's behavior health services facility for the year 2009.

B. Project Description

St. Dominic-Jackson Memorial Hospital requests Certificate of Need (CON) authority to construct and replace its existing behavioral health services facility on the north campus of St. Dominic. The behavioral health services replacement facility calls for the design and construction of a 77-bed, two-story facility to be constructed in two phases on the current site. The applicant indicates that the scope of the proposed project involves 77,825 square feet of new construction. The first floor will contain approximately 56,369 square feet and the second floor will contain approximately 21,456 square feet. The replacement facility would consist of single occupancy rooms, which are known to improve patient care, reduce the risk of cross infection, and provide greater flexibility in operation. Single-occupancy rooms would also increase patient's safety and privacy.

According to the applicant, the hospital currently operates two campuses: the main campus where all general acute care beds are located; and the North Campus where the psychiatric and chemical dependency beds (known as the Behavioral Health Services facility) are located along with the outpatient St. Dominic Cancer Center. The applicant asserts that the Behavioral Health Services facility was built in 1966. At the time of its inception, the building was a general acute care hospital known as "Doctors' Hospital". The 44-year old facility was designed at its inception for the treatment to medical/surgical patients in an inpatient setting. Currently, the mechanical/electrical equipment in the facility is outdated and in need of replacement. St. Dominic states that it no longer can purchase parts to service the facility's mechanical/electrical equipment; instead, technicians must create parts to service the equipment. Due to the age of the existing facility, upgrading of the mechanical and electrical systems will not improve the building's operational inefficiencies or enhance patient care. Most recently, the building experienced multiple roof leaks which allowed water and other environmental conditions into the building.

St. Dominic asserts that although the facility has undergone renovations in the past, the facility is still not optimally designed for the needs and treatment of today's behavioral health patients. Currently, patients are treated in semi-private rooms and share bathrooms. The current configuration restricts the types of patients St. Dominic can treat at its facility. According to St. Dominic, the proposed project will not result in increased bed capacity.

St. Dominic asserts that it will demolish the existing facility in order to construct the new behavioral health services facility. Funds to demolish the existing facility are included in the financial analysis for the proposed project.

The total proposed capital expenditure is \$16,284,439 and of that amount, approximately 77.14 percent is for new construction; 12.45 percent non-fixed equipment; 0.46 percent for fixed equipment; 4.86 percent for fees (architectural, consultant, etc.); 3.85 percent for contingency reserve; and 1.24 percent for other cost (demolition and landscaping). The applicant asserts that the proposed capital expenditure will be funded from the hospital's cash reserves. The application contained a letter from the hospital's financial analyst attesting to the financial feasibility of the project.

The MSDH Division of Health Facilities Licensure and Certification has approved the site for the proposed project.

The applicant asserts that the proposed capital expenditure will be obligated by October 1, 2010 or pending CON approval. The anticipated date the proposed project will be complete is April 2012.

II. TYPE OF REVIEW REQUIRED

The Mississippi State Department of Health reviews applications for construction, renovation, expansion, or capital expenditure in excess of \$2,000,000, under the applicable statutory requirements of Section 41-7-191, subparagraphs (1) (e), and (j) 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 20 days of publication of the staff analysis. The opportunity to request a hearing expires on September 6, 2010.

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

A. State Health Plan (SHP)

The *FY 2010 State Health Plan* contains criteria and standards which an applicant is required to meet before receiving CON authority for construction, renovation, expansion, or capital improvement involving a capital expenditure in excess of \$2,000,000. The application is in substantial compliance with these criteria.

SHP Criterion 1 – Need

Projects which do not involve the addition of any acute care beds: The applicant shall document the need for the proposed project. Documentation may consist of, but is not limited to, citing of licensure or regulatory code deficiencies, institutional long-term plans (duly adopted by the governing board), recommendations made by consultant firms, and deficiencies cited by accreditation agencies (JCAHO, CAP, etc.). In addition, for projects which involve construction, renovation, or expansion of emergency department facilities, the applicant shall include a statement indicating whether the hospital will participate in the statewide trauma system and describe the level of participation, if any.

According to the applicant, the behavior health services facility was built in 1966. At the time of its inception, the building was a general acute care hospital known as "Doctors' Hospital". The 44 year old facility was designed at its inception for the treatment of medical/surgical patients in an inpatient setting. Currently, the mechanical/electrical equipment in the facility is outdated and in need of replacement. St. Dominic can no longer purchase parts to service the facility's mechanical/electrical equipment; instead, technicians must create parts to service the equipment. Due to the age of the existing facility, upgrading of the mechanical/electrical systems is not a practical or feasible option. Furthermore, any upgrades to the mechanical and electrical systems will not improve the building's operational inefficiencies or enhance patient care. Most recently, the building experienced multiple roof leaks which allowed water and other environmental conditions into the building.

St. Dominic asserts that although the facility has undergone renovations in the past, the facility is still not optimally designed for the needs and treatment of today's behavioral health patients. Currently, patients are treated in semi-private rooms and share bathrooms. The current configuration restricts the types of patients St. Dominic can treat at its facility. The behavioral Health services replacement facility calls for the design and construction of a 77-bed, two-story facility to be constructed in two phases on the current site. The replacement facility would consist of single occupancy rooms. Single occupancy rooms are known to improve patient care, reduce the risk of cross infection, and provide greater flexibility in operation. Single-occupancy rooms would also increase patients' safety and privacy.

According to the applicant, St. Dominic has had a long standing commitment to provide behavior health services to the local community since the inception of the hospital. On March 25, 2010, the Board of Directors renewed its commitment to the community by unanimously approving the filing of the proposed Certificate of Need application to replace the existing behavioral health services facility. As part of the master facility plan adopted by the Board on October 15, 2009, Hammes Company recommended replacing the behavioral health services facility. The application contains documentation concerning Hammes Company recommendations of the proposed project.

The proposed project will not involve additional beds or the offering of a new institutional health service.

SHP Criterion 2 – Bed Service Transfer/Reallocation/Relocation

This project does not involve the transfer/reallocation or relocation of beds.

SHP Criterion 3 – Uncompensated Care

The applicant asserts that St. Dominic makes its services available to all patients regardless of ability to pay. These patients will have the same access to the proposed replacement facility. This includes Medicaid recipients, charity/medically indigent patients, racial and ethnic minorities, women, handicapped persons and the elderly.

According to the applicant, the behavioral health services facility (only) provided \$1,013,330 in charity care for FY 2009. According to St. Dominic, it is a charitable organization under section 501(c)(3) of the Internal Revenue Code. St. Dominic is organized and operated exclusively for charitable, religious, and educational purposes. Each year, St. Dominic Health Services prepares an annual community benefit report. The application contains a copy of the referenced report for the proposed project.

SHP Criterion 4 – Cost of Project

The project will cost \$180.65 per square foot for new construction (see Attachment 2). The cost of the project is below the low cost of \$182 when compared to hospital construction projects listed in the *Means Construction Cost Data, 2010*. The proposed project does involve the purchase of fixed and non-fixed equipment.

According to the applicant, St. Dominic proposed to purchase \$2,025,000 in non-fixed equipment for the proposed project. The applicant believes that the proposed non-fixed equipment cost does not exceed the median cost for equipment of similar quality by more than 15 percent.

SHP Criterion 5 – Floor Area and Space Requirements

As previously mentioned, the project involves 77,825 square feet of new construction. St. Dominic asserts that the project will cost \$180.65 per square foot for new construction (see Attachment 2). St. Dominic believes that the project does not exceed the median construction costs compared to *Means Construction Cost Data, 2010*, because the cost of the project is below the low cost of \$182 when compared to hospital construction projects listed in the *Means Construction Cost Data, 2010*.

According to the applicant, the structure is anticipated to be a protected steel frame with composite floor slabs. The first floor will contain approximately 56,369 square feet and the second floor will contain approximately 21,456 square feet. The site plan was completed by an architect licensed in Mississippi in accordance with AIA guidelines and other regulatory requirements. The cost of the square footage of the proposed project is based on a square footage type of projects similar in size and scope.

SHP Criterion 6 –Renovation versus Replacement

St. Dominic proposes to replace the existing behavioral Health services facility with a new facility on the same campus. The applicant's proposal does not involve renovation or expansion.

SHP Criterion 7 – Need for Service

This application does not propose the need for new services. St. Dominic proposes to replace the existing behavioral health services facility with a new facility on the same campus.

B. General Review (GR) Criteria

Chapter 8 of the *Mississippi Certificate of Need Review Manual, Revised May 1, 2010*; addresses general criteria by which all CON applications are reviewed. This application is in substantial compliance with general review criteria.

GR Criterion 3 – Availability of Alternatives

According to the applicant, the following three other alternatives to the proposed project were considered:

Alternative #1: St. Dominic considered whether to modernize the existing facility through renovation. The applicant asserts that the behavioral health services facility was built in 1966 as a general acute care hospital. The facility was designed for the treatment of medical/surgical patients in an inpatient setting. Although the facility has undergone renovations in the past, the facility is still not optimally designed for treatment of behavioral health patients. Any renovated facility would still have staffing inefficiencies. Additional renovations to the facility would not alleviate these constraints on the treatment of behavioral health patients.

Alternative #2: St. Dominic considered whether to maintain status quo and do nothing to the behavioral health services facility. St. Dominic asserts that the mechanical/electrical equipment in the facility is outdated and in need of replacement. Due to the age of the existing facility, it is not economical for St. Dominic to invest money in such a facility. The facility has high maintenance costs. St. Dominic can no longer purchase parts to service the facility's mechanical/electrical equipment; instead, technicians must create parts to service the equipment. Most recently, the building experienced multiple roof leaks which allowed water and other environmental conditions into the building.

Alternative #3: The applicant considered whether to close the behavior health services facility. The applicant asserts that the St. Dominic Behavioral Health Services facility cares for over two thousand inpatients with psychiatric diagnoses each year and assesses thousands of others in multiple settings. Closing of the facility will result in significant and adverse impact on mental health patients across the central region of Mississippi. The cost of caring for psychiatric patients on medical floors is significant. The cost includes revenue lost when critical care patients are unable to be treated because psychiatric patients are occupying a critical care bed for safety purposes or have a staff member sitting with them to prevent harm to self and others as well as the actual cost of caring for the behavioral health patients. The specialized care and treatment needs of the behavioral health patients would place a significant burden on the medical staff, nursing and coordinated care in the emergency room and on patient care units related to staffing and patient capacity.

St. Dominic asserts that each of the referenced alternatives were rejected. St. Dominic believes that the proposed project will provide a patient centered design for the specific treatment of behavioral health patients. The replacement facility will provide a healing environment for both the patient and caregiver. The replacement facility will also increase the effectiveness of the personnel. The replacement facility would consist of single occupancy rooms designed to increase patients' privacy. Single occupancy rooms are known to improve patient care, reduce the risk of cross infection, and provide greater flexibility in operation. The applicant asserts that the proposed project will permit St. Dominic to use its resources in the most cost effective manner.

According to the applicant, the proposed project will provide a longer time benefit for the community and the patients served by St. Dominic. It would serve as an investment in the community by demonstrating St. Dominic's sustained commitment to the needs of behavioral health patients and their families. The applicant believes that St. Dominic would continue to be the predominant provider of inpatient behavioral health services for adults in the community.

GR Criterion 4 - Economic Viability

Based on the three-year projected operating statement contained in the application, the applicant will realize net incomes of \$1,484,914 the first year, \$1,372,439 the second year and \$1,772,898 the third year of operation for the proposed project.

According to the applicant, the project will improve patient access and improve the effectiveness and efficiency of the current facility. The proposed capital expenditure will affect the hospital costs through their effect on depreciation. However, this project should have no material impact on the cost to health care. The capital expenditure is not directly passed through to public or private health insurance carriers or to patients. The proposed project should have no impact on Medicaid.

The application contained a letter from the hospital's financial analyst attesting to the financial feasibility of the project.

GR Criterion 5 - Need for the Project

The applicant asserts that the need for the project is demonstrated by the inefficiencies of the current facility and cost effectiveness of the replacement facility.

According to the applicant, the current configuration of space does not allow for efficient utilization of staffing related to patient care. The proposed replacement building will be a modern design to provide an optimum space in which to provide psychiatric care and will offer greater opportunities for clinical programming flexibility as patient need is determined. The replacement facility will provide a much more pleasing and healing environment with amenities that are designed for the care of the psychiatric patient population. According to St. Dominic, the current facility is aging and is increasingly expensive and difficult to maintain, the replacement facility will eliminate these costs. The replacement facility will also enable St. Dominic to provide compassionate care to current and future patients of the facility. The applicant believes that the proposed facility will provide an improved working environment for physicians and staff. The replacement facility will permit St. Dominic to use its resources in the most cost effective manner and adapt to future technologies.

- a. **Access by Population Served:** The applicant indicates that St. Dominic's Behavioral Health Services/Facility provides inpatient psychiatric crisis stabilization and treatment to adult patients age 18 and older with primary psychiatric diagnoses including anxiety, bipolar disorder, depression, psychosis and schizophrenia. Behavioral Health Services/Facility treats patients regardless of race, ethnicity, gender, handicap, religion, creed, or ability to pay, many of the patients served are indigent or with limited financial means. The applicant asserts that it intends to serve the same population and thus, the demographics of the existing facility are not projected to change. Patients are treated for suicidal ideation or gesture, homicidal

ideation or gesture, psychotic behaviors, self mutilation and behavioral and emotional disturbances that require a secure setting for assessment and treatment. The applicant asserts that to be admitted a person must be actively psychotic, essentially, unable to care for self due to the acute exacerbation of the psychiatric disorder.

- b. **Relocation of Services:** This application does not propose the relocation of services. St. Dominic proposes new construction to replace its current Behavioral Health Services/Facility on the campus of the hospital.
- c. **Current and Projected Utilization of Like Facilities in the Area:** The applicant is not proposing to add any additional facilities or services in the area.
- d. **Probable Effect on Existing Facilities in the Area:** According to the applicant, St. Dominic does not propose to add any new institutionally reviewable services to the area. The proposed replacement facility is needed to improve patient access, quality patient care and safety, and the efficiency of the behavioral health services in the most cost effective manner. Therefore, no impact on utilization of other existing facilities or services is anticipated.
- e. **Community Reaction:** The application contains numerous letters of support for the propose project.

No adverse comments were received from the community.

GR Criterion 6 - Access to the Facility or Service

- a. **Medically Underserved Population:** As previously mentioned, the applicant asserts that St. Dominic makes its services available to all patients regardless of ability to pay. These patients will have the same access to the proposed replacement facility. This includes Medicaid recipients, charity/medically indigent patients, racial and ethnic minorities, women, handicapped persons and the elderly.
- b. **Performance in Meeting Federal Obligations:** The applicant submits that St. Dominic has existing obligations under federal regulation requiring provision of uncompensated care, community service, or access by minority/handicapped persons.

As previously mentioned, St. Dominic asserts that it is a charitable organization under section 501(c)(3) of the Internal Revenue Code. St. Dominic is organized and operated exclusively for charitable, religious, and educational purposes. Each year, St. Dominic Health Services prepares an annual community benefit report. The application contains a copy of the referenced report for the proposed project.

- c. **Unmet Needs to be Served by Applicant:** The applicant submits that the percentage of gross patient revenue (GPR) and actual dollar amount of health care provided to charity care patients for the last three years are as follows for this project:

St. Dominic's Behavioral Health Services Facility Only

	GPR %	GPR Dollar Amount
Historical Year 2008	3.96	\$ 761,182
Historical Year 2009	4.86	\$ 1,013,330
Projected Year 1	3.29	\$ 1,166,172
Projected Year 2	3,33	\$ 1,221,062

GR Criterion 7 - Information Requirement

The applicant asserts 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

St. Dominic is located in General Hospital Service Area 5 (GHSA 5), which contained 3,343 licensed acute care beds in FY 2008. This application does not propose new services in General Hospital Service Area 5.

According to the applicant, the community will have the ability to choose an adult psychiatric facility that is environmentally safe and pleasing as well as clinically sound. The proposed project will be able to enhance St. Dominic's clinical programming and give the facility the ability to add more groups and activities in order to meet the individual needs of its patients. The applicant asserts that it is extremely limited in the types of patients it can accept due to the hospital configuration. The proposed new building will allow St. Dominic the opportunity to offer a broader range of clinical services and meet the increasing demands of the mental health community.

Because no new services will be offered as a result of this project, staff concludes that this project would have no adverse affect on other providers in the referenced service area.

The Department received no letters of opposition concerning the proposed project.

GR Criterion 9 - Availability of Resources

According to the applicant, St. Dominic projects adding 24.8 full-time equivalent personnel at an estimated annual cost of \$1,246,681 for the first year of the replacement facility.

St. Dominic asserts that it will recruit the needed personnel from the community and currently recruits staff through normal human resources channels, including, but not limited to, advertising on the internet, radio, television, newspaper and professional publications. St. Dominic also attends career fairs and conducts interviews at schools.

GR Criterion 14 - Construction Projects

- a. **Cost Estimate:** The application contains a cost estimate prepared by Barlow, Eddy, Jenkins, P. A.
- b. **Schematic Drawing:** The application contains a schematic drawing 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:** This project involves new construction of 77,825 square feet of space.
- e. **Cost per Square Foot:** The project will cost \$180.65 per square foot for new construction (see Attachment 2). The cost of the project is below the low cost of \$182 when compared to hospital construction projects listed in the *Means Construction Cost Data, 2010*.

GR Criterion 16 - Quality of Care

St. Dominic-Jackson Memorial Hospital is in compliance with the *Minimum Standards for the Operation of Mississippi Hospitals*, according to the Division of Health Facilities Licensure and Certification, MSDH.

IV. FINANCIAL FEASIBILITY

A. Capital Expenditure Summary

The total estimated capital expenditure is allocated as follows:

	Item	Cost	Percent of Total
a.	Construction Cost – New	\$12,563,390	77.14%
b.	Construction Cost -- Renovation	0	0
c.	Capital Improvements	0	0
d.	Total Fixed Equipment Cost	75,282	0.46%
e.	Total Non-Fixed Equipment Cost	2,025,000	12.45%
f.	Land Cost	0	0
g.	Site Preparation Cost	0	0
h.	Fees (Architectural, Consultant, etc.)	792,598	4.86%
i.	Contingency Reserve	628,169	3.85%
j.	Capitalized Interest	0	0
k.	Other (Demolition & Landscaping)	200,000	1.24%
	Total Proposed Capital Expenditure	\$16,284,439	100%

B. Method of Financing

The applicant indicates that the proposed capital expenditure will be funded from hospital's cash reserves. The application contained a letter from the hospital's financial analyst attesting to the financial feasibility of the project.

C. Effect on Operating Cost

St. Dominic's three-year projected operating statement is presented at Attachment 1.

D. Cost to Medicaid/Medicare

Based on the applicant's projections, the cost to third party payors the first year of operation is as follows:

Patient Mix	Utilization Percentage	First Year Expenses
Medicaid	5	\$ 587,670
Medicare	80	9,402,723
Other	15	1,763,011
Total	<u>100</u>	<u>\$11,753,404</u>

St. Dominic projects 3.29 percent to charity care for the first year of operation for the proposed project.

V. RECOMMENDATIONS OF OTHER AFFECTED AGENCIES

The Division of Medicaid was provided an opportunity to review and comment on this project. Based on their analysis, the Division estimates the increased annual cost to Medicaid to be \$905,590 in inpatient hospital services and that any portion of the cost which may relate to outpatient services will be paid as outlined in the *Medicaid State Plan*. The Division of Medicaid opposes this project.

VI. CONCLUSION AND RECOMMENDATION

This project is in substantial compliance with the criteria and standards for the construction, renovation, expansion, capital improvements, replacement of health care facilities, and addition of hospital beds as contained in the *FY 2010 State Health Plan*; the *Mississippi Certificate of Need Review Manual, Revised May 1, 2010*; 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. Dominic-Jackson Memorial Hospital for Construction/Replacement of Behavioral Health Services facility.

**St. Dominic
 HG-C-0510-024
 Attachment 1**

St. Dominic Three-Year Operating Statement (Project Only)			
	Year 1	Year 2	Year 3
Revenue			
Patient Revenue:			
Inpatient	\$11,753,404	\$11,780,144	\$12,958,158
Outpatient	0	0	0
Gross Patient Revenue	\$11,753,404	\$11,780,144	\$12,958,158
Charity Care	\$ 62,971	\$ 62,971	\$ 69,268
Deductions from Revenue	\$ 5,734,969	\$ 5,614,475	\$6,051,610
Net Patient Revenue	\$ 5,955,464	\$ 6,102,698	\$6,837,280
Expenses			
Operating Expenses:			
Salaries	\$1,246,681	\$1,284,082	\$1,572,604
Benefits	440,420	453,633	529,742
Supplies	620,818	669,443	680,338
Services	25,000	25,000	25,000
Lease	0	0	0
Depreciation	303,522	303,522	303,522
Interest	0	0	0
Other	1,834,109	1,994,579	1,953,176
Total Expenses	\$ 4,470,550	\$ 4,730,259	\$ 5,064,382
Net Income (Loss)	\$1,484,914	\$ 1,372,439	\$1,772,898
Assumptions			
Inpatient days	7,320	7,300	8,030
Outpatient days	0	0	0
Procedures	0	0	0
Charge per outpatient day	0	0	0
Charge per inpatient day	\$1,606	\$1,614	\$1,614
Charge per procedure	0	0	0
Cost per inpatient day	\$ 611	\$ 648	\$ 631
Cost per outpatient day	0	0	0
Cost per procedure	0	0	0

**St. Dominic
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 Attachment 2
 Computation of New Construction Cost***

<u>Cost Component</u>	<u>Total</u>	<u>New Construction</u>
New Construction Cost	\$12,563,390	\$12,563,390
Renovation Cost	0	0
Total Fixed Equipment Cost	\$75,282	75,282
Total Non-Fixed Equipment Cost	\$2,025,000	0
Land Cost	0	0
Site Preparation Cost	0	0
Fees (Architectural, Consultant, etc.)	\$ 792,598	\$792,598
Contingency Reserve	\$ 628,169	\$628,169
Capitalized Interest	0	0
Other (Furnishings, minor equipment)	\$ 200,000	0
Total Proposed Capital Expenditure	\$16,284,439	\$14,059,439

Square Footage	77,825	77,825
<i>Allocation Percent</i>		100%

Costs Less Land, Non-Fixed Eqt. & Other	\$14,059,439	\$14,059,439
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Cost Per Square Foot	\$180.65	\$ 180.65
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*Source: Mississippi Certificate of Need Review Manual, Revised May 1, 2010