

**DIVISION OF HEALTH PLANNING AND RESOURCE DEVELOPMENT  
FEBRUARY 2006**

**CON REVIEW: HG-RC-1205-048  
MAGNOLIA REGIONAL HEALTH CENTER  
CONSTRUCTION, RENOVATION, RELOCATION AND EXPANSION PROJECT  
CAPITAL EXPENDITURE: \$44,194,881  
LOCATION: CORINTH, ALCORN COUNTY, MISSISSIPPI**

**STAFF ANALYSIS**

**I. PROJECT SUMMARY**

**A. Applicant Information**

Magnolia Regional Health Center (MRHC) is a non-profit, 164-bed general acute care hospital. The hospital is jointly owned by the city of Corinth, Mississippi, and Alcorn County. Magnolia Regional Health Center is governed by a five-member Board of Trustees. MRHC is accredited by the Joint Commission on the Accreditation of Healthcare Organizations and licensed by the Mississippi Department of Health.

The licensed bed capacity of the hospital is made up of 132 medical surgical beds, 13 rehabilitation beds and 19 adult psychiatric beds.

The applicant received CON authority on December 15, 2005, to convert 13 rehab beds to acute care hospital beds, thereby achieving licensed bed capacity of 145 acute care beds.

The occupancy rates, average lengths of stay (ALOS) and the Medicaid utilization rates for the medical surgical beds (132) at MRHC are as follows for the three most recent fiscal years:

**Magnolia Regional Health Center  
Utilization Data**

| <b>Fiscal Year</b> | <b>Occupancy Rate (%)</b> | <b>ALOS (Days)</b> | <b>Medicaid Utilization Rate (%)</b> |
|--------------------|---------------------------|--------------------|--------------------------------------|
| 2002               | 56.42                     | 4.72               | 15.69                                |
| 2003               | 52.63                     | 4.40               | 16.98                                |
| 2004               | 48.53                     | 3.97               | 18.04                                |

**Source:** Division of Health Facilities Licensure and Certification, Mississippi Department of Health, (MDH).

**B. Project Description**

Magnolia Regional Health Center is requesting Certificate of Need (CON) authority for renovation, construction, relocation and expansion of the hospital's original patient room tower, the surgery department, the emergency department and new construction of a medical office building. The proposed project will encompass a total of 153,328 square feet of space, to include 126,071 square feet of new construction and 27,257 square feet of renovated space. According to the applicant, a major portion of the project involves the following:

- o Renovation of the current patient tower: The original patient tower is 40 years old,

and the patient rooms in this tower are very small, with only a few having showers in the room. All of the patient rooms are heated and cooled with "through the wall" units. The project will replace 72 patient rooms by renovating the current patient tower and by constructing a new tower adjacent to and connected to the south side of the existing facility. The proposed patient tower will consist of three floors of 24 patient rooms positioned south of the existing facility. MRHC asserts that future plans are to add another patient tower wing running south and perpendicular to this tower. The new patient rooms will meet all the current codes;

- Construction of a new patient tower to be built adjacent to the south side of the existing facility which will enlarge patient rooms to meet current space standards;
- Renovation and expansion of the current emergency department: The emergency department is currently experiencing approximately 28,000 visits per year with only 16 patient positions in the current space. Magnolia's plan is to enclose the existing ambulance tunnel to allow space for 11 additional treatment rooms, relocate one x-ray room, add one triage area, increase the waiting area, and relocate the ambulance drop off area;
- Renovation and expansion of the surgery department and operating rooms: \*The surgery department currently is operating 5 rooms, 1 cysto room, and 2 endoscopy rooms. The largest operating room is 400 square feet. With two orthopedic surgeons practicing at MRHC, larger rooms are needed. The proposed new operating rooms will be approximately 650 square feet each. By adding the three new operating rooms, Magnolia will be able to move the sterilization department from the basement level into the surgery department by renovating an area where some of the existing operating rooms are located. Also included with the surgery department expansion will be a 12-bed surgical intensive care unit.
- The construction of a medical office building: The proposed medical office building will have two floors with approximately 40,775 square feet to accommodate eight to ten physicians. This building will be positioned to the east of the surgery expansion and under the new patient tower with direct access to the new construction. The medical office building is needed to allow for additional physicians that are expected to locate in the area within the next few years. Currently, MRHC has no office space available to offer physicians.
- Additional parking is planned to accommodate the area. A portion of one city street is being rerouted to provide adequate room for construction and allow for parking expansion for the proposed project;
- As part of this project, MRHC's existing cardiac catheterization laboratories will be relocated to a more desirable location within the hospital. At the present time, the cardiac catheterization laboratories are in the radiology area near public hallways, and patients' families have to wait in the hallway. Under this proposal, the laboratories would be relocated to the surgery area, which will provide greater privacy for patient and families in a more clinically-appropriate setting;
- Finally, the applicant plans to replace its existing cardiac catheterization equipment and MRI unit: however, those expenditures are normal capital replacements and are outside the scope of this project.

\* According to the Application for Renewal of Hospital License for Calendar Year 2005 and FY 2004 Annual Hospital Report, Magnolia Regional Health Center currently has 5 operating rooms/suites and 8 procedure rooms (include cysto rooms).

According to Magnolia Regional Health Center, the following profile the new construction and renovation areas of the proposed project:

**Magnolia Regional Health Center  
New Construction and Renovation**

**New Construction Estimated at 126,071 square feet**

- o New construction of medical office building, and patient/ICU new (126,071 square feet).

**Renovation Estimated at 27,257 square feet**

- o Renovation of emergency department (12,900 square feet);
- o Renovation of existing patient/ICU (14,357 square feet)

According to the applicant, the site work for the proposed project involves 124,864 square feet, which involves the areas of the medical office building/patient/ICU.

According to the applicant, the project entails no licensed bed increases or decreases and no change in the range or types of services offered at the hospital.

Total proposed capital expenditure of \$44,194,881 is composed of new construction (64.54 percent), renovation (8.36 percent), fixed equipment (12.85 percent), non-fixed equipment (1.31 percent), fees ( 7.48 percent), site preparation cost (0.25 percent), contingency reserve (4.93percent), and other costs (0.28 percent). See capital expenditure summary, page 9. The applicant proposes to fund the project from the following financial resources:

- o \$35,000,000 of the capital expenditure will be funded by hospital revenue bond;
- o \$5,000,000 of the capital expenditure will be funded by a commercial loan (AmSouth Bank, Corinth, Mississippi);
- o \$4,194,881 of the capital expenditure will be funded by accumulated cash reserves.

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

According to the applicant, Magnolia Regional Health Center will initiate the proposed project immediately upon CON approval.

## II. TYPE OF REVIEW REQUIRED

This project is reviewed in accordance with Sections, 41-7-191, subparagraph (1) (e), (f) and (j), Mississippi Code of 1972, Annotated, as amended, and duly adopted rules, procedures, plans, criteria and standards of the Mississippi 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 March 7, 2006.

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

### A. State Health Plan (SHP)

The **FY 2006 State Health Plan** contains criteria and standards which an applicant is required to meet prior to undertaking major construction, renovation, expansion, capital improvements, replacement of health care facilities, and addition of hospital beds. This application is in substantial compliance with applicable criteria and standards.

#### **SHP Criterion 1 – Need**

According to Magnolia Regional Health Center, components of the renovation involve upgrades to aging structures in order to remain compliant with today's health care delivery standards, including those established by the Joint Commission on Accreditation of Healthcare Organizations. The proposed project involves significant renovation of its existing patient room tower, surgery department, and emergency department, as well as the construction of a new patient tower and a new medical office building. The applicant asserts that construction of a new patient tower will allow the currently existing patient tower to be renovated to meet current standards and the project will upgrade and enhance departments/areas of the hospital that were constructed between 12 and 40 years ago and have not been significantly renovated since that time. Magnolia Regional Health Center asserts that the construction of a new patient tower will allow the currently existing patient tower to be renovated to meet the current standards of the Joint Commission on Accreditation of Healthcare Organization's patient room requirements, while allowing the hospital to maintain its licensure for 164 beds.

According to the applicant, at the present time, no medical office space is available in the area. Construction of the new medical office building will allow the hospital to offer office space to new physicians who are expected to relocate to the hospital area in the next several years.

The following tables show the utilization data of outpatient services and surgery services for the past two years:

**\*Magnolia Regional Health Center's Outpatient and Surgery  
Utilization (FY 2003 – FY 2004)**

| <b>Outpatient Services</b> | <b>FY 2003</b>        | <b>FY 2004</b>        |
|----------------------------|-----------------------|-----------------------|
| Emergency                  | 21,823                | 24,682                |
| Clinic/Other               | 86,706                | 78,061                |
| <b>Total</b>               | <b><u>108,529</u></b> | <b><u>102,743</u></b> |
| <b>Surgery Services</b>    |                       |                       |
| Inpatient                  | 2,888                 | 2,675                 |
| Outpatient                 | 2,491                 | 2,308                 |
| <b>Total</b>               | <b><u>5,379</u></b>   | <b><u>4,983</u></b>   |

**Source:** \*Application for Renewal of Hospital Licenses, MDH

**SHP Criterion 3 – Charity/Indigent Care**

The applicant states that it provides and will continue to provide a reasonable amount of indigent/charity care, as described in the Plan.

**SHP Criterion 4 – Cost of Project**

According to MRHC, the cost of the project is reasonable in comparison with the cost of similar projects previously approved by the MDH.

The applicant proposes to renovate 27,257 square feet of existing space at an estimated cost of \$171.29 per square foot and new construction of 126,071 square feet of new space at an estimated cost of \$299.05. See Attachment I.

Magnolia Regional Health Center asserts that the equipment costs as proposed do not exceed by more than 15 percent the median costs for similar projects approved by the MDH in the most recent 12 months.

**SHP Criterion 5 – Floor Areas and Space Requirements**

The applicant submits that the proposed project's gross square footage for both renovation and expansion are identified in the application. The proposed project compares favorably with state and national norms for similar projects.

**SHP Criterion 6 – Renovation versus Replacement**

Magnolia Regional Health Center indicates that the cost of the proposed new construction/renovation project does not exceed 85 percent of the cost of a replacement facility.

**B. General Review (GR) Criteria**

Chapter 8 of the *Mississippi Certificate of Need Review Manual, 2000 Revision*, addresses general criteria by which all CON applications are reviewed. This application is in substantial compliance with general review criteria.

**GR Criterion 1 – Consistency with the State Health Plan**

According to Magnolia Regional Health Center, the proposed project is in full compliance with all criteria, standards and policies of the **FY 2006 State Health Plan**.

**GR Criterion 2 - Long Range Plan**

According to the applicant, the proposed project is the result of planning and the long-range goals for MRHC and the community it serves. The proposed project will allow MRHC to enhance the continuity of care and services provided to its patients.

**GR Criterion 3 – Availability of Alternatives**

The applicant considered the following alternatives before proceeding with the proposed project:

- Maintain the status quo. MRHC rejected the alternative of not pursuing the renovation and expansion project. The applicant contends that a decision to not renovate and expand patient care areas, including patient rooms, the surgery department and the emergency department, as well as constructing a new medical office building, would adversely impact patient care and service delivery to the residents of Alcorn County and its surrounding counties.
- Renovation and Expansion. Magnolia Regional Health Center determined this alternative to be the most feasible means to meet the current and future needs of its patient population and service area.

Magnolia Regional Health Center believes that the proposed project is the most cost-effective method of meeting the future service delivery needs of the hospital.

**GR Criterion 4 - Economic Viability**

The application contains a letter signed by the financial advisor of Government Consultants, Inc., Jackson, Mississippi, attesting to the financial feasibility of this project for Magnolia Regional Health Center.

Magnolia Regional Health Center projects incomes to be \$1,926,000 the first year, \$3,257,000 the second year, and \$4,380,000 the third year after completion of this project. See effect on operating cost, page 10.

**GR Criterion 5 - Need for the Project**

The applicant asserts that the proposed project will be accessible to all residents of the service area, including all low income persons, racial and ethnic minorities, elderly women, handicapped persons or any other underserved groups in the provision of its services.

As previously mentioned, components of the renovation involve upgrades to aging structures in order to remain compliant with today's health care delivery standards, including those established by the Joint Commission on Accreditation of Healthcare Organizations. Magnolia Regional Health Center asserts that the proposed project involves significant renovation of its existing patient room tower, surgery department and emergency department as well as the construction of a new patient tower and a new medical office building. The applicant asserts that construction of a new patient tower will allow the currently existing patient tower to be renovated to meet current standards, and the project will upgrade and enhance departments/areas of the hospital that were constructed between 12 and 40 years ago and have not been significantly renovated since that time. Magnolia Regional Health Center asserts that the construction of a new patient tower will allow the currently existing patient tower to be renovated to meet the current standards of the Joint Commission on Accreditation of Healthcare Organization's patient room requirements, while allowing the hospital to maintain its licensure for 164 beds.

According to the applicant, at the present time, no medical office space is available in the area. Construction of the new medical office building, will allow the hospital to offer office space to new physicians who are expected to relocate to the hospital area in the next several years.

The applicant asserts that the primary objectives of this project will be to modernize those areas of MRHC that are outdated, under-sized and in significant need of upgrade and expansion. Many of the areas have not been renovated for many years. The applicant believes that the proposed project will enhance patient care by providing more up-to-date facilities and resources at Magnolia Regional Health Center.

According to the applicant, no adverse impact is anticipated on other facilities or services within the service area. The project is designed to meet the needs of the community served by Magnolia Regional Health Center. The application contains six letters of support for the project. No letters of opposition were received for the project.

**GR Criterion 6 - Access to the Facility or Service**

According to MRHC, the hospital does not discriminate against Medicaid recipients, the handicapped, women, the elderly or members of racial and ethnic minorities.

The following table shows the percentage of estimated gross patient revenue and actual dollar amount of health care provided to Medicaid and medically indigent patients for the past three fiscal years at Magnolia Regional Health Center:

| <b>Fiscal Year</b> | <b>Percent of Gross Patient Revenue</b> | <b>Dollar Amount</b> |
|--------------------|---|----------------------|
| 2002               | 2.13                                    | \$3,152,000          |
| 2003               | 2.58                                    | \$4,189,000          |
| 2004               | 3.00                                    | \$5,094,000          |

#### **GR Criterion 7 - Information Requirement**

Magnolia Regional Health Center affirms that it will record and maintain the information required by this criterion and make it available to the Mississippi Department of Health within 15 business days of request.

#### **GR Criterion 8 - Relationship to Existing Health Care System**

Magnolia Regional Health Center is located in General Hospital Service Area 1. According to the applicant, the proposed project involves only the renovation and expansion/relocation of its patient care facilities, including patient rooms, the surgery department, and the emergency department, as well as the construction of a new patient tower and medical office building. The proposed project does not involve the offering of new health care services or new licensed beds and therefore, the project is expected to have no adverse impact on existing facilities or services in GHSA 1.

#### **GR Criterion 9 - Availability of Resources**

According to the applicant, the project involves an addition of 47.9 full-time equivalent personnel at an estimated annual cost of \$1,609,088. Magnolia Regional Health Center submits that the three year projected operating statement includes all personnel costs for hospital operations. The projected annual cost of \$1,609,088 for additional personnel is associated with this project only.

The applicant states that the hospital has available health, management and financial resources necessary to carry forward the proposed project. The applicant affirms the availability of resources (including medical staff, health personnel and management personnel, and funds for capital and operating needs) to pursue this project.

#### **GR Criterion 10 – Relationship to Ancillary or Support Services**

The applicant asserts that the proposed project involves the renovation of existing space and expansion/construction of a new patient tower in order to continue to provide existing service without an increase in licensed bed capacity. Therefore, there will be no adverse impact on any ancillary or support services offered at Magnolia Regional Health Center.

#### **GR Criterion 14 - Construction Projects**

The applicant proposes to renovate 27,257 square feet of existing space at an estimated cost of \$171.29 per square foot and new construction of 126,071 square feet of new space at an estimated cost of \$299.05 per square foot, calculated using the formula set forth in the **FY 2006 State Health Plan**, (see Attachment I.) The **Means Construction Cost Data, 2005**, shows the high range per square foot cost of new construction to be \$275.

#### **GR Criterion 16 - Quality of Care**

Magnolia Regional Health Center is in compliance with **the Minimum Standards for the Operation of Mississippi Hospitals**, according to the Division of Health Facilities Licensure and Certification, MDH. Magnolia Regional Health Center is accredited by the Joint Commission on Accreditation of Health Care Organizations.

**IV. FINANCIAL FEASIBILITY**

**A. Capital Expenditure Summary**

| <b>Cost Item</b>                       | <b>Projected Cost</b> | <b>Percent</b> |
|--|-----------------------|----------------|
| New Construction                       | \$ 28,522,813         | 64.54%         |
| Non-Fixed Equipment                    | \$ 578,000            | 1.31%          |
| Fixed Equipment                        | \$ 5,681,178          | 12.85%         |
| Renovation                             | \$ 3,694,077          | 8.36%          |
| Site Preparation                       | \$ 111,250            | 0.25%          |
| Other Cost                             | \$ 125,000            | 0.28%          |
| Fees (Architectural, Consultant, etc.) | \$ 3,307,563          | 7.48%          |
| Contingency Reserve                    | \$ 2,175,000          | 4.93%          |
| <b>Total Capital Expenditure</b>       | <b>\$ 44,194,881</b>  | <b>100.00%</b> |

The above capital expenditure is proposed for new construction, renovation, relocation and expansion of the hospital's original patient room tower, the surgery department, the emergency department and new construction of a medical office building. The project will add approximately 126,071 square feet of new space at an estimated cost of \$299.05 per square foot and 27,257 square feet of renovated space at a cost of \$171.29 per square foot. The **Means Construction Cost Data, 2005**, shows the high range per square foot cost of new construction to be \$275. The **Means Construction Cost Data, 2005** does not compare renovation projects. The proposed project also involves the purchase of fixed and non-fixed equipment.

**B. Method of Financing**

As previously mentioned, the applicant proposes to finance the proposed project from the following financial resources:

- o \$35,000,000 of the capital expenditure will be funded by hospital revenue bond.
- o \$5,000,000 of the capital expenditure will be funded by a commercial loan (AmSouth Bank, Corinth, Mississippi). The application contains a letter from AmSouth Bank, Corinth, stating its willingness to finance \$5,000,000 for the proposed project.
- o \$4,194,881 of the capital expenditure will be funded by accumulated cash reserves.

The application contains a letter signed by the financial advisor of Government Consultants, Inc., Jackson, Mississippi, attesting to the financial feasibility of this project for Magnolia Regional Health Center.

**C. Effect on Operating Cost**

Magnolia Regional Health Center projects the following expenses, revenues, and utilization for the first three years of operation for the proposed project:

| <b>Expenses</b>                      | <b>Year 1</b>               | <b>Year 2</b>               | <b>Year 3</b>                |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|
| Salaries & Benefits                  | \$ 52,747,000               | \$ 56,018,000               | \$ 59,351,000                |
| Depreciation & Amortization          | \$ 6,869,000                | \$ 6,807,000                | \$ 6,807,000                 |
| Interest                             | \$ 3,394,000                | \$ 3,199,000                | \$ 2,979,000                 |
| Other Operating Expenses             | \$ 45,575,000               | \$ 47,818,000               | \$ 50,022,000                |
| <b>Total Expenses</b>                | <b><u>\$108,585,000</u></b> | <b><u>\$113,842,000</u></b> | <b><u>\$ 119,159,000</u></b> |
| <u>Revenues</u>                      |                             |                             |                              |
| Gross Revenue                        | \$256,905,000               | \$291,663,000               | \$329,791,000                |
| Deductions                           | \$149,243,000               | \$177,456,000               | \$209,195,000                |
| Net Patient Revenue                  | \$107,662,000               | \$114,207,000               | \$120,596,000                |
| Other Revenue                        | \$ 2,849,000                | \$ 2,892,000                | \$ 2,944,000                 |
| <b>Total Net Revenue</b>             | <b><u>\$110,511,000</u></b> | <b><u>\$117,099,000</u></b> | <b><u>\$123,539,000</u></b>  |
| <b>Net Income</b>                    | <b><u>\$ 1,926,000</u></b>  | <b><u>\$ 3,257,000</u></b>  | <b><u>\$ 4,380,000</u></b>   |
| <u>Utilization</u>                   |                             |                             |                              |
| <b>Patient Days</b>                  | <b>34,317</b>               | <b>36,241</b>               | <b>38,272</b>                |
| <b>Percent of Outpt. Services</b>    | <b>6.0%</b>                 | <b>5.0%</b>                 | <b>4.0%</b>                  |
| <b>Percent of Inpatient Services</b> | <b>6.0%</b>                 | <b>6.0%</b>                 | <b>6.0%</b>                  |
| *Cost/Pt. Day                        | \$ 3,164.18                 | \$3,141.25                  | \$3,113.48                   |
| *Charge/Pt. Day                      | \$ 7,486.23                 | \$8,047.87                  | \$8,617.03                   |

Magnolia Regional Health Center indicates that the above three year projected operating statement is for hospital-wide operations, and reflects the financial performance of the hospital as a whole.

\*The cost and charge per patient day were calculated by staff for the first three years of operation for the proposed project.

**D. Cost to Medicaid/Medicare**

According to Magnolia Regional Health Center, the proposed project is for facility construction and expansion, and does not involve the initiation of a new institutional health service. Since third-party payors do not reimburse health care providers on the basis of direct capital cost pass through, it is difficult to quantify the actual financial impact of the project on payors. However, the applicant asserts that the hospital does not anticipate that the project will have an impact on the hospital's charge structure. At the present time, Magnolia Regional Health Center's payor mix is approximately 67 percent Medicare and 11 percent Medicaid.

Magnolia Regional Health Center projects approximately 6 percent of gross revenue for medically indigent patients and 11 percent for bad debt patients.

**V. RECOMMENDATIONS OF OTHER AFFECTED AGENCIES**

The Division of Medicaid was provided a copy of this application for review and comment. According to the Division of Medicaid, outpatient services are paid as outlined in the **State Medicaid Plan**. The Division of Medicaid took no position on the proposed project.

**VI. CONCLUSION AND RECOMMENDATION**

This project is in substantial compliance with the criteria and standards for the construction, renovation, expansion, capital improvements, replacement, and addition of hospital beds as contained in the **FY 2006 State Health Plan**; the **Mississippi Certificate of Need Review Manual, Revised 2000**; and duly adopted rules, procedures and plans of the Mississippi Department of Health.

The Division of Health Planning and Resource Development recommends approval of this application submitted by Magnolia Regional Health Center for renovation, construction, relocation and expansion project.

**Magnolia Regional Health Center  
HG-RC-1205-048**

**Attachment 1**

**Formula for New Construction and Renovation Cost**

|                                 |                       |
|---------------------------------|-----------------------|
| Square Feet of New Construction | 126,071               |
| Square Feet of Renovation       | <u>27,257</u>         |
| <b>Total Square feet</b>        | <b><u>153,328</u></b> |

(A. \$28,522,813) Computation of New Construction Cost:

**126,071 ÷ 153,328(sq. ft.) = 82.22% for new construction**

|    |                     |  |
|----|---------------------|--|
| C. | Fixed Equipment     | \$ 5,681,178                                       |
| E. | Fees                | 3,307,563  |
| F. | Contingency Reserve | <u>2,175,000</u>                                   |
|    | <b>Total</b>        | <b><u>\$11,163,741</u> × 82.22% = \$9,178,828*</b> |

|    |                  |   |
|----|------------------|---|
| A. | New Construction | \$28,522,813  |
|    |                  | <u>9,178,828*</u>                                       |
|    | <b>Total</b>     | <b><u>\$37,701,641</u> ÷ 126,071 = \$299.05/sq. ft.</b> |

(B. \$3,694,077) Computation of Renovation Cost:

**27,257 ÷ 153,328(sq. ft.) = 17.78% for renovation**

|    |                     |   |
|----|---------------------|---|
| E. | Fees                | \$3,307,563                                     |
| F. | Contingency Reserve | <u>2,175,000</u>                                |
|    | <b>Total</b>        | <b><u>\$5,482,563</u> × 17.78% = \$974,799*</b> |

|    |              |  |
|----|--------------|--|
| B. | Renovation   | \$3,694,077  |
|    |              | <u>974,799*</u>                                      |
|    | <b>Total</b> | <b><u>\$3,668,876</u> ÷ 27,257 = \$171.29/sq.ft.</b> |

Source: FY 2006 State Health Plan