

**BOARD OF HIGHER EDUCATION**  
**REQUEST FOR COMMITTEE AND BOARD ACTION**

**COMMITTEE:** Assessment and Accountability

**NO.:** AAC 10-06

**COMMITTEE DATE:** December 1, 2009

**BOARD DATE:** December 8, 2009

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**GIBBS COLLEGE**

**Associate in Applied Science in Medical Assisting**

**Associate in Applied Science in Health Information Management**

**MOVED:** The Board hereby approves the application of **Gibbs College of Boston, Inc., a Private Two-Year College**, to award the **Associate in Applied Science in Medical Assisting** and the **Associate in Applied Science in Health Information Management**.

Authority: Massachusetts General Laws Chapter 69, Section 30 et seq.

Contact: Dr. Francesca Purcell, Associate Commissioner for Academic Policy

## **BOARD OF HIGHER EDUCATION**

December 2009

Gibbs College of Boston, Inc., a Private Two-Year College

### **Associate in Applied Science in Medical Assisting Associate in Applied Science in Health Information Management**

#### **INTENT**

In 2009, Gibbs College of Boston, Inc., a Private Two-Year College, filed a petition with the Department of Higher Education to seek approval to award the Associate in Applied Science Allied Health with specializations in Medical Assisting and Health Information Management. As a result of the review process, the external evaluators recommended that the proposed curriculum reflected content for two degrees whose nomenclature should be Associate in Applied Science in Medical Assisting and Associate in Applied Science in Health Information Management. Students are intended to graduate with transferable medical recordkeeping and medical office administration career skills. The proposed programs intend to prepare students for entry-level positions in a wide array of work settings, including hospitals, medical clinics, infirmaries, doctors' offices, neighborhood health centers, rehabilitation facilities, and medical research centers. The proposed programs are consistent with the commitment of Gibbs College "to the career education of the total professional, using hands-on curriculum in a student-centered environment to prepare students to become successful in a competitive world."

According to a March 2008 annual report compiled by the Massachusetts Department of Workforce Development for the Boston area, the health/medical employment community comprises approximately one out of every five jobs. The report projects that the health care or information technology sectors will be among the 30 fastest growing occupations during 2004-2014. The report projects that during this period the number of openings for medical assistants will increase by 32 percent and openings for medical records and health information technicians will increase by 19.3 percent. The College's survey of current employers confirmed a growing need for well-trained individuals in the allied health field.

In addition to professional industry, advisory board, and subject matter expert input, the proposed curriculum is based upon the Commission on Accreditation for Health Informatics and Information Management Education (CAHIIM) standards and American Health Information Management Association (AHIMA) certification requirements, as well as Accrediting Bureau of Health Education Schools (ABHES) standards.

Gibbs enrolls students ranging in age from 18 to 58. The student body is 66 percent female. The average Gibbs College student is a 24-25 year old female who has a high school diploma and some college experience and who is employed in a low-paying and dead-end job. These students come to Gibbs to obtain new career skills that will enable them to transition into job sectors that will provide full-time employment, job security, career growth, and insurance benefits. Approximately 80 percent of their students reside in the metro-Boston area, and most rely on public transportation when commuting to Gibbs.

Gibbs has proposed a two-day student-centered delivery model to accommodate its target population of young working adults, many of whom have family responsibilities. The two-day schedule aims to ease the burdens of childcare, commuting expenses, and time out of work.

## **INSTITUTIONAL OVERVIEW**

Gibbs College of Boston, Inc., a Private Two-Year College (Gibbs College), is a for-profit institution, located at 126 Newbury Street, Boston. Gibbs College origins stem from 1911 when Katharine Ryan Gibbs opened her first business school in Providence, Rhode Island. The Boston campus was established in 1917 and despite many ownership changes has been in continuous operation in Boston's Back Bay area for 92 years.

When Katharine Gibbs died in 1934, the ownership and management of the school remained in the hands of the Gibbs family. In 1968 the Gibbs family sold the Katharine Gibbs Schools to Macmillan, Inc. Macmillan owned the Katharine Gibbs Schools for 21 years. In the mid-1980s the scope of the school expanded to include programs in accounting, hotel and restaurant management, and travel and conference planning. In 1985, the Boston campus was granted authority to offer the degree Associate in Applied Science in Secretarial Arts (later re-titled Office Administration). In 1989 the Katharine Gibbs Schools were sold to Phillips Colleges, Inc., and the Boston campus moved to a renovated facility on Newbury Street. In March of 1994 the seven Katharine Gibbs Schools were sold to K-III Communications, a Fortune 500 company based in New York City. Under the K-III Communications umbrella, the new K-III KG Corporation was formed. In 1997 Gibbs was acquired by Career Education Corporation (CEC), a Delaware corporation with principal offices located in Hoffman Estates, Illinois.

CEC owns and operates 75 for-profit educational institutions in the United States, France, Italy and the United Kingdom. Approximately 90,000 students are enrolled in CEC campuses worldwide with approximately one-third attending the Web-based virtual campuses of American InterContinental University and Colorado Technical University. Other CEC institutions include the Le Cordon Bleu Schools of North America, Harrington College of Design, Brooks Institute, International Academy of Design & Technology and Sanford-Brown Institutes and Colleges. CEC is a source of capital, planning, and development on behalf of the institutions it owns, including Gibbs. The CEC Board monitors enrollment size, provides funding required for buildings and equipment, and reports each quarter to investors. The Corporation had annual 2008 revenues exceeding \$1.70 billion and operating expenses of \$1.63 billion. In 2008 Gibbs College-Boston had revenues of \$4 million and operating expenses of \$6.1 million.

Gibbs College has its own local governing board of trustees, which is empowered to provide an educational vision, to make policy, and to approve annual budgets and strategic plans. The Board meets each quarter to receive reports from the president and senior managers and to guide the College, acting on recommendations from the president.

"Strategic reversal" is a major characteristic of the recent history of Gibbs College-Boston. In 2007 the College's parent corporation, announced plans for the sale of the institution. Because no buyers were forthcoming, the next key decision was to undertake a teach-out program in 2008. Subsequently, decisions were made to reinstate Gibbs, continue operations and seek new program approval in 2009, thereby reversing the previous closure decisions.

The teach-out program that Gibbs initiated in 2008 negatively impacted the College's financial performance as reflected in recent financial statements provided as part of the current proposal. At the same time that the teach-out was terminated, however, the College was moved into CEC's "Start-Up" Division. While Gibbs College technically is not a start-up operation, relocating the College into the CEC Start-Up Division reflected two complementary opportunities: capitalize on the College's existing charter, degree-granting authority, and ongoing operations; and at the same time invest in the introduction of new allied health programs that would be similar to successful offerings at other CEC institutions.

At the time of its application to the Massachusetts Board of Higher Education, Gibbs College enrolled 69 full-time and 33-part time students. There were four full-time and nineteen part-time, adjunct faculty members.

The Board of Higher Education previously authorized Gibbs to award Associate in Applied Science degrees in Office Administration (1985), Business Administration (1996), Hospitality Management (1996), Visual Communications (1998), and Computer Network Operations (1998). These degrees offered specializations in legal and medical/clinical, management and fashion merchandising, graphic design and digital media, and digital lifestyle and network security, respectively.

In its current petition the College seeks approval to award the Associate in Applied Science in Medical Assisting and the Associate in Applied Science in Health Information Management.

**ACADEMIC AND RELATED MATTERS**

*Curriculum (Attachment A)*

Each proposed degree program comprises six general education courses and nineteen courses in the major, including the final supervised externship course that requires completion of 180 hours in an off-campus clinical setting. With its application the College provided letters of support for the proposed degrees from anticipated externship sites, including Tufts Medical Center, Children’s Hospital Boston, Massachusetts General Hospital, and Harvard Vanguard Medical Associates. These institutions have a history of providing externships for Gibbs students and hiring Gibbs graduates.

Students would follow a curriculum that includes—as appropriate for their proposed majors—courses in didactic instruction in health data management, diagnostic and procedure coding, medical billing practices, healthcare reimbursement and delivery systems, health record maintenance, information technology, organizational resources, medical law and ethics, medical terminology, and anatomy and physiology.

Students are expected to complete their degree program within 70 weeks or 18 months. The curriculum would be delivered in seven ten-week terms. Each term would be subdivided into two equal five-week modules. For the first six terms (or twelve modules), students would take two courses per module, thus four courses per term.

Module A	Module B	=	Term
5 weeks	5 weeks		10 weeks
2 courses	2 courses		4 courses

Students will attend classes in a two-day per week schedule. Except for the 180-hour externship course in Term 7, all proposed courses are 40 hours in length. Therefore, based on a five-week module, all courses could be delivered during two class meetings of four hours’ duration. A typical student schedule would be as follows:

Module	Tuesday	Thursday	Total Course Hours
Course A	8:30 a.m.-12:30 p.m.	8:30 a.m.-12:30 p.m.	8hs./wk. * 5wks.= 40 hrs.
Course B	1-5 p.m.	1-5 p.m.	8hs./wk. * 5wks.= 40 hrs.

During the final term (seventh term or thirteenth module) of the program, students would complete their externship experience that had been developed and planned by both the college and the work site staff. All parties—student, college representative, and work-site supervisor—sign a Student Externship Contract acknowledging agreement to the general rules and expectations of this experience.

Upon approval by the Massachusetts Board of Higher Education and by its institutional accreditor, the Accrediting Council for Independent Schools and Colleges (ACICS), Gibbs

College intends to pursue professional accreditation for the proposed programs through the Commission on Accreditation for Health Informatics and Information Management (CAHIIM) and the Accrediting Bureau of Health Education Schools (ABHES). These professional accreditations will enable students to sit for CMA/RMA and HIM certification respectively. The College anticipates accreditation approval during the 2010-2011 academic year.

*Tuition and Fees*

The expected tuition for each entire degree program is \$23,280, plus estimated books and supplies to be approximately \$3,050 and lab fees of \$220 per term.

*Admission*

The following items are required to complete the Gibbs College application process:

- Application for Admission
- Payment of application fee
- Enrollment Agreement (If applicant is under 18 years of age, it must also be signed by parent or guardian.)
- High school diploma, certificate or other official proof of graduation from an institution providing secondary education, or the equivalent of such graduation, as recognized by the State of Massachusetts or an attestation of graduation from high school or equivalency
- College transcripts for programs where applicable (See additional requirements by program.)
- Financial aid forms (if applicant wishes to apply for financial aid)
- Physical Assessment Report Form signed by the student (as applicable)

Applicants are also required to complete a personal interview with a Gibbs’ admissions representative, either in person, by telephone or by email. Additional entrance requirements for the proposed programs include the following:

- A minimum total score of 170 on the CPAt entrance examination, including a minimum score of 45 on the CPAt Numerical Skills subtest for the health information program (The total score is the sum of the three subtests in Language Usage, Reading Skills, and Numerical Skills.)
- A minimum total score of 142 on the CPAt entrance examination, including a minimum score of 41 on the CPAt Numerical Skills subtest for the medical assisting program.

*Projected Enrollment*

The College projects a combined enrollment in the proposed degree programs as follows:

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
New Full Time	40	200	200	200
Continuing Full Time	0	36	173	373
<b>Totals</b>	<b>76</b>	<b>236</b>	<b>373</b>	<b>573</b>

**RESOURCES**

*Human Resources*

The Gibbs College faculty currently comprises four full-time and nineteen part-time instructors under the direction of the Academic Chair and the President. Each faculty member holds a bachelor’s degree; nine have a master’s degree and one holds a doctoral degree. If the proposed program is approved, it is expected that the program organization and management structure will be consistent with the standard CEC configuration. The position of Vice President of Academic Affairs, CEC/Health and Design is at the corporate level. Reporting to this position is a Chief Academic Officer at the college level. Program directors or lead faculty members are accountable to the Chief Academic Officer. The directors administer program operations, including faculty matters. Recruitment of program directors for MA and for HIM is expected to

go forward if the proposal of the College is approved. The resulting program organization structure would include program directors/chairs for General Education, Medical Assisting, Business Administration and Health Information Management. Lead faculty members will be the administrators of the Office Administration and Fashion Merchandising areas.

### *Library*

The library holdings currently include approximately 2,970 volumes and subscriptions to 28 periodicals. Additionally, students have access to Career Education Corporation's CECybrary, a "virtual library," containing a collection totaling more than 100,000 full-text peer-reviewed articles from scholarly journals and full-text electronic books. Included are CINAHL, the Cumulative Index of Nursing and Allied Health Literature with 580 full-text journals, indexing for 2,700 journals and access to healthcare-related books, conference proceedings and clinical trials, as well as Health Source (Consumer and Nursing/Academic editions) with nearly 700 full-text journals, indexing for an additional 850 journals and 4,500 consumer health pamphlets. For the first year of the program, Gibbs College has budgeted \$10,000 for new holdings and subscriptions in recommended subject by allied health faculty members and the Library Advisory Committee. Additional amounts to support the proposed programs were budgeted for subsequent years.

### *Physical Resources*

Gibbs College is located in a five-story leased building that has approximately 30,000 square feet of space. Classrooms, laboratories, a library, offices, support areas and a student lounge are located in the building. In addition to the library, which houses 22 PCs and seven MACs, students have access to academic programming in eight lecture rooms, many of which have multimedia capability; two MAC Laboratories with a total of 42 computers; two Medical Labs; and five PC laboratories. In total, there are 96 computers available for use by students. Although wireless nodes are available throughout the campus, the computer laboratories are hard wired. A learning portal is used for on-line access to library services and institutional information. Technical support is provided for this feature.

The entire campus is handicap accessible with appropriate bathroom facilities and elevator access available on each floor. To ensure the safety of the College community, security cameras are strategically located at various campus locations with monitoring stations in the IT room and at the security desk. Students are issued photo IDs, which must be displayed at the security entrance station.

Construction of a 600-square foot Medical Assisting Laboratory that will accommodate 18-20 students recently has been completed. A second, older laboratory provides approximately 480 square feet of space and is equipped with new models that support anatomy and physiology learning. The College plans to add an additional Medical Assisting lab in 2010 to accommodate projected enrollment increases.

### *Financial Resources (Attachment B)*

The College submitted program budget projections for the first four years of operation based on the following assumptions:

- 200 new student starts per year for 2010, 2011, and 2012
- 4 percent student attrition per month
- Total program tuition cost of \$23,280
- \$220 lab fee per term for six terms; no lab fee charged during externship experience, seventh term
- Two new "wet" medical labs built in 2009 and another built in 2010

## **EVALUATION**

### *Visiting Committee*

An external visiting committee comprising Richard Brandenburg, Professor Emeritus, University of Vermont (Team Chair); Dale Hamel, Senior Vice President of Administration, Finance, and Institutional Advancement, Framingham State College; Susan Hunter, Dean, Allied Health, Quincy College; Holly E. Mulrenan, Associate Professor and Chair, Medical Assisting, Saint Vincent's College; Maureen Smith, Vice President/Dean of Academic Affairs, Caritas Labouré College; Brian Stockdale, Department Chair-Medical Assisting, Southern Maine Community College; and Edward Terceiro, Executive Vice President, Mount Wachusett Community College, The Visiting Committee reviewed the petition and appendices in preparation for the site visit that took place August 12-14, 2009. During the visit, the Committee met with faculty and staff, toured the campus and examined building plans for the future physical space of the proposed program. The criteria that guided the review are contained in the Independent Institutions of Higher Education Standards, 610 C.M.R. 2.07.

In its report to the Board, the Visiting Committee acknowledged several strengths, including the:

- “fiscal strength of the parent corporation (CEC), which “clearly demonstrates evidence of past, present, and future financial stability, with resources adequate for effective accomplishment” of the stated intent to offer the proposed programs
- Gibbs trustees’ strong commitment to an effective, forward-looking role for the Board.
- significant benefits to the College, resulting from its position within the CEC corporate structure, including:
  - availability to the College of “back-end” staff functions and services that have been centralized at the corporate level (such as financial aid, collections, compliance, legal, marketing and IT expertise)
  - traveling corporate office staff who contribute to performance improvement and continuing training and development of College faculty and staff
  - standard operating procedures and manuals that promote the College’s efficiency in conducting administrative activities
  - access to investment capital

With respect to physical resources, the overall impression of the Visiting Committee was that the facilities of the College are attractive, well maintained, and appropriately equipped to adequately support the institution’s current mission and purpose.

The report also recommended that the College provide a more detailed new program implementation plan to address:

- faculty and staff recruitment
- faculty teaching loads for full-time faculty
- systemic inclusion of faculty, staff and students in governance and planning
- identification of new program advisory committees and potential membership
- evaluation of the College’s physical resources, with special emphasis on new program development that will serve as a basis for continuous planning and budget allocations; specific areas include lab build-out plans, equipment and supplies needs
- revised revenue and expenditure projection for the introduction and implementation of the proposed new program, including underlying assumptions for enrollment projections, faculty and staff hiring costs, investments in physical resources and operating costs.

With respect to nomenclature, the Visiting Committee also decided that the curriculum for the originally proposed Associate in Applied Science in Allied Health with specializations in Medical Assistant and Health Information Management reflected two distinct programs and recommended that the College request authority to offer the Associate in Applied Science in Medical Assisting and the Associate in Applied Science in Health Information Management.

### *Institutional Response*

In its response the College substantively addressed all of the Visiting Committee's recommendations. Specifically, the College

- clarified the faculty and staff recruitment process, job descriptions, and timeline, including providing detailed information on the search process for the health information management program director, and a résumé for the individual identified to serve as director of the proposed medical assisting program
- agreed to reduce the teaching load for full-time faculty
- described a more participatory process in planning (including facilities planning) and budget development, including the formation of an Faculty Academic Committee and Faculty Council Budget Committee
- provided a description of the makeup of industry advisory committees for the proposed new programs, along with a list of potential members
- enclosed facility floor plans with capacity projections
- provided revised budget information, assumptions, and expenditure timelines, including a list of medical lab equipment and supplies that had been delivered, ordered or scheduled for order since the site visit.

Gibbs also conducted a review of the proposed curriculum for each program and provided updated syllabi. The College's entire institutional response was reviewed by external reviewers who felt that the College has "made a great deal of progress in addressing the concerns raised by the visiting committee."

### **PUBLIC HEARING**

The required public hearing is scheduled to be held in the Board of Higher Education conference room on December 3, 2009, at 10 a.m.

### **STAFF ANALYSIS AND RECOMMENDATION**

After a thorough evaluation of all documentation submitted, staff is satisfied that the proposed Associate in Applied Science in Medical Assisting and the Associate in Applied Science in Health Information Management at Gibbs College meet the criteria set forth in 610 CMR 2.07 in the Degree-Granting Regulations for Independent Institutions of Higher Education. Recommendation is for approval.

## Attachment A: Curriculum

### Allied Health Curriculum Outline

<b>Required (Core) Courses in the Major (Total number courses required = 9)</b>		
Course Number	Course Title	Credit Hours
ALH106	Medical Law and Ethics	4
ALH111	Healthcare Computer Applications	3
ALH122	Medical Terminology - All Body Systems	4
ALH150	Health Information Technology	3
ALH155	Anatomy and Physiology: Cardiovascular, Lymphatic, Blood	4
ALH165	Anatomy and Physiology: Respiratory, Digestive, Urinary	4
ALH175	Anatomy and Physiology: Endocrine, Reproductive, Nutrition	4
ALH185	Anatomy and Physiology: Musculoskeletal, Nervous, Integumentary	4
CS102	Student Success	4
	<b>Subtotal Required Credits</b>	34
<b>Medical Assisting Specialization Elective Courses (Total number courses required = 10)</b>		
ALH117	Safety in the Healthcare Environment	2.5
ALH151	Health Records, Coding, and Reimbursement	4
MA140	Clinical Procedures	2.5
MA150	Electrocardiography	2.5
MA155	Pharmacology	2.5
MA160	Medical Laboratory Procedures	2.5
MA165	Hematology	2.5
MA180	Medical Office Administration	4
MA190	Medical Assistant Clinical Review	3
MA200	Medical Assistant Externship	6
	<b>Subtotal Elective Credits</b>	32
<b>Health Information Management Specialization Elective Courses (Total number courses required = 10)</b>		
HIM120	Introduction to CPT Coding	3
HIM130	Introduction to ICD Coding	3
HIM140	Healthcare Reimbursement and Delivery Systems	4
HIM155	Diagnostic and Procedure Coding: Cardiovascular, Lymphatic, Blood	2.5
HIM165	Diagnostic and Procedure Coding: Respiratory, Digestive, Urinary	2.5

HIM175	Diagnostic and Procedure Coding: Endocrine, Reproductive, Nutrition	2.5
HIM185	Diagnostic and Procedure Coding: Musculoskeletal, Nervous, Integumentary	2.5
HIM190	Health Data Organization and Administration	3
HIM195	Healthcare Information Management Seminar	3
HIM200	Healthcare Information Management Externship	6
<b>Subtotal Elective Credits</b>		32

<b>General Education Courses (Total number courses required =6 )</b>		
COM152	Interpersonal Communication Skills	4
ENG101	English Composition	4
MTH110	College Mathematics	4
PSY101	Introduction to Psychology	4
PHL101	Critical Thinking	4
SOC101	Introduction to Sociology	4
<b>Subtotal General Education Credits</b>		24
<b>Indicate Distribution of General Education Requirements Below</b>		<b># of Gen Ed Credits</b>
Arts and Humanities, including Literature and Foreign Languages (ENG101, PHL101, COM152)		12
Mathematics and the Natural and Physical Sciences (MTH110)		4
Social Sciences (SOC101, PSY101)		8
<b>Subtotal General Education Credits</b>		24
<b>Curriculum Summary</b>		
Total number of courses required for the degree		25
Total credit hours required for degree		90
<b>Prerequisite, Concentration or Other Requirements:</b>		
<b>Unit of Credit Calculation</b>		
The quarter credit hour is the unit of academic measurement used by Gibbs College. A quarter credit hour is as follows:		
<ul style="list-style-type: none"> <li>• a minimum of ten lecture hours of not less than 50 minutes each plus outside reading and/or preparation;</li> <li>• 20 laboratory hours; or</li> <li>• 30 externship hours; or</li> <li>• an appropriate combination of all three constitutes one-quarter hour of credit.</li> </ul>		
When converting quarter credit hours to and from semester hours, use the following process:		
Converting Quarter Credit Hours to Semester Credit Hours:		Multiply quarter credit hours times 2/3

Converting Semester Credit Hours to Quarter Credit Hours:

Multiply  
semester credit  
hours times 1.5

As the conversions apply to our Allied Health Program, the total quarter hour credits are 90 credits. When converting to semester hours, multiply this total by 2/3 as follows:

90 quarter credit hours  $\times$  2/3 = 60 semester credits.

Thus, a 90-quarter credit Associate in Applied Science degrees is equivalent to 60 semester hours.

## Attachment B: Budget

Gibbs College Boston

Revised Four-Year Financial Projection

For New Program Application October 2009 (AAS - HIM/MA)

Incremental Impact of New Programs Only

	<u>First Year</u>	<u>% of Rev</u>	<u>Second Year</u>	<u>% of Rev</u>	<u>Third Year</u>	<u>% of Rev</u>	<u>Fourth Year</u>	<u>% of Rev</u>
For the Year Ended	December 31, 2010		December 31, 2011		December 31, 2012		December 31, 2013	
Length of Program (# Terms)	7		7		7		7	
Offered in Quarter or Semester Terms?	Quarter		Quarter		Quarter		Quarter	
<b>Projected Enrollment Revenue</b>								
Year-End Population	305		348		350		350	
Student Revenue	\$ 2,091,363		\$ 5,605,170		\$ 5,637,384		\$ 5,637,384	
<b>Projected Expenses</b>								
Faculty Salaries /Benefits	537,480	25.7%	1,227,532	21.9%	1,212,038	21.5%	1,212,038	21.5%
Clinical Site Development	65,000	3.1%	130,000	2.3%	130,000	2.3%	130,000	2.3%
Lab Equip/Supplies	18,000	0.9%	25,000	0.4%	25,000	0.4%	25,000	0.4%
Library	10,000	0.5%	7,500	0.1%	7,500	0.1%	7,500	0.1%
Recruitment/Marketing Expenses	977,340	46.7%	1,040,000	18.6%	1,060,800	18.8%	1,082,016	19.2%
Depreciation	57,000	2.7%	57,000	1.0%	57,000	1.0%	57,000	1.0%
Placement Staff / Expenses	35,000	1.7%	75,000	1.3%	110,000	2.0%	115,500	2.0%
Student Services/Other Admin	25,000	1.2%	50,000	0.9%	50,000	0.9%	50,000	0.9%
Total Budgeted Expenditures	1,724,820	82.5%	2,612,032	46.6%	2,652,338	47.0%	2,679,054	47.5%
Operating Income	366,543	17.5%	2,993,138	53.4%	2,985,046	53.0%	2,958,330	52.5%

Start-Up/Capital Expenditures

Initial Supplies / Uniforms (Scrubs)	100,000				
Additional Labs	100,000				
Total Start-Up Costs (1)	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Some capital investments have already been made in 2009 in preparation for starting these programs, including upgrading an existing classroom to a wet lab.