Report to the Joint Committee on Health and Human Services Regarding the Hospital Tax and the Private Non-Medical Institution Portion of the Service Provider Tax

Submitted by:
Department of Health and Human Services
Governor's Office of Health Policy and Finance

Maine Department of Health and Human Services
Commissioner's Office
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John Elias Baldacci
Governor

Brenda M. Harvey
Acting Commissioner

March 31, 2006

Senator Arthur F. Mayo, III, Chair
Representative Hannah Pingree, Chair
Members, Joint Standing Committee
Health and Human Services
Cross State Office Building, Room 209
Augusta, ME 04330

Dear Senator Mayo, Representative Pingree, and Members of the Committee:

The Department of Health and Human Services, and the Governor's Office of Health Policy and Finance, hereby submit their joint report regarding the hospital tax and the private non-medical institution portion of the service provider tax. This report was prepared pursuant to the Resolve (Chapter 45) enacted during the First Regular Session of the 122nd Legislature.

We will be happy to discuss the report, and to answer any questions the Committee may have, at your convenience.

Sincerely,

Brenda Harvey

Brenda M. Harvey
Acting Commissioner
Department Health and Human Services

Sincerely,

Trish Riley
Executive Director
Governor's Office Health Policy and Finance

REPORT TO THE JOINT COMMITTEE ON HEALTH AND HUMAN SERVICES REGARDING THE HOSPITAL TAX AND THE PRIVATE NON-MEDICAL INSTITUTION PORTION OF THE SERVICE PROVIDER TAX

Department of Health and Human Services
Governor's Office of Health Policy and Finance

Introduction

Pursuant to the Resolve enacted during the First Regular Session of the 122nd Legislature (Chapter 45), the Department of Health and Human Services (DHHS) and the Governor's Office of Health Policy and Finance (GOHPF) were directed to review the impact of the hospital tax and the private nonmedical institution portion of the service provider tax with the goal of alleviating the negative impact on those facilities. The resolve further directed DHHS and GOHPF to consult with hospitals and private nonmedical institutions within the state, to consider alternatives that comply with federal Medicaid law and regulation, and to consider submitting a state (Medicaid) plan amendment.

This report reflects the findings, conclusions and recommendations resulting from this review.

Hospital Tax

Background – In January 2003, one of the first tasks facing the new Administration was the construction of a biennial budget. At that time, the fiscal pressures facing the state and, especially, the MaineCare program were significant. The State's economic climate was contributing to increasing demands on the MaineCare program. Maine's most vulnerable residents rely on the MaineCare program for coverage of vital medical services. The Administration was committed to maximizing the MaineCare program's reach to cover as many vulnerable people as possible generating a 2:1 federal dollar match to do so. Ensuring the integrity of the program was – and is – a priority.

Towards this end, the budget choices facing the Administration and the Legislature were to either curtail services available under the MaineCare program, curtail provider reimbursement for those services, or some combination of the two. In an effort to maximize MaineCare resources, to attract additional federal matching dollars into the state to be used to serve the needs of the people of Maine, the Administration proposed the implementation of a tax on hospital net patient service revenue. The Legislature approved the proposal and a new hospital tax went into effect in State Fiscal Year 2004 at a rate of 0.74%; the tax rate was increased in SFY 2005 to 2.23% and it remains at that level for SFY 2006. *See* 36 MRSA §2892.

Notably, the Administration has also proposed a number of service curtailments for MaineCare beneficiaries. These reductions in the scope of covered services are designed to minimize the extent of adverse impacts curtailments may exercise on the MaineCare population. The Legislature approved a slightly modified package of reductions.

Hospital and other service provider taxes have been adopted by several states. Within New England, Massachusetts, New Hampshire and Vermont have provider taxes. Massachusetts and Vermont both have a hospital tax, along with taxes on other service providers.

Tax revenues and how they are used – Hospital tax revenues are dedicated to support MaineCare payments to providers. When these funds are expended to pay for services provided to MaineCare members, they draw federal matching funds at a rate of approximately 2 for 1. Absent the tax and match initiative, or an equivalent General Fund appropriation, funding for MaineCare payments to providers would be reduced by a total of approximately $146.6 million in SFY 2006.

In fiscal year 2004, a total of $16,383,319 in revenue was collected from hospitals; the comparable figure for fiscal year 2005 is $49,375,366. Although not yet collected, tax revenues from hospitals in the current fiscal year are expected to be approximately $54 million.

During this same time period, the Department of Health and Human Services amended its hospital payment rules to increase the level of Prospective Interim Payments (PIP's) paid on a weekly basis to each hospital in the state. Other policy changes included increased reimbursement rates for a growing number of Critical Access Hospitals. Increases in total Prospective Interim Payments to hospitals (over SFY 2003), and tax payments made by hospitals, were as follows:

	SFY 2004	SFY 2005	SFY 2006
PIP Increases	$71,666,276	$98,840,175	$135,221,109
Total Tax Paid	$16,383,319	$49,375,366	$53,672,418
Net Increase	$55,282,957	$49,464,809	$81,548,691

* Note: SFY 2006 payment increase does not include pending reimbursement increase for critical access hospitals

Issues related to the hospital tax – The hospital tax is levied against a past year's patient revenue. Hospital tax payments are made in two equal installments – in the fall and spring of each year. Two charts showing tax obligations and total MaineCare Prospective Interim Payments, by hospital, from SFY 2003 through SFY 2006 are attached. To reduce the strain on cash flow that these payments may cause, at least for some hospitals, the Department makes a lump sum payment to each hospital at the time the tax payment is made. This lump sum payment is considered part of the hospital's Prospective Interim Payment. The amount of this lump sum payment for each

hospital is shown on the attached spreadsheet entitled "PIP Payments SFY 2003, 2004, 2005 and 2006.

The methodology that must be used to calculate hospital tax obligations and MaineCare reimbursement to hospitals in order to comply with federal requirements ensures that there will be "winners" and "losers" among the hospitals as a result of the hospital tax and associated MaineCare payment increases. Maine's approach has been reviewed and approved by CMS. There is no legitimate way to change the tax plan that would avoid this phenomenon, and no party has recommended any change in the methodology for calculating the tax and associated MaineCare payment increases.

While the hospital industry as a whole realizes net payment increases as a result of the hospital tax, the impact on individual hospitals varies significantly. This occurs because the tax is based on net patient service revenues, while increases in reimbursement from MaineCare are based on MaineCare utilization. In effect, the tax results in a reallocation of MaineCare dollars among hospitals. In general, the hospitals that "benefit" from the tax are those that have the highest proportion of MaineCare business within their total patient service. Those hospitals which have a lower proportion of MaineCare business receive payment increases that are smaller in relation to their tax obligation. The hospital that is most negatively affected by this phenomenon is York Hospital.

Critical Access Hospitals have also been particularly challenged by the hospital provider tax. These challenges appear to be related primarily to cash flow constraints. The critical access designation is granted to facilities that are located in rural areas and have fewer than 25 acute care beds. These hospitals receive preferential reimbursement under both the Medicare and MaineCare programs, and also tend to have higher proportions of Medicare and MaineCare patients in their patient mix.

The Department has requested permission from the Centers for Medicare and Medicaid Services to alter its payment methodology for Critical Access Hospitals. This request was made as the result of a legislative directive and calls for paying these facilities on the basis of 117% of allowable costs. The intent of the change in policy is to mitigate, at least in part, the impact of the tax on these small, rural hospitals. Maine's Critical Access Hospitals will receive substantial fiscal relief upon implementation of the new policy. As of this writing, the federal government has indicated that it will approve the request to increase payments to 117% of allowable cost for inpatient services, but has not yet acted on the request with respect to outpatient services.

In preparing this report, representatives of the Department of Health and Human Services and the Governor's Office of Health Policy and Finance consulted with representatives of the Maine Hospital Association (MHA). The MHA raised several concerns regarding the hospital tax. MHA opposes the imposition of the hospital tax and believes that it should be repealed.

The MHA also argues that the magnitude of "settlement" payments owed to hospitals, and the amount of time these payments remain outstanding, tends to exacerbate cash flow issues related to the tax. Prospective Interim Payments made by MaineCare do not necessarily equal the projected total amounts that may be due to the hospital from the State in a given year. Hospitals may therefore be owed an additional "settlement" payment at the time the audit and cost settlement is finally completed by the Department. The Department's ability to pay amounts owed to hospitals for prior fiscal years is limited by the amount budgeted for this purpose.

It is noteworthy that the FY06/07 supplemental appropriations bill recently enacted by the Legislature and signed by the Governor contains a total of $46 million in additional funding for hospital settlement payments.

Prospective Interim Payment amounts are calculated prior to the beginning of each state fiscal year. The calculation is based on a methodology contained in the MaineCare benefits manual (Chapter III, Section 45). The primary reasons that PIP's may be less than the amount actually owed to the hospital at settlement are: a) utilization may have increased (utilization data used to calculate PIP's is based on the most recent audited cost report at the time the PIP is calculated), and b) due to funding limitations, PIP's for non critical access acute care hospitals are capped. The cap for SFY2006 PIP's is 85% of the calculated amount. PIP's for critical access hospitals are not capped for SFY2006, but may not fully reflect increases in utilization.

With the support of the Legislature, the Governor and the Department have been diligently working to increase PIP's and to "catch up" on settlements. Progress is being made. Given the appropriations made by the legislature for payments to providers, the Department was able to increase PIP's substantially in SFY 2004, 2005 and 2006. In addition, in September 2005 DHHS paid out more than $96 million in settlements associated with payment years stretching back to the early 1990s. With those outstanding years closed, the Department may now turn its attention to settlement of more recent years. However, the large settlement cited above commanded most of the funds available to the Department to pay hospital settlements in the biennium, and limited funding was therefore available to pay more recent settlements. However, it is noteworthy that the FY06/07 supplemental appropriations bill recently enacted by the Legislature and signed by the Governor contains a total of $46 million in additional funding for hospital settlement payments.

In addition to expressing concerns about the timeliness of payments, MHA also argues that MaineCare fails to pay its fair share of costs. MaineCare payments to hospitals are based upon a federally-approved methodology and are subject to an upper payment limit imposed by the federal Tax Equity and Fiscal Responsibility Act. Maine is now – for all intents and purposes – at the federal upper payment limit for outpatient services and is virtually at the upper limit for inpatient payments. Payments made in excess of the upper payment limit must be made exclusively with state revenues; the federal government will not share in such payments. In sum, given upper payment limit

constraints, Maine has little or no ability to increase reimbursement rates for hospital services.

Alternatives to Mitigate Impacts of the Hospital Tax

Representatives from the Governor's Office of Health Policy and Finance and the Maine Department of Health and Human Services met with representatives of the Maine Hospital Association to discuss ideas for alternatives to this provider tax.

As noted above, there is no legitimate way to change the tax plan that would hold all hospitals "harmless" against any adverse financial impact. A strategy for mitigating the impact of the tax on critical access hospitals by increasing reimbursement rates to 117% of allowable cost is being implemented (subject to federal approval). However, York Hospital, which is the hospital most adversely affected by the tax, is not a critical access hospital and would not benefit from this increase in reimbursement rates.

In order to provide relief to York Hospital, the MHA has recommended that MaineCare adopt a preferential payment methodology for York Hospital. York Hospital has successfully demonstrated to the Medicare Geographic Classification Review Board that its wage criteria met the required criteria for reclassification from its assigned wage area of Portland, Maine to Rockingham-Strafford, New Hampshire. Accordingly, York Hospital is currently the only hospital that has successfully reclassified to a labor area outside Maine. The implication of this reclassification is that York Hospital receives higher payments from Medicare in recognition of higher wage costs in its labor market. MHA is recommending that the reimbursement method for York Hospital should be changed to a "percentage of charge" approach, similar to the method used for the state's two private psychiatric hospitals. This change would enable the state to increase MaineCare payments to York Hospital in recognition of the wage and cost pressures that have already been recognized by Medicare.

MHA has agreed that this change would be implemented on a cost-neutral basis. In other words, increases in MaineCare reimbursement rates for York Hospital would be offset by decreases in reimbursement rates for other hospitals. DHHS and GOHPF are willing to consider the change recommended by MHA on this basis. Cost neutrality would be essential, especially given the upper payment limit restrictions noted above. Further work is needed to develop a specific proposal, and federal approval of a state plan amendment would be required before it could be implemented. DHHS and GOHPF will work with MHA in an effort to develop a viable proposal.

The MHA argues that the hospital tax is fundamentally flawed and should be repealed. The hospital tax will generate approximately $53.6 million in FY06. If the tax was repealed and not replaced by an increase in General Fund appropriations, the total revenue reduction would be approximately $146.6 million, of which $93 million would be federal matching funds. This very substantial loss of revenue would have to be absorbed by reducing payments to hospitals (or other providers), reducing the number

of people covered by MaineCare or reducing the scope of services covered by MaineCare.

Private Non-Medical Institution (PNMI) Service Provider Tax

The Service Provider Tax paid by PNMI's is remitted to the Maine Revenue Service on a monthly basis, and is based on 5% of each facility's gross patient services revenues.

Actual and projected revenues from this tax are as follows:

SFY	Amount
2005	15,430,099 (actual)
2006	16,600,000 (projected)

These revenues are dedicated to fund payments to MaineCare service providers. As they are expended for this purpose, they generate federal matching funds at a rate of approximately 2 for 1. A total of approximately $45.4 million is thereby being generated in SFY 2006 to support MaineCare services.

MaineCare rates for all taxable services have been increased by the amount of the tax, so PNMI service providers are being reimbursed in full for the tax on services reimbursed by MaineCare. To the extent that providers generate revenue from other payors for taxable services, these revenues are also taxable, and are not reimbursed. Most PNMI providers generate little or no taxable non-MaineCare revenue. The exception is adult residential care facilities, which do have some private payors. Those that have no residents covered by MaineCare are not subject to the tax at all. To the extent that providers are subject to the tax on non-MaineCare services, they can (and do) pass the tax on to the payor.

Representatives from DHHS met with PNMI provider representatives to discuss issues and concerns regarding the tax. The providers who attended the meeting indicated that they understood the value of the tax in generating revenue to support MaineCare funding for PNMI and other services. They indicated that the tax does not impose financial burdens on them (other than de minimus accounting costs) because the cost is either reimbursed in their MaineCare rate or paid by the third party or private payor. Further, they indicated that billing and collecting the tax from private payors has not been problematic.

The provider representatives made no recommendations for changes in the PNMI Service Provider Tax. No alternatives to the tax were proposed.

Prepared By:

Geoffrey W. Green, Deputy Commissioner for Operations and Support, DHHS
Ellen Schneiter, Assistant Director, Governor's Office of Health Policy and Finance

Hospital Tax Amounts

	Hospital Name	SFY 2004	SFY 2005	SFY 2006
Acute Care Hospitals				
1	AROOSTOOK MEDICAL CENTER	356,168	1,073,316	1,127,695
2	BRIDGTON HOSPITAL	127,748	384,969	446,914
3	CENTRAL MAINE MEDICAL CENTER	940,127	2,833,086	3,152,602
4	DOWNEAST COMMUNITY HOSPITAL	151,299	455,941	483,717
5	EASTERN MAINE MEDICAL CENTER	2,098,110	6,322,684	6,825,313
6	FRANKLIN MEMORIAL HOSPITAL	284,606	857,665	1,027,473
7	HENRIETTA D. GOODALL HOSPITAL	227,100	684,369	729,139
8	HOULTON REGIONAL HOSPITAL	164,026	494,295	541,501
9	INLAND HOSPITAL	199,284	600,546	689,561
10	MAINE COAST MEMORIAL HOSPITAL	319,906	964,040	1,090,765
11	MAINE MEDICAL CENTER	3,399,220	10,243,594	10,753,520
12	MAINEGENERAL MEDICAL CENTER	1,416,194	4,267,719	4,516,312
13	MERCY HOSPITAL	719,046	2,166,854	2,503,161
14	MID COAST HOSPITAL	385,386	1,161,365	1,375,002
15	MILES MEMORIAL HOSPITAL	181,814	547,900	597,182
16	NEW ENGLAND REHAB HOSPITAL	179,211	540,056	572,112
17	NORTHERN MAINE MEDICAL CENTER	170,539	513,921	613,768
18	PARKVIEW MEMORIAL HOSPITAL	169,811	511,727	605,823
19	PENOBSCOT BAY MEDICAL CENTER	394,128	1,187,711	1,276,373
20	REDINGTON-FAIRVIEW GEN. HOSPITAL	232,696	701,234	811,710
21	SEBASTICOOK VALLEY HOSPITAL	117,540	354,210	388,219
22	SOUTHERN MAINE MEDICAL CENTER	527,061	1,588,307	1,733,566
23	ST. JOSEPH HOSPITAL	456,062	1,374,348	1,495,812
24	ST. MARY'S REGIONAL MEDICAL CENTER	669,029	2,016,129	2,101,548
25	STEPHENS MEMORIAL	201,131	606,112	638,012
26	WALDO COUNTY GENERAL HOSPITAL	239,442	725,575	753,702
27	YORK HOSPITAL	483,212	1,456,165	1,673,713
	Non-State Government Owned			
28	CARY MEDICAL CENTER	236,008	711,213	669,963
29	MAYO REGIONAL HOSPITAL (CAH in 2006)	164,976	497,158	506,945
Critical Access Hospitals (CAH)				
30	BLUE HILL MEMORIAL (CAH)	143,863	433,532	469,332
31	C. A. DEAN MEMORIAL HOSP (CAH)	39,100	117,828	108,432
32	CALAIS REGIONAL HOSPITAL (CAH)	111,180	335,042	367,280
33	MILLINOCKET REGIONAL HOSPITAL	108,629	327,354	340,983
34	MOUNT DESERT ISLAND HOSP-(CAH)	121,816	367,094	519,104
35	PENOBSCOT VALLEY HOSPITAL-CAH	96,051	289,451	306,876
36	RUMFORD HOSPITAL (CAH)	105,528	318,009	414,808
37	ST. ANDREWS HOSPITAL (CAH)	61,298	184,722	186,321
	Subtotal Acute Care Hospitals	**15,998,344**	**48,215,241**	**52,414,262**
IMD				
38	ACADIA HOSPITAL	212,571	640,586	726,709
39	SPRING HARBOR	172,403	519,540	531,446
	TOTAL HOSPITALS	**16,383,319**	**49,375,366**	**53,672,418**

Prospective Interim Payments (PIP's)

Hospital	2003 TOTALS	2004 Weekly Amounts	2004 Lump Sum	2004 TOTALS	2005 Weekly Amounts	2005 Lump Sum	2005 TOTALS	2006 Weekly Amounts	2006 Lump Sum	2006 TOTALS
Acadia	16,851,316	17,757,763	212,571	17,970,334	20,200,544	640,586	20,841,130	21,883,947	726,709	22,610,656
Blue Hill Memorial Hospital	1,436,981	1,537,410	53,082	1,590,492	1,508,740	99,210	1,607,950	2,021,915	125,275	2,147,190
Bridgton Hospital	1,054,090	1,010,988	106,225	1,117,213	1,183,676	264,333	1,448,009	2,191,527	172,440	2,363,967
Calais Regional Hospital	1,467,091	1,943,392	72,195	2,015,587	2,058,748	127,310	2,186,058	3,138,917	157,132	3,296,049
Cary Medical Center	2,823,417	8,509,441	168,927	8,678,368	4,537,694	461,669	4,999,363	2,898,757	494,930	3,393,687
Central Maine Medical Center	8,705,332	11,613,356	980,235	12,593,591	11,803,896	2,907,033	14,710,929	15,797,624	3,337,509	19,135,133
Charles A. Dean Memorial Hospital	409,143	438,720	11,859	450,579	457,555	18,224	475,779	514,890	23,570	538,460
Downeast Community Hospital	2,015,211	2,225,124	133,370	2,358,494	2,109,210	363,977	2,473,187	3,413,973	255,347	3,669,320
Eastern Maine Medical Center	25,608,543	36,798,752	2,309,253	39,108,005	32,619,937	6,591,850	39,211,787	38,577,400	8,935,764	47,513,164
Franklin Memorial Hospital	2,937,553	3,204,464	253,795	3,458,259	3,689,898	806,008	4,495,906	6,654,956	866,160	7,521,116
Henrietta D Goodall Hospital	1,929,160	1,901,604	165,954	2,067,558	2,233,920	409,344	2,643,264	3,123,441	562,475	3,685,916
Houlton Regional Hospital	2,448,471	2,989,585	160,454	3,150,039	3,506,776	493,185	3,999,961	4,270,590	313,873	4,584,463
Inland Hospital	3,240,058	3,034,233	201,687	3,235,920	2,795,520	577,905	3,373,425	3,685,814	739,874	4,425,688
Maine Coast Memorial Hospital	3,036,571	3,235,360	224,016	3,459,376	3,621,602	789,307	4,410,909	3,800,850	645,553	4,446,403
Maine Medical Center	29,154,664	40,943,352	2,714,516	43,657,868	39,891,574	8,285,241	48,176,815	36,484,648	7,786,212	44,270,860
MaineGeneral Medical Center	16,936,516	26,105,341	1,153,237	27,258,578	23,884,830	4,607,777	28,492,607	27,316,154	5,303,500	32,619,654
Mayo Regional Hospital	1,387,219	4,017,996	126,782	4,144,778	4,376,079	329,903	4,705,982	2,858,853	216,730	3,075,583
Mercy Hospital	7,172,646	8,691,060	790,516	9,481,576	8,843,380	2,244,542	11,087,922	10,023,383	2,227,714	12,251,097
Mid Coast Hospital	2,183,267	3,157,844	229,530	3,387,374	3,806,140	749,972	4,556,112	4,905,141	1,235,887	6,141,028
Miles Memorial Hospital	955,159	1,137,748	117,832	1,255,580	1,354,808	327,604	1,682,412	1,494,344	274,899	1,769,243
Millinocket Regional Hospital	804,108	961,607	47,761	1,009,368	1,056,068	82,542	1,138,610	1,875,381	104,790	1,980,171
Mount Desert Island Hospital	534,306	527,489	34,351	561,840	911,353	59,959	971,312	1,249,742	76,858	1,326,600
New England Rehab Hospital	1,229,942	1,265,452	172,732	1,438,184	1,489,800	537,493	2,027,293	1,478,125	228,271	1,706,396
Northern Maine Medical Center	1,045,642	1,603,464	98,747	1,702,211	1,707,240	808,143	2,515,383	1,696,284	628,360	2,324,644
Northern Maine Medical Center Psych	1,149,881	545,728		545,728	1,866,020		1,866,020	1,908,827		1,908,827
Parkview Adventist Medical Center	1,324,403	1,490,260	126,298	1,616,558	1,625,994	350,023	1,976,017	1,740,488	350,123	2,090,611
Penobscot Bay Medical Center	3,733,679	5,280,369	360,710	5,641,079	5,345,964	1,371,344	6,717,308	5,562,837	1,249,982	6,812,819
Penobscot Valley Hospital	1,770,318	3,033,862	73,627	3,107,489	2,127,408	125,410	2,252,818	2,210,151	156,005	2,366,156
Redington Fairview	2,844,368	3,282,688	265,976	3,548,664	3,375,658	664,390	4,040,048	5,476,358	673,485	6,149,843
Rumford Community Hospital	1,773,255	1,910,092	74,322	1,984,414	1,492,038	164,529	1,656,567	2,825,347	190,839	3,016,186
Sebasticook Valley Hospital	1,160,346	1,272,784	101,682	1,374,466	1,413,872	292,980	1,706,852	2,479,190	271,321	2,750,511
Southern Maine Medical Center	5,059,934	6,405,436	368,088	6,773,524	6,744,868	1,194,735	7,939,603	7,707,894	1,346,593	9,054,487
Spring Harbor Hospital	13,782,646	13,114,228	172,403	13,286,631	14,667,588	519,540	15,187,128	16,407,980	531,446	16,939,426
St. Andrews Hospital	173,218	154,592	7,586	162,178	157,608	12,262	169,870	336,452	15,637	352,089
St. Joseph Hospital	4,215,172	4,287,566	382,265	4,669,831	4,092,764	1,095,462	5,188,226	4,181,847	841,563	5,023,410
St. Mary's General Hospital	10,948,580	12,638,938	671,305	13,310,243	13,140,088	3,461,354	16,601,442	15,297,340	2,288,468	17,585,808
Stephens Memorial Hospital	1,957,322	2,537,320	175,359	2,712,679	2,688,455	491,470	3,179,925	3,153,742	474,645	3,628,387
The Aroostook Medical Center	4,371,462	6,364,217	297,919	6,662,136	4,976,620	946,376	5,922,996	5,636,696	1,077,690	6,714,386
Waldo county General Hospital	2,533,990	2,811,788	241,180	3,052,968	3,049,439	634,830	3,684,269	4,577,763	341,155	4,918,918
York Hospital	1,409,759	1,506,924	134,331	1,641,255	1,734,821	358,899	2,093,720	2,274,004	413,492	2,687,496
TOTALS	**193,574,739**	251,248,337	13,992,678	**265,241,015**	248,148,193	44,266,721	**292,414,914**	283,133,572	45,662,276	**328,795,848**