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Director

State of California—Health and Human Services Agency
Department of Health Care Services



ARNOLD SCHWARZENEGGER
Governor

MAY 14 2010

The Honorable Elaine Alquist
Member of the Senate
State Capitol, Room 5080
Sacramento, CA 95814

The Honorable Alan Lowenthal
Member of the Senate
State Capitol, Room 2032
Sacramento, CA 98514

Dear Senators Alquist and Lowenthal:

Please find enclosed for your review the report on the Special Financial Evaluation of SCAN conducted by the Department of Health Care Services (DHCS). The intent of this report is to address the allegation made to Senator Lowenthal's office by a former SCAN employee that SCAN had excessively profited "approximately \$200 to \$300 million" since the inception of the SCAN contract with DHCS.

DHCS provided a draft report to SCAN on March 4, 2010. DHCS received SCAN's formal response to the draft report on April 15, 2010, and it is included with the final report. DHCS considered SCAN's response during the preparation of the final DHCS report.

The report finds that the monthly capitation rates paid to SCAN during the identified periods may be considered above the industry standard for a government-run program. DHCS is restricted in its recovery options because the capitation payments made to SCAN during the identified period were 1) actuarially certified; 2) approved by the Centers for Medicare and Medicaid Services (CMS) prior to implementation; and 3) on an at-risk basis. As a result of the above-mentioned factors, the excess profit realized by SCAN may not conclusively meet the definition of "erroneous or improper payment" required in SCAN's contract with the DHCS (Exhibit B, Provision 10.C) for recovery of overpayment of capitation payments.

As indicated in the enclosed report, corrective actions have been taken to address the findings presented. Please contact me at (916) 440-7500, if you have any further questions.

Sincerely,



Carol Gallegos
Acting Deputy Director

Enclosure

**DEPARTMENT OF HEALTH CARE
SERVICES**

**SPECIAL FINANCIAL EVALUATION OF
SCAN HEALTH PLAN**

Contract Numbers:

01-15048

07-65712

Special Financial Evaluation Period: January 1, 2007 – August 31, 2008

Report Issued: May 13, 2010



TABLE OF CONTENTS

<u>REPORT SECTION</u>	<u>PAGE</u>
I. BACKGROUND.....	1
II. OBJECTIVE.....	2
III. METHODOLOGY	2
IV. FINDINGS	
Summary – Estimated Profit Margin.....	4
Summary – Financial Reporting System	4
Findings Detail 1.....	5
Findings Detail 2.....	6
Findings Detail 3.....	6
V. CORRECTIVE ACTIONS TAKEN	
Category 1 – Revised Rate Methodology	7
Category 2 – New Financial Reporting System	7
VI. CONCLUSION.....	7
VII. ATTACHMENTS	
Table 1 – SCAN Adjusted Medi-Cal Income Statement January 1, 2007 through December 31, 2007	8
Table 2 – SCAN Adjusted Medi-Cal Income Statement January 1, 2008 through August 31, 2008.....	9
Table 3 – Summary of DHCS Adjustments January 1, 2007 through December 31, 2007	10
Table 4 – Summary of DHCS Adjustments January 1, 2008 through August 31, 2008.....	11
VI. SCAN Response to Draft Special Financial Evaluation	Appendix A
VIII. DHCS AUDITS AND INVESTIGATIONS REPORTS	
– Dated August 19, 2009 and revised August 20, 2009.....	Appendix B
– Dated December 15, 2009.....	Appendix C

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

BACKGROUND

Since the 1980's, the Department of Health Care Services (DHCS) has contracted with Senior Care Action Network (SCAN) to coordinate and provide healthcare services to approximately 7,000 Medi-Cal beneficiaries in Los Angeles, Riverside, and San Bernardino counties who were also eligible for Medicare (dual eligibles) through a federal demonstration project entitled *Social Health Maintenance Organization (S/HMO)*. Under this contract, SCAN was to assist dual eligibles to manage their healthcare and minimize their need for high-cost long-term care services. This S/HMO and the corresponding S/HMO contract with the Department for the Medi-Cal portion of health care costs was terminated as of December 31, 2007.

Effective January 1, 2008, the SCAN Medi-Cal managed care contract commenced under the federal authority of Section 1915(a) of the Social Security Act. The term of this contract is January 1, 2008, through December 31, 2012. SCAN is a health care service plan and is regulated by the Department of Managed Health Care (DMHC). Under both the prior and the current SCAN contract, the capitation rates assigned to SCAN have been determined on an actuarial basis and are actuarially certified. All rate packages require the review and approval of the federal Centers for Medicare and Medicaid Services (CMS) prior to implementation.

A major issue concerning SCAN had been its inability to segregate both medical and administrative expenses pertaining to its Medicare and Medi-Cal lines of business for the SCAN beneficiaries. While SCAN's contract with DHCS has required the ability to separately report these costs, until July 2008, SCAN had asserted that it was cost prohibitive and time consuming to complete the computer programming related to separating the two distinct lines of business. The DHCS Long-term Care Division (LTCD) and Medi-Cal Managed Care Division (MMCD) met with SCAN officials in July 2008, to develop a Plan of Action addressing this reporting deficiency and contract violation. The Plan of Action required that SCAN enhance its system reporting to provide Medi-Cal specific financial information by January 1, 2009.

On May 22, 2008, the State Controller's Office (SCO) notified the DHCS that a former SCAN employee alleged to Senator Alan Lowenthal that SCAN had excessively profited "approximately \$200 to \$300 million" since the inception of the contract with DHCS. The SCO then requested the DHCS to evaluate the reasonableness of SCAN's contracted rates. As a result, both the DHCS Audits and Investigation Division (A&I) and MMCD were engaged to perform special financial evaluations with different scopes of emphasis.

The period covered by these special financial evaluations was January 1, 2007, through August 31, 2008. The A&I special financial evaluation focused on the overall operations of SCAN, including the books and records that could not be segregated by line of business. Additionally, A&I tested claims and administrative expenses associated

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

exclusively with the Medi-Cal contract and calculated a profit margin of 32.23 percent for the combined Medicare and Medi-Cal SCAN business under the Medi-Cal contract (see attached A&I Audit Reports dated August 20, 2009 and December 15, 2009). The MMCD special financial evaluation focused specifically on isolating the medical and administrative expenses associated with providing services under the Medi-Cal contract.

The report presented below explains the MMCD's special financial evaluation's objectives, methodology, findings, corrective actions taken, and conclusion.

DHCS has taken action to address the identified issues. As of 2009, SCAN is now able to provide certifiable financial reports which separately identify its Medi-Cal line of business for 2009 and thereafter. In addition, the DHCS has reassessed the methodology of developing rates for the 2009 SCAN capitation rates. The overall impact of this change in methodology was a 70 percent rate reduction from the prior rate year of 2008.

OBJECTIVE

The objective of this special financial evaluation was to determine the reasonableness of the contracted rates paid to SCAN for the period of January 1, 2007, through August 31, 2008. To determine reasonableness of the contract rates paid, MMCD isolated the medical and administrative expenses incurred by SCAN exclusively for Medi-Cal and calculated a net profit margin. A benchmark of 4 percent net profit was used as the basis to determine reasonableness of the profit margin as this is considered the industry standard for Government Sponsored Program and what is paid at the upper bound of the actuarially certifiable rate range in the major managed care programs administered by DHCS.

METHODOLOGY

To achieve the objective of the evaluation, MMCD:

1. Obtained data files from SCAN that included fee-for-service (FFS) claims data and capitation (CAP) payment data applicable to Medi-Cal beneficiaries served under SCAN's contract with the DHCS for the period of January 1, 2007, through August 31, 2008.
2. Analyzed SCAN's medical expenses by service date, thus accounting for expenses by when services were performed and the expense was incurred.

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

3. Analyzed SCAN's claim and encounter data to identify and exclude certain data from this review, such as those outside of the period of the evaluation, duplicate claims, and claims that could not be substantiated or validated by plan management.
4. Compared DHCS's Medi-Cal Eligibility Data (MEDS) to claims and capitation payments by dates of service, and excluded the data that was found to be an ineligible record or outside the period of the evaluation.
5. Reconciled SCAN's reported Medi-Cal revenue to the DHCS's payment records.
6. Estimated SCAN's Medi-Cal profit margin using a shadow pricing allocation methodology. Under a shadow pricing allocation methodology, DHCS calculated an estimate of the revenue that would have been paid to SCAN for services provided to its members using the FFS rate reimbursement.

MMCD reviewed SCAN's Medicare contracts obtained from CMS and verified SCAN's reported detailed comparison of Medicare and DHCS contract benefits based on its Medicare Evidence of Coverage. Because Medi-Cal is the payor of last resort, for services identified as covered by both Medicare and Medi-Cal, only the Medicare deductible would be paid by Medi-Cal.

MMCD used DHCS FFS reimbursement rates identified by service type and procedure codes reported in SCAN's data file.

- o Medicare co-payments paid by Medi-Cal were not included in the DHCS provided FFS reimbursement rates. Rather, the co-payments were obtained from SCAN's actual CMS (Medicare) contracts and then added to the FFS reimbursement rates (if applicable) to create a total Medi-Cal cost.
- o For services that did not have a co-payment and were covered by either Medi-Cal or Medicare, a co-payment was not added to the total Medi-Cal costs.
- o DHCS FFS reimbursement rates identified by procedure code were applied to the service unit if covered by Medi-Cal and not covered by Medicare.

DHCS summed the total Medi-Cal costs consistent with SCAN's general ledger account numbers. The results were then used to calculate the Medi-Cal per member per month cost to determine Medi-Cal's proportionate share of costs for dual eligibles.

MMCD allocated administrative expense using a percentage based upon SCAN's gross income for the Medi-Cal line of business. This allocation is an estimate, as there were limitations in the information available. These limitations included 1) lack of information on members that have exceeded the Medicare lifetime benefit amounts; 2) SCAN data

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

file appeared incomplete; 3) SCAN data files did not include service units for dental services; and 4) the data file included denied and duplicate records.

FINDINGS

Summary:

Estimated Profit Margin

Based upon the application of the foregoing methodology, SCAN's profit margin for the Medi-Cal line of business was estimated at 83 percent for 2007 and 82 percent for the first 8 months of 2008.

When considering the results of the special financial evaluation of SCAN, it should be noted that SCAN has contested the "shadow pricing methodology" utilized by DHCS and its reliance on encounter data. SCAN counters that costs assigned as a result of the "shadow pricing methodology" are indicative of Medi-Cal FFS costs and may not reflect actual SCAN costs which may be higher. SCAN also claims that reliance on encounter data provides an inaccurate picture of actual SCAN costs, as encounter data submitted by managed care organizations in California is often found to be incomplete. In support of this argument, SCAN referenced its fee-for-service plan for dual eligibles in Arizona, which requires encounter data for payment of claims. SCAN asserts that encounters submitted per member in Arizona were 30 percent to 70 percent higher than those submitted per member in California and that similarly the number of procedures per encounter was almost twice as high in Arizona. SCAN claims the resultant effect could be a significant understatement of SCAN medical service costs.

Assuming SCAN's assertion is true that encounter data in California is underreported, if the costs of their reported encounter data were doubled to account for a theoretical 50 percent underreporting, their estimated net profit for 2007 and the first 8 months of 2008 would be 68 percent and 65 percent respectively, which is still well above the industry standard.

Financial Reporting System

Prior to 2009, SCAN's financial reporting system comingled Medicare and Medi-Cal claims and capitation data in violation of the terms of SCAN's contract with the DHCS which requires a stand alone Medi-Cal financial reporting system.

Findings Detail:

The following are MMCD's detailed findings from this financial evaluation.

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

Finding 1: SCAN data files showing Capitation payments and FFS paid claims submitted to SCAN by providers within SCAN's provider network included payments by SCAN to providers for services rendered to individuals that MMCD was unable to validate as Medi-Cal eligible.

Exhibit A, Attachment 2, Section 1, of the contract (# 01-15048-A-04) between SCAN and the DHCS requires SCAN to have the capability to capture, edit, and utilize various data elements for use by SCAN's internal management and to ensure the data quality and timeliness of data submitted to the DHCS.

The contract also requires that SCAN shall have a management information system with the capability to provide at a minimum:

1. All Medi-Cal eligibility data;
2. Information of members enrolled and disenrolled in contractor's plan;
3. Providers claims status and payment data;
4. Health care services delivery encounter data;
5. Provider network information; and
6. Financial Information as Specified in Exhibit A, Attachment 1.

Using the FFS paid claims for dual eligibles and the CAP data files provided by SCAN, MMCD reviewed the claims to the MEDS eligibility system and determined that for the period January 1, 2007, through August 31, 2008, over \$12.1 million FFS paid claims and CAP payments were for members that MMCD was unable to validate as eligible for Medi-Cal services.

During this review, MMCD has experienced difficulties in obtaining data files from SCAN that adhered to requested formats. MMCD found that the data files that SCAN provided had either incomplete eligibility data fields (i.e. Client Index Number, Social Security Number, Plan Codes), which affects the process of validating member records for eligibility or were not eligible for Medi-Cal services. Specifically, MMCD found the following:

1. The 2007 CAP data files from SCAN contained 679,043 records (\$64.4 million) of which 94,337 (\$6.7 million) were not validated as eligible for Medi-Cal benefits.
2. The 2007 FFS paid claims data files contained 844,820 records (\$41.1 million) of which 67,278 (\$3.4 million) were not validated as eligible for Medi-Cal benefits.
3. The 2008 CAP data files from SCAN contained 568,398 records (\$53.6 million) of which 22,023 (\$1.4 million) were not validated as Medi-Cal eligible.
4. The 2008 FFS paid claims data files contain 591,716 records (\$28.7 million) of which 15,118 (\$670,611) were not validated as Medi-Cal eligible.

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

Finding 2: After extracting claims for individuals which could not be confirmed as Medi-Cal eligible (Finding 1), a comparison to reported medical costs resulted in additional adjustments.

After eliminating the non-validated ineligible beneficiary claims and capitation files, a reconciliation of remaining FFS claims files and capitation files to the adjusted income statements for 2007 and the first eight months of 2008, revealed unreconciled items amounting to \$7.4 million and \$10.7 million, respectively.

Finding 3: SCAN's estimated Medi-Cal net profit margin from January 2007 to August 2008 is well above the Industry Standard for a Government Sponsored Program.

Exhibit A, Attachment 2, Section 1, of the contract (# 01-15048-A-04) between SCAN and the DHCS states, in part, that the contractor "shall prepare and submit a stand-alone Medi-Cal line of business income statement for each required financial reporting period. This income statement shall be prepared in the Department of Managed Health Care (DMHC) required financial reporting format." Additionally, financial statements are to be based on financial and non-financial information that is accurate and relevant to the purpose of the financial statements and should also meet the required accounting standards. In the case of SCAN, the required accounting standard is Generally Accepted Accounting Principles (GAAP).

MMCD reviewed SCAN's 2007 FFS claims and encounter records and found that SCAN does not track Medi-Cal and Medicare expenses separately for its dual eligible members receiving services under the Medi-Cal contract. Also, MMCD could not verify Medi-Cal payments made to SCAN's providers as well as the completeness of the claims data file provided for medical expenses related to the provision of services to SCAN beneficiaries. Due to these limitations, MMCD developed a shadow pricing methodology as previously described in this report to estimate SCAN's Medi-Cal expenses for 2007 and the first 8 months of 2008.

Based upon the application of this shadow pricing methodology, MMCD determined that the profit margin for SCAN is approximately 83 percent for 2007 and 82 percent for the first 8 months of 2008. The results of this analysis are presented in Table 1 and Table 2 of this report. Additionally, detail concerning adjustments to the SCAN financial statements can be found in Tables 3 and 4 of this report.

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

CORRECTIVE ACTIONS TAKEN

Revised Rate Methodology

For the 2009 contract year, the DHCS reassessed the methodology of developing rates for SCAN. Prior to 2009, the rate methodology was based on the assumption that all long-term care (LTC) certified beneficiaries enrolled in SCAN would reside in LTC facilities. As such, FFS costs of the beneficiaries residing in LTC facilities were used as the foundation for SCAN's LTC rates. However, further examination of SCAN's utilization data showed that approximately 10 percent of SCAN's Medi-Cal enrollment was LTC certified and resided in LTC facilities. As a result, the new methodology considered the Multipurpose Senior Services Program (MSSP) population, a comparable home and community-based population to SCAN as a proxy for rate development. Additionally, administrative and profit ranges were applied to the rates in order to calculate actuarially sound rate ranges which in turn were used as a basis for negotiation with SCAN officials and CMS. The administrative expense factor in the development of rates was based upon a percentage of the overall premium paid. The overall impact of this change in methodology was a 70 percent rate reduction from the prior rate year of 2008.

New Financial Reporting System

In an effort to comply with the contractual provisions requiring SCAN to account for its Medi-Cal line of business as a separate and distinct entity, SCAN has modified its financial reporting systems. SCAN is now able to provide certifiable financial reports which separately identify its Medi-Cal line of business for 2009 and thereafter.

CONCLUSION

While the monthly capitation rates paid to SCAN during the identified periods may be considered above the industry standard for a government run program and were not identified earlier by the Department because of the failure of SCAN to report their Medi-Cal line of costs, they 1) were actuarially certified; 2) required CMS review and approval prior to implementation; and 3) were derived from a long-standing methodology that is similar to that used for home and community-based programs across the country which had not been subject to previous scrutiny because of the lack of cost data.

As previously noted, significant adjustments have been made to the capitation rates assigned to SCAN, and that DHCS took action to address the identified issues. This evaluation has been conducted to respond to the Controller's request concerning the reasonableness of SCAN's contracted rates. DHCS will continue to assist and cooperate with state and federal agencies currently evaluating the issue of excess profit to SCAN by the Department of Health Care Services.

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

TABLE 1

**SCAN Adjusted Medi-Cal Income Statement
January 1, 2007 through December 31, 2007**

	MEDICARE MEDICAL ELIGIBLE BENEFICIARIES			MEDICAL ELIGIBLE BENEFICIARIES	
	Members	Months	Revenue	Members	Revenue
Membership	6,430		6,430		
Member Months	71,901	(938)	70,963		
REVENUE					
Medicare	\$ 100,738,507		100,738,507		
Medi-Cal	102,242,330	(232,985)	102,009,345	\$ 102,009,345	
Interest Income	32,035		32,035		
TOTAL REVENUE	203,012,872	(232,985)	202,779,887		102,009,345
EXPENSES					
Physicians	43,290,703	(4,516,443)	38,774,260	11.11%	4,308,767
Hospitals	41,913,384	(7,352,471)	34,560,913	3.39%	1,171,599
Pharmacy	12,931,147	297,550	13,228,697	17.01%	2,249,551
Independent Living Power	13,522,349	(7,355,700)	6,166,649	28.20%	1,738,862
Other Medical Expenses	10,813,850	(486,483)	10,327,366	61.08%	6,308,396
TOTAL OPERATING EXPENSE	122,471,432	(19,413,547)	103,057,885		15,777,174
OPERATING INCOME	80,541,440	19,180,562	99,722,002		86,232,171
Administration Expenses	5,867,992	(2,826,663)	3,041,329	50.31%	1,530,093
NET INCOME	\$ 74,673,448	\$ 22,007,225	\$ 96,680,673		84,702,078

Net Profit 83%

Note: For the purpose of allocating administrative costs between the Medi-Cal and Medicare programs, total revenues were used as a basis.

**Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation**

TABLE 2¹

**SCAN Adjusted Medi-Cal Income Statement
January 1, 2008 through August 31, 2008**

2008 MEDICARE/MEDI-CAL DUAL ELIGIBLE BENEFICIARIES				MEDI-CAL ONLY		
	Reported Total	DHCS Adjustment	Adjusted Total	% Allocated	MEDI-CAL Total	PMPM Adjusted
Membership	6,979					
Member Months	54,081	(702)	53,379			
%	100.00%					
REVENUE:						
Revenue - CMS	\$ 68,598,210		68,598,210		\$ 73,089,623	
Revenue - Medi-Cal/DHS	74,107,092	(1,017,469)	73,089,623			
Revenue - Part D	7,269,457		7,269,457			
Other Revenue	41,827		41,827			
TOTAL REVENUE	150,016,586	(1,017,469)	148,999,117		73,089,623	1,369.26
EXPENSES:						
Physicians:	35,022,473	(597,960)	34,424,513	11.11%	3,824,563	71.65
Hospitals	37,203,292	(7,661,439)	29,541,853	3.39%	1,001,469	18.76
Pharmacy	10,854,049	(661,773)	10,192,276	17.01%	1,733,706	32.48
Independent Living Power:	10,411,698	(6,364,958)	4,046,740	28.20%	1,141,181	21.38
Other Medical Expenses:	7,448,267	24,481	7,472,748	61.08%	4,564,354	85.51
TOTAL OPERATING EXPENSE	100,939,779	(15,261,649)	85,678,130		12,265,273	229.78
OPERATING INCOME	49,076,807	14,244,180	63,320,987		60,824,350	1,139.48
Administrative Expenses	3,683,650	(1,704,235)	1,979,415	50.31%	995,844	18.66
NET INCOME	\$ 45,393,157	\$ 15,948,415	\$ 61,341,572		59,828,506	1,120.82

Net Profit 82%

¹ SCAN provided a revised 2008 CAP data file on April 7, 2010. This table reflects these changes.

Department of Health Care Services
Senior Care Action Network
Special Financial Evaluation

TABLE 3

Summary of DHCS Adjustments
January 1, 2007 through December 31, 2007

	ADJUSTMENTS		2007 MEDICAL EXPENSES						Total Expenses	
	Member Months	Medical Revenue	Physicians	Hospitals	Pharmacy	Independent Living/Powr	Other Medical	Admitting Expenses		
1	To adjust Medi-Cal member months and revenues to records maintained by the MMCD.	(938) \$ (232,985)								
2	To eliminate medical expenses for individuals that the DHCS was unable to validate as Medi-Cal eligible for the month of service either due to incomplete eligibility data fields (i.e. CIN, SSN) or individuals not eligible for Medi-Cal.		\$ (4,440,029)	\$ (3,843,118)	\$ (20,115)	\$ (405,095)	\$ (1,442,027)			\$ (10,150,384)
3	After excluding FFS claims and capitation payments for individuals that the DHCS was unable to validate as Medi-Cal eligible, the remaining data files were reconciled to reported expenses resulting in additional adjustments.		\$ (76,414)	\$ (3,509,353)	\$ 569,734	\$ (5,406,695)	\$ 991,936			\$ (7,430,792)
4	Adjustments proposed by A&I as outlined in their report provided to the Long Term Care Division of DHCS.				\$ (252,059)	\$ (1,543,910)	\$ (36,392)			\$ (2,826,663)
	TOTAL ADJUSTMENTS	(938) \$ (232,985)	\$ (4,516,443)	\$ (7,352,471)	\$ 297,550	\$ (7,355,700)	\$ (486,483)	\$ (2,826,663)	\$ (22,240,210)	

Department of Health Care Services
 Senior Care Action Network
 Special Financial Evaluation

TABLE 4

Summary of DHCS Adjustments
 January 1, 2008 through August 31, 2008²

ADJUSTMENTS	Member Months	Medi-Cal Revenue	PAYMENTS	Special	Homecare	Independent Living/Residential	Other Health	Admin Expenses	Total Expenses
1 To adjust Medi-Cal member months and revenues to records maintained by the MMCD.	(702)	\$ (1,017,469)							
2 To eliminate medical expenses for individuals that the DHCS was unable to validate as Medi-Cal eligible for the month of service.			\$ (863,494)	\$ (752,074)	\$ (260,667)	\$ (12,839)	\$ (146,407)		\$ (2,036,480)
3 After excluding FFS claims and capitation payments for individuals that the DHCS was unable to validate as Medi-Cal eligible, the remaining data files were reconciled to reported expenses resulting in additional adjustments.			\$ 265,534	\$ (5,773,343)	\$ (401,106)	\$ (4,965,037)	\$ 170,888		\$ (10,703,064)
4 To adjust the accrual for an estimate of claims incurred during the review period but not received by the plan.				\$ (1,136,021)					\$ (1,136,021)
5 Adjustments proposed by A&I as outlined in a report previously issue to SCAN.						\$ (1,367,082)			\$ (1,704,236)
TOTAL ADJUSTMENTS	(702)	\$ (1,017,469)	\$ (597,960)	\$ (7,661,438)	\$ (661,773)	\$ (6,364,958)	\$ 24,481	\$ (1,704,236)	\$ (16,966,882)

² SCAN provided a revised 2008 CAP data file on April 7, 2010. This table reflects these changes.