



Public Health and Health Planning Council

Project # 122165-E
Hudson Valley Home Care

County: Dutchess (Poughkeepsie)
Purpose: Establishment

Program: Certified Home Health Agency
Submitted: October 1, 2012

Executive Summary

Description

Hudson Valley Home Care, Inc., an existing Article 36 CHHA serving Dutchess County proposes to purchase the assets and become the new owner/operator of the Dutchess County Department of Health Home Health Agency (CHHA). Hudson Valley Home Care, Inc. plans to merge the Dutchess County Department of Health Home Health Agency's operations into its existing CHHA operations, and close the Dutchess County Department of Health CHHA.

The applicant will continue to provide the same services as the existing operator, which are as follows: nursing care, physical therapy, speech therapy, occupational therapy, medical social services and home health aide services.

Hudson Valley Home Care (HVHC), an affiliate of Health Quest System, Inc., is a not-for-profit Certified Home Health Agency and Licensed Home Care Company. HVHC has served the residents of Dutchess County since 1987 and provides multidisciplinary services annually to over 2,000 adults, infants and children.

DOH Recommendation
Contingent approval.

Program Summary

Review of the Personal Qualifying Information indicates that the applicant has the appropriate character and competence under Article 36 of the Public Health Law.

Financial Summary

The purchase price for the CHHA is \$425,000 and will be met as follows: \$42,500 has been deposited with the Seller and the remaining \$382,500 will be paid at the closing.

Budget:	<i>Revenues:</i>	\$	316,694
	<i>Expenses:</i>		<u>231,814</u>
	<i>Gain/(Loss):</i>	\$	84,880

The applicant has demonstrated the capability to proceed in a financially feasible manner.

Recommendations

Health Systems Agency

There will be no HSA recommendation for this application.

Office of Health Systems Management

Approval contingent upon:

1. Submission of a copy of the fully executed Bylaws of Hudson Valley Home Care, Inc., acceptable to the Department of Health. [CSL]
2. Submission of a copy of the fully executed Bylaws of Health Quest Systems, Inc., acceptable to the Department. [CSL]

Council Action Date

February 7, 2013.

Programmatic Analysis

Background

Hudson Valley Home Care, Inc., an existing Article 36 CHHA serving Dutchess County proposes to purchase the assets and become the new owner/operator of the Dutchess County Department of Health Home Health Agency (CHHA). Hudson Valley Home Care, Inc. plans to merge the Dutchess County Department of Health Home Health Agency's operations into its existing CHHA operations and to close the Dutchess County Department of Health CHHA.

Hudson Valley Home Care, Inc., an affiliate of Health Quest Systems, Inc., a not-for-profit Certified Home Health Agency and Licensed Home Care Company. Health Quests Systems, Inc. owns the following organizations:

Vassar Brothers Medical Center	Hospital
Putnam Hospital Center	Hospital
Northern Dutchess Hospital	Hospital
Northern Dutchess Residential Health Care Facility (The Thompson House)	Nursing Home
Hudson Valley Home Care, Inc. (Certified)	CHHA
Hudson Valley Home Care, Inc. (Licensed)	LHCSA

The applicant proposes to continue to operate the CHHA from its existing Dutchess County office located at 1 Pine Street Spur, Poughkeepsie, NY 12601. The applicant proposes to provide the following health care services:

Nursing	Home Health Aide	Medical Social Services
Physical Therapy	Occupational Therapy	Respiratory Therapy
Speech Language Pathology	Audiology	Nutrition
Medical Supplies, Equipment, and Appliances		

The Board of Directors of Hudson Valley Home Care, Inc., Inc. comprises the following individuals:

Anthony "Rick" Bottini, Jr. , Member Owner , Bottini Fuel	Joan A. Pagonos , Member Retired
Christopher Chestney , Member Funeral Director, Dapson-Chestney Funeral Home	Michael J. Prince , Member/Secretary Retired
Kari Redl-Daniels , Member Managing Partner, Herb Redl Properties	Herbert H. Redl , Member Founder/Partner, Herb Redl Properties
Robert Dooley , Member Owner, Mahoney's at Casperkill (restaurant)	Rose E. Rider , Member Budget Officer, Town of Red Hook
Charles A. Freni, Jr. , Member / Chairman Sr. Vice Pres, Central Hudson Gas & Electric	Thomas S. Robinson, M.D. , Member Primary Care Physician – Family Medicine
Laurence W. Johnson , Member VP of Marketing, William A. Smith & Son, Inc.	Michael T. Weber , President CEO, Health Quest Systems, Inc.
Edward L. McCormick , Member Retired	

The Board of Directors of Health Quest Systems, Inc. comprises the following individuals:

Robert R. Dyson , Chairman CEO, Patterson Planning & Services	Mary D. Madden , Second Vice Chairman CEO, Hudson Valley Federal Credit Union
Gregory W. Rakow , First Vice Chairman Owner/President, Fraleigh & Rakow Inc.	Michael T. Weber , President and CEO Disclosed above
James A. Brudvig , Member VP for Administration, Bard College	Carl E. Meyer , Member President, The Solar Energy Consortium
Thomas G. Eastwood , Member Retired	Wayne L. Nussbickel , Member President/CEO, N & S Supply
Keiren M. Farquhar , EMT, Member Medical Reserve Coordinator, Putnam County Dept. of Health	Michael J. Nesheiwat, MD , Member Primary Care Physician, Putnam Family Medicine PC
Joseph L. DiVestea , Member Financial Advisor, Merrill Lynch	Lillian S. Weigert, Esq. , Member Attorney, Gellert & Klein PC
Richard J. Friedland, MD , Member President/CEO, DRA Imaging	Michael S. Moses, MD , Member President, Cross River Anesthesiologist Sciences
Steven V. Lant , Member President/CEO, C.H. Energy Group, Inc.	

A search of the individuals named above revealed no matches on either the Medicaid Disqualified Provider List or the OIG Exclusion List.

The Office of the Professions of the State Education Department, the New York State Physician Profile and the Office of Professional Medical Conduct, where appropriate, indicate no issues with the licensure of the health professionals associated with this application.

The applicant has confirmed that the proposed financial/referral structure has been assessed in light of anti-kickback and self-referral laws, with the consultation of legal counsel, and it is concluded that proceeding with the proposal is appropriate.

A Certificate of Good Standing has been received for all attorneys.

A ten year review of the operations of the following facilities was performed as part of this review for the time periods specified (unless otherwise specified):

Vassar Brothers Medical Center	Hospital
Putnam Hospital Center	Hospital
Northern Dutchess Hospital	Hospital
Northern Dutchess Residential Health Care Facility (The Thompson House)	Nursing Home
Hudson Valley Home Care, Inc. (Certified)	CHHA
Hudson Valley Home Care, Inc. (Licensed)	LHCSA

The information provided by the Division of Home and Community Based Services has indicated that the applicant has provided sufficient supervision to prevent harm to the health, safety and welfare of residents and to prevent recurrent code violations.

The Information provided by the Bureau of Quality Assurance for Nursing Homes has indicated that the residential health care facilities reviewed have provided sufficient supervision to prevent harm to the health, safety and welfare of residents and to prevent recurrent code violations.

The information provided by the Division of Hospitals and Diagnostic & Treatment Centers has indicated that the applicant has provided sufficient supervision to prevent harm to the health, safety and welfare of residents and to prevent recurrent code violations.

Review of the Personal Qualifying Information indicates that the applicant has the appropriate character and competence under Article 36 of the Public Health Law.

Recommendation

From a programmatic perspective, approval is recommended.

Financial Analysis

Background

The applicant has submitted an executed asset purchase agreement for the CHHA, which they are going to acquire, and is summarized below:

- Date:* June 7, 2012
- Seller:* County of Dutchess
- Buyer:* Hudson Valley Home Care, Inc.
- Assets Acquired:* The license or operating certificate held or owned by Seller relating to the ownership or operation of the CHHA and goodwill of the Agency.
- Excluded Assets:* The excluded assets shall include, but not be limited to the following assets relating to the Agency; cash, prepaid expenses, accounts receivable of the Seller arising before the Closing Date and miscellaneous deposits; any records which by law Seller is required to retain in its possession; any real property; any books and records of Seller; Buyer shall not be taking over from the Seller any office space; Buyer shall not be taking over any equipment; Buyer shall not be taking over the Medicare and Medicaid provider number of the Seller; Buyer shall not be taking on Medicare/Medicaid liability except to the extent mutually agreed with the Seller; Buyer shall not be taking over staff; Buyer shall not be taking over expense (vendor) contracts and Buyer shall not be taking over revenue/affiliation contracts.
- Liabilities:* Buyer will be responsible for the following: all liabilities relating to the Buyer's ownership or use of the Purchased Assets after the Closing Date and all liabilities for in respect to taxes (if any) in connection with the Purchased Assets that are the responsibility of the Buyer or arising after the Closing Date with respect to periods after the Closing Date.
- Purchase Price:* \$425,000
- Payment of Purchase Price:* Upon award of bid, Buyer shall deposit \$42,500 with Seller and the balance of \$382,500 shall be paid on the Closing Date.

The applicant submitted an affidavit, which is acceptable to the Department, in which the applicant agrees, notwithstanding any agreement, arrangement or understanding between the applicant and the transferor to the contrary, to be liable and responsible for any Medicaid overpayments made to the facility and/or surcharges, assessments or fees due from the transferor pursuant to Article 28 of the Public Health Law with respect to the period of time prior to the applicant acquiring its interest, without releasing the transferor of its liability and responsibility. Currently, there are no outstanding liabilities.

Operating Budget

The applicant has submitted an operating budget, in 2012 dollars, for the first year subsequent to the change in operator, summarized below:

Revenues:	\$316,694
Expenses:	<u>231,814</u>
Excess of Revenues over Expenses:	\$84,880

Expense and utilization assumptions are based on the applicant’s historical experience. Revenues are reflective of current payment rates as well as the recent implementation of the Medicaid Episodic Payment System.

Utilization, broken down by payor source during the first year is as follows:

Medicaid Managed Care	24.04%
Medicare Managed Care	68.30%
Commercial Managed Care	7.66%

Capability and Feasibility

The purchase price for the acquisition of the CHHA is \$425,000 and will be paid via equity from Health Quest Systems, Inc.

Working capital requirements are estimated at \$38,636, which is equivalent to two months of first year expenses. The applicant will provide equity to meet the working capital requirement, which will be provided from funds of Health Quest Systems, Inc. Presented as BFA Attachment A are the 2010 and 2011 certified financial statements of Health Quest Systems, Inc. and Subsidiaries, which indicates the availability of sufficient funds for the equity contribution to meet the purchase price for the operation and the working capital requirements.

The submitted budget indicates an excess of revenues over expenses of \$84,880 during the first year subsequent to the change in operator. Revenue is based on current payment rates for certified home health agencies. The budget appears reasonable.

As shown on Attachment A, Health Quest System, Inc. and Subsidiaries had an average positive working capital position and an average positive net asset position from 2010 through 2011. Also, the entity achieved an average excess of revenues over expenses of \$15,453,500 from 2010 through 2011.

Presented as BFA Attachment B are the 2010 and 2011 certified financial statements of Hudson Valley Home Care, which is part of Health Quest Systems, Inc. As shown on Attachment B, the facility had an average negative working capital position and an average negative net asset position from 2010 through 2011. Also, the facility incurred an average excess of expenses over revenues of \$503,500 from 2010 through 2011. The applicant has indicated that the reasons for the losses are as follows: experienced clinical difficulties and experienced low volume.

The applicant has indicated that the applicant implemented the following steps to improve operations: implemented a recovery plan that included the reduction of 2 full time non-clinical operations staff and reorganized the clinical functions of supervisory staff, increased recruitment of patients in Dutchess County, hired a team of per diem clinicians, both registered nurses and physical therapists, expanded their community liaison activities to increase admission volume, while simultaneously hiring new staff, added new managed care contracts to serve more patients, and increased volume by 5% in 2012.

The applicant has provided historical operations of Dutchess County Department of Health CHHA from 2010 through 2011. The entity incurred an average excess of expenses over revenues of \$32,929 from 2010 through 2011.

The applicant has demonstrated the capability to proceed in a financially feasible manner, and approval is recommended.

Recommendation

From a financial perspective, approval is recommended.

Attachments

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| BFA Attachment A | Financial Summary - 2010 and 2011 certified financial statements of Health Quest Systems, Inc. |
| BFA Attachment B | Financial Summary - 2010 and 2011 certified financial statements of Hudson Valley Home Care |

Health Quest Systems, Inc. and Subsidiaries
Consolidated Balance Sheets
December 31, 2011 and 2010

(in thousands)

	2011	2010
Assets		
Current assets		
Cash and cash equivalents	\$ 40,613	\$ 32,653
Restricted cash	705	709
Investments	138,649	140,854
Assets whose use is limited, required for current liabilities		
Externally restricted	4,764	4,618
Investments held by captive	19,329	18,516
Patient accounts receivable, less allowance for uncollectible accounts of approximately \$29,798 and \$25,772 in 2011 and 2010, respectively	81,441	82,745
Supplies and prepaid expenses	19,012	16,094
Other current assets	3,543	4,856
Estimated amounts due from third-party payors	287	-
Total current assets	308,343	301,045
Assets whose use is limited, net of current portion		
Externally restricted	39,859	76,983
Long-term investments	6,155	6,287
Property, plant and equipment, net	318,896	300,219
Intangible assets, net	1,277	1,661
Other assets	55,562	25,100
Total assets	\$ 730,092	\$ 711,295
Liabilities and Net Assets		
Current liabilities		
Current portion of long-term debt	\$ 15,238	\$ 26,610
Accounts payable and accrued expenses	80,704	80,420
Estimated amounts due to third-party payors	3,535	3,607
Estimated insurance loss reserve payable	14,918	12,266
Total current liabilities	114,395	122,903
Long-term debt, net of current portion	177,072	195,313
Post-retirement benefit obligations, net of current portion	65,393	48,486
Estimated amounts due to third-party payors and other liabilities	79,723	50,291
Total liabilities	436,583	416,993
Net assets		
Unrestricted	262,887	267,432
Temporarily restricted	25,231	21,488
Permanently restricted	5,391	5,382
Total net assets	293,509	294,302
Total liabilities and net assets	\$ 730,092	\$ 711,295

Health Quest Systems, Inc. and Subsidiaries
Consolidated Statements of Operations
Years Ended December 31, 2011 and 2010

(in thousands)

	2011	2010
Operating revenue		
Net patient service revenue	\$ 683,279	\$ 642,944
Other revenue	16,175	14,897
Net assets released from restrictions used for operations	264	75
Total operating revenue	699,718	657,916
Operating expenses		
Salaries and fees	302,354	289,562
Employee benefits	93,120	88,975
Supplies	97,124	99,732
Other expenses	112,773	112,900
Provision for bad debts	28,130	22,150
Interest	8,939	8,274
Depreciation and amortization	40,321	36,907
Loss on extinguishment of debt	560	839
Total operating expenses	683,327	659,339
Operating income (loss)	16,391	(1,423)
Investment (loss) income and other	(3,918)	19,585
Gain on sale of property plant and equipment	77	195
Excess of revenue over expenses	12,550	18,357
Pension related changes other than net periodic pension costs	(20,722)	(448)
Grant income for capital	414	883
Net assets released from restrictions for capital expenditures	3,213	4,968
(Decrease) increase in unrestricted net assets	\$ (4,545)	\$ 23,760

Health Quest Systems, Inc. and Subsidiaries
Consolidating Balance Sheet
December 31, 2011

(in thousands)

Account	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	
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Health Quest Systems, Inc. and Subsidiaries
Consolidating Balance Sheet
December 31, 2010

(in thousands)

Asset	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771
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