



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 11, 2026

Honorable Sam Park
State Representative
609 Coverdell Legislative Office Building
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Bill (LC 52 0895)

Dear Representative Park:

The bill provides for the expansion of Medicaid to include adults aged 19-64 who have incomes up to 138% of the federal poverty level (FPL). The Department of Community Health (DCH) would be required to submit a waiver request for the Medicaid expansion program. If approved, eligible individuals would be placed into Medicaid managed care plans, and DCH would be required to submit annual reports on the number of individuals enrolled in the expansion program, costs incurred by the state, estimated implementation costs, and cost control recommendations.

The fiscal note analysis assumes that newly eligible Medicaid member coverage will take two years to reach full enrollment. Newly eligible Medicaid members will be placed into the Department of Community Health's (DCH) Georgia Families Care Management Organization (CMO) program.¹ Because Georgia Pathways to Coverage is available to those below 100% of the federal poverty level, the estimate is limited to individuals with incomes between 100% and 138% of the federal poverty level.

Net state costs are estimated at approximately \$154.8 million to \$317.0 million in year three (**Table 1**). The net costs include additional state spending on newly enrolled Medicaid members, changes in state revenue resulting from the enrollments, and reductions in state expenditures by state agencies that fund healthcare with state dollars. The changes in state revenue and reduction in state expenditures are highly dependent on the change in Georgia Access enrollment and the number of newly eligible members who would be uninsured in the absence of this bill.

- *New Spending* – Total state spending on the newly enrolled resulting from the bill is estimated at \$162.9 million to \$362.2 million in year one, increasing to \$210.7 million to \$436.9 million in year three.
- *Changes in Revenue* – Additional state revenue of \$34.7 million to \$74.7 million would be collected at in year three due to the additional healthcare payments for the uninsured. The revenue would be higher, but gains are partly offset by a decrease in premium tax revenue due to individuals moving to Medicaid from higher premium plans purchases through Georgia Access.

¹ Under managed care, the delivery of medical benefits and additional services (such as care coordination and disease management) are provided through a risk-based contract between DCH and the CMOs. DCH pays a prospective monthly capitation rate for a defined set of benefits and services, including plan administration.

- *Cost Savings* – Due to federal cost sharing for those who would gain Medicaid coverage, state agency savings are estimated at \$21.2 to \$45.2 million in year three. The agencies expected to replace state funds with federal funds include the Department of Public Health (DPH), the Department of Behavioral Health and Developmental Disabilities (DBHDD), and the Georgia Department of Corrections (GDC).

Table 1: Estimate of Financial Impact

(\$ in Millions)	Year 1		Year 2		Year 3	
	Method 1	Method 2	Method 1	Method 2	Method 1	Method 2
NEW SPENDING						
Medicaid – Premiums/Admin	\$162.9	\$317.1	\$204.9	\$388.9	\$210.7	\$400.0
Georgia Access/Reinsurance ⁽¹⁾	<u>\$0</u>	<u>\$45.1</u>	<u>\$0</u>	<u>\$41.1</u>	<u>\$0</u>	<u>\$36.9</u>
Total State Costs	\$162.9	\$362.2	\$204.9	\$430.0	\$210.7	\$436.9
CHANGE IN STATE REVENUE						
Additional (Reduced) Revenue						
Medicaid Provider Tax ⁽²⁾	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown
State Income Tax	\$17.7	\$36.9	\$35.4	\$73.7	\$35.4	\$73.7
State Sales Tax	\$5.1	\$10.7	\$10.3	\$21.4	\$10.3	\$21.4
State Insurance Premium Tax ⁽³⁾	(\$26.2)	(\$52.5)	(\$23.6)	(\$46.6)	(\$25.4)	(\$50.3)
<u>Other State Taxes and Fees</u>	<u>\$7.2</u>	<u>\$14.9</u>	<u>\$14.4</u>	<u>\$29.9</u>	<u>\$14.4</u>	<u>\$29.9</u>
Total State Revenue	\$3.8	\$10.0	\$36.5	\$78.4	\$34.7	\$74.7
REDUCTION IN STATE EXPENDITURES						
Reduced State Expenditures						
Dept. Public Health	\$1.5	\$1.8	\$3.1	\$3.7	\$3.1	\$3.8
Dept. Behavioral Health	\$4.8	\$15.2	\$10.0	\$31.3	\$10.3	\$32.3
<u>Dept. Corrections</u>	<u>\$7.8</u>	<u>\$9.1</u>	<u>\$7.8</u>	<u>\$9.1</u>	<u>\$7.8</u>	<u>\$9.1</u>
Total Additional Adjustments	\$14.1	\$26.1	\$20.9	\$44.1	\$21.2	\$45.2
NET STATE COST (SAVINGS)	\$145.0	\$326.1	\$147.5	\$307.5	\$154.8	\$317.0
<p>(1) Potential state funding to cover reinsurance claims is not included. User fees on Georgia Access plans fund marketplace and reinsurance administration, with excess funds used for reinsurance claims.</p> <p>(2) Medicaid expansion could impact the amount of revenue the state earns from Medicaid provider payment programs. Under provider payment programs, DCH generally requires certain providers (e.g., hospitals) to pay fees in exchange for increases in Medicaid rates; DCH then utilizes the fee revenues as part of the non-federal funding required to support Georgia’s Medicaid expenses. Recent changes to federal regulations impose gradual reductions to payment programs in expansion states, which could result in DCH needing to cover the resulting gap. However, the impact of these changes is not fully known until the federal government provides further guidance.</p> <p>(3) Premium taxes increase due to additional economic activity resulting from newly insured individuals, but they decrease for individuals moving from private coverage to lower cost Medicaid coverage. For more details, see page 6.</p>						
Notes: Totals may not sum due to rounding.						

Estimated Medicaid Enrollment

The bill would result in additional Medicaid enrollees from three populations: currently uninsured, currently insured through the Georgia Access Marketplace, and currently insured through their employers. The estimate assumes that it would take two years to reach full participation of approximately 492,250 to 934,863 (Table 2). The methodology and enrollment estimates are discussed in more detail below.

Table 2: Projected Medicaid Enrollment, Two-Year Ramp-Up

Enrollment Population	Year 1		Year 2		Year 3	
	Method 1	Method 2	Method 1	Method 2	Method 1	Method 2
Currently Uninsured	56,625	117,973	113,250	235,946	113,250	235,946
Insured Through GA Access	310,000	629,917	310,000	629,917	310,000	629,917
Insured Through Employer	<u>34,500</u>	<u>34,500</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>
Total Enrollment⁽¹⁾	401,125	782,390	492,250	934,863	492,250	934,863

(1) Totals do not account for churn, which is the temporary loss of coverage that occurs when enrollees disenroll and re-enroll within a short period of time. Churn is estimated at 25%, meaning 25% of the population will have coverage for an average of 3 months instead of 12. Churn is reflected in total projected premium costs in Tables 1 and 3.

Note: Totals may not sum due to rounding.

Enrollment data from the Georgia Access Marketplace and the end of enhanced subsidies present challenges to estimating the number of potentially eligible individuals in these categories. As a result, we created two methods to estimate the eligible populations.

- *Method One* – The estimate uses an Urban Institute estimate of the number of individuals with Marketplace coverage who would switch to Medicaid coverage under the bill (310,000). Kaiser Family Foundation data from 2025 was used to estimate the number of uninsured individuals eligible for Medicaid earning between 100% and 138% FPL (151,000). For this population, we included low and high participation rates (i.e., the rate at which eligible individuals will actually enroll for Medicaid coverage) of 75% and 90%.

A portion of individuals currently ensured through their employer will opt for Medicaid coverage due to lower costs than their current employer-based coverage. An estimate from the Urban Institute was used to determine the number who would switch to Medicaid coverage under the bill (69,000).

This method may underestimate the number of uninsured, specifically individuals that exit the Georgia Access Marketplace without other health coverage. This method omitted OCI data because the 741,000 plans reported for those who would be eligible for Medicaid (age 19 to 64, incomes 100%-138% FPL) is significantly higher than the number of individuals reported in the income group, regardless of age, by the U.S. Census Bureau for 2024. We were unable to reconcile the data sources after discussions with state agencies and health policy researchers.

- *Method Two* –The methodology begins with number of individuals in the 100-138% FPL category who recently signed up for Georgia Access Marketplace coverage for Plan Year 2026 (741,079). Data is not yet available to determine the number of these individuals who will end Georgia Access coverage due to the end of enhanced subsidies enacted by the American Rescue Plan, thus becoming uninsured even in the absence of this bill. ² Based on

² Final enrollment will not be available until April. Many policies are automatically renewed at the end of a plan year, but actual enrollment is not known until policyholders make premium payments. A grace period of 90 days to make payments results in the delay in determining actual enrollment.

information from OCI, the method assumes that 15% of this population will become uninsured.

To estimate the number of currently uninsured, we used the Kaiser estimate found in Method One (151,000) and added the 15% of individuals anticipated to lose coverage due to the end of enhanced subsidies (111,162). We applied low/high participation rates of 75% and 90% for the uninsured population. Like Method One, the estimate uses the Urban Institute estimate for the number who would switch from employer-insured plans (69,000).

A limitation of this method is the inability to explain the large number of individuals in the 100-138% FPL category with Marketplace plans and the actions they will take in the absence of this bill. As previously noted, 741,000 exceeds U.S. Census Bureau estimates for 2024 for all individuals within this income category. In addition, the estimate of the number of Marketplace participants who will drop coverage in 2026 is speculative at this point. Those who drop coverage due to reasons other than this bill (i.e., high costs) would move to another insurance status, such as employer coverage or uninsured, both of which have implications for the fiscal impact of this bill.

Considering this fiscal note does not include enrollment for those under 100% FPL, final enrollment under this method is higher than one would expect given other estimates and previous fiscal notes.

Total and State Medicaid Costs

Table 3 presents estimates of the total Medicaid costs and state portion of costs for the two-year period to reach full enrollment and into year three. In year three, state Medicaid costs are estimated at \$210.7 million to \$400.0 million. Additional explanation of the estimate is below the table.

Table 3: Projected Total and State Medicaid Costs

(\$ in Millions)	Year 1		Year 2		Year 3	
	Method 1	Method 2	Method 1	Method 2	Method 1	Method 2
Total Medicaid Premiums	\$1,534.9	\$2,993.8	\$1,940.1	\$3,684.6	\$1,998.3	\$3,795.1
Total Administration	\$21.0	\$39.3	\$23.9	\$45.1	\$23.9	\$45.1
Total Costs	\$1,555.9	\$3033.1	\$1,964.0	\$3,729.6	\$2,022.2	\$3,840.2
State Premium Costs	\$153.5	\$299.4	\$194.0	\$368.5	\$199.8	\$379.5
State Admin Costs	\$9.4	\$17.7	\$10.9	\$20.4	\$10.9	\$20.4
Total State Costs	\$162.9	\$317.1	\$204.9	\$388.9	\$210.7	\$400.0

Notes:
 Numbers may not total due to rounding.
 Premium costs reflect an estimated 25% churn rate, meaning that 25% of the expected enrollment will have an average of 3 months' coverage. The remaining enrollees are assumed to have 12 months' coverage.

- *Premium Costs* – Healthcare premium costs are derived from the enrollment estimates provided, combined with the estimated per member cost. Total costs by year three are estimated to be \$2.0 billion to \$3.8 billion, with a state share of \$199.8 million to \$379.5 million. The costs per new member are based on the average 2025 Medicaid CMO capitation rates for adults enrolled in the Georgia Pathways Program—\$392 per member per month. An average increase of 3% in premiums was assumed for years 2 and 3. The FMAP of 90% was used to determine the state portion of the costs.
- *Administration* – The Department of Human Services (DHS) and DCH would incur administrative costs associated with the bill. DHS would require ongoing funding for

additional eligibility staff, as well as one-time costs associated with changes to the Georgia Gateway integrated eligibility system. DHS state costs are estimated at approximately \$9.1 million to \$17.3 million in the first year of enrollment and \$10.5 million to \$20.1 million in years two and three. First-year costs include approximately \$530,000 for Gateway changes, with other funds for additional eligibility staff.

DCH officials expect the cost of annual rate setting to increase by approximately \$700,000, of which half (\$350,000) would be paid by the state. DCH officials also estimated approximately \$655,000 in one-time state funds would be required to develop the waiver for Medicaid expansion. This amount predates the expansion and is not included in the table.

Georgia Access/Reinsurance Program Shortfall

Fee revenue from policies purchased through the Georgia Access marketplace currently support the administration of the marketplace and the related reinsurance program within the Office of the Commissioner of Insurance (OCI). Depending on the number of individuals that transition to Medicaid, plan loss could result in the need for state funding for OCI to replace lost fee revenue.

OCI charges insurance companies selling policies through Georgia Access a user fee rate of 3.25% of premiums. At the average policy amount of \$729 per month, a health plan would generate \$284 annually for the agency in year one. Assuming a 5% increase in premiums, the fee would generate \$298 annually in year two. We estimate that 310,000 to 629,917 individuals who would have purchased Georgia Access plans will instead opt for Medicaid coverage in year two of this bill. At \$298 per plan, this would reduce user fee revenue by \$97.1 million to \$197.4 million in year three.³

Based on this estimate, OCI may have available funding to cover administrative costs. However, any reduction in fee revenue results in fewer dollars available for reinsurance claims. OCI officials indicated that a shortfall in fee revenue could result in the need for additional state funding or premium increases to cover the cost of reinsurance.

Change in State Revenue

We identified that the bill will likely have two distinct impacts on state revenue collections: increased tax collections due to additional economic activity associated with those gaining coverage and decreased premium tax collections due to those currently with coverage switching from higher priced plans to Medicaid coverage.

Additional Economic Activity

Georgia State University's Fiscal Research Center used an IMPLAN economic input/output model to estimate additional state revenue that would be generated by increased healthcare spending resulting from the bill. The analysis only includes a portion of those individuals who would be covered as a result of the bill, because individuals who would otherwise be insured through their employer or a Georgia Access health plan would not represent new spending in the state's economy.

The bill will generate additional state revenue with increased collections of income tax, sales tax, the State Insurance Premium Tax, and other state taxes. **Table 4** presents estimates of additional state revenue that would be collected over the first three years as a result from the bill. See the appendix for additional information on the revenue analysis.

³ Annual marketplace premium increases have varied significantly in recent years. If premiums increase 10% in years 2 and 3, user fee revenue would be reduced by \$106.6 million to \$216.6 million in year three.

Table 4: Projected Additional State Revenue Due to Economic Activity

(\$ in Millions)	Year 1		Year 2		Year 3	
	Method 1	Method 2	Method 1	Method 2	Method 1	Method 1
State Income Tax	\$17.7	\$36.9	\$35.4	\$73.7	\$35.4	\$73.7
State Sales Tax	\$5.1	\$10.7	\$10.3	\$21.4	\$10.3	\$21.4
State Insurance Premium Tax	\$4.3	\$9.0	\$8.9	\$18.6	\$9.2	\$19.2
Other State Taxes and Fees	\$7.2	\$14.9	\$14.4	\$29.9	\$14.4	\$29.9
Total Additional State Revenue	\$34.3	\$71.5	\$68.9	\$143.6	\$69.2	\$144.2

Note: Totals may not sum due to rounding

- *State Income Tax* – The bill is expected to generate additional state income tax of \$35.4 million to \$73.7 million at full enrollment. The increase in income tax revenue can be attributed to an increase in employment, many within hospitals and the offices of physicians and other healthcare providers.
- *State Sales Tax* – The bill would increase state sales tax collections by \$10.3 million to \$21.4 million at full enrollment. Local sales tax revenue is not included in the analysis.
- *State Insurance Premium Tax Revenue* – The bill is expected to generate State Insurance Premium Tax revenue of \$9.2 million to \$19.2 million at full enrollment. The premium tax is paid on all health insurance plans operating in Georgia, including by CMOs providing Medicaid coverage. The estimate assumes an annual 3% increase in Medicaid premiums.
- *Other State Taxes and Fees* – This bill is expected to generate additional state tax revenue of \$14.4 million to \$29.9 million at full enrollment. This category includes a variety of taxes and fees, such as the motor fuel tax, tobacco excise tax and the title ad valorem tax.

Lower Medicaid Premiums Reduce Premium Tax Collections

Insurance companies pay a tax of 2.25% on premiums, with an effective rate after credits or deductions at about 2%. Because Medicaid premiums are lower than Georgia Access premiums, the transition of a significant number of individuals from the latter to the former will reduce premium tax collections.

The average premium for the new Medicaid population is estimated at \$392 per member per month in year one, rising by 3% in years two and three. The premiums paid by those moving from the state marketplace was estimated at \$729 per member per month, increasing by 5% annually.⁴ As shown in **Table 5**, we estimate that the transition of individuals from the marketplace will decrease premium tax collections by \$34.6 million to \$70.3 million in year three.⁵

Table 5: Change in Premium Taxes Due to Transition from Georgia Access to Medicaid

(\$ in Millions)	Year 1		Year 2		Year 3	
	Method 1	Method 2	Method 1	Method 2	Method 1	Method 2
Premium Tax Collections	(\$30.5)	(\$62.0)	(\$32.5)	(\$66.0)	(\$34.6)	(\$70.3)

⁴ The Office of the Commissioner of Insurance stated that the average plan cost for 2026 is \$729.

⁵ Annual marketplace premium increases have varied significantly in recent years. If premiums increase 10% in years 2 and 3, the decrease in premium taxes collections would be \$40.4 million to \$82.2 million in year three.

Potential Reduction in State Expenditures

By expanding eligibility to Medicaid, the bill is likely to result in additional federal funding to state agencies that provide healthcare. Additional federal funding would result in an equal decrease in state expenditures. DCH may also receive funding for specific waiver programs if members are moved into the new eligibility category. For all agencies, additional federal funding is dependent on Medicaid policy decisions, the amount of uninsured care provided by agencies that is reimbursable under Medicaid, and a continued need to fund an infrastructure in those agencies.

- *Other Medicaid Programs* – Smaller cost savings could occur in other Medicaid programs. DCH currently provides coverage to certain categories of individuals, a portion of which would be eligible under the bill's provisions. Individuals who meet the income requirements under the bill could be placed in the newly eligible category, which has a higher FMAP and a lower state match than the current categories under which these individuals qualify for coverage. While there are policy considerations beyond costs related to a transition, in prior years DCH identified the Medically Needy Program, the Breast and Cervical Cancer Waiver, and the Family Planning Waiver as categories from which some individuals could move. DCH was unable to provide an estimate of the additional federal funds, though previous estimates ranged from \$0 to approximately \$20 million annually. (These amounts are not included in Table 1.)
- *Other Healthcare Programs* – The state provides funding to multiple state agencies that provide health care to individuals who would become Medicaid eligible under the bill. As uninsured individuals enroll in Medicaid, a portion of state funding would be replaced with federal Medicaid funds. We collected information from the Departments of Behavioral Health and Developmental Disabilities, Public Health, and Corrections and estimated additional federal funding to the state as described below.
 - *Behavioral Health* – Under a Medicaid expansion, some DBHDD services would be covered by Medicaid (e.g., physicians, prescriptions, therapy), but other services would not be (e.g., housing, supported employment, crisis services). DBHDD indicated that it provided care for 71,030 uninsured individuals during fiscal year 2025 and that Medicaid applicable services totaled \$4,656 per recipient during the period. Based on information from DBHDD, we estimate the bill would result in approximately 2,310 to 7,260 currently uninsured DBHDD clients becoming insured. As a result, the state would receive federal funding of approximately \$10.0 million to \$31.3 million by year two.
 - *Public Health* – DPH provides some health care services in the community via county health departments. Like DBHDD, county health departments provide services that would be reimbursable under Medicaid, while providing others that would not. DPH reportedly served 147,038 Medicaid clients and 299,609 non-Medicaid clients in fiscal year 2025. Medicaid claims average approximately \$93 per member. We estimate implementation of this bill will result in approximately 35,474 to 42,569 currently uninsured DPH clients becoming insured, resulting in federal funding of approximately \$3.1 million to \$3.7 million by year two.
 - *Corrections* – Medicaid will cover services provided to an inmate during an inpatient stay of at least 24 hours in a medical institution such as an acute care facility if that individual would qualify for Medicaid when not incarcerated. GDC reported 2,577 acute hospital admissions greater than 24 hours and 19,342 total hospital days in fiscal year 2025. While it is difficult to know the percentage of inmates that would be eligible under the bill, we assume a majority will have income below 138% FPL and one-third of those will be above 100% FPL and qualify for coverage. This would result

in the state receiving federal funding of approximately \$7.8 million to \$9.1 million per year.

It should be noted that inpatient services for those inmates currently covered by Medicaid are typically reimbursed on a fee-for-service (FFS) basis for the duration of the inpatient stay. However, the bill requires enrollees to be placed into Medicaid managed care plans (CMOs). If inmates are required to receive care through CMOs rather than FFS, the CMO would only receive the monthly capitation payment, which may be less than the cost of the inpatient claim. For example, GDC reported an average paid claim per admission of \$16,962 in FY25.

DBHDD and DPH have fixed costs and are required to operate a statewide infrastructure. State funding would be necessary to ensure that the agencies maintain the capacity to serve those without insurance or to provide those services that are not reimbursable.

Sincerely,



Greg S. Griffin
State Auditor



Richard Dunn, Director
Office of Planning and Budget

GSG/RD/jm

Analysis by the Fiscal Research Center

Table 1A shows low and high estimates for state tax revenues attributable to economic activity associated with the expansion of Medicaid to currently uninsured for the three years of data provided. The allocations of the new spending in IMPLAN reflect 2023 Georgia Medicaid spending (<https://www.macpac.gov/publication/total-medicaid-benefit-spending-by-state-and-category/>). State income tax is estimated using employee compensation generated by IMPLAN. The labor income estimated in the broader consumer-facing economy is comprised mostly of healthcare workers, for which the average labor income is approximately \$66,000 per job. Based on Georgia DOR tax data, specifically net tax liability relative to adjusted gross income (AGI) for taxpayers with AGI of \$57,000–\$76,000 in tax year (TY) 2024, we estimate an average effective tax rate (AETR) under current law of 5.15 percent on this labor income.

Table 1A State Tax Collections from Medicaid Expansion LC 52 0895, Low and High

<i>(\$ in millions)</i>	Year 1 Low	Year 1 High	Year 2 Low	Year 2 High	Year 3 Low	Year 3 High
Income Tax	\$17.7	\$36.9	\$35.4	\$73.7	\$35.4	\$73.7
Sales Tax	\$5.1	\$10.7	\$10.3	\$21.4	\$10.3	\$21.4
Insurance Prem. Tax	\$4.3	\$9.0	\$8.9	\$18.6	\$9.2	\$19.2
All Other Taxes	\$7.2	\$14.9	\$14.4	\$29.9	\$14.4	\$29.9
Total	\$34.3	\$71.5	\$68.9	\$143.6	\$69.2	\$144.2

IMPLAN incorporates estimates of sales taxes, however, the model relies on levels of economic activity rather than sales tax rates. Thus, this is not our preferred estimate. Instead, to estimate sales tax revenues, we use the model’s estimated incremental output for various retail sectors and adjust for the taxable portion of sector sales to arrive at estimates of taxable sales. For retail sectors, IMPLAN reports as output only the retail gross margin, not the total sales at retail, so these estimates are grossed up using average gross margin rates from IMPLAN for each retail sector to arrive at estimated sales to which the tax would be applied. The state sales tax is calculated using the state sales tax rate of 4 percent. The state sales tax estimates for the three years are also shown in Table 1A.

We utilize estimates from DOAA and DCH to allocate the additional State Insurance Premium tax collections. It is estimated that new enrollees will pay on average a monthly premium of \$392 which will be subject to an effective insurance premium tax rate of 2 percent.

About 76 percent of Georgia state tax collections are from personal income and state sales taxes. Georgia collects a host of other taxes that sum to about 24 percent of total state tax collections (not including insurance premium taxes). We use this 24 percent share to estimate the remaining other taxes collected on the new economic activity.

Note that insurance premium taxes in this estimate are a significantly larger share of economic activity than on average in the aggregate. This is due to the nature of the new spending which is driven primarily by the new Medicaid spending which is subject to the insurance premium tax.

Table 2A below summarizes the high and low estimates of additional state tax collections due to the proposed expansion of Medicaid.

Table 2A Total State Tax Collections from Medicaid Expansion LC 52 0895

Fiscal Years	Year 1 Low	Year 1 High	Year 2 Low	Year 2 High	Year 3 Low	Year 3 High
Total State Tax Collections	\$34.3	\$71.5	\$68.9	\$143.6	\$69.2	\$144.2