

**DEPARTMENT  
OF  
DEVELOPMENTAL SERVICES  
AUDIT  
OF  
OCEANSIDE SUPPORTED LIVING INC.  
(OCEANSIDE)**

**Supported Living Service:**  
Supported Living Services – ZS0103

(Audit Period: July 1, 2008 through June 30, 2009)

**Audit Branch**

**Auditors:** Michael Masui, Chief of Vendor Audits  
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# OCEANSIDE SUPPORTED LIVING INC.

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## EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) has audited Oceanside Supported Living Inc. (Oceanside). The audit was performed upon the Supported Living Services (SLS) program for the period of July 1, 2008 through June 30, 2009.

The last day of fieldwork was June 17, 2010.

The results of the audit disclosed the following issues of noncompliance:

**Finding 1: Supported Living Services (SLS) – Unsupported Billing**

The review of Oceanside's SLS program, Vendor Number ZS0103, for the period of July 1, 2008 through June 30, 2009, revealed a lack of supporting documentation for services billed. The total unsupported billing was \$202,904.17.

**Finding 2: Supported Living Services (SLS) – Lack of Service Records**

The review of Oceanside's SLS program, Vendor Number ZS0103, for the period of July 1, 2008 through June 30, 2009, revealed that Oceanside did not have appropriate service records to present enough details for direct care services billed to the San Andreas Regional Center.

The total of the unsupported billing discrepancies identified in this audit amounts to \$202,904.17 due back to DDS. A detailed discussion of this finding is contained in the Findings and Recommendations section of this report.

## **BACKGROUND**

The Department of Developmental Services (DDS) is responsible, under the Lanterman Developmental Disabilities Services Act, for ensuring that persons with developmental disabilities receive the services and supports they need to lead more independent, productive, and normal lives. DDS contracts with 21 private, nonprofit regional centers that provide fixed points of contact in the community for serving eligible individuals with developmental disabilities and their families in California. In order for regional centers to fulfill their objectives, they secure services and supports from qualified service providers and/or contractors. Per Welfare and Institutions Code, Section 4648.1, DDS has the authority to audit those service providers and/or contractors that provide services and supports to the developmentally disabled.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

The audit was conducted to determine whether Oceanside's Supported Living Services were compliant with the Welfare and Institutions (W&I) Code, California Code of Regulations' (CCR) Title 17 (Title 17) and the San Andreas Regional Center (SARC) contracts with Oceanside for the period of July 1, 2008 through July 30, 2009.

The audit was conducted in accordance with the Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. The auditors did not review the financial statements of Oceanside, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of Oceanside's internal controls to gaining an understanding of the transaction flow and invoice preparation process as necessary to develop appropriate auditing procedures. The audit scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that Oceanside complied with Title 17.

### **Supported Living Services**

During the audit period, Oceanside operated one Supported Living Service program, Vendor Number ZS0103, which was audited. Two out of three service codes (894 and 896) were audited. Due to the insignificant POS amount for 024, that service code was not audited.

The procedures performed at SARC, the vendoring regional center, and Oceanside included, but were not limited to, the following:

- Reviewed SARC's vendor files for contracts, rate letters, program designs, purchase of service authorizations, and correspondence pertinent to the review.
- Interviewed SARC staff for vendor background information and to obtain prior vendor audit reports.

- Interviewed Oceanside staff and management to gain an understanding of its accounting procedures and processes for regional center billings.
- Reviewed Oceanside service/attendance records to determine if Oceanside had sufficient and appropriate evidence to support the direct care services billed to the regional centers.

## **CONCLUSION**

Based upon the procedures performed, we have determined that except for the items identified in the Findings and Recommendation section, Oceanside has complied with requirements of Title 17.

## **VIEWS OF RESPONSIBLE OFFICIALS**

The DDS issued the draft audit report on June 30, 2011. In the Oceanside, Inc. response dated August 18, 2011, Steven Glenn, President, questioned Finding 1 – Supported Living Services, Unsupported Billing and partially concurred with Finding 2 – Supported Living Services, Lack of Service Records.

## **RESTRICTED USE**

This report is solely for the information and use of the Department of Developmental Services, Department of Health Care Services, SARC, and Oceanside. This report is not intended and should not be used by anyone other than those specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

## FINDINGS AND RECOMMENDATIONS

### **Finding 1: Supported Living Services (SLS) – Unsupported Billing**

The review of Oceanside’s SLS program, Vendor Number ZS0103, for the period of July 1, 2008 through June 30, 2009, revealed a lack of supporting documentation for 8,772.74 hours of PAHA (day rate) and 4,156.26 hours of SLPMW (sleep rate) sub code. The lack of documentation resulted in unsupported billings to SARC in the amount of \$148,524.48 for PAHA and \$46,832.62 for SLPMW.

Oceanside was also not able to provide appropriate supporting documentation for 24,687.20 miles. This lack of documentation resulted in unsupported billings to SARC in the amount of \$7,547.08.

There were two issues that contributed to Oceanside’s unsupported billing finding. The first was a “Ten Percent Rule,” which came from a memorandum dated October 30, 1998 from SARC. This allowed SLS vendors authorization to bill SARC a set dollar amount if the number of direct care hours provided were within the ten percent range of the monthly number of authorized hours. As a result, the “Ten Percent Rule” has allowed the vendor to bill for services not provided. The second issue involved “Rent Equivalents.” Rent equivalents were payments made by Oceanside directly to its employees’ landlords. Oceanside was allowed to use these rent equivalents as additional support for hours provided. The additional support was called “irregularly documented hours,” which consisted of behavioral interventions, grocery shopping, staff training, cooking, yard work, or house maintenance. SARC allowed the amount paid for rent as additional support for hours billed. However, this was an improper use of Purchase of Service (POS) funds, and SARC should not have allowed Oceanside to use rents paid to offset hours of consumer direct care.

Therefore, DDS is not allowing the “Ten Percent Rule” or “Rent Equivalents,” since the vendor can only bill the regional centers for services actually provided. The allowances are not in compliance with Title 17 regulations. As a result, the total unsupported billing discrepancies resulted in \$202,904.17 due back to DDS. (See Attachment A.)

CCR, title 17, section 54326(a) states:

“All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of units of service billed.
- (10) Bill only for services which are actually provided to consumers and which have been authorized by the referring regional center.”

Also, CCR, title 17, section 50604(d) and (e) states:

- “(d) All service providers shall maintain complete service records to support all billing/invoicing for each regional center consumer in the program.
- (e) All service providers’ records shall be supported by source documentation.”

Also, CCR, title 17, section 54302 defines Purchase of Service (POS) funds as:

- (52) “Purchase of Service Funds” means those funds identified in the Budget Act for the purpose of purchasing services, provided by vendors, for consumers.

**Recommendation:**

Oceanside should reimburse DDS the \$202,904.17 for the unsupported billings. In addition, Oceanside should develop and implement policies and procedures to ensure that the amounts billed are only for the services actually provided and that proper documentation is maintained to support the amounts billed to SARC.

**Auditee’s Response:**

In response to this finding, Oceanside disagreed with DDS’ treatment of the 10% rule. Oceanside stated it “believes that it is incorrect and grossly unfair for it to be penalized for following the rules established and practiced by its Regional Center and also unfair that it be singled out, even coincidentally, by following a well-established practice amongst established Supported Living vendors in the San Andreas catchment area”. Included in Oceanside’s response is additional documentation supporting direct care hours provided during the months of March and May 2009 for two consumers. The response also includes additional support for unsupported mileage. Additionally, Oceanside requested changes in DDS’ calculation of IHSS hours for one consumer and the treatment of the PHISZ (direct service with IHSS component) sub code for all consumers.

See Attachment B for the full text of Oceanside’s response and Attachment C for DDS’ Evaluation of Oceanside’s response.

**Finding 2: Supported Living Services (SLS) – Lack of Service Records**

The review of Oceanside’s Supported Living Services, Vendor Number ZS0103, for the period of July 1, 2008 through June 30, 2009, revealed that Oceanside did not keep detailed service records for all consumers. Lack of those records is not part of Finding 1 where unsupported billings were calculated. To calculate unsupported billings, the auditors used other source documents.

Oceanside kept detailed logs only for consumers with long medical histories; however, Title 17 requires that they maintain logs for all consumers receiving SLS.



CCR, title 17, section 58615(b) states:

“In addition to the requirements noted in (a), all SLS vendors shall maintain and provide access to all records relating to service design, service delivery, and employee service time records. These records shall include the following:

- (1) Time sheets;
- (2) Payroll records;
- (3) Accounting records;
- (4) Training records;
- (5) Service evaluations;
- (6) Internal grievance procedure records;
- (7) Historical data documenting the actual delivery of service to consumers for which the SLS vendor has claimed payment, including the:
  - (A) Identification of the vendor by unique identifier;
  - (B) Location of the service;
  - (C) Description of the service;
  - (D) Inclusive dates of the service; and
- (8) Other records as required by:
  - (A) The terms of the contract; and
  - (B) The regional center for the purpose of conducting the evaluations specified in Section 58671 (c).

Also, CCR, title 17, section 50605(a) states:

“All service providers' financial and service records, including source documentation, shall be retained for a minimum of five years from the date of final payment for the State fiscal year in which services were rendered.”

**Recommendation:**

Oceanside should develop and implement policies and procedures to ensure that complete service records are maintained and made available to appropriate DDS or Regional Center representatives upon request.

**Auditee's Response:**

In its response, Oceanside partially agreed with this finding stating that “Oceanside believes that while its systems may have had shortcomings during the audited period, it is in total compliance with all recommendations noted in Finding #2”.

See Attachment B for the full text of Oceanside's response and Attachment C for DDS' Evaluation of Oceanside's response.

**Oceanside Supported Living, Inc.  
Summary of Unsupported Billings  
Fiscal Year-2008-09**

Finding #	Vendor	Svc Code	Description	Audited Months	Unsupported Billings <sup>1</sup>				Amount Due to DDS
					Sub Code PAHA	Sub Code SLPMW	Sub Code PHISZ	Sub Code MILE	
1	<b><u>Supported Living Services</u></b>								
	ZS0103	896	Supported Living Service	Jul-08	448.62	259.03	-	1,507.00	
				Aug-08	525.02	218.13	-	1,890.70	
				Sep-08	828.38	334.62	-	1,918.00	
				Oct-08	745.05	307.80	-	1,551.40	
				Nov-08	1,042.10	497.40	-	2,193.40	
				Dec-08	900.24	426.66	-	2,528.00	
				Jan-10	502.88	254.22	-	2,503.60	
					<b>4,992.31</b>	<b>2,297.84</b>	-	<b>14,092.10</b>	
			Rate		\$ 17.15	11.42	22.80	0.31	
					<b>\$ 85,618.05</b>	<b>\$ 26,241.37</b>	<b>\$ -</b>	<b>\$ 4,368.55</b>	
				Feb-10	971.29	566.56	-	2,242.20	
				Mar-10	396.80	267.40	-	2,204.50	
				Apr-10	782.50	397.15	-	1,404.40	
				May-10	710.44	285.81	-	2,309.00	
				Jun-10	919.40	341.50	-	2,435.00	
					<b>3,780.43</b>	<b>1,858.42</b>	-	<b>10,595.10</b>	
			Rate*		\$ 16.64	11.08	22.12	0.30	
					<b>\$ 62,906.42</b>	<b>20,591.25</b>	<b>-</b>	<b>3,178.53</b>	
<b>Total unsupported hours/miles</b>					<b>8,772.74</b>	<b>4,156.26</b>	<b>-</b>	<b>24,687.20</b>	
<b>TOTAL UNSUPPORTED BILLINGS:</b>					<b>\$ 148,524.47</b>	<b>\$ 46,832.62</b>	<b>\$ -</b>	<b>\$ 7,547.08</b>	<b>\$ 202,904.17</b>

<sup>1</sup>These payments were authorized by the RC(s), were paid to the vendor but were not provided by the vendor.

\* 3% rate reduction due to budget cut

## **Oceanside's Response to the Draft Report**

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Oceanside's response contained confidential Information that is exempt from disclosure under the provisions of the California Public Records Act (Government Code Sections 6250-6265) or other applicable state or federal laws. Therefore their response is not included in this report due to the detailed and confidential nature of the information.

**DEPARTMENT OF DEVELOPMENTAL SERVICES' (DDS)  
EVALUATION OF OCEANSIDE SUPPORTED LIVING, INC.'S (OCEANSIDE)  
RESPONSE**

As part of the audit process, Oceanside Supported Living, Inc. (Oceanside) was afforded the opportunity to respond to the draft audit report and provide a written response to each finding identified therein. The Audit Branch received Oceanside's response to the draft audit report, dated August 18, 2011. The response included a five page letter and over 100 pages of documentation, including: timecards, schedules, mileage reports and computer generated spreadsheets.

DDS evaluated Oceanside's written response to the draft audit report and determined that Oceanside disagreed with Finding 1 and provided additional supporting documentation for unsupported billings. Oceanside partially agreed with Finding 2 and provided a more extensive explanation of current procedures.

**Finding 1: Supported Living Services (SLS) – Unsupported Billing**

Oceanside provided additional source documents to support the hours billed and provided a detailed explanation as to why the adjustments should be made.

1. The first adjustment that was requested concerns the 90/10 rule. Oceanside stressed that they followed the rule established by the San Andreas Regional Center (SARC) in a memo dated October 30, 1998 which allowed them to bill a flat dollar amount as long as the vendor provided services that fell within the range of 10% of actual services provided in a particular month. Oceanside included a spreadsheet with a proposed adjustment of \$151,305.27.

The 10% rule adjustment has been denied due to non-compliance with CCR, title 17. As previously stated in the audit report, CCR, title 17, section 50604(e) requires that "all service providers' records shall be supported by source documentation," and CCR, title 17, section 54326(a)(10) requires that "all vendors shall bill only for services actually provided to consumers."

2. The second adjustment that was requested concerns the PHISZ sub code. Oceanside argues that as this sub code contains IHSS, the PHISZ hours should be treated the same as IHSS hours and should be claimed before calculating unsupported hours. Oceanside requests an adjustment of \$5,577.64.

DDS reviewed the additional documents provided and adjusted the finding. In the case of two consumers mentioned by Oceanside, DDS agrees that PHISZ hours could be treated the same way as IHSS. Thus, the support was first allocated to the PHISZ rate and the remainder was treated as unsupported hours for PAHA and SLPMW based on the ratio of hours authorized.

Oceanside consumer [REDACTED] had no SLPMW hours authorized, so his PHISZ unsupported hours were simply moved to PAHA. In the case of consumer [REDACTED], the audited hours were first

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RESPONSE**

allocated to IHSS, then to PHISZ and the remainder went to PAHA and SLPMW in proportion to the authorized units.

The total adjustment amounted to \$9,197.44 (\$7,725.75 for consumer [REDACTED] and \$1,471.69 for [REDACTED]). This adjustment is almost double the amount the vendor requested in its response because most of the unsupported hours for [REDACTED] went to the SLPMW sub code and not to PAHA, thus the SLPMW unsupported amount was calculated using a lower rate than PAHA resulting in a higher adjustment.

3. The third adjustment that was requested concerns IHSS hours provided by staff person, [REDACTED], to consumer [REDACTED]. The vendor claims that IHSS hours provided by [REDACTED] should not be treated as unsupported billings because those hours were provided outside of the Oceanside service plan. Oceanside requests an adjustment of \$7,476.45.

DDS reviewed the issue and has adjusted the finding. The outside service hours provided by [REDACTED] were not considered before because the hours were always crossed off on his timecards, presumably indicating that the hours were not performed. However, the vendor told DDS auditors that the hours crossed off on the timesheets are actually the IHSS hours [REDACTED] had provided in addition to authorized SLS hours. Oceanside did not provide copies of timecards submitted by staff person, [REDACTED] to the County for IHSS hours worked; however, in Attachment B, Oceanside included e-mails which verify their attempt to obtain the timecards from the County as well as Oceanside's quarterly payroll summaries and a spreadsheet of IHSS hours paid outside of the service plan for [REDACTED]. DDS auditors ascertained that the hours crossed off on the timecards are the outside IHSS service hours performed for [REDACTED] and those hours were added as additional support.

The finding was adjusted by \$6,245.89.

The difference in DDS' adjustment and Oceanside's adjustment can be attributed to Oceanside's request to reverse all unsupported hours for [REDACTED]. Oceanside calculated it assuming that DDS would allow the 10% rule; however, auditors adjusted hours based on actual timecards, disallowing the 10% rule and identifying 130.35 hours as still unsupported.

4. The fourth adjustment that was requested concerns unsupported billings during March and May 2009 for consumer, [REDACTED]. Oceanside requested an adjustment of \$4,122.73 for March 2009 and \$7,796.57 for May 2009 which amounted to a total adjustment of \$11,919.30.

DDS reviewed the issue and has adjusted the finding due to Oceanside providing DDS auditors with new supporting documents in Attachment C for services provided to [REDACTED] during those two months. Those records were not provided before because, according to

**DEPARTMENT OF DEVELOPMENTAL SERVICES' (DDS)  
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RESPONSE**

the vendor, they were stored in a different place. DDS allowed those documents and adjusted unsupported hours by \$4,287.68 for March 2009 and \$7,799.43 for May 2009 for a total adjustment of \$12,087.11. The difference in DDS' adjustment and Oceanside's adjustment was caused by the reduction of staff M.S.'s IHSS hours. Oceanside reduced [REDACTED]'s provided hours by 68.45 IHSS hours in March and May 2009.; however, DDS reduced it by only 44 hours. DDS identified the 44 hours by reviewing data sent directly from the County which identified how much [REDACTED] was paid for IHSS hours.

5. The fifth adjustment requested by Oceanside was for unsupported billings for mileage. Oceanside requested the adjustment of \$1,921.72.

DDS reviewed the issue and has adjusted the finding due to the vendor providing additional mileage reimbursement records as Attachment D and the auditors considered it as a legitimate source document. The finding was adjusted by \$1,845.96. The difference in DDS' and Oceanside's adjustment can be attributed to the fact that Oceanside included the mileage records of consumer [REDACTED] for September 2008 and DDS did not. Upon further review, it was found that this consumer's authorization started on October 15, 2008 and the vendor started billing for [REDACTED] in November 2008, not September 2008. Mileage records after the authorization date in October 2008 were credited as failure to bill.

**Finding 2: Supported Living Services (SLS) – Lack of Service Records**

Oceanside explained how their control system changed and improved from the time of the audit period and said that while the system did have some shortcomings at that time, it is in total compliance with all recommendations noted in Finding 2. All daily progress reports are now picked up from consumers' homes and are stored by Oceanside.

**Conclusion:**

All documents sent were verified and accounted for. The total adjustment made amounted to \$29,376.40 (\$9,197.44 + \$6,245.89 + \$12,087.11 + \$1,845.96).

Consequently, DDS has made adjustments to the report. Oceanside needs to reimburse DDS \$202,904.17 (\$232,280.57 draft report – \$29,376.40 adjustment).

Oceanside Supported Living, Inc.  
 DDS' Schedule of Adjustments  
 Fiscal Year-2008-09

Finding #	Svc Vendor Code Description	Audited Months	Unsupported Billings <sup>1</sup>				Adjustments				Total	Amount Due to DDS							
			Per Initial Draft Report				Final report												
			Sub Code PAHA	Sub Code SLPMW	Sub Code PHISZ	Sub Code MILE	Sub Code PAHA	Sub Code SLPMW	Sub Code PHISZ	Sub Code MILE		Sub Code PAHA	Sub Code SLPMW	Sub Code PHISZ	Sub Code MILE				
1	<b>Supported Living Services</b>																		
	ZS0103 896 SLS	Jul-08	444.22	214.61	76.47	1,507.00	4.40	44.42	(76.47)	-	\$	448.62	259.03	-	1,507.00				
		Aug-08	501.27	173.71	76.42	1,890.70	23.75	44.42	(76.42)	-		525.02	218.13	-	1,890.70				
		Sep-08	845.62	279.75	93.83	2,575.00	(17.24)	54.87	(93.83)	(657.00)		828.38	334.62	-	1,918.00				
		Oct-08	736.37	263.47	71.46	2,575.00	8.68	44.33	(71.46)	(1,023.60)		745.05	307.80	-	1,551.40				
		Nov-08	1,059.08	409.61	133.31	2,775.00	(16.98)	87.78	(133.31)	(581.60)		1,042.10	497.40	-	2,193.40				
		Dec-08	871.06	385.39	70.45	2,775.00	29.18	41.27	(70.45)	(247.00)		900.24	426.66	-	2,528.00				
		Jan-10	489.69	226.94	40.47	2,775.00	13.19	27.28	(40.47)	(271.40)		502.88	254.22	-	2,503.60				
			<b>4,947.31</b>	<b>1,953.48</b>	<b>562.41</b>	<b>16,872.70</b>	<b>44.99</b>	<b>344.36</b>	<b>(562.41)</b>	<b>(2,780.60)</b>		<b>4,992.31</b>	<b>2,297.84</b>	-	<b>14,092.10</b>				
		Rate	\$ 17.15	11.42	22.80	0.31	17.15	11.42	22.80	0.31		17.15	11.42	22.80	0.31				
			<b>\$ 84,846.44</b>	<b>\$ 22,308.75</b>	<b>\$ 12,822.84</b>	<b>\$ 5,230.54</b>	<b>771.61</b>	<b>3,932.63</b>	<b>(12,822.84)</b>	<b>(861.99)</b>	<b>(8,980.59)</b>	<b>85,618.05</b>	<b>26,241.37</b>	-	<b>4,368.55</b>				
		Feb-10	986.02	494.60	107.73	2,775.00	(14.73)	71.96	(107.73)	(532.80)		971.29	566.56	-	2,242.20				
		Mar-10	564.51	348.69	50.50	2,775.00	(167.71)	(81.29)	(50.50)	(570.50)		396.80	267.40	-	2,204.50				
		Apr-10	833.59	321.38	87.17	2,775.00	(51.09)	75.76	(87.17)	(1,370.60)		782.50	397.15	-	1,404.40				
		May-10	1,032.99	463.35	78.71	2,775.00	(322.55)	(177.54)	(78.71)	(466.00)		710.44	285.81	-	2,309.00				
		Jun-10	909.91	287.14	113.85	2,775.00	9.49	54.36	(113.85)	(340.00)		919.40	341.50	-	2,435.00				
			<b>4,327.02</b>	<b>1,915.16</b>	<b>437.97</b>	<b>13,875.00</b>	<b>(546.58)</b>	<b>(56.74)</b>	<b>(437.97)</b>	<b>(3,279.90)</b>		<b>3,780.43</b>	<b>1,858.42</b>	-	<b>10,595.10</b>				
		Rate*	\$ 16.64	11.08	22.12	0.30	16.64	11.08	22.12	0.30		16.64	11.08	22.12	0.30				
			<b>\$ 72,001.58</b>	<b>\$ 21,219.96</b>	<b>\$ 9,687.97</b>	<b>\$ 4,162.50</b>	<b>(9,095.16)</b>	<b>(628.71)</b>	<b>(9,687.97)</b>	<b>(983.97)</b>	<b>(20,395.81)</b>	<b>62,906.42</b>	<b>20,591.25</b>	-	<b>3,178.53</b>				
		<b>Total unsupported hours/miles</b>	<b>9,274.33</b>	<b>3,868.64</b>	<b>1,000.38</b>	<b>30,747.70</b>	<b>(501.59)</b>	<b>287.62</b>	<b>(1,000.38)</b>	<b>(6,060.50)</b>		<b>8,772.74</b>	<b>4,156.26</b>	-	<b>24,687.20</b>				
		<b>TOTAL UNSUPPORTED BILLINGS:</b>	<b>\$ 156,848.02</b>	<b>\$ 43,528.70</b>	<b>\$ 22,510.81</b>	<b>\$ 9,393.04</b>	<b>\$ (8,323.55)</b>	<b>\$ 3,303.92</b>	<b>\$ (22,510.81)</b>	<b>\$ (1,845.96)</b>	<b>(29,376.40)</b>	<b>\$ 148,524.47</b>	<b>\$ 46,832.62</b>	<b>\$ -</b>	<b>\$ 7,547.08</b>	<b>\$</b>	<b>202,904.17</b>		

<sup>1</sup>These payments were authorized by the RC(s), were paid to the vendor but were not provided by the vendor.  
 \* 3% rate reduction due to budget cut