

**DEPARTMENT  
OF  
DEVELOPMENTAL SERVICES  
AUDIT  
OF  
PROJECT INDEPENDENCE, INC.**

**Day Programs:**

Independent Living Program - S23012/H23012  
Adult Development Center - HM0612  
Behavior Management Program - HM0611

**Supported Living Service:**

Supported Living Service - PM0043

**Miscellaneous Programs:**

Supported Employment Program-Individual Services – HM0378  
Community Activities Support Service - PM1136 and PM1137

(Audit Period: July 1, 2008, through April 30, 2011)

**Audit Branch**

**Auditors:** Michael Masui, Chief of Vendor Audits  
Alton Kitay, Supervisor  
Ermas Tecele, Lead Auditor  
Willie Golez, Auditor

# PROJECT INDEPENDENCE, INC.

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## EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) has audited Project Independence, Inc. (PI). The audit was performed upon PI's Independent Living Program, Adult Development Center, Behavior Management Program, Supported Living Service, Supported Employment Program-Individual Services, and Community Activities Support Service Program audited for the period of July 1, 2008, through April 30, 2011.

The last day of fieldwork was May 13, 2011.

The results of the audit disclosed the following issues of non-compliance:

### **Finding 1: Independent Living Program – Noncompliance With Staffing Ratio**

The review of PI's Community Integration/Peer Connection service, which is part of the Independent Living Program, Vendor Number S23012/H23012, revealed a lack of compliance with the staffing ratio. PI billed the Regional Center of Orange County (RCOC) for the Community Integration/Peer Connection service as one-to-one services instead of one-to-three which resulted in an overpayment of \$54,845.21.

### **Finding 2: Adult Development Center – Unsupported Billings and Failure to Bill**

The review of PI's Adult Development Center, Vendor Number HM0612, revealed that PI had both unsupported billings as well as appropriate support for services that it failed to bill the RCOC. As a result, PI had a total of \$687.17 in unsupported billings and a total of \$62.47 for which it failed to bill.

### **Finding 3: Behavior Management Program – Unsupported Billings and Failure to Bill**

The review of PI's Behavior Management Program, Vendor Number HM0611, revealed that PI had both unsupported billings as well as appropriate support for services that it failed to bill the RCOC. As a result, PI had a total of \$550.55 in unsupported billings and a total of \$157.30 for which it failed to bill.

### **Finding 4: Community Activities Support Service – Unsupported Billings**

The review of PI's Community Activities Support Service program, Vendor Number PM1136, revealed a lack of supporting documentation for services billed to the RCOC. As a result, PI had a total of \$831.11 in unsupported billings.

The total unsupported billing discrepancies identified in this audit amounts to \$56,694.27 and is due back to DDS. A detailed discussion of these findings is contained in the Findings and Recommendations section of this report.

## **BACKGROUND**

The 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. Pursuant to the Welfare and Institutions (W&I) Code, section 4648.1, DDS has the authority to audit those service providers and/or contractors that provide services and supports to persons with developmental disabilities.

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

The audit was conducted to determine whether PI's Independent Living Program, Adult Development Center, Behavior Management Program, Supported Living Service, Supported Employment Program-Individual Services, and Community Activities Support Service programs were compliant with the W&I Code, California Code of Regulations (CCR, title 17), and the RCOC contracts with Project Independence, Inc. for the period of July 1, 2008, through April 30, 2011.

PI is vendorized by RCOC and provides services to RCOC consumers. Our audit reviewed the services provided to RCOC consumers.

The audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States. The auditors did not review the financial statements of PI, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of PI's internal controls to gain 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 PI complied with CCR, title 17.

### **Day Programs**

During the audit period, PI operated three Day Programs. The audit included the review of all three of PI's Day Programs. The programs audited are listed below:

- Independent Living Program, Vendor Number S23012/H23012, Service Code 520
- Adult Development Center, Vendor Number HM0612, Service Code 510
- Behavior Management Program, Vendor Number HM0611, Service Code 515

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

- Review of RCOC's vendor files for contracts, rate letters, program designs, purchase of service authorizations, and correspondence pertinent to the review.
- Interview of RCOC's staff for vendor background information and to obtain prior vendor audit reports.
- Interview of PI's staff and management to gain an understanding of its accounting procedures and processes for RCOC billings.
- Review of PI's service/attendance records to determine if PI had sufficient and appropriate evidence to support the direct care services billed to RCOC.
- Analysis of PI's payroll and attendance/service records to determine if PI provided the level of staffing required.

### **Supported Living Service**

During the audit period, PI operated one Supported Living Service program, Vendor Number PM0043, Service Code 896 which was audited.

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

- Review of RCOC's vendor files for contracts, rate letters, program designs, purchase of service authorizations, and correspondence pertinent to the review.
- Interview of RCOC's staff for vendor background information and to obtain prior vendor audit reports.
- Interview of PI's staff and management to gain an understanding of its accounting procedures and processes for regional center billings.
- Review of PI's service/attendance records to determine if PI had sufficient and appropriate evidence to support the direct care services billed to the regional centers.

### **Miscellaneous Programs**

During the audit period, PI operated five Miscellaneous Programs. The audit included the review of three of PI's Miscellaneous Programs. The programs audited are listed below:

- Community Activities Support Service, Vendor Number PM1136, Service Code 063, 1:2
- Community Activities Support Service, Vendor Number PM1137, Service Code 063, 1:1

- Supported Employment Program-Individual Services – Vendor Number HM0378, Service Code 952

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

- Review of RCOC's vendor files for contracts, rate letters, program designs, purchase of service authorizations, and correspondence pertinent to the review.
- Interview of RCOC's staff for vendor background information and to obtain prior vendor audit reports.
- Interview of PI's staff and management to gain an understanding of its accounting procedures and processes for RCOC billings.
- Review of PI's service/attendance records to determine if PI had sufficient and appropriate, evidence to support the direct care services billed to RCOC.
- Analysis of PI's payroll and attendance/service records to determine if PI provided the level of staffing required.

## **CONCLUSION**

Based upon items identified in the Findings and Recommendation section, PI did not comply with the requirements of CCR, title 17.

## **VIEWS OF RESPONSIBLE OFFICIALS**

The DDS issued the draft audit report on August 13, 2012. In the Project Independence Inc. response dated September 22, 2012, Debra Marsteller, Executive Director, questioned Finding 1 – Independent Living Program, Noncompliance with Staffing.

## **RESTRICTED USE**

This report is solely for the information and use of the Department of Developmental Services, Department of Health Care Services, RCOC, and PI. This restriction is not intended to limit distribution of this report, which is a matter of public record.

## **FINDINGS AND RECOMMENDATIONS**

### **Finding 1: Independent Living Program – Noncompliance With Staffing Ratio**

During the review of PI's Independent Living Program, Vendor Number S23012/H23012, for the sample period of July 1, 2008, to April 30, 2011, the DDS auditors identified an activity called Community Integration/Peer Connection as part of the Independent Living Program service for which the vendor billed direct care one-to-one hours, even though the service was provided in groups and should have been billed on a one-to-three basis. This resulted in an overpayment of \$54,845.21. (See Attachment A.)

The Program Design, effective July 1, 2004, states:

“Project Independence currently offers peer support groups and socialization opportunities. Additionally, Project Independence provides services and supports using the most sensible and cost effective method. For example, roommates may receive support and training simultaneously to pay monthly bills. The majority of services are to be provided at a 1:1 ratio. All others are coded as a group service and will be assumed to be at a 1:3 ratio and will be considered to be one-third of an hour for audit purposes.”

#### **Recommendation:**

PI must reimburse to DDS the \$54,845.21 in overpayments. In addition, PI should develop and implement policies and procedures to ensure that services are provided according to the service design.

#### **Auditee's Response:**

In response to this finding, PI made the following arguments:

PI acknowledged, as part of the Analysis of Billing Code 76, that the group sessions should have been billed at a group ratio. However, PI also claimed that service hours provided often exceed the amount of hours billed to and authorized by RCOC. Included in PI's response is a spreadsheet with their computation of credit hours as a result of unbilled excess hours in order to reduce the amount of overbilled hours.

### **Finding 2: Adult Development Center – Unsupported Billings and Failure to Bill**

The review of PI's Adult Development Center, Vendor Number HM0612, for the sample month of March 2010, revealed that PI had both unsupported billings, as well as appropriate support for services that it failed to bill the RCOC.

Unsupported billings occurred due to a lack of appropriate documentation to support the units of service billed to RCOC. The failure to bill occurred when PI had



appropriate supporting documentation, but it did not bill RCOC.

PI was not able to provide appropriate supporting documentation for 11 days of services billed. The lack of documentation resulted in unsupported billings to RCOC in the amount of \$687.17.

In addition, PI provided appropriate supporting documentation for one day of service which was not billed to RCOC. This resulted in an unbilled amount of \$62.47.

The net total of the billing discrepancies resulted in \$624.70 of unsupported billings due back to DDS. (See Attachment B.)

CCR, title 17, section 54326 (a)(3) and (10) states:

“(a) All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the 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.”

**Recommendation:**

PI must reimburse to DDS \$624.70 for the unsupported billings. In addition, PI should develop and implement policies and procedures to ensure that proper documentation is maintained to support the amounts billed to RCOC.

**Auditee’s Response:**

PI did not disagree with this finding.

See Attachment C for the full text of PI’s response and Attachment D for DDS’ Evaluation of PI’s response.

**Finding 3: Behavior Management Program – Unsupported Billings and Failure to Bill**

The review of PI’s Behavior Management Program, Vendor Number HM0611, for the sample month of August 2009, revealed that PI had both unsupported billings, as well as appropriate support for services that it failed to bill to RCOC.

Unsupported billings occurred due to a lack of appropriate documentation to support the units of service billed to RCOC. The failure to bill occurred when PI had appropriate supporting documentation, but it did not bill RCOC.

PI was not able to provide appropriate supporting documentation for seven days of services billed. The lack of documentation resulted in unsupported billings to RCOC in the amount of \$550.55.

In addition, PI provided appropriate supporting documentation for two days of service that was not billed to RCOC. This resulted in an unbilled amount of \$157.30.

The net total of the billing discrepancies resulted in \$393.25 of unsupported billings due back to DDS. (See Attachment B.)

CCR, title 17, section 54326 (a)(3) and (10) states:

“(a) All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the 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.”

**Recommendation:**

PI must reimburse to DDS \$393.25 for the unsupported billings. In addition, PI should develop and implement policies and procedures to ensure that proper documentation is maintained to support the amounts billed to RCOC.

**Auditee’s Response:**

PI did not disagree with this finding.

See Attachment C for the full text of PI’s response and Attachment D for DDS’ Evaluation of PI’s response.

**Finding 4: Community Activities Support Service – Unsupported Billings**

The review of PI’s Community Activities Support Service program, Vendor Number PM1136, for the sample month of March 2010, revealed that PI had unsupported

billings to RCOC. Unsupported billings occurred due to a lack of appropriate documentation to support the units of service billed to RCOC.

PI was not able to provide appropriate supporting documentation for seven days of services billed. The lack of documentation resulted in unsupported billings to RCOC in the amount of \$831.11.

As a result, \$831.11 is due back to DDS for the unsupported billings.  
(See Attachment B.)

CCR, title 17, section 54326 (a)(3) and (10) states:

“(a) All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the 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.”

**Recommendation:**

PI must reimburse to DDS \$831.11 for the unsupported billings. In addition, PI should develop and implement policies and procedures to ensure that proper documentation is maintained to support the amounts billed to RCOC.

**Auditee’s Response:**

PI did not disagree with this finding.

See Attachment C for the full text of PI’s response and Attachment D for DDS’ Evaluation of PI’s response.

**Project Independence, Inc. (PI)  
 Summary of Over Billing  
 Audit Period: July 1, 2008 through April 30, 2011**

Independent Living Program

<i>Finding #</i>	<i>Vendor</i>	<i>Svc Code</i>	<i>Description</i>	<i>Total Units Provided to Consumers (A)</i>	<i>DDS Rate Per Unit (B)</i>	<i>Amount per approved DDS Rate C = (A*B)</i>	<i>Amount paid by RCOC (D)</i>	<i>Overpayment Amount E = (D) - (C)</i>
1	S23012/ H23012	520	02/01/2010 - 10/31/2010	469	30.68	\$14,388.92	\$48,750.52	\$34,361.60
			11/1/2010 - 04/30/2011	<u>261.25</u>	<u>30.29</u>	<u>\$7,913.26</u>	<u>\$28,396.88</u>	<u>\$20,483.61</u>
<b>Total Overpayment</b>								<b><u>\$54,845.21</u></b>

**Project Independence, Inc. (PI)  
 Summary of Over and (Under) Billing  
 Audit Period: July 1, 2008 through April 30, 2011**

**Attachment B**

<i>Finding #</i>	<i>Vendor</i>	<i>Svc Code</i>	<i>Description</i>	<i>Unit Type</i>	<i>Unit Rate</i>	<u>Unsupported Billings<sup>2</sup></u>		<u>Failed to Bill<sup>3</sup></u>		<u>NET TOTAL</u>	<u>TOTAL</u>
						<i>Units</i>	<i>Amount</i>	<i>Units</i>	<i>Amount</i>	<i>Amount</i>	
<b><u>Day Program</u></b>											
2	HM0612	510	Adult Development Program	Day	\$ 62.47	11.00	\$ 687.17	1.00	\$ 62.47	\$ 624.70	\$ 624.70
3	HM0611	515	Behavior Management Program	Day	\$ 78.65	7.00	550.55	2.00	157.30	393.25	\$ 393.25
<b><i>Total Day Program</i></b>						<u>18.00</u>	<u>\$ 1,237.72</u>	<u>3.00</u>	<u>\$ 219.77</u>	<b><u>\$ 1,017.95</u></b>	
<b><u>Miscellaneous</u></b>											
4	PM1136	63	Community Activities Support Services	Day	\$ 118.73	7.00	\$ 831.11			<u>\$ 831.11</u>	\$ 831.11
										<b>Total Attachment B</b>	\$ 1,849.06
										<b>Total Attachment A</b>	<u>\$ 54,845.21</u>
										<b>Total</b>	<u><u>\$ 56,694.27</u></u>

<sup>2</sup>These payments were authorized by the RC(s), were paid to the vendor but were not provided by the vendor.

<sup>3</sup>These payments were authorized by the RC(s), were provided by the vendor but the vendor failed to bill.

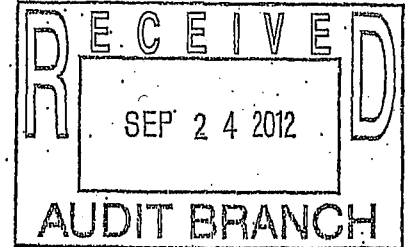
# Project Independence

Attachment C

Enriching the lives of people with  
developmental disabilities since 1977

September 22, 2012

Department of Developmental Services  
Audit Appeals  
1600 Ninth Street, Room 310, M.S. 2113  
Sacramento, CA 95814



Re: Dispute of Findings for Project Independence Ratio Noncompliance, SC 520

Dear DDS,

We are appealing the findings in your draft report as discussed during our exit interview held on August 29, 2012, by phone. It is our intention to dispute the portion pertaining to Independent Living Services, specifically Code 76 Group Billing.

Our records, and your copies of source documents confirm the individuals highlighted in the attached documentation, were provided excess services over the period of time reviewed. It is our contention that instead of \$54,845.21, we owe \$32,691.00.

Our services often exceed the amount of hours established by our contract with Regional Center Orange County. Included in the monthly billing was only the amount of hours available by contract. When we subtract the erroneous Code 76 group billing, we are able to add back in the heretofore 'excess hours'. These hours are only for the people and months indicated. For example Margie\* was provided 15 hours of service in May, 2011 and her contract was for 10 hours only. When we discovered 2 hours were billed erroneously under code 76 and subtracted, we can add 2 hours back in. This leaves 3 hours in 'overage'. We are not contesting this and have not argued that these service hours should be paid, only the 2 hours that are available, by contract for that person, for that time period. If you all have any idea how we may recoup more of these lost hours of service, we'd be thrilled.

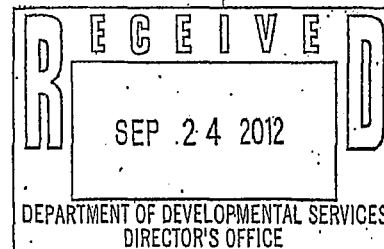
We are including a copy of the report that was emailed prior to our phone conference, to summarize the disputed hours. If you have any questions, please call (714) 549-3464 extension 232.

Sincerely,

A handwritten signature in black ink, appearing to read "Debra Marsteller".

Debra Marsteller  
Executive Director

\*Margie is an example



**Project  Independence****ANALYSIS OF BILLING OF CODE 76**

**Column H (Hour)**-is the hours recorded from the service record

**Column K (Billed)**-would have been the amount billed

**Column O(S/B)**-is the amount that should have been billed based on group billing

**Column P(Overage Credit)**-is the amount that we were unable to bill because of program hours being over contract. Since many of the clients that participated in group activities had a limited contract, we were only able to bill up to the amount of the contract causing crucial service hours not being paid.

**Column Q (Overbilled)**-hours overbilled to RCOC

We reviewed the invoices, detailed client report (Details of service), and service records to come up with the spreadsheet results. Many of the clients that participated in Group Events have a contract with a set number of hours. We can only bill RCOC for those hours up to the contract hours. For example: John Doe has a contract with 15 hrs per month of service. John has 25 hours of service for a specific month. Five (5) of those hours are for Group Billing so 10 hours of actual program services are unable to be billed. We discover that we billed 5 hours for group billing but realized that we didn't bill it as a group ratio and the amount that we should have billed for Group billing is 1.25 hrs. Since we were unable to bill for the additional 10 program hours, we can apply the 3.75 hrs which we overbilled to the program hours that we were unable to bill.

Client Name	Date	Hour	Billed	SB	Overage	
					Credit	Over billed
	03/01/10	3.50	3.50		1.17	2.33
	03/24/10	3.25	3.25		1.08	2.17
	03/30/10	2.50	2.50		1.25	1.25
	04/14/10	3.00	3.00		0.76	0.00
	04/18/10	5.00	5.00		2.50	2.50
	06/22/10	3.50	3.50		0.75	0.00
	07/21/10	4.50	4.50		1.50	3.00
	08/11/10	3.50	3.50		0.76	2.75
	08/19/10	3.00	3.00		0.50	2.50
	09/01/10	1.00	1.00		1.00	0.00
	09/08/10	2.00	2.00		0.25	1.75
	11/16/10	1.00	1.00		0.21	0.79
	09/28/10	2.50	2.50		0.83	1.67
	11/16/10	3.00	3.00		0.43	2.57
	12/21/10	3.50	3.50		0.88	0.12
	03/30/10	2.50	2.50		0.28	2.22
	08/08/10	2.50	2.50		0.83	1.67
	06/22/10	4.50	4.50		0.84	3.66
	07/21/10	4.50	4.50		1.50	3.00
	11/09/10	3.75	3.75		0.94	2.81
	12/07/10	3.50	3.50		0.88	2.62
	12/16/10	3.75	3.75		0.94	2.81
	01/28/10	1.00	1.00		1.00	0.00
	03/03/10	4.00	4.00		0.80	3.20
	05/05/10	0.50	0.50		0.25	0.00
	05/13/10	1.75	1.75		0.60	1.25
	05/26/10	1.50	1.50		0.25	1.25
	08/22/10	3.50	3.50		1.17	2.25
	07/21/10	4.50	4.50		0.90	3.50
	08/11/10	3.50	3.50		0.50	3.00
	09/01/10	1.00	1.00		0.50	0.00
	09/08/10	2.00	2.00		0.25	1.75
	09/14/10	3.00	3.00		1.00	2.00
	10/13/10	3.00	3.00		1.00	2.00
	11/09/10	4.50	4.50		0.90	3.50
	12/07/10	3.50	3.50		0.75	2.75
	12/10/10	6.00	6.00		3.00	3.00
	12/16/10	5.75	5.75		1.44	4.31
	02/28/10	5.50	5.50		1.10	4.40
	03/23/10	4.75	4.75		1.58	3.17
	08/08/10	0.25	0.25			0.25
	06/25/10	1.50	1.50		0.50	1.00
	08/31/10	7.00	7.00		1.40	5.60
	09/30/10	1.50	1.50		0.50	1.00
	11/16/10	1.00	1.00		0.21	0.79
	08/08/10	4.00	4.00		1.26	2.75
	08/31/10	4.75	4.75		1.50	3.25
	09/28/10	2.50	2.50		0.83	1.67
	10/28/10	3.00	3.00		1.50	1.50
	11/16/10	3.00	3.00		1.00	2.00
	12/21/10	3.00	3.00		1.00	2.00
	10/26/10	5.00	5.00		1.67	2.00
	06/08/10	2.50	2.50		1.25	1.25
	07/21/10	4.75	4.75		1.58	3.17
	10/26/10	6.50	6.50		1.30	5.20
	05/08/10	5.00	5.00		1.67	3.25
	07/27/10	3.00	3.00		1.00	2.00
	10/19/10	2.50	2.50		0.50	2.00
	10/26/10	3.00	3.00		0.76	2.25
	11/16/10	3.00	3.00		0.43	2.57
	12/21/10	3.00	3.00		1.00	2.00
	07/21/10	2.00	2.00		0.88	1.12
	11/16/10	3.75	3.75		1.25	2.50
	03/03/10	4.50	4.50		0.90	3.60
	04/18/10	6.50	6.50		2.75	2.75
	05/12/10	3.25	3.25		1.08	2.00
	08/08/10	5.00	5.00		1.25	2.00
	08/22/10	4.00	4.00		0.67	3.33
	07/01/10	6.50	6.50		1.25	5.25
	07/21/10	4.50	4.50		0.90	3.50
	08/31/10	4.00	4.00		0.80	3.20
	12/16/10	3.75	3.75		0.94	2.81
	10/28/10	6.50	6.50		1.25	5.25
	11/16/10	3.75	3.75		1.25	2.50
	03/24/10	2.50	2.50		1.25	1.25
	11/16/10	1.00	1.00		0.25	0.75
	03/30/10	2.50	2.50		0.25	2.25
	05/05/10	0.50	0.50		0.25	0.25
	08/22/10	4.50	4.50		0.84	3.66
	08/19/10	3.00	3.00		0.60	2.40
	11/09/10	4.50	4.50		0.90	1.50
	12/16/10	4.50	4.50		1.13	3.00
	10/28/10	5.00	5.00		1.67	3.33
	08/11/10	3.75	3.75		0.94	2.81
	11/09/10	3.75	3.75		0.94	2.81
	12/07/10	3.50	3.50		0.75	2.75



12/18/10	8.00	6.00	1.50	4.00	0.50
06/08/10	4.00	4.00	1.25	2.75	0.00
07/27/10	3.00	3.00	1.00	3.25	2.00
08/31/10	4.75	4.75	1.50	3.25	0.00
10/19/10	3.00	3.00	1.00	2.00	0.00
10/26/10	3.00	3.00	1.50		1.50
11/18/10	3.00	3.00	1.00		2.00
12/21/10	3.50	3.50	0.88		2.62
08/08/10	5.50	5.50	1.10	1.50	2.80
06/08/10	2.50	2.50	0.83	1.50	0.17
06/22/10	3.50	3.50	0.88	2.60	0.12
07/21/10	5.50	5.50	1.38	4.00	0.12
02/22/10	3.25	3.25	1.83		1.82
06/08/10	7.00	7.00	1.75	5.25	0.00
12/07/10	3.50	3.50	0.88		2.62
11/18/10	3.00	3.00	0.43		2.57
12/21/10	1.50	1.50	0.25	1.25	0.00
12/21/10	2.25	2.25		1.50	0.75
03/10/10	3.00	3.00	0.75		2.25
03/03/10	2.50	2.50	0.83		1.87
03/30/10	2.50	2.50	0.28		2.22
04/12/10	3.50	3.50	0.70	2.25	0.55
04/18/10	6.00	6.00	1.50		4.50
05/13/10	1.75	1.75	0.58		1.17
05/26/10	1.50	1.50	0.21		1.29
06/02/10	1.00	1.00	0.25	0.75	0.00
06/08/10	5.00	5.00	1.25	2.00	1.75
06/22/10	3.50	3.50	0.88		2.62
07/21/10	5.25	5.25	1.25	4.00	0.00
08/11/10	3.50	3.50	0.50	3.00	0.00
08/19/10	2.25	2.25	0.50	1.75	0.00
08/31/10	4.50	4.50	0.90	3.50	0.10
09/01/10	1.00	1.00	1.00	0.00	0.00
09/08/10	3.75	3.75	0.83		3.12
09/14/10	3.00	3.00	1.00		2.00
11/09/10	4.50	4.50	0.90	3.50	0.10
11/18/10	4.50	4.50	0.90	3.50	0.10
12/16/10	3.75	3.75	0.84		2.81
07/27/10	3.00	3.00	1.00		2.00
08/31/10	4.25	4.25	1.42		2.83
10/19/10	3.00	3.00	1.00		2.00
12/21/10	1.50	1.50			1.50
12/21/10	2.25	2.25	0.23		2.02
08/31/10	7.00	7.00	1.40	5.50	0.10
01/26/10	6.25	6.25	2.08		4.17
03/23/10	5.00	5.00	1.50	3.50	0.00
05/11/10	3.50	3.50	1.17		2.33
05/26/10	5.50	5.50	1.38		4.12
06/08/10	6.00	6.00	2.00		4.00
06/21/10	4.75	4.75	1.00	3.75	0.00
07/21/10	5.50	5.50	1.83		3.67
08/31/10	4.00	4.00	1.33		2.67
10/26/10	5.00	5.00	1.50	3.50	0.00
11/16/10	3.75	3.75	1.25	2.50	0.00
12/15/10	3.00	3.00	1.50		1.50
01/20/10	3.50	3.50	0.44	3.00	0.06
01/27/10	3.25	3.25	0.46		2.79
03/03/10	4.50	4.50	0.90	3.50	0.10
06/22/10	4.50	4.50	0.50	4.00	0.00
11/18/10	4.00	4.00	0.80		3.20
12/16/10	3.75	3.75	0.75	3.00	0.00
02/23/10	5.50	5.50	1.10		4.40
03/08/10	6.75	6.75	1.35	5.25	0.15
06/08/10	7.00	7.00	1.75	5.25	0.00
08/31/10	7.00	7.00	1.40	5.50	0.10
07/21/10	5.50	5.50	1.38		4.12
10/28/10	4.00	4.00	4.00		0.00
10/28/10	6.50	6.50	1.30	2.00	3.20
11/16/10	4.50	4.50	4.50		0.00
05/11/10	5.50	5.50	1.83		3.67
05/25/10	5.50	5.50	1.38		4.12
10/26/10	5.00	5.00	5.00		0.00
11/16/10	-4.75	4.75	1.58		3.17
12/10/10	2.00	2.00	1.00		1.00
12/10/10	1.75	1.75			1.75
03/08/10	5.50	5.50	1.83		3.67
05/11/10	3.50	3.50	1.17	1.00	1.33
11/16/10	5.25	5.25	1.75		3.50
01/20/10	3.50	3.50	0.44	2.00	1.06
06/22/10	3.00	3.00	1.00	2.00	0.00
12/16/10	3.75	3.75	0.94		2.81
06/08/10	5.50	5.50	1.83	3.50	0.17
07/27/10	1.50	1.50	0.50	1.00	0.00
08/31/10	4.25	4.25	1.42		2.83
09/28/10	2.50	2.50	0.83		1.67
10/19/10	2.50	2.50	0.83		1.67
11/16/10	3.00	3.00	0.43		2.57
12/10/10	5.00	5.00	1.00	4.00	0.00

12/21/10	1.50	1.50	1.50	0.00
12/21/10	2.25	2.25	0.25	0.00
02/23/10	4.25	4.25	1.42	2.83
05/08/10	8.00	8.00	2.00	0.00
05/21/10	3.25	3.25	0.45	2.80
05/21/10	5.00	5.00	1.87	3.33
10/13/10	3.00	3.00	0.50	0.00
11/18/10	3.00	3.00	1.50	1.50
12/10/10	6.00	6.00	3.00	0.00
12/16/10	3.75	3.75	0.75	0.00
01/27/10	3.25	3.25	0.46	2.79
02/17/10	4.50	4.50	1.13	3.38
03/03/10	4.00	4.00	0.80	3.20
03/24/10	3.25	3.25	1.08	2.17
03/30/10	0.50	0.50	0.50	0.00
03/30/10	2.50	2.50	0.28	2.22
04/14/10	3.00	3.00	0.75	2.25
05/22/10	4.50	4.50	0.84	3.88
11/09/10	3.50	3.50	0.70	2.80
11/13/10	3.50	3.50	1.17	2.33
12/16/10	3.50	3.50	0.60	0.00
01/20/10	3.00	3.00	0.33	2.50
01/27/10	3.25	3.25	0.46	2.79
03/03/10	4.00	4.00	0.80	3.00
03/30/10	2.50	2.50	0.28	2.22
05/12/10	1.00	1.00	0.33	0.67
05/22/10	3.50	3.50	1.17	2.25
08/19/10	3.00	3.00	0.60	0.08
11/18/10	3.50	3.50	1.17	2.40
12/18/10	5.75	5.75	1.44	2.33
06/08/10	6.60	5.60	1.83	0.08
07/27/10	1.50	1.50	0.75	0.17
08/10/10	0.25	0.25	0.25	0.75
08/31/10	4.25	4.25	0.75	0.00
09/29/10	2.50	2.50	0.83	0.81
12/10/10	5.00	5.00	1.00	1.87
12/21/10	1.50	1.50	1.00	0.00
12/21/10	2.25	2.25	0.25	0.00
05/11/10	5.50	5.50	1.83	1.50
05/25/10	5.50	5.50	1.38	0.00
06/08/10	6.00	6.00	2.00	4.12
09/31/10	4.00	4.00	1.33	0.00
09/15/10	1.75	1.75	1.75	2.67
01/20/10	3.50	3.50	0.44	0.00
01/27/10	1.25	1.25	1.25	0.08
02/22/10	3.25	3.25	1.62	0.00
03/30/10	2.50	2.50	0.28	1.83
04/14/10	1.00	1.00	0.33	2.22
05/12/10	1.00	1.00	0.33	0.67
06/08/10	6.50	5.50	1.10	1.00
07/01/10	7.25	7.25	3.50	0.15
07/21/10	4.50	4.50	1.00	0.00
08/11/10	3.75	3.75	0.94	3.78
08/19/10	2.25	2.25	0.50	0.00
08/31/10	4.50	4.50	0.90	0.00
09/08/10	3.75	3.75	0.63	3.50
09/14/10	2.00	2.00	1.00	0.12
10/13/10	0.75	0.75	0.75	0.00
12/16/10	1.00	1.00	0.50	0.00
12/16/10	5.00	5.00	1.00	0.50
07/21/10	4.75	4.75	1.58	4.00
10/28/10	8.50	6.50	1.25	1.87
11/09/10	3.50	3.50	0.50	0.00
12/10/10	3.00	3.00	1.50	0.00
01/29/10	3.75	3.75	0.29	1.50
01/26/10	1.00	1.00	0.28	3.48
04/07/10	5.00	5.00	2.50	0.71
05/11/10	1.75	1.75	0.35	2.50
05/11/10	2.50	2.50	0.35	1.75
05/25/10	1.50	1.50	0.33	2.15
05/25/10	2.50	2.50	0.33	1.50
06/21/10	0.75	0.75	0.75	2.17
06/21/10	3.25	3.25	0.45	0.00
07/21/10	4.75	4.75	2.38	2.05
08/31/10	5.00	5.00	2.50	2.37
09/15/10	4.75	4.75	2.38	2.50
11/16/10	4.50	4.50	2.25	2.37
01/27/10	3.00	3.00	0.75	2.25
04/18/10	5.50	5.50	1.38	2.25
08/22/10	3.00	3.00	1.00	3.82
08/11/10	3.50	3.50	0.68	2.00
08/19/10	3.00	3.00	0.80	2.82
11/09/10	4.50	4.50	0.90	2.40
11/18/10	4.50	4.50	0.90	3.80
12/07/10	3.50	3.50	0.75	3.50
12/16/10	3.50	3.50	0.44	0.00
06/21/10	5.00	5.00	1.67	0.08
01/26/10	1.00	1.00	0.28	3.33
				0.71

04/21/10	3.00	3.00	1.00	2.00	0.00
05/11/10	1.75	1.75		1.75	0.00
05/11/10	2.50	2.50	0.25	2.25	0.00
05/25/10	1.50	1.50		1.50	0.00
05/25/10	2.50	2.50	0.25	2.25	0.00
06/21/10	5.00	5.00	1.87		3.33
10/26/10	5.50	5.50	1.83	2.25	1.42
02/17/10	3.50	3.50	1.75		1.75
03/17/10	4.00	4.00	0.50	2.25	1.25
03/24/10	2.50	2.50	1.50	1.00	0.00
04/12/10	3.50	3.50	0.70	1.25	1.55
04/18/10	5.50	5.50	2.25	0.50	2.75
06/22/10	4.00	4.00	0.67		3.33
07/21/10	4.50	4.50	0.90	3.50	0.10
08/19/10	2.25	2.25	0.58		1.69
09/08/10	3.75	3.75	0.83		3.12
11/09/10	5.75	5.75	1.92		3.83
11/18/10	3.00	3.00	1.50	1.50	0.00
12/07/10	3.25	3.25	0.81	2.25	0.19
12/16/10	3.50	3.50	0.44	3.00	0.08
06/08/10	4.00	4.00	1.25	2.75	0.00
08/31/10	4.75	4.75	1.58		3.17
09/26/10	2.50	2.50	0.83		1.67
11/16/10	3.00	3.00	1.00	2.00	0.00
12/10/10	5.00	5.00	1.00		4.00
12/21/10	3.50	3.50	0.88		2.62
01/27/10	2.00	2.00	0.40		1.60
05/20/10	0.75	0.75	0.35		0.39
06/22/10	4.50	4.50	0.84		3.88
11/18/10	4.50	4.50	1.13		3.37
12/13/10	6.50	6.50	6.50		0.00
12/15/10	3.00	3.00	1.50		1.50
08/22/10	4.50	4.50	0.64		3.85
03/23/10	5.00	5.00	1.67		3.33
06/21/10	4.75	4.75	1.08	1.75	1.84
07/21/10	5.50	5.50	1.75	3.75	0.00
08/31/10	4.00	4.00	1.33		2.67
10/26/10	5.00	5.00	1.50	3.50	0.00
11/16/10	3.75	3.75	1.25		2.50
02/23/10	6.50	6.50	1.10		4.40
03/09/10	6.75	6.75	1.35	5.25	0.15
06/25/10	1.50	1.50	0.50	1.00	0.00
09/30/10	1.50	1.50	0.50		1.00
04/18/10	6.50	6.50	1.83	3.50	0.17
06/08/10	3.25	3.25	3.25		0.00
08/31/10	2.00	2.00	0.46		1.54
08/31/10	3.50	3.50			3.50
11/16/10	4.75	4.75	1.58		3.17
12/10/10	2.00	2.00	1.00		1.00
03/24/10	3.75	3.75	1.25		2.50
12/10/10	3.00	3.00	1.50	1.50	0.00
06/08/10	2.50	2.50	1.25	1.25	0.00
01/27/10	2.00	2.00	0.40		1.60
03/01/10	3.00	3.00	0.75		2.25
03/24/10	3.50	3.50	1.17		2.33
03/30/10	3.50	3.50	1.17		2.33
04/14/10	3.00	3.00	0.75		2.25
05/05/10	0.50	0.50	0.50		0.00
05/12/10	3.00	3.00	1.00		2.00
05/13/10	1.75	1.75	0.58		1.17
06/02/10	1.00	1.00	0.25	0.75	0.00
06/16/10	3.50	3.50	1.17		2.33
06/22/10	3.50	3.50	0.70		2.80
07/14/10	3.50	3.50	1.75		1.75
08/19/10	2.25	2.25	0.58		1.69
08/31/10	4.00	4.00	0.80		3.20
09/08/10	3.75	3.75	0.83		3.12
09/14/10	3.50	3.50	1.17		2.33
11/16/10	4.50	4.50	0.90		3.60
12/16/10	3.75	3.75	0.75		3.00
02/23/10	5.50	5.50	1.10		4.40
03/23/10	4.75	4.75	1.58		3.17
04/18/10	5.50	5.50	1.83		3.67
06/08/10	7.00	7.00	1.75	3.00	2.25
06/25/10	1.50	1.50	0.50		1.00
08/31/10	7.00	7.00	1.40	3.00	2.60
09/30/10	1.50	1.50	0.50		1.00
07/21/10	1.50	1.50	0.87		0.63
01/20/10	3.00	3.00	0.25	2.75	0.00
01/27/10	3.25	3.25	0.46		2.79
02/17/10	4.50	4.50	1.13		3.38
03/01/10	3.50	3.50	1.17	2.25	0.08
03/03/10	4.50	4.50	0.90	3.50	0.10
03/24/10	3.50	3.50	1.17	2.25	0.08
03/30/10	3.50	3.50	1.17	2.25	0.08
04/14/10	2.25	2.25	1.00	1.25	0.00
04/18/10	6.00	6.00	1.50	4.50	0.00
05/19/10	2.25	2.25	2.13		0.12

05/20/10	0.75	0.75	0.81		0.14
06/08/10	5.50	5.50	-1.10	4.25	0.15
06/16/10	3.50	3.50	1.00	2.50	0.00
06/22/10	4.00	4.00	0.50	3.50	0.00
07/01/10	6.50	6.50	1.30	5.00	0.20
07/14/10	2.75	2.75	1.38	1.25	0.12
07/24/10	5.25	5.25	1.25	4.00	0.00
08/11/10	3.50	3.50	0.58		2.82
09/08/10	2.00	2.00	0.25	1.75	0.00
09/14/10	2.00	2.00	0.50	1.50	0.00
10/13/10	3.00	3.00	1.50	1.50	0.00
11/09/10	3.50	3.50	0.70	2.00	0.80
12/16/10	5.75	5.75	1.44	4.25	0.06
03/08/10	6.75	6.75	1.35	5.25	0.15
01/27/10	3.25	3.25	0.48		2.79
03/01/10	3.50	3.50	1.17		2.33
03/30/10	2.50	2.50	1.25		1.25
04/12/10	4.00	4.00	1.00	3.00	0.00
05/22/10	3.50	3.50	0.78		2.72
07/21/10	0.75	0.75	0.75		0.00
08/19/10	3.00	3.00	0.60		2.40
08/31/10	2.25	2.25	1.13		1.12
11/18/10	4.50	4.50	1.13	2.00	1.37
12/10/10	5.00	5.00	1.00	1.25	2.75
01/04/10	3.25	3.25	3.25		0.00
02/23/10	4.25	4.25	1.42	2.75	0.08
03/09/10	5.50	5.50	1.83	3.50	0.17
04/05/10	5.00	5.00	2.50	2.50	0.00
07/21/10	5.50	5.50	1.75	3.75	0.00
10/26/10	5.50	5.50	2.50	3.00	0.00
11/18/10	5.25	5.25	1.75		3.50
01/04/10	3.25	3.25		3.25	0.00
02/23/10	4.25	4.25	1.42	2.75	0.08
03/09/10	5.50	5.50	1.83		3.67
11/18/10	5.25	5.25	1.75		3.50
10/26/10	6.50	6.50	1.30		5.20
11/16/10	1.25	1.25	0.21		1.04
12/16/10	6.00	5.00	1.50		4.50
04/18/10	2.00	2.00	0.30	1.50	0.20
05/22/10	3.50	3.50	0.70		2.80
11/18/10	3.00	3.00	1.50	1.50	0.00
12/07/10	3.25	3.25	0.81	2.25	0.19
01/20/10	3.50	3.50	0.44	1.00	2.06
01/27/10	2.75	2.75	1.38		1.37
02/17/10	4.50	4.50	1.13		3.38
03/01/10	3.50	3.50	1.17	2.25	0.08
03/24/10	3.25	3.25	1.25	2.00	0.00
03/30/10	2.50	2.50	0.28		2.22
04/14/10	2.50	2.50	0.76	1.75	0.00
04/18/10	5.50	5.50	1.38	4.00	0.12
05/12/10	3.25	3.25	1.08	2.00	0.17
06/22/10	3.50	3.50	0.70		2.80
07/21/10	4.50	4.50	1.13		3.37
08/11/10	3.50	3.50	0.50	3.00	0.00
08/19/10	2.25	2.25	0.58		1.69
08/31/10	2.25	2.25	1.13		1.13
09/08/10	2.00	2.00	0.33		1.67
09/09/10	2.00	2.00	2.00		0.00
09/14/10	3.50	3.50	1.17		2.33
10/13/10	3.00	3.00	0.50	2.50	0.00
11/09/10	3.75	3.75	0.94		2.81
11/18/10	3.00	3.00	1.50		1.50
12/16/10	3.75	3.75	0.75		3.00
10/26/10	5.50	5.50	1.83	3.50	0.17
06/08/10	5.50	5.50	1.83	3.50	0.17
07/27/10	3.00	3.00	1.00	2.00	0.00
08/31/10	4.25	4.25	0.75	3.50	0.00
08/31/10	0.50	0.50		0.50	0.00
10/19/10	2.50	2.50	0.50	2.00	0.00
10/26/10	3.00	3.00	0.75		2.26
11/16/10	3.00	3.00	0.43		2.57
12/21/10	3.50	3.50	0.87		2.83
06/08/10	7.00	7.00	1.75	2.00	3.25
10/26/10	5.00	5.00	1.50	3.50	0.00
01/20/10	3.50	3.50	0.44	2.75	0.31
01/27/10	2.00	2.00	0.40		1.50
03/01/10	3.50	3.50	1.17		2.33
03/03/10	3.00	3.00	0.75		2.25
03/30/10	4.00	4.00	1.00		3.00
04/12/10	3.00	3.00	1.44	1.50	0.06
04/18/10	2.75	2.75	0.50		2.45
09/22/10	3.50	3.50	0.88		2.82
07/01/10	6.50	6.50	1.30	4.50	0.70
09/11/10	3.75	3.75	0.94	2.75	0.06
09/31/10	4.50	4.50	0.90		3.80
11/09/10	5.75	5.75	1.92	3.75	0.08
11/18/10	4.00	4.00	0.80	3.00	0.20
12/07/10	3.25	3.25	0.81	2.25	0.19

12/16/10	6.00	6.00	1.50		4.50
01/20/10	3.50	3.50	0.44	3.00	0.06
01/27/10	2.00	2.00	0.40		1.60
02/17/10	3.50	3.50	1.75		1.75
03/01/10	3.50	3.50	1.17	2.25	0.08
03/03/10	3.00	3.00	0.75		2.25
03/24/10	3.75	3.75	1.25		2.50
03/30/10	4.00	4.00	1.00		3.00
04/12/10	3.00	3.00	1.44	1.50	0.06
04/14/10	2.50	2.50	0.83		1.67
04/18/10	2.00	2.00	0.30		1.70
05/12/10	3.25	3.25	1.00	2.25	0.00
06/16/10	3.25	3.25	1.00	2.25	0.00
06/22/10	3.50	3.50	0.88		2.62
07/01/10	6.50	6.50	1.30	1.75	3.45
07/14/10	3.50	3.50	1.75		1.75
08/11/10	3.75	3.75	0.94		2.81
08/31/10	4.50	4.50	0.90		3.60
09/08/10	2.00	2.00	0.33		1.67
09/14/10	3.50	3.50	1.17		2.33
11/09/10	5.75	5.75	1.92	3.75	0.08
11/18/10	4.00	4.00	0.80	3.00	0.20
12/07/10	3.25	3.25	0.81		2.44
12/16/10	6.00	6.00	1.50	4.50	0.00
03/03/10	4.50	4.50	0.90		3.60
11/09/10	3.50	3.50	0.70		2.80
11/18/10	3.50	3.50	1.17		2.33
12/16/10	3.50	3.50	0.44		3.06
03/08/10	3.00	3.00	3.00		0.00
10/26/10	5.00	5.00	1.50	3.50	0.00
11/02/10	0.50	0.50	0.50		0.00
02/23/10	1.75	1.75	0.88		0.87
03/23/10	4.75	4.75	1.58		3.17
06/08/10	3.50	3.50	0.94	2.50	0.06
08/31/10	2.00	2.00	0.47		1.53
08/31/10	3.50	3.50			3.50
08/08/10	5.00	5.00	1.87		3.33
07/27/10	3.00	3.00	1.00		2.00
08/31/10	4.25	4.25	0.83	2.00	1.42
09/28/10	2.50	2.50	0.83		1.67
10/19/10	3.00	3.00	0.25	2.75	0.00
10/28/10	3.00	3.00	0.75		2.25
11/18/10	3.00	3.00	0.43	2.50	0.07
12/21/10	3.00	3.00	1.00		2.00
01/26/10	8.25	6.25	2.08		4.17
03/23/10	5.00	5.00	1.50	3.50	0.00
05/11/10	3.50	3.50	1.17	2.25	0.08
06/25/10	5.50	5.50	1.37	4.00	0.13
08/21/10	4.75	4.75	1.08		3.69
11/18/10	3.75	3.75	1.25		2.50
01/27/10	2.00	2.00	0.40		1.60
03/03/10	4.00	4.00	0.80	2.00	1.20
03/30/10	2.50	2.50	0.28		2.22
03/31/10	4.00	4.00	1.00	3.00	0.00
04/12/10	3.50	3.50	0.70	2.75	0.05
04/14/10	1.00	1.00	0.50	0.50	0.00
04/18/10	5.50	5.50	1.38	4.00	0.12
04/18/10	6.00	6.00	1.50	4.50	0.00
06/08/10	5.50	5.50	1.10	4.25	0.15
06/22/10	3.50	3.50	0.88		2.62
07/21/10	4.50	4.50	1.50	3.00	0.00
08/11/10	3.50	3.50	0.50	3.00	0.00
08/31/10	4.50	4.50	0.90	3.50	0.10
09/08/10	3.50	3.50	1.17		2.33
09/14/10	2.00	2.00	1.00		1.00
10/13/10	3.00	3.00	1.00		2.00
11/18/10	4.50	4.50	1.13	1.00	2.37
12/07/10	3.50	3.50	0.75	2.75	0.00
12/16/10	4.50	4.50	1.13	2.75	0.62
07/21/10	5.50	5.50	1.38	2.75	1.37
07/21/10	5.50	5.50	1.37	1.25	2.88
11/18/10	4.75	4.75	1.58	1.25	1.92
12/10/10	2.00	2.00	1.00		1.00
01/28/10	8.25	6.25	2.08		4.17
06/22/10	3.50	3.50	0.75	2.75	0.00
11/18/10	4.50	4.50	0.90	3.50	0.10
12/16/10	4.50	4.50	1.13	3.00	0.37
04/18/10	5.50	5.50	1.83	2.75	0.92
02/23/10	5.50	5.50	1.10		4.40
04/21/10	1.25	1.25	0.68		0.69
06/08/10	6.00	6.00	1.87	3.25	0.08
07/27/10	3.00	3.00	1.00	2.00	0.00
08/31/10	4.25	4.25	0.75	3.50	0.00
10/26/10	3.00	3.00	0.75		2.25
11/18/10	3.00	3.00	0.43		2.57
01/27/10	2.75	2.75	1.37		1.38
03/01/10	3.00	3.00	0.75	2.25	0.00
03/17/10	4.25	4.25	0.50	1.90	2.75

03/24/10	3.50	3.50	1.17	2.25	0.08
03/30/10	3.50	3.50	1.17	2.25	0.08
04/14/10	2.25	2.25	1.00	1.25	0.00
04/18/10	5.00	5.00	2.50	2.50	0.00
05/12/10	3.00	3.00	1.00	2.00	0.00
05/25/10	1.50	1.50	0.25	1.25	0.00
06/02/10	1.00	1.00	0.25	0.75	0.00
06/08/10	5.00	5.00	1.25	3.75	0.00
06/10/10	3.50	3.50	1.00	2.50	0.00
06/22/10	3.50	3.50	0.70		2.80
07/14/10	2.75	2.75	1.37		1.38
07/21/10	4.50	4.50	0.90		3.60
08/11/10	3.50	3.50	0.58		2.92
08/19/10	2.25	2.25	0.55		1.69
09/31/10	4.00	4.00	0.80		3.20
09/08/10	2.00	2.00	0.33		1.67
09/14/10	2.00	2.00	0.67		1.33
11/09/10	3.75	3.75	0.94		2.81
11/18/10	4.50	4.50	0.90		3.60
12/15/10	3.75	3.75	0.75		3.00
01/20/10	3.50	3.50	0.44	3.00	0.06
01/27/10	3.00	3.00	0.75		2.25
03/01/10	3.50	3.50	1.17	2.25	0.08
03/01/10	3.00	3.00	0.75	2.25	0.00
03/30/10	2.50	2.50	0.25		2.22
04/18/10	5.50	5.50	1.37	2.75	1.38
06/08/10	2.50	2.50	0.83	1.50	0.17
06/22/10	4.50	4.50	0.64		3.85
08/31/10	4.00	4.00	0.80		3.20
09/14/10	2.00	2.00	1.25	0.75	0.00
11/18/10	4.50	4.50	1.12	2.00	1.38
12/07/10	3.50	3.50	0.88		2.83
01/27/10	3.00	3.00	0.75		2.25
09/22/10	3.50	3.50	0.87		2.63
07/01/10	7.25	7.25	3.50	3.75	0.00
07/21/10	5.25	5.25	1.31		3.94
08/11/10	3.50	3.50	0.58		2.92
08/19/10	2.25	2.25	0.58		1.69
11/09/10	3.50	3.50	0.70		2.80
12/07/10	3.50	3.50	0.87	2.50	0.13
04/05/10	5.00	5.00	2.50		2.50
03/08/10	6.75	6.75	1.35	5.25	0.15
08/31/10	2.00	2.00		2.00	0.00
08/31/10	3.50	3.50	0.50	3.00	0.00
11/16/10	1.00	1.00	-0.21	0.75	0.04
12/16/10	1.00	1.00	0.50	0.50	0.00
01/28/10	3.75	3.75	0.29		3.46
01/25/10	1.00	1.00	0.29		0.71
04/07/10	5.00	5.00	2.50		2.50
05/11/10	1.75	1.75			1.75
05/11/10	2.50	2.50	0.35		2.15
05/25/10	1.50	1.50			1.50
05/25/10	2.50	2.50	0.33		2.17
06/21/10	0.75	0.75			0.75
08/21/10	3.25	3.25	0.50	2.75	0.00
07/21/10	4.75	4.75	2.37		2.38
08/31/10	5.00	5.00	2.50		2.50
09/15/10	4.75	4.75	2.37		2.38
11/16/10	4.50	4.50	2.25		2.25
04/21/10	2.00	2.00	1.00	0.50	0.50
07/21/10	4.75	4.75	1.50	3.25	0.00
11/18/10	3.75	3.75	1.25	2.50	0.00
08/31/10	7.00	7.00	1.40		5.60
01/27/10	3.25	3.25	0.46		2.79
03/03/10	4.00	4.00	0.80	2.00	1.20
05/12/10	1.00	1.00	0.33		0.67
06/22/10	3.50	3.50	0.78		2.72
08/11/10	3.50	3.50	0.50	3.00	0.00
09/08/10	3.75	3.75	0.63	3.00	0.12
09/14/10	3.00	3.00	1.15	1.85	0.00
12/16/10	5.75	5.75	1.00	0.44	4.31
01/27/10	3.25	3.25	0.46		2.79
02/17/10	4.50	4.50	1.12		3.38
04/14/10	3.00	3.00	0.75		2.25
06/22/10	4.00	4.00	0.67		3.33
07/21/10	5.25	5.25	1.31		3.94
08/11/10	3.50	3.50	0.70		2.80
09/08/10	3.75	3.75	0.62		3.13
10/13/10	3.00	3.00	0.60	1.00	1.40
02/23/10	1.75	1.75	0.87		0.88
06/22/10	4.00	4.00	0.67	1.25	2.08
03/01/10	3.50	3.50	1.17	2.25	0.08
03/03/10	3.00	3.00	0.75		2.25
03/24/10	3.75	3.75	1.25		2.50
03/30/10	4.00	4.00	1.00		3.00
04/14/10	2.50	2.50	0.83		1.67
04/18/10	2.75	2.75	0.30		2.45
06/16/10	3.25	3.25	1.00	2.25	0.00



06/22/10	3.50	3.50	0.88	2.62	
07/21/10	4.50	4.50	1.13	3.37	
09/08/10	3.50	3.50	1.17	2.33	
11/18/10	4.00	4.00	0.80	3.20	
12/16/10	3.50	3.50	0.44	3.06	
03/01/10	3.50	3.50	1.17	0.08	
03/03/10	3.00	3.00	0.75	2.25	
03/30/10	4.00	4.00	1.00	3.00	
06/22/10	3.50	3.50	0.88	2.63	
07/21/10	4.50	4.50	1.12	3.38	
08/19/10	2.25	2.25	0.56	1.69	
11/18/10	4.00	4.00	0.80	3.20	
12/16/10	3.50	3.50	0.44	3.06	
06/22/10	4.00	4.00	0.67	2.33	
01/27/10	3.00	3.00	0.75	2.25	
02/24/10	3.50	3.50	1.75	1.75	
03/03/10	4.50	4.50	0.90	0.10	
03/17/10	4.00	4.00	1.00	1.00	
04/18/10	6.00	6.00	1.50	4.50	
05/12/10	3.00	3.00	1.00	0.00	
06/08/10	5.00	5.00	1.25	3.75	
06/16/10	3.25	3.25	1.00	0.00	
06/22/10	3.00	3.00	1.00	0.00	
07/01/10	6.50	6.50	1.30	6.20	
07/21/10	4.50	4.50	0.90	3.60	
08/31/10	4.00	4.00	0.80	3.20	
10/13/10	3.00	3.00	1.00	2.00	
12/16/10	3.50	3.50	0.44	0.06	
03/03/10	2.50	2.50	0.62	1.88	
12/16/10	4.50	4.50	1.13	0.37	
Total:		2341.50	667.27	730.48	963.76
Grand Total					

Billed	2,341.50
Amt should be	-657.27
	1,684.23
Less overage	-730.48
	953.75

28,889.09

Was Billed	70,924.04
Amt which should have been billed	-19,908.71
Overbilled	51,015.33
Credit as a result of overage	-22126.24
Balance owed to RCOC	28,889.09

Hours =Service Hours recorded for Group billing  
 Billed =hours billed for Group billing  
 SB =Should Be-Hours that should have been billed as a result of # of clients in group  
 Overage Credit =the amount of hrs. over contract that we were unable to bill  
 Overbilled =the amount we overbilled RCOC for this date & client

Date	Client Name	Hour	Bill	S/B	Overage Cred	Overbilled
03/03/11		2.50	2.50	0.83	0	1.87
04/21/11		3.00	3.00	1	0	2.00
04/21/11		1.00	1.00	0.5	0	0.50
04/12/11		4.00	4.00	1	0	3.00
04/12/11		3.50	3.50	0.7	0	2.80
02/22/11		3.25	3.25	1.63	0	1.62
03/08/11		1.25	1.25	0.31	0	0.94
03/08/11		2.50	2.50	0.83	0	1.67
01/20/11		3.00	3.00	0.33	0	2.67
04/12/11		3.50	3.50	0.7	0	2.80
04/14/11		1.00	1.00	0.33	0	0.67
01/20/11		3.50	3.50	0.44	1	2.06
03/08/11		1.25	1.25	0.31	0	0.94
03/08/11		2.50	2.50	0.83	0	1.67
02/23/11		4.25	4.25	1.42	0	2.83
03/17/11		4.00	4.00	1	0	3.00
01/20/11		3.00	3.00	0.33	1	1.67
01/20/11		3.00	3.00	0.33	0	2.67
03/17/11		4.25	4.25	1.06	3	0.19
01/20/11		3.50	3.50	0.44	0	3.06
01/20/11		3.00	3.00	0.33	0	2.67
03/31/11		3.50	3.50	0.88	0	2.62
04/21/11		3.00	3.00	1	0	2.00
04/12/11		3.50	3.50	1.75	0	1.75
04/21/11		2.00	2.00	1	0	1.00
04/12/11		4.00	4.00	1	0	3.00
03/08/11		6.75	6.75	1.35	4	1.40
03/08/11		1.25	1.25	0.31	0	0.94
03/08/11		2.50	2.50	0.83	0	1.67
01/20/11		3.00	3.00	0.33	0	2.67
03/17/11		4.25	4.25	1.06	3	0.19
04/12/11		4.00	4.00	1	0	3.00
01/04/11		3.25	3.25	1.63	0	1.62
02/23/11		4.25	4.25	1.42	1.42	1.41
02/23/11		4.25	4.25	1.42	1.42	1.41
01/20/11		3.50	3.50	0.44	0	3.06
01/20/11		3.50	3.50	0.44	1.5	1.56
03/03/11		3.00	3.00	0.75	0	2.25
04/12/11		3.00	3.00	1	0	2.00
01/20/11		3.50	3.50	0.44	0	3.06
02/24/11		3.50	3.50	1.75	0.25	1.50
03/03/11		3.00	3.00	0.75	0	2.25
04/12/11		3.00	3.00	1	0	2.00
05/19/11		1.00	1.00	0.33	0	0.67
03/03/11		4.50	4.50	0.75	0	3.75
01/20/11		3.00	3.00	0.33	0	2.67
03/03/11		4.00	4.00	0.8	0	3.20
03/31/11		4.00	4.00	0.8	0	3.20
04/12/11		3.50	3.50	0.7	2.5	0.30
04/14/11		1.00	1.00	0.5	0	0.50
05/12/11		1.00	1.00	0.33	0	0.67
04/21/11		1.25	1.25	0.5	0	0.75
01/20/11		3.00	3.00	0.33	0	2.67
03/17/11		4.25	4.25	1.06	3	0.19
04/12/11		4.00	4.00	1	0	3.00
01/20/11		3.50	3.50	0.44	1.5	1.56
03/31/11		3.50	3.50	0.88	0	2.62
04/12/11		3.50	3.50	0.7	2.5	0.30
04/12/11		3.50	3.50	0.7	1	1.80
04/14/11		1.00	1.00	0.33	0	0.67
04/05/11		5.00	5.00	2.5	0	2.50
05/12/11		1.00	1.00	0.33	0	0.67
01/20/11		3.50	3.50	0.44	0	3.06
03/03/11		3.00	3.00	0.75	1	1.25
03/31/11		2.75	2.75	0.88	0	1.87
03/03/11		3.00	3.00	0.75	0	2.25
02/24/11		3.50	3.50	1.75	0	1.75
		207.50	207.50	53.88	28.09	125.53

Total Hours



Amount should be billed  
Over billed  
Credit as a result of overage  
Overbilled hours Balance

**Balance outstanding**

**Hours** =Service Hours recorded for Group billing  
**Billed** =hours billed for Group billing  
**SB** =Should Be-Hours that should have been billed as a result of # of clients in group  
**Overage C**=the amount of hrs. over contract that we were unable to bill  
**Overbilled**=the amount we overbilled RCOC for this date & client

## **THE DEPARTMENT OF DEVELOPMENTAL SERVICES' EVALUATION OF PROJECT INDEPENDENCE'S RESPONSE**

As part of the audit report process, Project Independence, Inc. (PI) was afforded the opportunity to respond to the draft audit report and provide a written response to each finding identified therein. On September 22, 2012, PI submitted a response to the draft audit report, which was received by DDS on September 24, 2012. The response included a cover letter, and an Analysis of Billing Code 76 with applicable spreadsheets.

DDS evaluated PI's written response to the draft report and determined that PI disagreed with Finding 1 and did not disagree with Findings 2, 3, and 4.

### **Finding 1: Independent Living Program – Noncompliance With Staffing Ratio**

For Finding 1 of the audit report, PI presented its contention that \$32,691.00 of the \$54,845.21 was due and owing.

PI acknowledged, as part of the Analysis of Billing Code 76 that the group sessions should have been billed at a group ratio. However, PI also claimed that services hours provided often exceed the amount of hours billed to and authorized by Regional Center of Orange County (RCOC). PI provided a spreadsheet with their computation of credit hours as a result of unbilled excess hours in order to reduce the amount of overbilled hours.

#### **DDS' Evaluation:**

The DDS auditors reviewed and traced service hours from the service records to the Detailed Client Report (DCR) and the Purchase of Services (POS) billing data. Based on the review the DDS auditors determined that all hours claimed on the DCR were actually billed to RCOC. The DDS auditors provided PI with the testing sample and scheduled a conference call on October 12, 2012, to both discuss the evaluation methodology and to afford PI the opportunity to provide additional explanation for their response. During the conference call the DDS auditors explained the testing methodology and performed a walkthrough of the supporting documents to show how DDS arrived at its conclusion. At the end of the conference call PI agreed with the DDS auditor's evaluation of the response. Please refer to Attachment E for an example of the comparison of provided hours and billed hours.

### **Finding 2: Adult Development Program – Unsupported Billings and Failure to Bill**

PI's response did not indicate disagreement with this finding. In absence of an exception to this finding, it is assumed that PI is in agreement with the finding and \$624.70 of unsupported billings due back to DDS.

**THE DEPARTMENT OF DEVELOPMENTAL SERVICES'  
EVALUATION OF PROJECT INDEPENDENCE'S RESPONSE**

**Finding 3: Behavior Management Program – Unsupported Billings and Failure to Bill**

PI's response did not indicate disagreement with this finding. In absence of an exception to this finding, it is assumed that PI is in agreement with the finding and \$393.25 of unsupported billings due back to DDS.

**Finding 4: Community Activities Support Services – Unsupported Billings**

PI response did not indicate disagreement with this finding. In absence of an exception to this finding, it is assumed that PI is in agreement with the finding and \$831.11 of unsupported billings due back to DDS.

**DDS' Conclusion:**

Based on the evaluation of PI's response, DDS determined that PI must reimburse DDS \$54,845.21 for Finding 1 and \$1,849.06 for the remaining three findings for a total of \$56,694.27.

**Project Independence  
Comparison of Provided Hours and Billed Hours**

<u>Staff Name</u>	<u>Service Date</u>	<u>Service Code</u>	<u>Service Description</u>	<u>Hrs</u>
A.J.	03/01/10	12	Phone w/ Consumer	0.25
A.J.	03/01/10	76	Group Community Integration/Peer Connection	3.50
A.B.	03/04/10	21	Banking	0.25
A.B.	03/04/10	21	Banking	0.25
A.J.	03/05/10	44	Grocery Shopping	1.25
A.J.	03/05/10	47	Med Checks	0.50
A.J.	03/05/10	42	Nutrient / Exercise / Weight Check	0.50
A.J.	03/08/10	12	Phone w/ Consumer	0.25
A.B.	03/10/10	21	Banking	1.25
W.J.	03/11/10	69	Missed Session/Autonomy	0.25
A.J.	03/12/10	44	Grocery Shopping	1.00
A.J.	03/12/10	47	Med Checks	0.50
A.J.	03/12/10	42	Nutrient / Exercise / Weight Check	0.50
A.J.	03/15/10	12	Phone w/ Consumer	0.25
A.B.	03/15/10	12	Phone w/ Consumer	0.25
A.B.	03/16/10	21	Banking	2.00
W.J.	03/18/10	30	Other - Housing	0.50
A.J.	03/19/10	44	Grocery Shopping	1.50
A.J.	03/19/10	47	Med Checks	0.50
T.B.	03/22/10	12	Phone w/ Consumer	0.25
A.J.	03/22/10	12	Phone w/ Consumer	0.25
A.B.	03/23/10	21	Banking	1.00
H.S.	03/24/10	76	Group Community Integration/Peer Connection	3.75
A.J.	03/26/10	44	Grocery Shopping	1.00
A.J.	03/26/10	47	Med Checks	0.50
A.J.	03/26/10	42	Nutrient / Exercise / Weight Check	0.50
A.B.	03/29/10	12	Phone w/ Consumer	0.25
H.S.	03/30/10	76	Group Community Integration/Peer Connection	4.00
A.B.	03/31/10	21	Banking	0.75
<b>Total Service Hours Provided</b>				<b><u>27.50</u></b> ↗

**Project Independence  
Comparison of Provided Hours and Billed Hours**

**POS DATA**

Vendor Number	Year / Month	Client ID	A Rate per Hour	Authorization Number	B POS Amount (\$)	C = B / A Billed Hours
S23012	201003	[REDACTED]	\$30.68	[REDACTED]	\$843.70	<u><u>27.5</u></u> <sup>x</sup>

Tickmark Legend

<sup>x</sup> Total hours provided to the client as recorded on the Detailed Client Report by Project Independence (PI) equals total hours billed to Regional Center of Orange County (RCOC) per Purchase of Services (POS) data.