

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**MISSOURI DID NOT ALWAYS CORRECTLY  
CLAIM COSTS FOR MEDICAID FAMILY  
PLANNING STERILIZATION PROCEDURES  
FOR CALENDAR YEARS 2009 AND 2010**

*Inquiries about this report may be addressed to the Office of Public Affairs at  
[Public.Affairs@oig.hhs.gov](mailto:Public.Affairs@oig.hhs.gov).*



**Gloria L. Jarmon  
Deputy Inspector General**

**June 2013  
A-07-12-01117**

# *Office of Inspector General*

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## **EXECUTIVE SUMMARY**

### **BACKGROUND**

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State Governments jointly fund and administer the Medicaid program. At the Federal level, the Centers for Medicare & Medicaid Services (CMS) administers the program. Each State administers its Medicaid program in accordance with a CMS-approved State plan. Although the State has considerable flexibility in designing and operating its Medicaid program, it must comply with applicable Federal requirements. In Missouri, the Department of Social Services, Missouri HealthNet Division (the State agency), is responsible for administering the Medicaid program.

Consistent with this responsibility, the State agency submits to CMS, on a quarterly basis, its standard Form CMS-64, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program (CMS-64 report), to report Medicaid expenditures for Federal reimbursement.

The amount that the Federal Government reimburses to State Medicaid agencies, known as Federal financial participation or Federal share, is determined by the Federal medical assistance percentage (FMAP). The FMAP is a variable rate that is based on a State's relative per capita income. The State agency's FMAP ranged from 71.24 percent to 74.43 percent for claims paid during calendar years (CY) 2009 and 2010.

Federal requirements authorize Federal reimbursement at an enhanced 90-percent rate (90-percent rate) for family planning services, which include services that prevent or delay pregnancy or otherwise control family size and may also include sterilization procedures.

During CYs 2009 and 2010, the State agency reported sterilization procedure costs of \$14,592,649, which served as its basis for claiming Federal reimbursement.

### **OBJECTIVE**

Our objective was to determine whether the State agency correctly claimed costs for Medicaid family planning sterilization procedures on the CMS-64 reports for CYs 2009 and 2010.

### **SUMMARY OF FINDINGS**

The State agency did not always correctly claim costs for Medicaid family planning sterilization procedures on the CMS-64 reports for CYs 2009 and 2010. Specifically, the State agency made two errors on its claims:

- The State agency claimed costs for Federal reimbursement for the same outpatient hospital or clinic service on two lines of the CMS-64 report. The second claim was not allowable for Federal reimbursement.

- Because the State agency subtracted one-third of total sterilization costs from each of three lines—inpatient hospital, outpatient hospital, and clinic services—instead of using actual costs for each line, the State agency used incorrect costs to claim Medicaid family planning sterilization procedures on the CMS-64 reports.

As a result of these errors, the State agency overstated the amount of Federal reimbursement reported on the CMS-64 reports by \$1,480,516. This excess Federal reimbursement occurred because the State agency’s adjustment process—that was designed to identify costs for family planning sterilization procedures—was ineffective.

## **RECOMMENDATIONS**

We recommend that the State agency:

- refund \$1,480,516 to the Federal Government,
- review costs for family planning sterilization procedures for quarterly reporting periods after our audit period and refund any overpayments to the Federal Government, and
- ensure that future expenditures for family planning sterilization procedures are claimed correctly on the CMS-64 reports.

## **STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE**

In written comments on our draft report, the State agency agreed with our recommendations and described corrective actions that it had implemented or planned to implement, including refunding the \$1,480,516. Regarding our second recommendation, the State agency stated that it would refund an additional \$893,025 to the Federal Government. We verified that the State agency correctly calculated this overpayment.

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## INTRODUCTION

### BACKGROUND

#### Medicaid Program

Pursuant to Title XIX of the Social Security Act (the Act), the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State Governments jointly fund and administer the Medicaid program. At the Federal level, the Centers for Medicare & Medicaid Services (CMS) administers the program. Each State administers its Medicaid program in accordance with a CMS-approved State plan. Although the State has considerable flexibility in designing and operating its Medicaid program, it must comply with applicable Federal requirements.

States use the standard Form CMS-64, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program (CMS-64 report), to report actual Medicaid expenditures for each quarter and CMS uses it to reimburse States for the Federal share of Medicaid expenditures. The amounts reported on the CMS-64 report and its attachments must represent actual expenditures and be supported by documentation.

#### Missouri Medicaid Program

In Missouri, the Department of Social Services, Missouri HealthNet Division (the State agency), is responsible for administering the Medicaid program. The amount that the Federal Government reimburses to State Medicaid agencies, known as Federal financial participation (FFP) or Federal share, is determined by the Federal medical assistance percentage (FMAP). The FMAP is a variable rate that is based on a State's relative per capita income. The State agency's FMAP ranged from 71.24 percent to 74.43 percent for claims paid during calendar years (CY) 2009 and 2010.

The State agency uses its Medicaid Management Information System (MMIS) to process claims. MMIS is a computerized payment and information reporting system that States are required to use to process and pay Medicaid claims.

#### Medicaid Coverage of Family Planning Services

Section 1905(a)(4)(C) of the Act requires States to furnish family planning services and supplies to individuals of childbearing age (including minors who can be considered to be sexually active) who are eligible under the State plan and who desire such services and supplies. Section 1903(a)(5) of the Act and 42 CFR § 433.10(c)(1) authorize Federal reimbursement at an enhanced 90-percent rate (90-percent rate) for family planning services.

Section 4270 of the CMS *State Medicaid Manual* (the manual) describes family planning services as those that prevent or delay pregnancy or otherwise control family size. Family planning services include, but are not limited to, the following items and services: counseling services and patient education, examination and treatment by medical professionals in

accordance with States' requirements, devices to prevent conception, and sterilization procedures; and may include infertility services, including sterilization reversals.

### **State Agency's Methodology for Claiming Costs for Family Planning Sterilization Procedures**

The State agency used computer programs to identify family planning claims according to diagnosis and procedure codes. The programs accessed the MMIS, which contains records of paid claims, and produced reports that listed claims with family planning services. The State agency used these reports to claim family planning expenditures for Federal reimbursement on the CMS-64 reports.

The CMS-64 report has one line designated for reporting incurred costs for sterilization procedures (designated line). The State agency initially recorded these costs on three lines other than the designated line. Those three lines were (a) inpatient hospital services, (b) outpatient hospital services, and (c) clinic services. Because the State agency initially recorded these costs on lines other than the designated line, it used an adjustment process to move the sterilization costs to the designated line prior to its submission of the CMS-64 reports to CMS. These adjustments should have been (a) deducted from the three lines at actual costs initially recorded and at the Federal reimbursement rates at which it recorded them and (b) added to the designated line at the 90-percent rate.

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

### **Objective**

Our objective was to determine whether the State agency correctly claimed costs for Medicaid family planning sterilization procedures on the CMS-64 reports for CYs 2009 and 2010.

### **Scope**

We reviewed \$14,592,649 that the State agency reported for sterilization procedures during CYs 2009 and 2010. During this same period, the State agency received Federal reimbursement totaling \$43,829,616 for all family planning services. We are separately reviewing family planning services other than sterilization.

We reviewed the FMAPs and 90-percent rates used to calculate the Federal reimbursement that the State agency received from its claimed expenditures, but we did not review the medical necessity of the claims or analyze the claims to determine whether they qualified as family planning services. Further, we did not review the overall internal control structure of the State agency or the Medicaid program. We reviewed only the internal controls that pertained directly to our objective.

We performed fieldwork at the State agency's offices in Jefferson City, Missouri, from January through May 2012.

## **Methodology**

To accomplish our objective, we:

- reviewed Federal laws, regulations, and guidance and the State plan;
- held discussions with CMS officials to gain an understanding of CMS requirements and guidance furnished to State agency officials concerning Medicaid family planning claims;
- held discussions with State agency officials to gain an understanding of how the State agency claimed Medicaid reimbursement for family planning services, including sterilization procedures;
- reconciled family planning claims reported on the CMS-64 reports with the State agency's supporting documentation;
- calculated the incorrect Federal reimbursement—for sterilization procedures—that was reported on three lines of the CMS-64 reports: inpatient hospital services, outpatient hospital services, and clinic services;
- discussed the results of our review with State agency officials on August 30, 2012, and provided a list of questioned costs by quarter; and
- reviewed the State agency's calculation of overpayments identified in its review of costs for family planning sterilization procedures for quarterly reporting periods after our audit period.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **FINDINGS AND RECOMMENDATIONS**

The State agency did not always correctly claim costs for Medicaid family planning sterilization procedures on the CMS-64 reports for CYs 2009 and 2010. Specifically, the State agency made two errors on its claims:

- The State agency claimed costs for Federal reimbursement for the same outpatient hospital or clinic service on two lines of the CMS-64 report. The second claim was not allowable for Federal reimbursement.
- Because the State agency subtracted one-third of total sterilization costs from each of three lines—inpatient hospital, outpatient hospital, and clinic services—instead of using

actual costs for each line, the State agency used incorrect costs to claim Medicaid family planning sterilization procedures on the CMS-64 reports.

As a result of these errors, the State agency overstated the amount of Federal reimbursement reported on the CMS-64 reports by \$1,480,516. This excess Federal reimbursement occurred because the State agency's adjustment process—that was designed to identify costs for family planning sterilization procedures—was ineffective.

## **FEDERAL REQUIREMENTS**

Federal regulations (42 CFR § 433.32(a)) require that the State agency “[m]aintain an accounting system and supporting fiscal records to assure that claims for Federal funds [reported on the CMS-64 report] are in accord with applicable Federal requirements ....”

Pursuant to section 4270 of the manual, only items and procedures clearly furnished or provided for family planning purposes may be claimed at the 90-percent rate. Additionally, section 4270(B)(1) of the manual states that “FFP at the 90 percent rate is available for the cost of a Medicaid sterilization ....”

## **INCORRECT CLAIMS FOR FEDERAL REIMBURSEMENT FOR STERILIZATION PROCEDURES**

### **Incorrect Adjustment to Claims for Federal Reimbursement for Outpatient Hospital or Clinic Service Sterilization Procedures**

The State agency did not always correctly claim costs for Medicaid family planning sterilization procedures on the CMS-64 reports. The State agency made two claims for the same outpatient hospital or clinic service for Federal reimbursement. The second claim was not allowable for Federal reimbursement.

The State agency made one claim correctly at the 90-percent rate on the designated line.

The State agency inadvertently made an additional claim for the same sterilization procedures (for outpatient hospital or clinic services). The additional claim occurred when the State agency moved sterilization costs to the designated line and negatively adjusted the initial lines at the FMAP rates (which ranged from 71.24 percent to 74.43 percent) instead of at the 90-percent rate initially used to record the costs for these two lines. The difference between Federal reimbursement at the 90-percent rate and at the lower FMAP rates represented the amount of the second claim.

Because the State agency claimed the costs on the designated line, the additional claim (on the initial lines for outpatient hospital or clinic services) was unallowable for Federal reimbursement.

## **Incorrect Adjustment to Claims for Federal Reimbursement for Inpatient Hospital, Outpatient Hospital, and Clinic Service Sterilization Procedures**

Contrary to Federal requirements, the State agency used incorrect costs to claim Medicaid family planning sterilization procedures on three lines of the CMS-64 reports.

The incorrect claims occurred when the State agency moved sterilization costs from each of the CMS-64 report lines for inpatient hospital services, outpatient hospital services, and clinic services (initially used to record the costs) to the designated line. The State agency moved one-third of the total sterilization costs from each line rather than using the correct actual costs. The adjustment process created incorrect costs for each line with amounts that were either more or less than the actual costs for each line.

Because of these errors, the State agency overstated claims for Federal reimbursement on the inpatient hospital services line and the outpatient hospital services line and understated claims for Federal reimbursement on the clinic services line.

### **INEFFECTIVE ADJUSTMENT PROCESS**

These errors occurred because the State agency's adjustment process—that was designed to identify costs for family planning sterilization procedures—was ineffective. Specifically, the State agency's adjustment process did not ensure that the adjustments were deducted from the three lines at actual costs initially recorded at the Federal reimbursement rates at which it recorded them.

### **EXCESS FEDERAL REIMBURSEMENT**

The State agency received \$1,480,516 in excess Federal reimbursement because of two errors that it made. The State agency (a) claimed costs for Federal reimbursement for the same service on two lines on the CMS-64 report and (b) used incorrect costs to claim Medicaid family planning sterilization procedures on the CMS-64 reports. The State agency made these errors at the same time, so we could not differentiate the monetary effects of one from the other.

The details of the excess Federal reimbursement are listed in Appendix A.

### **RECOMMENDATIONS**

We recommend that the State agency:

- refund \$1,480,516 to the Federal Government,
- review costs for family planning sterilization procedures for quarterly reporting periods after our audit period and refund any overpayments to the Federal Government, and
- ensure that future expenditures for family planning sterilization procedures are claimed correctly on the CMS-64 reports.

## **STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE**

In written comments on our draft report, the State agency agreed with our recommendations and described corrective actions that it had implemented or planned to implement, including refunding the \$1,480,516. Regarding our second recommendation, the State agency stated that it would refund an additional \$893,025 to the Federal Government. We verified that the State agency correctly calculated this overpayment.

The State agency's comments appear in their entirety as Appendix B. The State agency's supplemental comments appear as Appendix C.

# **APPENDIXES**

## APPENDIX A: CALCULATION OF QUESTIONED COSTS BY QUARTER

The Department of Social Services, Missouri HealthNet Division (the State agency), received \$1,480,516 in excess Federal reimbursement. That amount consists of the difference between Federal reimbursement at the enhanced 90-percent rate (90-percent rate) (\$8,214,033) and Federal reimbursement at the lower Federal medical assistance percentage (FMAP) rates (\$6,733,517).

The following table presents details of the excess Federal reimbursement by quarter for Medicaid family planning sterilization procedures. The amounts represent the combined effect that resulted because the State agency (a) claimed costs for Federal reimbursement for the same service on two lines on the standard Form CMS-64, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program (CMS-64 report) and (b) used incorrect costs to claim Medicaid family planning sterilization procedures on the CMS-64 reports. These errors occurred simultaneously and their monetary effects therefore cannot be differentiated.

**Table: Excess Federal Reimbursement**

<b>Quarter Ended</b>	<b>Amounts at 90-Percent Rate</b>	<b>Amounts at FMAP Rates</b>	<b>Net Difference Questioned Costs</b>
03/31/2009	\$958,191	(\$758,462)	\$199,729
06/30/2009	1,016,997	(827,948)	189,049
09/30/2009	963,440	(784,347)	179,093
12/31/2009	1,102,443	(911,720)	190,723
03/31/2010	1,009,552	(834,900)	174,652
06/30/2010	1,171,152	(968,543)	202,609
09/30/2010	967,484	(800,109)	167,375
12/31/2010	1,024,774	(847,488)	177,286
<b>Total</b>	<b>\$8,214,033</b>	<b>(\$6,733,517)</b>	<b>\$1,480,516</b>

APPENDIX B: STATE AGENCY COMMENTS



JEREMIAH W. (JAY) NIXON, GOVERNOR • ALAN O. FREEMAN, DIRECTOR

MO HEALTHNET DIVISION  
P.O. BOX 6500 • JEFFERSON CITY, MO 65102-6500  
WWW.DSS.MO.GOV • 573-751-3425

March 14, 2013

Patrick Cogley  
Regional Inspector General for Audit Services  
Office of Inspector General  
Office of Audit Services, Region VII  
601 East 12<sup>th</sup> Street, Region 0429  
Kansas City, MO 64106

Re: A-07-12-01117

Dear Mr. Cogley:

This is in response to the Office of Inspector General's (OIG) draft report entitled "Missouri Did Not Always Correctly Claim Costs for Medicaid Family Planning Sterilization Procedures for Calendar Years 2009 and 2010", Report Number A-07-12-01117. The Department of Social Services' (DSS) responses are below. The OIG recommendations are restated for ease of reference.

Recommendation 1: The OIG recommends that the State agency refund \$1,480,516 to the Federal Government.

DSS Response: The DSS agrees with this recommendation. The DSS will adjust the CMS-64 for the quarter ending March 31, 2013 to refund the \$1,480,516 to the Federal Government.

Recommendation 2: The OIG recommends that the State agency review costs for family planning sterilization procedures for quarterly reporting periods after our audit period and refund any overpayments to the Federal Government.

DSS Response: The DSS agrees with this recommendation. With the submission of the CMS-64 report for the quarter ending December 31, 2011, the DSS implemented a new procedure for reporting sterilizations. The quarterly reporting periods after the audit period were reviewed. The DSS will also adjust the CMS-64 for the quarter ending March 31, 2013 to refund the \$821,383 to the Federal Government.

RELAY MISSOURI

FOR HEARING AND SPEECH IMPAIRED

1-800-735-2466 VOICE • 1-800-735-2966 TEXT PHONE

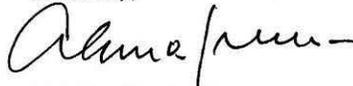
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Recommendation 3: The OIG recommends that the State agency ensure that future expenditures for family planning sterilization procedures are claimed correctly on the CMS-64 reports.

DSS Response: The DSS agrees with this recommendation. For the quarter ending December 31, 2011, the DSS implemented a new process for reporting sterilizations. A quarterly report is produced of all paid sterilizations by category of service and the actual amount reported is then deducted from the family planning expenditures reported on the related line on the CMS-64 report. The total expenditures for sterilizations are subsequently reported on the sterilization line at the family planning rate.

Please contact Jennifer Tidball, Director, Division of Finance and Administrative Services at 573/751-7533 if you have further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Alan O. Freeman", with a horizontal line extending to the right.

Alan O. Freeman  
Director

AOF:jc

APPENDIX C: STATE AGENCY SUPPLEMENTAL COMMENTS



JEREMIAH W. (JAY) NIXON, GOVERNOR • ALAN O. FREEMAN, DIRECTOR

DIVISION OF FINANCE AND ADMINISTRATIVE SERVICES  
P.O. BOX 1082 • 221 WEST HIGH • JEFFERSON CITY, MO 65102-1082  
573-751-2542 • 573-751-7598 FAX

April 25, 2013

Patrick Cogley  
Regional Inspector General for Audit Services  
Office of Inspector General  
Office of Audit Services, Region VII  
601 East 12<sup>th</sup> Street, Region 0429  
Kansas City, MO 64106

Re: A-07-12-01117

Dear Mr. Cogley:

On March 14, 2013, a response was sent to you regarding the Office of Inspector General's (OIG) draft report entitled "Missouri Did Not Always Correctly Claim Costs for Medicaid Family Planning Sterilization Procedures for Calendar Years 2009 and 2010", Report Number A-07-12-01117. After discussions with [REDACTED], we are submitting a revised amount for DSS to adjust on the CMS-64 for the quarter ending March 31, 2013, based on actual costs rather than estimates. The revised amount will be \$893,025.00. Also attached to this letter is documentation that shows how this amount was arrived at.

Please contact Jennifer Tidball, Director, Division of Finance and Administrative Services at 573/751-7533 if you have further questions.

Sincerely,

A handwritten signature in cursive script that reads "Jennifer R. Tidball".

Jennifer R. Tidball  
Director

JRT:AP:bsb

Attachment

**OIG Report A-07-12-0117**  
**DSS Response to Recommendation 2**  
**Sterilization FFP over-claimed subsequent to audit period**

Quarter	Over-Claim FFP
QE 03/31/2011	(292,214.00)
QE 06/30/2011	(264,149.00)
QE 09/30/2011	<u>(336,662.00)</u>
	<u><b>(893,025.00)</b></u>