

Before the
Administrative Hearing Commission
State of Missouri



FAMILY FIRST MEDICAL CENTER, INC.,)	
)	
Petitioner,)	
)	
v.)	No. 13-2161 SP
)	
DEPARTMENT OF SOCIAL SERVICES,)	
MISSOURI MEDICAID AUDIT AND)	
COMPLIANCE UNIT,)	
)	
Respondent.)	

DECISION

Family First Medical Center, Inc. (“Family First”) is subject to \$46,917.84 in recoupment.

Procedure

Family First filed a complaint on December 26, 2013, appealing the decision of the Department of Social Services, Missouri Medicaid Audit and Compliance Unit (MMAC) to recoup \$46,917.84. MMAC filed an answer on February 3, 2014.

On February 24, 2014, Family First filed a motion to stay the recoupment. We held a hearing on the motion on March 4, 2014. After the hearing, we issued an order on March 5, 2014, granting the stay pending the posting of a bond of \$2,900 by Family First and the filing of a letter from the Centers for Medicare and Medicaid Services to show continuing financial

participation during the pendency of the case. Neither the bond nor the letter was provided to this Commission, so the stay was never imposed.

We held a hearing on this matter on April 8, 2014. James M. McClellan represented Family First. Assistant Attorney General Matthew J. Laudano represented MMAC. The case became ready for our decision on August 12, 2014, when the last written argument was due.

Commissioner Karen A. Winn, having read and personally considered the portions of the record cited or referred to in the parties' written arguments, renders the decision of the Commission. Section 536.080.2, RSMo 2000¹; *Angelos v. State Bd. of Regis'n for the Healing Arts*, 90 S.W.3d 189 (Mo. App. S.D. 2002).

Findings of Fact

1. The Department of Social Services (Department) is charged with administering Missouri's Title XIX (Medicaid) program and determining Medicaid reimbursement. MO HealthNet is a division of the Department responsible for administering claims for Medicaid reimbursement.

2. On November 5, 2009, Family First became enrolled with MO HealthNet as a rural health clinic services provider (RHC) located in Sikeston, Missouri.

3. The predecessor MO HealthNet provider/enrollee for the RHC in Sikeston was First Choice Healthcare, PC, an entity owned by Shelly Gresham, who was previously known as Shelly Beardsley.

4. On April 4, 2004, Shelly Beardsley signed a Missouri Department of Social Services, Division of Medical Services Title XIX Participation Agreement for Medical Services ("Title XIX Agreement") on behalf of First Choice Healthcare, P.C.

¹ Statutory references are to the Revised Statutes of Missouri, RSMo Supp. 2013, unless otherwise noted.

5. The Title XIX Agreement Beardsley signed required that she comply with the Medicaid manual, bulletins, rules, and regulations in the delivery of services and merchandise to RHC patients and in submitting claims for payment and that she create and maintain fiscal and medical records demonstrating the nature and medical necessity of the services provided to RHC patients.

6. On November 3, 2009, Linda Oesterreicher, the owner of Family First, wrote to the Department advising that she had purchased First Choice Healthcare, P.C., had closed that corporation, and had opened a new corporation named Family First.

7. In Oesterreicher's letter, under the heading "Re: Closing of First Choice Healthcare as a Rural Health Clinic," she told the Department that she knew that Gresham was under investigation for Medicare/Medicaid fraud. Oesterreicher stated she did not accept the liabilities of First Choice Healthcare, P.C., which she specifically asked the Department to close.²

8. MO HealthNet sent Oesterreicher a letter on November 5, 2009, advising her that it had processed her change of ownership request, she was to continue using the MO HealthNet provider identifier issued to First Choice to submit claims, and payment of claims submitted would thereafter be directed to Family First in accordance with the change to the Provider Enrollment Master File maintained by the Department.

9. The letter also informed Oesterreicher that MO HealthNet Provider Manuals were available at no cost through the internet.

10. Neither Oesterreicher nor any other representative of Family First signed a Title XIX Agreement.

11. A provider filing a claim for payment is required to identify the type of service provided by its appropriate medical billing code, called the Current Procedural Terminology

² Ex. A p. 3.

(“CPT”) code. The medical billing codes are found in the CPT codebook published by the American Medical Association.

12. The CPT code on the claim tells the Department the level of reimbursement to be paid to the provider. The assignment of an inappropriate CPT code – one that does not correspond to the actual services provided to the patient – on a claim for reimbursement may result in overpayment or underpayment of Medicaid reimbursement to a provider.

13. Family First used an independent contractor, Gateway Medical Solutions, to do its Medicaid billing.

14. The Department selected Family First for a review of its MO HealthNet records for services provided at the clinic between March 1, 2012 and March 8, 2013 for which it had made claims. By letter dated March 26, 2013, Department employee Ashley Bates requested Family First to provide all of its documentation for 263 identified clinic patients for inspection and copying.

15. Bates is a registered nurse and is certified as a professional CPT coder. She conducted the on-site portion of the review on April 3, 2013.

16. Most of the records produced at the on-site review contained handwritten entries on medical service forms. Family First supplemented the records later by sending Bates a thumb drive containing an electronic health record for some of the identified clients.

17. At the close of Bates’ visit on April 3, 2013, Osterreicher signed a document in which she stated she had provided all records, in their entirety, relating to the relevant participants.

18. On November 25, 2013, Bates issued a final decision letter informing Family First that it had been overpaid by \$46,917.84, and was subject to recoupment of that amount. Accompanying the letter was a separate document providing a narrative description of seven different types of billing errors (identified as errors A through G) and a second, 57-page detailed

listing of each overpayment amount for services provided to each clinic patient identified in the audit and the error code assigned to each overpayment.

19. Based on the paper and electronic records provided to her by Family First, Bates identified 626 instances of encounters at the clinic for which Family First had been overpaid, on the basis of inadequate documentation and other deficiencies.

20. Of the 626 claims for which an overpayment was assessed, Bates assigned each of them at least one error code identified by the letters B, C, D, and G. Bates assessed no overpayment for the other error codes.

21. In order for a patient “encounter” at an RHC to be billable to the Medicaid program, the encounter must be face to face with a “core practitioner” who is a doctor, nurse practitioner, nurse midwife, physician assistant, licensed clinical social worker, or clinical psychologist. Where Bates found records without a properly documented face-to-face encounter with a core practitioner, she assigned them error code B.

22. RHCs may claim reimbursement only under one CPT code, for an “evaluation and management” (“E/M”) encounter. Patient encounters for routine or non-covered services, such as follow-up care after a procedure, visits for weight management and diet counseling, or refilling prescriptions are not billable as RHC encounters. Where Bates found records indicating encounters for routine or non-covered services, she assigned them error code C.

23. Where Bates found no documentation to support an encounter billed to MO HealthNet, she assigned error code D to the claim.

24. Where there were records supporting an encounter, but they did not clearly evidence an E/M encounter, Bates assigned error code G.

25. The claims for all encounters were paid at the rate of either \$74.84 or \$76.84, depending upon the participant.

26. When all the claims identified under error codes B, C, D, and G, or some combination thereof, were added together, the sum of claims for which Family First was overpaid was \$46,917.84. A list of the overpaid claims is found in Appendix A to this decision.

Conclusions of Law

We have jurisdiction over this matter. Sections 208.156.5, RSMo 2000, and 621.055.1. Family First has the burden of proof. Section 621.055.1. We decide whether Family First is subject to sanction and, if so, the appropriate sanction. We decide the issues *de novo*, and need not exercise our discretion in the same way as the Department in its underlying decision. *Department of Soc. Servs. v. Mellas*, 220 S.W.3d 778 (Mo. App. W.D. 2007). The Department's answer provides notice of the basis for disallowing claims and imposing sanctions. *See Ballew v. Ainsworth*, 670 S.W.2d 94, 103 (Mo. App. E.D. 1984).

This Commission must judge the credibility of witnesses, and we have the discretion to believe all, part, or none of the testimony of any witness. *Harrington v. Smarr*, 844 S.W.2d 16, 19 (Mo. App. W.D. 1992). Our findings of fact reflect our determination of the credibility of witnesses.

Legal basis for error codes assigned

Attachment A to the final decision letter from the Department to Family First identifies each type of error with specificity and provides the regulations under which the particular claim is deemed to have been overpaid. The information identifying each clinic encounter that was billed to MO HealthNet, by patient name and date of service, the error code or codes assigned, and for which recoupment was ordered is contained in Attachment B. Each of the 626 identified overpayments was attributed to at least one of the following types of errors:

Error B – Billed encounter without seeing a core service provider.

No signature was found on the visit note identifying a core service provider delivered services to the participant, or an encounter was billed for a

patient getting a lab draw, without seeing a core service provider. An encounter cannot be billed without the patient seeing a core service provider (physician, nurse practitioner, etc.) This is a violation of 13 CSR 70-3.030(3)(A)⁷ which states:

Breaching of the terms of the MO HealthNet provider agreement of any current written and published policies and procedures of the MO HealthNet program (Such policies and procedures are contained in provider manuals or bulletins which are incorporated by reference and made part of this rule as published by the Department...) or failing to comply with the terms of the provider certification on the MO HealthNet claim form may be reason for sanction;

Please refer to Section 13.1 of the Independent Rural Health Clinic Manual with states “Rural Health Clinic (RHC) visits between RHC patients and RHC core practitioners (physician, nurse practitioner, nurse midwife, physician assistant, licensed clinical social worker, or clinical psychologist) must include a medically necessary evaluation and management service in order to be reimbursed at the RHC rate. When a face-to-face encounter with a core practitioner does not occur, or when patients present to the clinic for a routine non-covered service, such as blood pressure check, follow-up reading of a TB skin test, venipuncture, etc, and [sic] RHC visit may *not* be billed.”

Please refer to 13 CSR 70-3.030(2)(A)3, which states an adequate medical record must include:

Name, title, and signature of the MO HealthNet enrolled provider delivering the service.

Since no signature was found, it cannot be established that the services were performed by a core service provider.

Error C – Encounter billed for a routine or non-covered service

An encounter was billed for issuing medication refills, without an evaluation and management services documented. An encounter was also billed for weight management, Visits made for the sole purpose of diet counseling and weight management are not covered service. This is a violation of 13 CSR 70-3.030 (3)(A)7. Please see Error B.

Please refer to Section 13.1 of the Independent RHC manual which states “Face-to-face encounters between Rural Health Clinic (RHC) patients and RHC core practitioners (physicians, nurse practitioners, nurse midwife, physician assistant, licensed clinical social worker, or clinical psychologist) must include a medically necessary evaluation and management service in order to be reimbursed

³ All references to the CSR are to the Missouri Code of State Regulations as current with amendments included in the Missouri Register through the most recent update.

at the RHC visit (encounter) rate. When a face-to-face encounter with a core service practitioner does not occur or when a patient presents to the clinic for a routine non-covered service...an RHC encounter may not be billed. Medical records must clearly document a medically necessary evaluation and management service when an RHC encounter is billed. Billed encounters that are not medically necessary are subject to recoupment by the Program Integrity Unit, MO HealthNet Division (MHD).

Please refer to Section 13.45 of the Physician's manual which lists non-covered services, including weight control. Please refer to Section 13.65 of the Physician's manual which states "The treatment of obesity is non-covered unless the treatment is an integral and necessary part of a course of treatment for a concurrent or complicating medical condition".

Please refer to Section 13.2.A of the Physician's manual which states in part "An office visit is not covered if the only service is to obtain a prescription, the need for which has been determined already". An office visit just to obtain a prescription or medication refill, without the patient being examined by a core service provider is not medically necessary and an encounter should not be billed.

Please refer to Section 13.46 of the Physician's manual which states in part "The following services are included in the MO HealthNet provider's reimbursement for the procedure/surgery and are *not* separately allowable, billable to the participant, or to the MO HealthNet program as office/outpatient visits, or in any other manner...office visits to obtain a prescription, the need of which has already been ascertained".

Error D – No documentation was found to support services billed.

No documentation was found to support the services billed on the requested dates of service. This is a violation of 13 CSR 70-3.030(3)(A)4 which states:

Failing to make available, and disclosing to the MO HealthNet agency or its authorized agents, all records relating to services provided to MO HealthNet participants or records relating to MO HealthNet payments, whether or not the records are commingled with non-Title XIX records. All records must be kept a minimum of five years from the date of service unless a more specific provider regulation applies. The minimum five year retention of records requirement continues to apply in the event of a change of ownership or discontinuing enrollment in MO HealthNet. Services billed to the MO HealthNet agency that are not adequately documented in the patient's medical records or for which there is no record that services were performed shall be considered a violation of this section.

Please refer to 13 CSR 70-3.030(2)(A) which defines “Adequate Documentation” as

“Adequate documentation means documentation from which service rendered and the amount of reimbursement received by a provider can be readily discerned and verified with reasonably [sic] certainty. Adequate medical records are records which are of the type and in a form from which symptoms, conditions, diagnosis, treatments, prognosis, and the identity of the patient to which these things relate can be readily discerned and verified with reasonable certainty. All documentation must be made available at the same site at which the service was rendered. An adequate and complete patient record is a record which is legible, which is made contemporaneously with the delivery of the service, which addresses the patient/client specifics, which include, at a minimum, individualized statements that support the assessment or treatment encounter”.

Please refer to the MO HealthNet Hot Tip dated October 22, 2012 for information regarding adequate documentation.

Error G – Documentation is inadequate to support services billed.

No evaluation and management service was documented on the patient’s visit note. This is a violation of 13 CSR 70-3.030(3)(A)7. Please see Error B.

Please refer to Section 13.1 of the Independent Rural Health Clinic Manual which states “Medical records must clearly document a medically necessary evaluation and management service when an RHC encounter is billed. Billed encounters that are not medically necessary are subject to recoupment by the Program Integrity Unit, MO HealthNet Division (MHD)”.

According to the 2012 Current Procedural Terminology book “The descriptors for the levels of E/M services recognize seven components... These components are:

History, Examination, Medical Decision Making, Counseling, Coordination of care, Nature of presenting problem, Time

The first three of these components... should be considered key components...”

Encounters must clearly document and [sic] evaluation and management service in order to be billable.

Basis for imposition of sanctions

The Department averred in its answer and re-asserts, in its post-hearing brief, that various

grounds for sanction exist under 13 CSR 70-3.030(3)(A), as follows:⁴

4. Failing to make available, and disclosing to the MO HealthNet agency or its authorized agents, all records relating to the services provided to MO HealthNet participants...Services billed to the MO HealthNet agency that are not adequately documented in the patient's medical records or for which there is no record that services were performed shall be considered a violation of this section. Copies of records must be provided upon request of the MO HealthNet agency or its authorized agents, regardless of the media in which they are kept. Failure to make these records available on a timely basis at the same site at which services were rendered or...**[F]ailure to keep and make available adequate records which adequately document the services and payments shall constitute a violation of this section and shall be a reason for sanction.** Failure to send records, which have been requested via mail, within the specified time frame shall constitute a violation of this section and shall be a reason for sanction[.]

(Emphasis added).

Although Family First timely and willingly made its records available to the Department, in a number of instances Bates found there was no documentation to support the services billed.

This is cause to sanction Family First under subsection 4.

6. Engaging in conduct or performing an act deemed improper or abusive of the MO HealthNet program or continuing the conduct following notification that the conduct should cease. This will include inappropriate or improper actions relating to the management of participants' personal funds or other funds;

Because the regulation does not define the term "improper," we turn to the dictionary to determine the plain meaning of the word. *See E&B Granite, Inc. v. Dir. of Revenue*, 331 S.W.3d 314, 318 (Mo. banc 2011) (Absent a statutory definition, the plain meaning of words used in a statute, as found in the dictionary, is typically relied on); *State ex rel. Evans v. Brown Builders Elec. Co., Inc.*, 254 S.W.3d 31, 35 (Mo. banc 2008) (statutes and regulations are interpreted according to the same rules). "Improper" means "not proper: as **a** : not in accord with fact, truth, or right procedure : INCORRECT." WEBSTER'S, *id.*, at 1137. "Abusive" is the adjective derived from the noun "abuse," which is defined under § 208.164(1), RSMo 2000, as:

⁴ Error Codes B and G were stated to authorize sanctions under subsections 4, 7, 28, 31-33, and 37-39; Error C was stated to authorize sanctions under subsections 7, 28, 31, 32, and 37; Error D was stated to authorize sanctions under subsections 4, 6, 7, 28, 31-33, and 37-39.

a documented pattern of inducing, furnishing, or otherwise causing a recipient to receive services or merchandise not otherwise required or requested by the recipient, attending physician or appropriate utilization review team; a documented pattern of performing and billing tests, examinations, patient visits, surgeries, drugs or merchandise that exceed limits or frequencies determined by the department for like practitioners for which there is no demonstrable need, or for which the provider has created the need through ineffective services or merchandise previously rendered.

Family First submitted claims that were incorrect and not in accord with proper procedure which required the making and retention of a contemporaneously generated medical record indicating key components of service such as the history of the presenting problem, the results of examination, and medical decisions made regarding care. This conduct does not meet the statutory definition of abusive, but it was clearly improper; thus, it is a basis for sanctions under 13 CSR 70-3.030(3)(A)6.

7. Breaching of the terms of the MO HealthNet provider agreement of any current written and published policies and procedures of the MO HealthNet program (Such policies and procedures are contained in provider manuals or bulletins which are incorporated by reference and made a part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website www.dss.mo.gov/mhd, September 15, 2009. This rule does not incorporate any subsequent amendments or additions.) or failing to comply with the terms of the provider certification on the MO HealthNet claim form;

(Emphasis added).

The Department argues that Family First should be sanctioned for non-compliance with the terms of the MO HealthNet provider agreement or Title XIX Agreement. Neither Oesterreicher nor Family First (through Oesterreicher or any other authorized representative) had a MO HealthNet provider agreement in place. Although we agree that Family First, as a Medicaid provider, was required to follow the regulations governing the Medicaid program, we do not believe it can be sanctioned simply for breaching a contract to which it was not a party. We find no cause for sanctions against Family First pursuant to 13 CSR 70-3.030(3)(A)7.

28. Billing for services through an agent, which were upgraded from those actually ordered, performed; or billing or coding services, either directly or through an agent, in a manner that services are paid for as separate procedures when, in fact, the services were performed concurrently or sequentially and should have been billed or coded as integral components of a total service as prescribed in MO HealthNet policy for payment in a total payment less than the aggregate of the improperly separated services; **or billing a higher level of service than is documented in the patient/client record**; or unbundling procedure codes;

(Emphasis added).

The Department argues that all four billing errors represent violations of this regulation. Family First billed for some clinic visits that were not billable as RHC visits because they were for follow-up care or routine matters such as weight management and diet counseling or to get prescription refills. In doing so, it billed for a higher level of service than documented in the participant's medical record. This is cause for sanction under 13 CSR 70-3.030(3)(A)28.

31. Failing to take reasonable measures to review claims for payment for accuracy, duplication, or other errors caused or committed by employees when the failure allows material errors in billing to occur. This includes failure to review remittance advice statements provided which results in payments which do not correspond with the actual services rendered;

32. Submitting improper or false claims to the state or its fiscal agent by an agent or employee of the provider;

The Department argues that all claims assigned Error codes B, C, D, and G represent violations of subsections 31 and 32. We agree. It is apparent from the MMAC post-payment review findings that Family First did not take adequate measures to ensure the integrity of the claims submitted to MO HealthNet during the period examined by MMAC. This constitutes a violation of subsection 31.

We also find cause for sanction under subsection 32 because Family First submitted false claims. Because the regulation does not define the term "false," we turn to the dictionary to

determine the plain meaning of the word. See *E&B Granite, Inc. v. Dir. of Revenue*, 331 S.W.3d 314, 318 (Mo. banc 2011) (Absent a statutory definition, the plain meaning of words used in a statute, as found in the dictionary, is typically relied on); *State ex rel. Evans v. Brown Builders Elec. Co., Inc.*, 254 S.W.3d 31, 35 (Mo. banc 2008) (statutes and regulations are interpreted according to the same rules). The word “false,” as found in the dictionary, means: “**1 a** : not corresponding to the truth or reality : not true : ERRONEOUS, INCORRECT... **b** : intentionally untrue : LYING[.]” WEBSTER’S THIRD NEW INT’L DICTIONARY UNABRIDGED 819 (1986). We do not find any evidence that Osterreicher or Family First intentionally submitted false claims, but Family First did submit claims that were erroneous or incorrect. Cause for sanctioning Family First exists pursuant to 13 CSR 70-3.030(3)(A)31 and 32.

33. For providers other than long term care facilities, failing to retain in legible form for at least five (5) years from the date of service, worksheets, financial records, appointment books (for those providers who schedule patient/client appointments), adequate documentation of the service, [etc.]...;

We find that failure to produce *any* documentation is evidence of a failure to retain and produce adequate documentation, which the regulation requires of all providers. For those encounters for which Family First produced no documentation, sanctions were warranted. Thus, for all violations identified by Error code D, there was a violation of 13 CSR 70-3.030(3)(A)33.

37. Failure to comply with the provisions of the Missouri Department of Social Services, MO HealthNet Division Title XIX Participation Agreement with the provider relating to health care services;

For the reasons discussed above under subsection 7, we find that Family First did not violate 13 CSR 70-3.030(3)(A)37.

38. Failure to maintain documentation which is to be made contemporaneously to the date of service;

39. Failure to maintain records for services provided and all billing done under his/her provider number regardless of whom in his/her employ or service produced or submitted the MO HealthNet claim or both[.]

Oesterreicher was the only person to testify on behalf of Family First. She testified that she relied upon a third party medical billing service to submit claims for payment to MO HealthNet and that the company had failed to follow her instructions, resulting in submission of claims for non-covered services. She also testified that the providers employed by Family First did not always properly complete forms and records, and that several of them no longer worked there. She argues that she relied on both the providers and the billing agency, and that Family First should not be sanctioned for their mistakes. Under the Medicaid regulations, however, it is clear that *the provider* bears the responsibility to maintain adequate documentation and to submit accurate claims based on that documentation. The responsibility cannot be delegated or contracted to a third party.

In some instances, Oesterreicher pointed to circumstantial evidence in the medical records – such as handwriting she recognized, or prescriptions written on the claim dates – that she interpreted to signify that one of the core service providers employed by the RHC had actually seen the patient face to face. She admitted that the records did not bear the proper and necessary signature of the provider. Oesterreicher testified that she would have secured the appropriate late entries and signatures to affix to the provided documentation had she been asked. But this willingness to recreate the proper records cannot satisfy the Medicaid program requirements that the documentation is complete and adequate at the time of the provision of services and when payment from MO HealthNet is requested. In addition, even if we were willing to consider such evidence, Family First – which has the burden of proof in this proceeding – submitted none for our consideration.

Bates testified, and Oesterreicher did not disprove, that Family First produced no documentation to support provision of medical services for claims made and overpayments assessed under error code D. We conclude that, with respect to those claims, Family First failed

to maintain contemporaneous documentation and records for services billed under its provider number. Cause for sanctions exists under 13 CSR 70-3.030(3)(A)38 and 39.

Recoupment or other sanctions

Regulation 13 CSR 70-3.030(4) describes the sanctions that may be imposed on providers for program violations:

Any one (1) or more of the following sanctions may be invoked against providers for any one (1) or more of the program violations specified in section (3) of this rule:

* * *

(B) Termination from participation in the MO HealthNet program for a period of not less than sixty (60) days nor more than ten (10) years;

(C) Suspension of participation in the MO HealthNet program for a specified period of time;

(D) Suspension or withholding of payments to a provider;

(E) Referral to peer review committees including PSROs or utilization review committees;

(F) Recoupment from future provider payments;

(G) Transfer to a closed-end provider agreement not to exceed twelve (12) months or the shortening of an already existing closed-end provider agreement;

(H) Attendance at provider education sessions;

(I) Prior authorization of services;

(J) One hundred percent (100%) review of the provider's claims prior to payment;

(K) Referral to the state licensing board for investigation;

(L) Referral to appropriate federal or state legal agency for investigation, prosecution, or both, under applicable federal and state laws;

(M) Retroactive denial of payments[.]

The Department argues that the appropriate sanction is retroactive denial of payments for services, and recoupment of those amounts.

Under 13 CSR 70-3.030(5)(A), the imposition of a sanction is discretionary. The filing of the appeal vests the Department's discretion in this Commission, but we are not required to exercise it in the same way the Department did. *Mellas*, 220 S.W.3d at 782-83. Regulation 13 CSR 70-3.030(5)(A) provides guidance for the exercise of that discretion:

The following factors shall be considered in determining the sanction(s) to be imposed:

1. Seriousness of the offense(s)—The state agency shall consider the seriousness of the offense(s) including, but not limited to, whether or not an overpayment (that is, financial harm) occurred to the program, whether substandard services were rendered to MO HealthNet participants, or circumstances were such that the provider's behavior could have caused or contributed to inadequate or dangerous medical care for any patient(s), or a combination of these. Violation of pharmacy laws or rules, practices potentially dangerous to patients and fraud are to be considered particularly serious;
2. Extent of violations—The state MO HealthNet agency shall consider the extent of the violations as measured by, but not limited to, the number of patients involved, the number of MO HealthNet claims involved, the number of dollars identified in any overpayment and the length of time over which the violations occurred[;]
3. History of prior violations—The state agency shall consider whether or not the provider has been given notice of prior violations of this rule or other program policies. If the provider has received notice and has failed to correct the deficiencies or has resumed the deficient performance, a history shall be given substantial weight supporting the agency's decision to invoke sanctions. If the history includes a prior imposition of sanction, the agency should not apply a lesser sanction in the second case, even if the subsequent violations are of a different nature;
4. Prior imposition of sanctions—The MO HealthNet agency shall consider more severe sanctions in cases where a provider has been subject to sanctions by the MO HealthNet program, any other governmental medical program, Medicare, or exclusion by any private medical insurance carriers for misconduct in billing or professional practice. Restricted or limited participation in compromise after being notified or a more severe sanction should be considered as a prior imposition of a sanction for the purpose of this subsection;
5. Prior provision of provider education—In cases where sanctions are being considered for billing deficiencies only, the MO HealthNet agency may mitigate its sanction if it determines that prior provider education was not provided. In cases where sanctions are being considered for billing deficiencies only and prior provider education has been given, prior provider education

followed by a repetition of the same billing deficiencies shall weigh heavily in support of the medical agency's decision to invoke severe sanctions[.]

We address these factors below.

1. Seriousness of the offense(s). The Department's Regulation 13 CSR 70-3.130 defines an overpayment as:

(3) ...an amount of money paid to a provider by the Medicaid agency to which s/he was not entitled by reason of improper billing, error, fraud, abuse, lack of verification, or insufficient medical necessity[.]

In accordance with this definition, the Department demonstrated that Family First was overpaid and consequently that the Department suffered financial harm. Additionally, some of the inadequate documentation for which it seeks recoupment is evidence that participants receiving care at the clinic were not provided the care that RHCs are supposed to deliver. Despite Oesterreicher's speculations to the contrary, the Department's post-payment review showed that services were sometimes rendered by staff members with fewer credentials than the core service providers whose services could be reimbursed by MO HealthNet. This is a serious deficiency in the provision of RHC services that could have contributed to inadequate or dangerous care. The seriousness of these offenses warrants recoupment under 13 CSR 70-3.030(5)(A)1.

2. Extent of Violations. The Department's post-payment review uncovered 626 instances of substantial overpayment to Family First based on insufficient or missing documentation connected to RHC patient service claims. Of the 263 participants for whom documentation of services was requested for review by MMAC, well over half were the subject of inadequately documented services at the Family First clinic. In all, MMAC reviewed over 1,500 claims by Family First for which MO HealthNet issued payment, and nearly 40% of those claims were poorly documented, if they were documented at all. The extent of violations by Family First warrants recoupment under 13 CSR 70-3.030(5)(A)2.

3. History of Prior Violations. 13 CSR 7-3.030(5)(A)3 mandates that we consider notice to the provider of past violations in determining the appropriateness of sanctions to address recent program violations. Although the predecessor health care firm from which Oesterreicher bought the clinic was sanctioned, civilly and criminally, for things it did or failed to do while operating as an RHC, we have no evidence that Oesterreicher or Family First had notice of the particular type of violations at issue in this case. We do not consider prior notice of previous violations as a factor in determining the appropriate sanction in this case.

4 & 5. Prior imposition of sanctions and prior provision of provider education. These considerations are appropriate where there is a pattern of un-remediated program violations, in the first instance, or minor billing deficiencies in the second. These factors are not at issue in this case.

Oesterreicher pointed out the spirit of compliance and cooperation with which she faced the post-payment review process and her desire and motivation to comport her business undertaking with Family First in accordance with the requirements of the law. These are worthy attributes, but such motives and behaviors are expected of MO HealthNet providers as a condition of participation. When we take all of the above factors into consideration, we are swayed by the seriousness of the errors in this case and the extent of the violations. We exercise our discretion in the same manner as the Department, and impose the sanction of full recoupment.

Summary

Family First Medical Center, Inc. is subject to \$46,917.84 in recoupment.

SO ORDERED on October 20, 2014.

\s\ Karen A. Winn

KAREN A. WINN
Commissioner

APPENDIX A

<u>Name</u>	<u>Date of Service</u>	<u>Error Code</u>	<u>Overpayment Amont</u>
BA	8/30/12	B	\$74.84
BA	1/28/13	B, G	74.84
AA	8/15/12	B	74.84
JA	6/1/12	B	74.84
KA	1/31/13	B	74.84
SA	11/8/12	B	74.84
SA	12/10/12	B	74.84
SA	1/14/13	B	74.84
QA	10/29/12	B	74.84
QA	12/17/12	B	74.84
QA	1/14/13	B	74.84
DA	6/12/12	D	74.84
DA	6/19/12	D	74.84
DA	6/26/12	D	74.84
DA	7/10/12	D	74.84
DA	7/17/12	D	74.84
DA	7/31/12	D	74.84
DA	8/31/12	D	74.84
DA	11/1/12	B, G	74.84
DA	11/30/12	B	74.84
DA	12/20/12	B	74.84
DA	1/30/13	B	74.84
VA	7/18/12	G	74.84
VA	11/16/12	A, B	74.84
VA	12/17/12	B	74.84
VA	2/1/13	B	74.84
CB	11/8/12	C, G	74.84
AB	1/7/13	B	74.84
AB	2/1/13	B	74.84
CB	1/29/13	B	74.84
MB	10/29/12	B	74.84
JB	8/13/12	B	74.84
JB	11/8/12	B	74.84
SB	4/18/12	D	74.84
SB	10/30/12	B	74.84
SB	1/17/13	B, G	74.84
SB	1/28/13	B, G	74.84
CB	7/13/12	C	74.84
CB	8/16/12	C	74.84
CB	10/1/12	G	74.84
CB	10/30/12	B, G	74.84
JB	11/5/12	B	74.84
JB	5/14/12	B	74.84
JB	7/11/12	G	74.84
JB	7/25/12	G	74.84

JB	11/6/12	D	74.84
JB	12/21/12	D	74.84
JB	1/15/13	B	74.84
SB	6/28/12	G	74.84
SB	7/12/12	B	74.84
PB	1/15/13	B, G	74.84
KB	10/8/12	G	74.84
KB	2/4/13	B, G	74.84
RB	7/10/12	B	74.84
RB	8/2/12	B	74.84
RB	11/15/12	B	74.84
RB	2/5/13	B, G	74.84
KB	10/31/12	B, G	74.84
KB	1/11/13	B, G	74.84
RB	9/24/12	B	74.84
BB	6/5/12	F, G	76.84
LC	8/29/12	B	74.84
LC	10/29/12	B, G	74.84
LC	12/21/12	B, G	74.84
LC	1/21/13	B, G	74.84
DC	7/9/12	B	74.84
MC	6/15/12	B	74.84
MC	8/13/12	F, G	74.84
MC	12/13/12	B	74.84
LC	3/7/12	D	74.84
LC	5/3/12	D	74.84
LC	5/14/12	D	74.84
LC	6/1/12	D	74.84
LC	6/11/12	D	74.84
LC	8/8/12	D	74.84
LC	9/6/12	D	74.84
LC	11/8/12	B	74.84
LC	12/12/12	B	74.84
LC	1/14/13	B, G	74.84
JC	1/7/13	B	74.84
TC	11/16/12	B, G	74.84
TC	12/17/12	B, G	74.84
CC	9/14/12	G	74.84
CC	9/26/12	G	74.84
CC	12/17/12	B	74.84
CC	2/7/13	B, G	74.84
JC	5/31/12	B	74.84
JC	6/15/12	D	74.84
JC	12/28/12	B	74.84
JC	1/28/13	B	74.84
KC	6/20/12	G	76.84
LC	8/16/12	B	74.84
LC	9/14/12	B	74.84
LC	11/8/12	B	74.84
LC	12/10/12	B	74.84

LC	2/5/13	B, G	74.84
RC	11/8/12	B	74.84
RC	12/10/12	B	74.84
RC	2/5/13	B, G	74.84
NC	11/16/12	B	74.84
NC	1/18/13	B, G	74.84
YC	7/25/12	D	74.84
YC	1/7/13	B	74.84
YC	2/6/13	B, G	74.84
CC	6/4/12	D	74.84
CC	7/9/12	D	74.84
CC	8/8/12	D	74.84
CC	9/10/12	D	74.84
CC	10/8/12	B, G	74.84
CC	11/5/12	G	74.84
CC	12/4/12	B, G	74.84
CC	12/28/12	B, G	74.84
CC	1/28/13	B	74.84
CC	10/31/12	B, G	74.84
CC	12/4/12	B	74.84
CC	12/28/12	B	74.84
CC	1/28/13	B, G	74.84
KC	5/11/12	G	74.84
KC	11/7/12	G	74.84
KC	11/13/13	B	74.84
KC	2/1/13	B, G	74.84
JC	4/25/12	B, G	74.84
LC	8/7/12	B	74.84
LC	12/10/12	B	74.84
TD	11/7/12	B, G	74.84
TD	12/4/12	B	74.84
TD	1/7/13	B	74.84
AD	11/6/12	B	74.84
AD	11/16/12	B	74.84
AD	12/10/12	B	74.84
AD	1/7/13	B	74.84
AD	1/14/13	B, G	74.84
AD	2/1/13	B, G	74.84
AD	1/29/13	B, G	74.84
AD	3/19/12	D	74.84
AD	12/13/12	B	74.84
AD	1/14/13	B	74.84
BD	8/23/12	B	74.84
BD	9/20/12	B	74.84
BD	11/13/12	B, G	74.84
BD	12/11/12	B, G	74.84
BD	1/9/13	C, F	74.84
GD	8/2/12	D	74.84
GD	10/29/12	B, G	74.84
TD	1/16/13	B, G	74.84

DD	12/14/12	B, G	74.84
WD	1/31/13	B, G	74.84
KD	1/15/13	B,E,G	76.84
HE	9/17/12	B, G	74.84
HE	11/8/12	B, G	74.84
HE	12/10/12	B	74.84
HE	1/10/13	B	74.84
HE	2/7/13	B	74.84
BE	5/10/12	B	74.84
NE	3/9/12	D	74.84
NE	5/7/12	D	74.84
NE	5/21/12	D	74.84
NE	6/7/12	D	74.84
NE	7/6/12	D	74.84
NE	8/3/12	D	74.84
NE	8/30/12	D	74.84
AE	5/3/12	C	74.84
TE	6/6/12	C	74.84
TE	8/3/12	C	74.84
TE	11/13/12	B	74.84
TE	2/7/13	B	74.84
SE	7/31/12	F, G	74.84
TE	12/4/12	B	76.84
TE	1/16/13	B, G	76.84
SF	6/29/12	C, F	74.84
SF	10/31/12	B, G	74.84
SF	2/6/13	B, G	74.84
JF	1/11/13	B, G	74.84
JF	7/16/12	F, G	74.84
JF	7/23/12	B	74.84
JF	7/25/12	F, G	74.84
JF	9/6/12	C	74.84
JF	11/5/12	B	74.84
JF	1/7/13	B	74.84
JF	2/1/13	B, G	74.84
JF	9/10/12	B	74.84
JF	12/21/12	B, G	74.84
JF	1/15/13	B, G	74.84
AF	6/20/12	B, G	74.84
AF	11/16/12	B	74.84
AF	12/14/12	B	74.84
AF	1/14/13	B	74.84
BG	5/4/12	D	74.84
BG	6/4/12	C, F	74.84
BG	11/16/12	B	74.84
BG	11/29/12	B	74.84
BG	12/28/12	B	74.84
VG	7/18/12	D	74.84
VG	8/24/12	C	74.84
VG	12/4/12	B	74.84

VG	1/11/13	D	74.84
CG	4/24/12	C, F	74.84
CG	6/25/12	B, G	74.84
MG	3/5/12	D	74.84
MG	4/4/12	D	74.84
MG	5/2/12	D	74.84
MG	6/1/12	D	74.84
MG	6/29/12	D	74.84
MG	7/24/12	D	74.84
MG	7/30/12	D	74.84
MG	8/24/12	D	74.84
MG	1/7/13	B	74.84
MG	2/1/13	B, G	74.84
AG	8/15/12	D	76.84
DG	6/15/12	B	74.84
DG	6/28/12	D	74.84
SG	11/29/12	B	74.84
SG	1/28/13	B, G	74.84
EG	6/18/12	F, G	74.84
EG	11/15/12	B	74.84
EG	12/13/12	B	74.84
EG	1/14/13	B, G	74.84
LG	7/25/12	D	74.84
LG	8/22/12	D	74.84
LG	9/5/12	D	74.84
LG	11/13/12	G	74.84
LG	12/10/12	B	74.84
LG	1/9/13	B	74.84
LG	2/4/13	B	74.84
CG	8/22/12	B	74.84
CG	11/16/12	B	74.84
BH	7/31/12	G	76.84
RH	3/19/12	C	74.84
RH	6/1/12	C	74.84
RH	7/3/12	C, F	74.84
RH	11/16/12	B, G	74.84
RH	1/16/13	B, G	74.84
BH	8/13/12	C, F	74.84
BH	11/8/12	B, G	74.84
BH	12/7/12	B	74.84
BH	12/19/12	C, F	74.84
BH	1/16/13	B, G	74.84
JH	5/7/12	D	74.84
BH	3/27/12	C	74.84
BH	6/20/12	C	74.84
BH	7/17/12	C, F	74.84
BH	9/17/12	B	74.84
JH	8/10/12	C, F	74.84
JH	12/12/12	B, G	74.84
JH	1/11/13	C, F	74.84

LH	4/24/12	C	74.84
LH	5/23/12	C	74.84
LH	8/30/12	C	74.84
LH	10/29/12	B, G	74.84
LH	12/21/12	B, G	74.84
LH	1/18/13	B, G	74.84
SH	4/25/12	D	74.84
SH	6/1/12	C, F	74.84
SH	8/31/12	B	74.84
SH	9/28/12	B, G	74.84
SH	10/30/12	B, G	74.84
SH	6/18/12	C	74.84
SH	7/18/12	A, C	74.84
CH	7/5/12	B	74.84
CH	9/4/12	C, F	74.84
CH	11/8/12	B, G	74.84
MH	7/13/12	C	74.84
MH	10/29/12	B, G	74.84
MH	1/7/13	B	74.84
MH	2/1/13	B, G	74.84
PH	5/11/12	C, F	74.84
PH	7/11/12	C, F	74.84
PH	8/8/12	C, F	74.84
PH	10/8/12	G	74.84
PH	12/19/12	C, F	74.84
PH	1/16/13	B, G	74.84
PH	1/30/13	B, G	74.84
BH	8/15/12	C, F	76.84
LH	5/4/12	C	74.84
LH	10/8/12	G	74.84
LH	11/8/12	B	74.84
DH	3/14/12	C	74.84
DH	4/16/12	C	74.84
HH	7/6/12	C, F	74.84
HH	8/9/12	B	74.84
HH	9/6/12	C, F	74.84
HH	12/13/12	B	74.84
HH	1/14/13	B	74.84
RH	4/26/12	C	74.84
RH	5/30/12	C	74.84
RH	8/1/12	F, G	74.84
AH	6/28/12	G	74.84
AH	12/11/12	B, G	74.84
AH	6/27/12	C, F	74.84
AH	7/11/12	B	74.84
AH	7/25/12	C, F	74.84
AH	8/22/12	C, F	74.84
AH	12/28/12	B	74.84
LH	5/23/12	B	74.84
LH	6/22/12	C, F	74.84

LH	7/1/12	D	74.84
LH	7/25/12	C, F	74.84
LH	12/4/12	B, G	74.84
VH	7/6/12	C	74.84
VH	1/14/13	B	74.84
BJ	7/10/12	B	74.84
BJ	12/4/12	B	74.84
BJ	12/12/12	B, G	74.84
BJ	12/28/12	B	74.84
BJ	1/28/13	B	74.84
KJ	8/22/12	B, C	74.84
TJ	8/10/12	C, F	74.84
TJ	9/10/12	C	74.84
TJ	12/12/12	B, G	74.84
TJ	1/9/13	C, F	74.84
TJ	2/6/13	B, G	74.84
BJ	5/30/12	C, F	74.84
BJ	6/25/12	C	74.84
BJ	7/24/12	C, F	74.84
BJ	9/25/12	G	74.84
BJ	10/30/12	B, G	74.84
BJ	11/13/12	G	74.84
BJ	12/12/12	B, G	74.84
BJ	12/17/12	B	76.84
BJ	1/10/13	C, F	74.84
BJ	2/7/13	B, G	74.84
TJ	9/4/12	C, F	74.84
TJ	1/14/13	B, G	74.84
SJ	5/9/12	C, F	74.84
SJ	9/6/12	C, F	74.84
BJ	5/11/12	C	76.84
BJ	5/15/12	D	76.84
BJ	6/6/12	G	76.84
BJ	11/16/12	B	76.84
BJ	12/17/12	B	76.84
BJ	1/14/13	B	76.84
AJ	6/8/12	C	74.84
AJ	7/6/12	C	74.84
AJ	8/17/12	C	74.84
AJ	12/4/12	B	74.84
AJ	1/7/13	B	74.84
LJ	11/16/12	C, F	74.84
SJ	3/19/12	D	74.84
SJ	4/18/12	D	74.84
SJ	5/15/12	D	74.84
SJ	6/15/12	D	74.84
SJ	7/16/12	D	74.84
SJ	8/17/12	D	74.84
SJ	9/17/12	D	74.84
SJ	11/16/12	G	74.84

SJ	12/17/12	B	74.84
SJ	1/14/13	B, G	74.84
RK	3/12/12	C	74.84
RK	4/9/12	C	74.84
RK	9/5/12	C	74.84
RK	10/1/12	C, G	74.84
RK	11/13/12	B	74.84
RK	1/10/13	B, G	74.84
RL	3/12/12	D	74.84
RL	4/11/12	D	74.84
RL	5/11/12	D	74.84
RL	6/11/12	D	74.84
RL	6/18/12	D	74.84
RL	7/2/12	D	74.84
RL	7/11/12	D	74.84
RL	8/10/12	D	74.84
RL	9/10/12	B, G	74.84
RL	11/8/12	B, G	74.84
RL	12/7/12	B	74.84
RL	1/7/13	B, G	74.84
RL	1/28/13	B, G	74.84
RL	2/8/13	B, G	74.84
LL	3/26/12	D	74.84
LL	4/24/12	D	74.84
LL	5/23/12	D	74.84
LL	6/18/12	D	74.84
LL	6/29/12	D	74.84
LL	7/30/12	D	74.84
LL	8/27/12	D	74.84
LL	9/11/12	D	74.84
LL	9/24/12	B, G	74.84
LL	11/27/12	B	74.84
LL	12/28/12	B, G	74.84
AL	3/19/12	C	74.84
AL	4/18/12	C	74.84
AL	5/21/12	C, F	74.84
AL	10/19/12	B	74.84
AL	12/17/12	B	74.84
JL	5/4/12	C, F	74.84
JL	6/4/12	C, F	74.84
JL	7/2/12	C	74.84
JL	8/15/12	C	74.84
DL	7/11/12	D	74.84
DL	12/17/12	B, C	74.84
CL	5/21/12	C, F	74.84
CL	4/25/12	C, F	74.84
CL	6/8/12	B	74.84
CL	6/21/12	C, F	74.84
CL	7/5/12	B	74.84
CL	7/17/12	C, F	74.84

CL	8/17/12	C, F	74.84
CL	10/25/12	D	74.84
CL	12/10/12	B	74.84
CL	2/1/13	B	74.84
SL	8/27/12	B	74.84
SL	12/12/12	B, G	74.84
SL	1/11/13	B, G	74.84
TL	7/9/12	C, F	74.84
TL	7/23/12	C	74.84
TL	8/30/12	C, F	74.84
TL	11/1/12	C, F	74.84
TL	12/13/12	B	74.84
KM	5/17/12	C, F	74.84
KM	5/31/12	B	74.84
KM	7/13/12	B	74.84
KM	8/8/12	C, F	74.84
KM	11/7/12	B, G	74.84
KM	2/4/13	B	74.84
DM	7/10/12	D	76.84
DM	7/25/12	D	76.84
DM	8/8/12	D	76.84
DM	11/13/12	B	76.84
DM	12/12/12	B, G	76.84
DM	1/11/13	B, G	76.84
HM	4/16/12	D	74.84
HM	6/14/12	C, F	74.84
HM	7/11/12	C, F	74.84
HM	7/30/12	D	74.84
HM	8/7/12	C, F	74.84
HM	9/4/12	D	74.84
BM	3/9/12	C	74.84
BM	4/9/12	C	74.84
BM	6/6/12	C, F	74.84
BM	8/29/12	B,C,G	74.84
BM	11/13/12	B	74.84
BM	12/10/12	B	74.84
BM	2/6/13	B,E,G	74.84
MM	4/2/12	B	76.84
MM	9/6/12	B, G	76.84
KM	7/18/12	C, F	74.84
TM	3/14/12	C	74.84
TM	4/10/12	B	74.84
TM	6/28/12	F, G	74.84
TM	1/4/13	B, G	74.84
TM	1/17/13	B, G	74.84
TM	2/1/13	B, G	74.84
TM	5/17/12	C, F	74.84
TM	9/14/12	B	74.84
TM	11/8/12	G	74.84
TM	12/10/12	B	74.84

GM	5/4/12	C	74.84
GM	6/4/12	B	74.84
GM	8/10/12	B	74.84
AM	4/16/12	C	74.84
AM	5/30/12	C	74.84
AM	8/15/12	C	74.84
AM	8/24/12	G	74.84
AM	10/8/12	C, F	74.84
LM	11/21/12	D	74.84
NM	3/14/12	D	74.84
NM	4/11/12	D	74.84
NM	5/4/12	D	74.84
NM	5/11/12	D	74.84
NM	8/15/12	D	74.84
NM	9/14/12	D	74.84
NM	11/29/12	B	74.84
BM	3/23/12	D	74.84
BM	4/19/12	D	74.84
BM	5/16/12	D	74.84
BM	6/15/12	D	74.84
BM	7/9/12	D	74.84
BM	7/13/12	D	74.84
BM	8/15/12	D	74.84
BM	8/24/12	D	74.84
BM	9/14/12	D	74.84
BM	12/4/12	B	74.84
BM	1/7/13	B	74.84
BM	2/1/13	B	74.84
RM	3/12/12	D	74.84
RM	4/10/12	D	74.84
RM	5/2/12	D	74.84
RM	5/23/12	D	74.84
RM	5/31/12	D	74.84
RM	6/8/12	D	74.84
RM	6/29/12	D	74.84
RM	7/6/12	D	74.84
RM	7/17/12	D	74.84
RM	7/25/12	D	74.84
RM	8/6/12	D	74.84
RM	8/16/12	D	74.84
RM	9/18/12	D	74.84
DM	5/4/12	C	74.84
DM	6/6/12	C, F	74.84
DM	7/3/12	C, F	74.84
DM	8/1/12	B	74.84
DM	9/19/12	G	74.84
DM	11/16/12	B	74.84
DM	12/17/12	B	74.84
DM	1/17/13	B, G	74.84
DM	3/23/12	D	74.84

DM	4/19/12	D	74.84
DM	5/14/12	D	74.84
DM	6/13/12	D	74.84
DM	7/13/12	D	74.84
DM	8/13/12	D	74.84
DM	9/11/12	D	74.84
DM	12/11/12	B, G	74.84
TM	11/13/12	B, G	74.84
TM	1/9/13	C, F	74.84
TM	6/7/12	F, G	74.84
TM	1/18/13	B, G	74.84
KM	4/18/12	C	74.84
KM	6/15/12	C, F	74.84
KM	10/31/12	B	74.84
KM	11/13/12	G	74.84
KM	2/6/13	B, G	74.84
MM	9/10/12	B	74.84
MM	10/29/12	B, G	74.84
MM	1/7/13	B, G	74.84
MM	1/29/13	B, G	74.84
SM	4/6/12	C	74.84
SM	6/27/12	B	74.84
SM	6/29/12	C	74.84
SM	11/29/12	B	74.84
SM	12/28/12	B	74.84
SM	2/6/13	B, G	74.84
MM	3/26/12	C	74.84
MM	5/22/12	D	74.84
AM	5/15/12	C, F	74.84
AM	5/22/12	C, F	74.84
AM	6/5/12	C, F	74.84
AM	8/2/12	C, F	74.84
AM	8/30/12	C, F	74.84
VN	7/18/12	D	76.84
VN	8/15/12	B	76.84
AN	8/22/12	B	74.84
AN	12/20/12	B, G	74.84
DN	5/21/12	C, F	74.84
DN	5/23/12	B, G	74.84
DN	8/31/12	D	74.84
DN	9/14/12	B	74.84
DN	9/18/12	G	74.84
YN	9/6/12	F, G	74.84
YN	12/6/12	B, G	74.84
SN	7/25/12	C, F	74.84
SN	1/16/13	B, G	74.84
SN	1/28/13	B, G	74.84
SN	2/5/13	B,E,G	74.84
DO	3/14/12	D	74.84
DO	4/11/12	D	74.84

DO	5/11/12	D	74.84
DO	6/11/12	D	74.84
DO	7/9/12	D	74.84
DO	7/25/12	D	74.84
DO	9/10/12	D	74.84
DO	10/8/12	B, G	74.84
DO	12/10/12	B	74.84
EO	1/18/13	B	74.84
FO	4/24/12	C, F	74.84
FO	12/4/12	B	74.84
KO	12/5/12	C, F	76.84
KO	1/28/13	B, G	76.84
SO	3/14/12	D	74.84
SO	5/11/12	C	74.84
CP	11/9/12	D	74.84
CP	11/16/12	B	74.84
CP	12/28/12	B	74.84
TP	11/7/12	B, G	74.84
LP	3/5/12	G	74.84
LP	4/9/12	C	74.84
LP	6/8/12	B	74.84
LP	6/22/12	C, F	74.84
LP	7/23/12	C, F	74.84
LP	10/8/12	G	74.84
TP	8/6/12	C	74.84
TP	9/5/12	C, F	74.84
MP	3/27/12	C	74.84
MP	5/18/12	C, F	74.84
LP	3/26/12	C	74.84
LP	5/22/12	C, F	74.84
LP	6/22/12	C, F	74.84
LP	7/23/12	C, F	74.84
LP	8/22/12	C, F	74.84
LP	2/6/13	B, G	74.84
LP	9/10/12	B	76.84
LP	10/22/12	B	76.84
SP	3/28/12	C	74.84
SP	5/22/12	C, F	74.84
SP	12/4/12	B	74.84
SP	12/28/12	B	74.84
LP	5/3/12	C, F	74.84
LP	6/4/12	C, F	74.84
LP	7/3/12	B	74.84
LP	8/3/12	C, F	74.84
LP	8/30/12	C, F	74.84
LP	11/14/12	C, F	74.84
LP	1/11/13	B, G	74.84
DP	4/16/12	C	74.84
DR	8/24/12	B	74.84
DR	11/16/12	B	74.84

SR	1/4/13	B, G	74.84
LR	4/24/12	C	74.84
LR	5/23/12	C	74.84
LR	6/22/12	C	74.84
LR	8/23/12	B	74.84
BR	10/5/12	D	76.84
BR	3/21/12	D	74.84
BR	3/27/12	D	74.84
BR	4/2/12	D	74.84
BR	4/24/12	D	74.84
BR	5/23/12	D	74.84
BR	5/30/12	D	74.84
BR	6/20/12	D	74.84
BR	7/23/12	D	74.84
BR	8/17/12	D	74.84
BR	8/29/12	D	74.84
BR	9/17/12	D	74.84
BR	1/7/13	B	74.84
BR	2/1/13	B, G	74.84
SR	1/7/13	B	74.84
SR	2/1/13	B	74.84
CR	5/14/12	C, F	74.84
CR	7/9/12	B	74.84
CR	8/8/12	C, F	74.84
CR	9/6/12	C, F	74.84
CR	2/5/13	B, G	74.84
BR	12/20/12	B, G	76.84
JS	5/23/12	C, F	76.84
JS	6/6/12	C, F	76.84
JS	7/18/12	F, G	76.84
JS	1/14/13	B, G	74.84
TOTAL:			\$46,917.84