

LOS ANGELES FIRE DEPARTMENT



BRIAN L. CUMMINGS
FIRE CHIEF

November 17, 2011

BOARD OF FIRE COMMISSIONERS
FILE NO. 11-168

TO: Board of Fire Commissioners

FROM: Brian L. Cummings, Fire Chief

SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LAFD EMERGENCY AMBULANCE SERVICES CHARGES EACH VALUED LESS THAN \$5,000 FOR FISCAL YEARS 2004-05 TO 2010-11

FINAL ACTION:	<input type="checkbox"/> Approved	<input type="checkbox"/> Approved w/Corrections	<input type="checkbox"/> Withdrawn
	<input type="checkbox"/> Denied	<input type="checkbox"/> Received & Filed	<input type="checkbox"/> Other

Recommendations: That the Board:

1. Authorize the Fire Chief to refer to the Board of Review any or all pertinent documentation regarding \$37,335,282.29 in uncollectible emergency ambulance service accounts each valued less than \$5,000 for Fiscal Years 2004-05 to 2010-11 for write-off authority. This recommendation is based on the summary findings, listed below.
2. Direct the Commission Executive Assistant I to forward the attached letters to the Board of Review for consideration and approval.

Summary:

1. The Los Angeles Municipal Code Section 11.04 (Ch. 1, Art. 1) provides that any Board, Commission, or Head of a Department may prepare a report setting forth findings regarding the status of unpaid accounts. This report may then be submitted to the Board of Review for appropriate actions.
2. These uncollected emergency ambulance services for Fiscal Years 2004-05 to 2010-11 consist of 92,403 accounts each valued less than \$5,000 amounting to \$37,335,282.29.
3. All accounts, including those originating from Fiscal Years 2004-05 to 2006-07 past the statute of limitations, were referred to the City's outside collection agency, NCO Financial Systems, Inc. for collection and were deemed to be uncollectible.

4. The staff of Accounting Services, along with the recommendation by the Office of Finance, determined that the attached list of unpaid accounts amounting to \$37,335,282.29 should be written off.

Fiscal Impact:

With the removal of these uncollectible accounts from the Department's outstanding balance, the Department's resources are more efficiently utilized on more recent outstanding accounts. The removal of these unpaid accounts from the current Ambulance Billing System shall not preclude the City from collecting any sum that later proves to be collectible. Writing off these accounts would be consistent with Generally Accepted Accounting Principles. This is also consistent with existing City policy to reflect the accurate status of accounts in the City's financial statement so as not to overstate the revenue.

Conclusion:

In view of the above findings, it is appropriate that these uncollectible Los Angeles Fire Department emergency ambulance service accounts, each valued less than \$5,000 for fiscal years 2005 through 2011, be referred for write-off authority to the Board of Review in compliance with the Los Angeles Municipal Code.

Upon your Board's approval, Board of Review consideration/approval will be initiated.

Board report prepared by Carmela Espiritu, Department Chief Accountant, Accounting Services Section, Administrative Services Bureau.

Attachment

**BOARD OF FIRE
COMMISSIONERS**

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CALIFORNIA



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MAYOR

FIRE DEPARTMENT

BRIAN L. CUMMINGS
FIRE CHIEF

200 NORTH MAIN STREET
LOS ANGELES, CA 90012

(213) 978-3800
FAX: (213) 978-3815

<http://www.lafd.org>

November 16, 2011

Shane Min, Chairperson I
Office of the Controller
Room 300, City Hall East

Dear Chairperson Min:

**WRITE-OFF OF UNCOLLECTIBLE AMBULANCE SERVICE CHARGES EACH VALUED
LESS THAN \$5,000 FOR FISCAL YEARS 2004-05 TO 2010-11**

BACKGROUND

Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the Los Angeles Fire Department shall review the status of unpaid ambulance accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, for appropriate action. The removal of these unpaid accounts from the current Ambulance Billing System shall not preclude the City from collecting any sum that later proves to be collectible.

Los Angeles Fire Department Ambulance Billing Unit has performed exhaustive billing and collection efforts. In general, the process performed includes initial invoicing, sending past due notices after 30 days and researching missing information through the EMS Billing System database or hospitals. The unit makes approximately 20,000 calls a year and receives approximately 25,000 calls per year from the automatic call distribution system. LAFD is able to accept a wide range of payments, including all major credit cards, checks, cash, and for Medicare, MediCal, and major insurance companies Electronic Fund Transfers (EFT). After exhaustive billing and collection efforts were made, all of these delinquent accounts were referred for additional collection efforts to the City's contracted outside collection agency, NCO Financial Systems, Inc., pursuant to Section 5.181 of the Los Angeles Administrative Code.

Submitted for write-off are 92,403 accounts billed each valued less than \$5,000 for uncollected ambulance services amounting to \$37,335,282.29 for Fiscal Years 2004-05 to 2010-11.

RECOMMENDATION

It is recommended that the Honorable Board of Review approve the write-off of \$37,335,282.29 of 92,403 uncollected ambulance service accounts, each valued less than \$5,000 for Fiscal Years 2004-05 to 2010-11.

FINDINGS

1. The Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the Los Angeles Fire Department shall review the status of unpaid ambulance accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with Section 5.182 of the Los Angeles Administrative Code for appropriate action.
2. In addition to the original invoice, statements were sent to patients and where applicable to their identified insurance carriers. Research was also conducted at several receiving hospitals where the patient or insurance information was incorrect or incomplete. All of these delinquent accounts were referred for additional collection efforts to the City's contracted outside collection agency, NCO Financial Systems, Inc., pursuant to Section 5.181 of the Los Angeles Administrative Code. Outside collection agency efforts continued up to one year from referral date. These accounts were determined to be uncollectible and were returned to the Department. These 92,403 accounts are less than \$5,000, including accounts originating from Fiscal Years 2004-05 to 2006-07 which are now past the statute of limitations: therefore, the Department has no legal means of collecting these balances. The Department's resources are more efficiently utilized on more recent outstanding accounts.
3. Writing off these accounts would be consistent with Generally Accepted Accounting Principles. This is also consistent with existing City policy to reflect the accurate status of accounts in the City's financial statements and not overstate revenue.
4. The removal of these unpaid accounts from the current Ambulance Billing System shall not preclude the City from collecting any sum that later proves to be collectible.

If you require additional information, please contact Carmela Espiritu, Fire Department Chief Accountant of the Administrative Services Bureau at (213) 978-3477.

Sincerely,



BRIAN L. CUMMINGS
Fire Chief

Attachments

RUN DATE: 11/16/2011

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION

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EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
ALL ACCOUNTS IN THIS REPORT ARE LESS THAN \$5000
WRITE-OFF OF ACCOUNTS RETURNED FROM NCO AS UNCOLLECTIBLE
YEAR-BY-YEAR SUMMARY REPORT

INVOICE MONTH	NBR OF INVOICE	AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2004 JULY	222	113,620.50	-5,345.30	68,385.21	39,889.99
2004 AUGUST	1,270	652,632.50	-33,146.61	362,830.71	256,655.18
2004 SEPTEMBER	1,426	875,835.50	-72,644.76	438,800.21	364,390.53
2004 OCTOBER	1,075	691,618.00	-71,104.03	342,849.54	277,664.43
2004 NOVEMBER	1,059	672,018.75	-68,965.80	344,175.37	258,877.58
2004 DECEMBER	1,137	722,029.00	-77,057.77	370,345.57	274,625.66
2005 JANUARY	1,121	716,481.75	-76,789.93	347,713.90	291,977.92
2005 FEBRUARY	1,187	761,916.25	-86,278.70	398,309.67	277,327.88
2005 MARCH	1,484	937,800.75	-96,280.92	461,786.89	379,732.94
2005 APRIL	1,481	947,832.00	-99,110.09	491,786.92	356,934.99
2005 MAY	1,537	970,475.25	-91,968.13	476,169.87	402,337.25
2005 JUNE	1,435	908,461.75	-84,545.64	463,927.39	359,988.72
FISCAL YEAR TOTAL:	14,434	8,970,722.00	-863,237.68	4,567,081.25	3,540,403.07

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LOS ANGELES FIRE DEPARTMENT
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2005 JULY	1,187	753,761.25	-79,072.83		382,693.69	291,994.73
2005 AUGUST	1,356	868,842.00	-91,313.24		437,371.07	340,157.69
2005 SEPTEMBER	1,244	786,032.00	-76,034.08		391,265.40	318,732.52
2005 OCTOBER	1,093	696,128.75	-71,641.11		349,745.29	274,742.35
2005 NOVEMBER	933	597,842.00	-64,338.08		312,348.42	221,155.50
2005 DECEMBER	895	625,028.00	-70,761.97		305,784.00	248,482.03
2006 JANUARY	946	712,447.75	-113,208.88		315,940.58	283,298.29
2006 FEBRUARY	978	740,973.50	-117,986.58		370,986.15	252,000.77
2006 MARCH	1,656	1,263,625.00	-219,782.60		619,602.69	424,239.71
2006 APRIL	1,130	863,926.25	-144,878.86		413,553.09	305,494.30
2006 MAY	1,247	958,961.00	-167,834.08		418,369.20	372,757.72
2006 JUNE	1,458	1,108,126.75	-187,851.93		490,568.93	429,705.89
FISCAL YEAR TOTAL:	14,123	9,975,694.25	-1,404,704.24		4,808,228.51	3,762,761.50

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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	ADJUSTMENT AMT	TOTAL PAYMENT AMT	TOTAL BALANCE
2006 JULY	1,324	996,595.00	-173,825.18	442,119.01	380,650.81
2006 AUGUST	1,729	1,313,964.00	-192,971.47	550,962.83	570,029.70
2006 SEPTEMBER	1,448	1,100,656.50	-144,945.93	480,638.62	475,071.95
2006 OCTOBER	1,434	1,158,020.00	-190,576.57	469,751.71	497,691.72
2006 NOVEMBER	1,145	943,540.25	-143,217.00	396,637.33	403,685.92
2006 DECEMBER	1,393	1,129,606.50	-167,409.75	451,717.46	510,479.29
2007 JANUARY	1,491	1,238,578.25	-205,308.55	531,985.17	501,284.53
2007 FEBRUARY	909	748,001.50	-134,516.70	305,417.82	308,066.98
2007 MARCH	1,357	1,119,417.25	-180,872.45	443,978.08	494,566.72
2007 APRIL	1,831	1,535,728.75	-271,426.78	598,672.29	665,629.68
2007 MAY	1,658	1,379,312.25	-256,687.89	548,140.09	574,484.27
2007 JUNE	1,242	1,023,688.50	-170,940.25	417,737.76	435,010.49
FISCAL YEAR TOTAL:	16,961	13,687,108.75	-2,232,698.52	5,637,758.17	5,816,652.06

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LOS ANGELES FIRE DEPARTMENT
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2007 JULY	1,305	1,067,252.50	-181,331.28	885,921.22	424,885.79	461,035.43
2007 AUGUST	1,362	1,117,983.00	-187,417.80	930,565.20	430,350.73	500,214.47
2007 SEPTEMBER	1,127	936,975.75	-164,011.22	772,964.53	377,448.19	395,516.34
2007 OCTOBER	1,330	1,112,527.25	-206,961.77	905,565.48	455,920.50	449,644.98
2007 NOVEMBER	1,562	1,313,429.50	-245,197.60	1,068,231.90	536,064.60	532,167.30
2007 DECEMBER	1,472	1,247,586.25	-230,988.56	1,016,597.69	555,128.92	461,468.77
2008 JANUARY	1,316	1,112,893.00	-176,055.51	936,837.49	493,074.07	443,763.42
2008 FEBRUARY	1,338	1,139,705.50	-162,753.44	976,952.06	511,755.83	465,196.23
2008 MARCH	1,552	1,333,816.00	-191,084.77	1,142,731.23	618,666.11	524,065.12
2008 APRIL	1,653	1,410,977.50	-228,774.50	1,182,203.00	610,407.43	571,795.57
2008 MAY	1,671	1,421,532.00	-235,374.51	1,186,157.49	600,966.23	585,191.26
2008 JUNE	1,479	1,258,190.00	-260,778.78	997,411.22	542,695.96	454,715.26
FISCAL YEAR TOTAL:	17,167	14,472,868.25	-2,470,729.74	12,002,138.51	6,157,364.36	5,844,774.15

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2008 JULY	1,306	1,119,010.50	-190,238.44	464,231.15	464,540.91
2008 AUGUST	1,060	899,125.25	-159,150.23	377,449.80	362,525.22
2008 SEPTEMBER	1,244	1,050,756.75	-167,658.45	427,345.27	455,753.03
2008 OCTOBER	1,436	1,218,381.25	-196,183.59	506,088.64	516,109.02
2008 NOVEMBER	1,163	989,109.50	-156,929.01	395,106.37	437,074.12
2008 DECEMBER	1,656	1,395,756.00	-202,293.87	482,276.16	711,185.97
2009 JANUARY	1,419	1,198,427.25	-169,269.36	399,241.60	629,916.29
2009 FEBRUARY	1,185	1,000,771.50	-134,930.99	334,820.22	531,020.29
2009 MARCH	1,350	1,134,283.50	-158,035.73	388,310.06	587,937.71
2009 APRIL	1,419	1,238,959.00	-260,810.67	510,852.43	467,295.90
2009 MAY	1,258	1,151,490.25	-149,959.23	347,650.52	653,880.50
2009 JUNE	1,142	1,086,735.00	-142,484.66	382,549.74	561,700.60
FISCAL YEAR TOTAL:	15,638	13,482,805.75	-2,087,944.23	5,015,921.96	6,378,939.56

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2009 JULY	1,560	1,473,929.50	-125,617.58	324,560.21	1,023,751.71
2009 AUGUST	2,417	2,269,067.00	-60,499.73	201,879.84	2,006,687.43
2009 SEPTEMBER	3,719	3,443,835.25	-48,327.63	162,141.89	3,233,365.73
2009 OCTOBER	3,605	3,338,304.00	-4,535.45	17,625.61	3,316,142.94
2009 NOVEMBER	2,303	2,151,386.25	-2,690.85	6,896.56	2,141,798.84
2009 DECEMBER	36	35,610.75	-6,109.40	7,567.07	21,934.28
2010 JANUARY	27	25,873.25	-3,245.68	6,055.21	16,572.36
2010 FEBRUARY	50	49,491.75	-7,214.06	12,490.37	29,787.32
2010 MARCH	67	65,752.00	-10,471.32	14,672.13	40,608.55
2010 APRIL	57	51,386.50	-5,013.99	8,994.87	37,377.64
2010 MAY	36	34,419.75	-6,209.81	10,115.76	18,094.18
2010 JUNE	32	31,685.50	-5,441.22	6,740.47	19,503.81
FISCAL YEAR TOTAL:	13,909	12,970,741.50	-285,376.72	779,739.99	11,905,624.79

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2010 JULY	55	54,691.50	-12,371.46	14,415.59	27,904.45
2010 AUGUST	41	40,274.50	-9,755.25	10,504.93	20,014.32
2010 SEPTEMBER	34	37,271.50	-10,840.72	8,572.76	17,858.02
2010 OCTOBER	37	43,602.50	-13,931.10	12,957.78	16,713.62
2010 NOVEMBER	0	0.00	0.00	0.00	0.00
2010 DECEMBER	0	0.00	0.00	0.00	0.00
2011 JANUARY	0	0.00	0.00	0.00	0.00
2011 FEBRUARY	0	0.00	0.00	0.00	0.00
2011 MARCH	0	0.00	0.00	0.00	0.00
2011 APRIL	3	2,893.25	0.00	0.00	2,893.25
2011 MAY	1	743.50	0.00	0.00	743.50
2011 JUNE	0	0.00	0.00	0.00	0.00
FISCAL YEAR TOTAL:	171	179,476.75	-46,898.53	46,451.06	86,127.16

RUN DATE: 11/16/2011

LOS ANGELES FIRE DEPARTMENT
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YEAR-BY-YEAR SUMMARY REPORT

FISCAL YEAR	NR OF INVOICE	TOTAL AMOUNT INVOICED	ADJUSTMENT AMT	TOTAL	PAYMENT AMT	TOTAL BALANCE
FY2004-2005:	14,434	8,970,722.00	-863,237.68		4,567,081.25	3,540,403.07
FY2005-2006:	14,123	9,975,694.25	-1,404,704.24		4,808,228.51	3,762,761.50
FY2006-2007:	16,961	13,687,108.75	-2,232,698.52		5,637,758.17	5,816,652.06
FY2007-2008:	17,167	14,472,868.25	-2,470,729.74		6,157,364.36	5,844,774.15
FY2008-2009:	15,638	13,482,805.75	-2,087,944.23		5,015,921.96	6,378,939.56
FY2009-2010:	13,909	12,970,741.50	-285,376.72		779,739.99	11,905,624.79
FY2010-2011:	171	179,476.75	-46,898.53		46,451.06	86,127.16
GRAND TOTAL:	92,403	73,739,417.25	-9,391,589.66		27,012,545.30	37,335,282.29

**BOARD OF FIRE
COMMISSIONERS**

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PRESIDENT

CASIMIRO U. TOLENTINO
VICE PRESIDENT

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LETICIA GOMEZ
EXECUTIVE ASSISTANT I

CITY OF LOS ANGELES
CALIFORNIA



ANTONIO R. VILLARAIGOSA
MAYOR

FIRE DEPARTMENT

BRIAN L. CUMMINGS
FIRE CHIEF

**200 NORTH MAIN STREET
LOS ANGELES, CA 90012**

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FAX: (213) 978-3815

<http://www.lafd.org>

November 16, 2011

Shane Min, Chairperson I
Office of the Controller
Room 300, City Hall East
200 North Main Street
Los Angeles, CA 90012

Subject: WRITE-OFF OF UNCOLLECTIBLE AMBULANCE SERVICE CHARGES
EACH VALUED LESS THAN \$5,000 FOR FISCAL YEARS 2004-05 TO
2010-11

BACKGROUND

Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the Los Angeles Fire Department shall review the status of unpaid ambulance accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, for appropriate action. The removal of these unpaid accounts from the current Ambulance Billing System shall not preclude the City from collecting any sum that later proves to be collectible.

Los Angeles Fire Department Ambulance Billing Unit has performed exhaustive billing and collection efforts. In general, the process performed includes initial invoicing, sending past due notices after 30 days and researching missing information through the EMS Billing System database or hospitals. The unit makes approximately 20,000 calls a year and receives approximately 25,000 calls per year from the automatic call distribution system. LAFD is able to accept a wide range of payments, including all major credit cards, checks, cash, and for Medicare, MediCal, and major insurance companies Electronic Fund Transfers (EFT). After exhaustive billing and collection efforts were made, all of these delinquent accounts were referred for additional collection efforts to the City's contracted outside collection agency, NCO Financial Systems, Inc., pursuant to Section 5.181 of the Los Angeles Administrative Code.

Submitted for write-off are 92,403 accounts billed each valued less than \$5,000 for uncollected ambulance services amounting to \$37,335,282.29 for Fiscal Years 2004-05 to 2010-11.

RECOMMENDATION

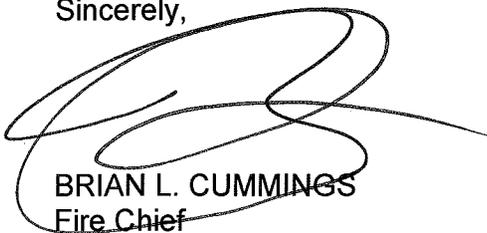
It is recommended that the Honorable Board of Review approve the write-off of \$37,335,282.29 of 92,403 uncollected ambulance service accounts, each valued less than \$5,000 for Fiscal Years 2004-05 to 2010-11.

FINDINGS

1. The Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the Los Angeles Fire Department shall review the status of unpaid ambulance accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with Section 5.182 of the Los Angeles Administrative Code for appropriate action.
2. In addition to the original invoice, statements were sent to patients and where applicable to their identified insurance carriers. Research was also conducted at several receiving hospitals where the patient or insurance information was incorrect or incomplete. All of these delinquent accounts were referred for additional collection efforts to the City's contracted outside collection agency, NCO Financial Systems, Inc., pursuant to Section 5.181 of the Los Angeles Administrative Code. Outside collection agency efforts continued up to one year from referral date. These accounts were determined to be uncollectible and were returned to the Department. These 92,403 accounts are less than \$5,000, including accounts originating from Fiscal Years 2004-05 to 2006-07 which are now past the statute of limitations: therefore, the Department has no legal means of collecting these balances. The Department's resources are more efficiently utilized on more recent outstanding accounts.
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If you require additional information, please contact Carmela Espiritu, Fire Department Chief Accountant of the Administrative Services Bureau at (213) 978-3477.

Sincerely,



BRIAN L. CUMMINGS
Fire Chief

Attachments

RUN DATE: 11/16/2011

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
ALL ACCOUNTS IN THIS REPORT ARE LESS THAN \$5000
WRITE-OFF OF ACCOUNTS RETURNED FROM NCO AS UNCOLLECTIBLE
YEAR-BY-YEAR SUMMARY REPORT

EMSS SYSTEM
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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2004 JULY	222	113,620.50	-5,345.30	68,385.21	39,889.99
2004 AUGUST	1,270	652,632.50	-33,146.61	362,830.71	256,655.18
2004 SEPTEMBER	1,426	875,835.50	-72,644.76	438,800.21	364,390.53
2004 OCTOBER	1,075	691,618.00	-71,104.03	342,849.54	277,664.43
2004 NOVEMBER	1,059	672,018.75	-68,965.80	344,175.37	258,877.58
2004 DECEMBER	1,137	722,029.00	-77,057.77	370,345.57	274,625.66
2005 JANUARY	1,121	716,481.75	-76,789.93	347,713.90	291,977.92
2005 FEBRUARY	1,187	761,916.25	-86,278.70	398,309.67	277,327.88
2005 MARCH	1,484	937,800.75	-96,280.92	461,786.89	379,732.94
2005 APRIL	1,481	947,832.00	-99,110.09	491,786.92	356,934.99
2005 MAY	1,537	970,475.25	-91,968.13	476,169.87	402,337.25
2005 JUNE	1,435	908,461.75	-84,545.64	463,927.39	359,988.72

FISCAL YEAR TOTAL:

8,970,722.00

-863,237.68

4,567,081.25

3,540,403.07

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INVOICE MONTH	NBR OF INVOICE	AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2005 JULY	1,187	753,761.25	-79,072.83	382,693.69	291,994.73
2005 AUGUST	1,356	868,842.00	-91,313.24	437,371.07	340,157.69
2005 SEPTEMBER	1,244	786,032.00	-76,034.08	391,265.40	318,732.52
2005 OCTOBER	1,093	696,128.75	-71,641.11	349,745.29	274,742.35
2005 NOVEMBER	933	597,842.00	-64,338.08	312,348.42	221,155.50
2005 DECEMBER	895	625,028.00	-70,761.97	305,784.00	248,482.03
2006 JANUARY	946	712,447.75	-113,208.88	315,940.58	283,298.29
2006 FEBRUARY	978	740,973.50	-117,986.58	370,986.15	252,000.77
2006 MARCH	1,656	1,263,625.00	-219,782.60	619,602.69	424,239.71
2006 APRIL	1,130	863,926.25	-144,878.86	413,553.09	305,494.30
2006 MAY	1,247	958,961.00	-167,834.08	418,369.20	372,757.72
2006 JUNE	1,458	1,108,126.75	-187,851.93	490,568.93	429,705.89
FISCAL YEAR TOTAL:	14,123	9,975,694.25	-1,404,704.24	4,808,228.51	3,762,761.50

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INVOICE MONTH	NBR OF INVOICE	AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2006 JULY	1,324	996,595.00	-173,825.18	442,119.01	380,650.81
2006 AUGUST	1,729	1,313,964.00	-192,971.47	550,962.83	570,029.70
2006 SEPTEMBER	1,448	1,100,656.50	-144,945.93	480,638.62	475,071.95
2006 OCTOBER	1,434	1,158,020.00	-190,576.57	469,751.71	497,691.72
2006 NOVEMBER	1,145	943,540.25	-143,217.00	396,637.33	403,685.92
2006 DECEMBER	1,393	1,129,606.50	-167,409.75	451,717.46	510,479.29
2007 JANUARY	1,491	1,238,578.25	-205,308.55	531,985.17	501,284.53
2007 FEBRUARY	909	748,001.50	-134,516.70	305,417.82	308,066.98
2007 MARCH	1,357	1,119,417.25	-180,872.45	443,978.08	494,566.72
2007 APRIL	1,831	1,535,728.75	-271,426.78	598,672.29	665,629.68
2007 MAY	1,658	1,379,312.25	-256,687.89	548,140.09	574,484.27
2007 JUNE	1,242	1,023,688.50	-170,940.25	417,737.76	435,010.49
FISCAL YEAR TOTAL:	16,961	13,687,108.75	-2,232,698.52	5,637,758.17	5,816,652.06

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INVOICE MONTH	NBR OF INVOICE	AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2007 JULY	1,305	1,067,252.50	-181,331.28	424,885.79	461,035.43
2007 AUGUST	1,362	1,117,983.00	-187,417.80	430,350.73	500,214.47
2007 SEPTEMBER	1,127	936,975.75	-164,011.22	377,448.19	395,516.34
2007 OCTOBER	1,330	1,112,527.25	-206,961.77	455,920.50	449,644.98
2007 NOVEMBER	1,562	1,313,429.50	-245,197.60	536,064.60	532,167.30
2007 DECEMBER	1,472	1,247,586.25	-230,988.56	555,128.92	461,468.77
2008 JANUARY	1,316	1,112,893.00	-176,055.51	493,074.07	443,763.42
2008 FEBRUARY	1,338	1,139,705.50	-162,753.44	511,755.83	465,196.23
2008 MARCH	1,552	1,333,816.00	-191,084.77	618,666.11	524,065.12
2008 APRIL	1,653	1,410,977.50	-228,774.50	610,407.43	571,795.57
2008 MAY	1,671	1,421,532.00	-235,374.51	600,966.23	585,191.26
2008 JUNE	1,479	1,258,190.00	-260,778.78	542,695.96	454,715.26
FISCAL YEAR TOTAL:	17,167	14,472,868.25	-2,470,729.74	6,157,364.36	5,844,774.15

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INVOICE MONTH	NR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2008 JULY	1,306	1,119,010.50	-190,238.44	464,231.15	464,540.91
2008 AUGUST	1,060	899,125.25	-159,150.23	377,449.80	362,525.22
2008 SEPTEMBER	1,244	1,050,756.75	-167,658.45	427,345.27	455,753.03
2008 OCTOBER	1,436	1,218,381.25	-196,183.59	506,088.64	516,109.02
2008 NOVEMBER	1,163	989,109.50	-156,929.01	395,106.37	437,074.12
2008 DECEMBER	1,656	1,395,756.00	-202,293.87	482,276.16	711,185.97
2009 JANUARY	1,419	1,198,427.25	-169,269.36	399,241.60	629,916.29
2009 FEBRUARY	1,185	1,000,771.50	-134,930.99	334,820.22	531,020.29
2009 MARCH	1,350	1,134,283.50	-158,035.73	388,310.06	587,937.71
2009 APRIL	1,419	1,238,959.00	-260,810.67	510,852.43	467,295.90
2009 MAY	1,258	1,151,490.25	-149,959.23	347,650.52	653,880.50
2009 JUNE	1,142	1,086,735.00	-142,484.66	382,549.74	561,700.60
FISCAL YEAR TOTAL:	15,638	13,482,805.75	-2,087,944.23	5,015,921.96	6,378,939.56

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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2009 JULY	1,560	1,473,929.50	-125,617.58	324,560.21	1,023,751.71
2009 AUGUST	2,417	2,269,067.00	-60,499.73	201,879.84	2,006,687.43
2009 SEPTEMBER	3,719	3,443,835.25	-48,327.63	162,141.89	3,233,365.73
2009 OCTOBER	3,605	3,338,304.00	-4,535.45	17,625.61	3,316,142.94
2009 NOVEMBER	2,303	2,151,386.25	-2,690.85	6,896.56	2,141,798.84
2009 DECEMBER	36	35,610.75	-6,109.40	7,567.07	21,934.28
2010 JANUARY	27	25,873.25	-3,245.68	6,055.21	16,572.36
2010 FEBRUARY	50	49,491.75	-7,214.06	12,490.37	29,787.32
2010 MARCH	67	65,752.00	-10,471.32	14,672.13	40,608.55
2010 APRIL	57	51,386.50	-5,013.99	8,994.87	37,377.64
2010 MAY	36	34,419.75	-6,209.81	10,115.76	18,094.18
2010 JUNE	32	31,685.50	-5,441.22	6,740.47	19,503.81
FISCAL YEAR TOTAL:	13,909	12,970,741.50	-285,376.72	779,739.99	11,905,624.79

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INVOICE MONTH	NBR OF INVOICE	AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2010 JULY	55	54,691.50	-12,371.46	14,415.59	27,904.45
2010 AUGUST	41	40,274.50	-9,755.25	10,504.93	20,014.32
2010 SEPTEMBER	34	37,271.50	-10,840.72	8,572.76	17,858.02
2010 OCTOBER	37	43,602.50	-13,931.10	12,957.78	16,713.62
2010 NOVEMBER	0	0.00	0.00	0.00	0.00
2010 DECEMBER	0	0.00	0.00	0.00	0.00
2011 JANUARY	0	0.00	0.00	0.00	0.00
2011 FEBRUARY	0	0.00	0.00	0.00	0.00
2011 MARCH	0	0.00	0.00	0.00	0.00
2011 APRIL	3	2,893.25	0.00	0.00	2,893.25
2011 MAY	1	743.50	0.00	0.00	743.50
2011 JUNE	0	0.00	0.00	0.00	0.00

FISCAL YEAR TOTAL:

171

179,476.75

-46,898.53

46,451.06

86,127.16

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SUMMARY:

FISCAL YEAR	NR OF INVOICE	AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
FY2004-2005:	14,434	8,970,722.00	-863,237.68	4,567,081.25	3,540,403.07
FY2005-2006:	14,123	9,975,694.25	-1,404,704.24	4,808,228.51	3,762,761.50
FY2006-2007:	16,961	13,687,108.75	-2,232,698.52	5,637,758.17	5,816,652.06
FY2007-2008:	17,167	14,472,868.25	-2,470,729.74	6,157,364.36	5,844,774.15
FY2008-2009:	15,638	13,482,805.75	-2,087,944.23	5,015,921.96	6,378,939.56
FY2009-2010:	13,909	12,970,741.50	-285,376.72	779,739.99	11,905,624.79
FY2010-2011:	171	179,476.75	-46,898.53	46,451.06	86,127.16
GRAND TOTAL:	92,403	73,739,417.25	-9,391,589.66	27,012,545.30	37,335,282.29