

SAN BERNARDINO COUNTY

Audit Report

PERINATAL SERVICES PROGRAM

Chapter 1603, Statutes of 1990

July 1, 1999, through June 30, 2003



STEVE WESTLY
California State Controller

July 2005



STEVE WESTLY
California State Controller

July 22, 2005

The Honorable Larry Walker
Auditor/Controller-Recorder
San Bernardino County
222 West Hospitality Lane, 4th Floor
San Bernardino, CA 92415-0018

Dear Mr. Walker:

The State Controller's Office audited the claims filed by San Bernardino County for costs of the legislatively mandated Perinatal Services Program (Chapter 1603, Statutes of 1990) for the period of July 1, 1999, through June 30, 2003.

The county claimed \$1,284,674 for the mandated program. Our audit disclosed that \$1,035,685 is allowable and \$248,989 is unallowable. The unallowable costs occurred because the county claimed costs that were not supported by adequate documentation, claimed ineligible costs, and did not offset costs reimbursable by Medi-Cal. The State paid the county \$812,228. The State will pay allowable costs claimed that exceed the amount paid, totaling \$223,457, contingent upon available appropriations.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at COSM's Web site, at www.csm.ca.gov (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at csminfo@csm.ca.gov.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/ams

cc: Bonnie Ter Keurst, Manager
Reimbursable Projects
Auditor/Controller-Recorder's Office
San Bernardino County
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by San Bernardino County for costs of the legislatively mandated Perinatal Services Program (Chapter 1603, Statutes of 1990) for the period of July 1, 1999, through June 30, 2003. The last day of fieldwork was June 30, 2004.

The county claimed \$1,284,674 for the mandated program. The audit disclosed that \$1,035,685 is allowable and \$248,989 is unallowable. The unallowable costs occurred because the county claimed costs that were not supported by adequate documentation, claimed ineligible costs, and did not offset costs reimbursable by Medi-Cal. The State paid the county \$812,228. The State will pay allowable costs claimed that exceed the amount paid, totaling \$223,457, contingent upon available appropriations.

Background

Health and Safety Code Sections 10901(a), (b), and (c) (added by Chapter 1603, Statutes of 1990) require each county to perform the actions listed below. (Chapter 415, Statutes of 1995, subsequently deleted these sections and added the same requirements in *Health and Safety Code* Sections 123605(a), (b), and (c).)

- (a) Each county shall establish protocols between county health departments, county welfare departments, and all public and private hospitals in the county, regarding the application and use of an assessment of the needs of, and a referral for, a substance exposed infant to a county welfare department pursuant to Section 11165.13 of the Penal Code.
- (b) The assessment of the needs shall be performed by a health practitioner, as defined in Section 11165.8 of the Penal Code, or a medical social worker. The needs assessment shall be performed before the infant is released from the hospital.
- (c) The purpose of the assessment of needs is to do all of the following:
 - (1) Identify needed services for the mother, child, or family, including, where applicable, services to assist the mother caring for her child and services to assist in maintaining children in their homes.
 - (2) Determine the level of risk to the newborn upon release to the home and the corresponding level of services and intervention, if any, necessary to protect the newborn's health and safety, including a referral to the county welfare department for child welfare services.
 - (3) Gather data for information and planning purposes.

On February 22, 1993, the Commission on State Mandates (COSM) determined that Chapter 1603, Statutes of 1990, imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on September 23, 1993. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs in order to assist local agencies and school districts in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Perinatal Services Program for the period of July 1, 1999, through June 30, 2003.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the county's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, San Bernardino County claimed \$1,284,674 for Perinatal Services Program costs. Our audit disclosed that \$1,035,685 is allowable and \$248,989 is unallowable.

For fiscal year (FY) 1999-2000, the State paid the county \$224,942. Our audit disclosed that \$172,274 is allowable. The county should return \$52,668 to the State.

For FY 2000-01, the State paid the county \$280,114. Our audit disclosed that \$216,181 is allowable. The county should return \$63,933 to the State.

For FY 2001-02, the State paid the county \$307,000. Our audit disclosed that \$282,123 is allowable. The county should return \$24,877 to the State.

For FY 2002-03, the State paid the county \$172. Our audit disclosed that \$365,107 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$364,935, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft audit report on May 6, 2005. Bonnie Ter Keurst, Reimbursable Projects Section Manager, responded by letter dated June 10, 2005 (Attachment), agreeing with the audit results, except for Finding 1. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of San Bernardino County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2003**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1999, through June 30, 2000</u>				
Salaries and benefits	\$ 165,503	\$ 128,826	\$ (36,677)	Finding 1
Services and supplies	13,413	7,622	(5,791)	Finding 2
Total direct costs	178,916	136,448	(42,468)	
Indirect costs	46,026	35,826	(10,200)	Finding 1
Total program costs	<u>\$ 224,942</u>	172,274	<u>\$ (52,668)</u>	
Less amount paid by the State		(224,942)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (52,668)</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Salaries and benefits	\$ 216,854	\$ 174,146	\$ (42,708)	Finding 1
Services and supplies	21,364	8,390	(12,974)	Finding 2
Total direct costs	238,218	182,536	(55,682)	
Indirect costs	41,896	33,645	(8,251)	Finding 1
Total program costs	<u>\$ 280,114</u>	216,181	<u>\$ (63,933)</u>	
Less amount paid by the State		(280,114)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (63,933)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Salaries and benefits	\$ 273,865	\$ 227,014	\$ (46,851)	Finding 1
Services and supplies	20,484	11,545	(8,939)	Finding 2
Total direct costs	294,349	238,559	(55,790)	
Indirect costs	47,321	43,564	(3,757)	Finding 1
Total program costs	<u>\$ 341,670</u>	282,123	<u>\$ (59,547)</u>	
Less amount paid by the State		(307,000)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (24,877)</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Salaries and benefits	\$ 353,828	\$ 291,091	\$ (62,737)	Finding 1
Services and supplies	23,316	18,243	(5,073)	Finding 2
Total direct costs	377,144	309,334	(67,810)	
Indirect costs	60,804	55,773	(5,031)	Finding 1
Total program costs	<u>\$ 437,948</u>	365,107	<u>\$ (72,841)</u>	
Less amount paid by the State		(172)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 364,935</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>Summary: July 1, 1999, through June 30, 2003</u>				
Salaries and benefits	\$ 1,010,050	\$ 821,077	\$ (188,973)	Finding 1
Services and supplies	<u>78,577</u>	<u>45,800</u>	<u>(32,777)</u>	Finding 2
Total direct costs	1,088,627	866,877	(221,750)	
Indirect costs	<u>196,047</u>	<u>168,808</u>	<u>(27,239)</u>	Finding 1
Total program costs	<u>\$ 1,284,674</u>	1,035,685	<u>\$ (248,989)</u>	
Less amount paid by the State		<u>(812,228)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 223,457</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Unsupported salary
and benefit costs**

The county overstated claimed employee salaries and benefits by \$188,973 during the audit period. The related indirect costs, based on the indirect cost rates claimed for each fiscal year, total \$27,239.

Unsupported costs are as follows.

	Fiscal Year				Total
	1999-2000	2000-01	2001-02	2002-03	
<u>Salaries and benefits</u>					
Department of Mental Health:					
Job classifications	\$ (611)	\$ 182	\$ —	\$ —	\$ (429)
Productive hourly rates	(6,637)	(4,443)	(6,874)	(9,218)	(27,172)
Subtotal	(7,248)	(4,261)	(6,874)	(9,218)	(27,601)
Arrowhead Regional Medical Center:					
Unsupported costs	(29,429)	(38,447)	(39,977)	(53,519)	(161,372)
Total salaries and benefits	(36,677)	(42,708)	(46,851)	(62,737)	(188,973)
Related indirect costs	(10,200)	(8,251)	(3,757)	(5,031)	(27,239)
Audit adjustment	<u>\$ (46,877)</u>	<u>\$ (50,959)</u>	<u>\$ (50,608)</u>	<u>\$ (67,768)</u>	<u>\$(216,212)</u>

The county derived the salaries and benefits it claimed for the Arrowhead Regional Medical Center from estimates of time spent on mandated activities during the audit period. The county did not provide documentation to adequately support all salaries and benefits claimed for the Department of Mental Health.

For all years audited, the county overstated productive hourly rates for all employees because it included estimated hours for administration and meeting time in the productive hourly rate calculation. In addition, in fiscal year (FY) 2000-01 and FY 1999-2000, the county both overstated and understated salaries and benefits because it used incorrect job classifications for some employees.

Parameters and Guidelines states that the county should support employee salaries and benefits by specifying the actual number of hours devoted to each function. The average number of hours devoted to each function may be claimed if supported by a documented time study. The county did not provide a documented time study to support claimed costs.

Parameters and Guidelines states that all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Documentation must be kept on file for a period of no less than three years from the date of the final payment of the claim.

The SCO's claiming instructions include guidelines for preparing mandated cost claims. The instructions do not identify time spent on administration and meetings as deductions (excludable components) from total hours when productive hours are computed. However, if a county chooses to deduct time for administration activities and/or meetings in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components.

Recommendation

We recommend that the county establish and implement procedures to ensure that all claimed costs are eligible and properly supported. Documentation should identify the mandated functions performed and the actual number of hours devoted to each function.

County's Response

In the audit report the Department of Mental Health's (in fact should be referred as Department of Public Health) labor costs of \$29,520 are disallowed as "**Unsupported Costs**". Per audit report, the county did not provide documentation to adequately support all salaries and benefits claimed for the department.

San Bernardino County's Rebutting Comments:

The County disagrees that the \$29,520 of salaries and benefits and associated related indirect costs are overstated as these costs were supported with appropriate documentation.

The Department of Public Health's employees record their time on Time and Labor Report forms (TLRs). Those forms are aggregated in a detail form called the Labor Distribution (LD). This source document has been used by the Department for over two decades, and has consistently been accepted by the State and Federal auditors as a valid source document.

During the Perinatal Services audit, the vast majority of individual TLRs were available for review, and by the Auditors' own statements, no discrepancies between the TLRs and the LD were found. Additionally, in a proposed finding that was later removed for a reason other than the LD, the Auditors themselves used the LD as a source document to support their proposed finding.

Further the program's parameters and guidelines state that source documents required to be maintained by the claimant may include, **but are not limited to**, employee time records that show the employee's actual time spent on the mandate. The County asserts that the LD report constitutes a valid source document as it shows every employee's actual time spent on the mandate. This report contains all the data recorded on an individual employee's TLR, i.e. employee name/ID, classification number, pay period, program number and total hours worked, and other information is a detail form. We have attached sample LD reports for your review. These reports, for the appropriate period, were provided to the auditor during the onsite portion of the audit. We strongly believe that \$29,520 of salaries and benefits and the related indirect costs are reimbursable, and should not be disallowed by the State as proposed in the draft audit report.

SCO’s Comments

Upon further review, we concur with the county’s statement that the Labor Distribution (LD) report is a valid source document. A Time and Labor Report (TLR) form is a valid source document because it is prepared on a contemporaneous basis and is signed by both the employee and a supervisor. Audit testing confirmed that the information contained on each employee’s TLR is used to prepare the LD report. The original audit finding was based upon those instances where a TLR form was not available for review in order to substantiate the LD report entry. Since we were able to verify, without exception, employee hours claimed on the LD report for the TLR forms that were available for review, it appears that there are sufficient controls in place to ensure that the LD report is based upon original individual employee time records.

Accordingly, we have updated audit Finding 1, “Unsupported salary and benefit costs,” and Schedule 1 of the audit report. The audit finding amount has been decreased by \$36,656, from \$252,868 to \$216,212, for unsupported salaries and benefits during the audit period.

**FINDING 2—
Unsupported services
and supplies costs**

The county overstated services and supplies costs by \$32,777 during the audit period. Overstated costs were as follows.

	Fiscal Year				Total
	1999-2000	2000-01	2001-02	2002-03	
Toxicology screenings	\$ (5,791)	\$ (12,974)	\$ (8,939)	\$ (5,073)	\$ (32,777)

During the audit period, the county’s Arrowhead Regional Medical Center based the costs of toxicology screenings on estimates. The Arrowhead Regional Medical Center used three different methodologies; all of the methodologies were based on estimates using unsupported cost data.

Parameters and Guidelines states that only expenditures identifiable as a direct cost of this mandate may be claimed and that all costs claimed must be traceable to source documents that show the validity of such costs.

Recommendation

We recommend that the county employ procedures to ensure that services and supplies costs are accurately calculated using actual cost data.

County’s Response

The county concurs with this finding.

SCO’s Comments

The finding and recommendation remain unchanged.

**FINDING 3—
Understated offsetting
revenues**

The county understated offsetting revenues by \$20,518 during the audit period. The county did not reduce claimed costs by amounts reimbursable by Medi-Cal for the cost of toxicology screenings performed at the Arrowhead Regional Medical Center.

Understated revenues were as follows.

	Fiscal Year				Total
	1999-2000	2000-01	2001-02	2002-03	
Number of toxicology screenings performed	246	325	345	229	
Medi-Cal reimbursement rate	×\$17.92	×\$17.92	×\$17.92	×\$17.92	
Total	\$ 4,408	\$ 5,824	\$ 6,182	\$ 4,104	\$ 20,518

The county provided a listing of all patients who received a toxicology screening during the audit period. Perinatal toxicology screenings fall under Medi-Cal procedure code 80101. The California Department of Health Services’ Medi-Cal reimbursement rate schedule shows that Medi-Cal reimburses \$17.92 for procedure code 80101 for each drug class tested. The county did not identify screening costs reimbursable by Medi-Cal in the amount of \$17.92 per screening in its reimbursement claims.

In Finding 2, all of the services and supplies costs associated with the county’s toxicology screenings during the audit period were unallowable. Therefore, there are no allowable costs for toxicology screenings to which any offsetting revenues can be applied. As a result, the amount of this finding is reduced to \$0.

Parameters and Guidelines states that “any offsetting savings that a claimant experiences as a direct result of this mandated program must be deducted from the costs claimed.” In addition, *Government Code* Section 17514 states that “costs mandated by the state” means any increased costs that a local agency or school district is required to incur. Further, *Government Code* Section 17556(d) states that the Commission on State Mandates must not find costs mandated by the State if the local agency has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service.

Parameters and Guidelines also states that reimbursement claims submitted for costs incurred in providing services to Medi-Cal recipients under this mandated program must also be reduced by the amounts of any funds received for the provision of those services from: (a) the Federal government pursuant to Chapter 1179, statutes of 1991 (SB 910); and (b) the State and/or Federal government under the provisions of the Medi-Cal program.

Recommendation

We recommend that the county adopt procedures to ensure any offsetting revenues available as a result of this mandate, or costs reimbursed from other sources, are deducted from claimed costs.

County's Response

The county concurs with this finding.

SCO's Response

The finding and recommendation remain unchanged.

**Attachment—
County’s Response to
Draft Audit Report**

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

RECORDER • COUNTY CLERK • 222 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-8940

LARRY WALKER
Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder
Assistant County Clerk

June 10, 2005

Mr. Jim L. Spano
Chief, Compliance Audits Bureau
Office of the State Controller
Division of Audits
P. O. Box 942850
Sacramento, California 94250-5874

RE: **Response to Draft Audit Report**
Perinatal Services Program - Chapter 1603, Statutes of 1990

Dear Mr. Spano:

We have reviewed the State Controller's (SCO) draft audit report for the above mandated program dated May 6, 2005. We agree to all of the findings and recommendations proposed in the draft audit report on the Perinatal Services Program for the period July 1, 1999 through June 30, 2003, except for the labor costs of \$29,520 and the related indirect costs that were disallowed as unsupported costs by the auditor. We deem these labor costs to be reimbursable, and should not be excluded as it is proposed in the audit report as these costs were supported with appropriate documentation.

Finding 1 – Unsupported Salary and Benefit Costs

In the audit report the Department of Mental Health's (in fact should be referred as Department of Public Health) labor costs of \$29,520 are disallowed as "**Unsupported Costs**". Per audit report, the county did not provide documentation to adequately support all salaries and benefits claimed for the department.

San Bernardino County's Rebutting Comments:

The County disagrees that the \$29,520 of salaries and benefits and associated related indirect costs are overstated as these costs were supported with appropriate documentation.

The Department of Public Health's employees record their time on Time and Labor Report forms (TLRs). Those forms are aggregated in a detail form called the Labor Distribution (LD). This source document has been used by the Department for over two decades, and has consistently been accepted by the State and Federal auditors as a valid source document.

During the Perinatal Services audit, the vast majority of individual TLRs were available for review, and by the Auditors' own statements, no discrepancies between the TLRs and the LD were found. Additionally, in a proposed finding that was later removed for a reason other than the LD, the Auditors themselves used the LD as a source document to support their proposed finding.

Response to Draft Audit Report - Perinatal Services Program

6/10/2005

Page 2

Further the program's parameters and guidelines state that source documents required to be maintained by the claimant may include, **but are not limited to**, employee time records that show the employee's actual time spent on the mandate. The County asserts that the LD report constitutes a valid source document as it shows every employee's actual time spent on the mandate. This report contains all the data recorded on an individual employee's TLR, i.e. employee name/ID, classification number, pay period, program number and total hours worked, and other information is a detail form. We have attached sample LD reports for your review. These reports, for the appropriate period, were provided to the auditor during the onsite portion of the audit. We strongly believe that \$29,520 of salaries and benefits and the related indirect costs are reimbursable, and should not be disallowed by the State as proposed in the draft audit report.

Finally, we would like to thank you for the 2 week time extension that allowed us to respond fully to the draft audit report. If you have any questions, please feel free to call me at (909) 386-8850.

Sincerely,



Bonnie Ter Keurst
Reimbursable Projects Section Manager

Report ID: SBC0068
 Division: Public Health
 Program: 3207 Perinatal Substance Abuse
 Period: 07/13/01

County of San Bernardino - EDES
 LABOR DISTRIBUTION TRANSACTION REPORT - WORK TIME
 Pay Period End: 07/13/01 Run ID: C15

Page No. 1
 Run Date 07/22/08
 Run Time 00:35:08

EmpID	POB	WAGE	WRETRY	UNITS	CHG-RATE	DEPTID	EGM	ACT.	LOC.	C-CTR	CLERK	JOBCD	DTL-UNITS	DTL-AMT	SUB-UNITS	SUB-AMT
R0888	15025	Kobayashi, Guadalupe	1	8.00	18.26	93410	3207			93410		03295	8.00	146.06		
R0888	15025	Kobayashi, Guadalupe	1	8.00	18.26	93410	3207			93410		03295	8.00	146.06	16.00	292.12
H4666	02421	Karac, Elizabeth	1	4.00	18.69	93410	3207			93410		03100	4.00	74.74		
H4666	02421	Karac, Elizabeth	1	4.00	18.69	93410	3207			93410		03100	4.00	74.74	8.00	149.48
G0315	13772	Galvan, Margaret R	1	32.00	19.19	93410	3207			93410		08045	32.00	614.09		
G0315	13772	Galvan, Margaret R	1	32.00	19.19	93410	3207			93410		08045	32.00	614.09	64.00	1228.18
A5550	74332	Hunter, Rae	1	8.00	36.55	93410	3207			93410		16375	8.00	292.43		
A5550	74332	Hunter, Rae	1	8.00	36.55	93410	3207			93410		16375	8.00	292.43	8.00	292.43
M1193	04704	Martin, Terrell	1	32.00	36.55	93410	3207			93410		16375	32.00	1169.71		
M1193	04704	Martin, Terrell	1	40.00	36.55	93410	3207			93410		16375	40.00	1462.13	72.00	2631.84
R0290	17939	Navarez, Deanna E	1	9.00	34.34	93410	3207			93410		19355	9.00	309.06		
R0290	17939	Navarez, Deanna E	1	9.00	34.34	93410	3207			93410		19355	9.00	309.06	9.00	309.06
R0290	17939	Navarez, Deanna E	1	4.00	34.34	93410	3207			93410		19355	4.00	137.36		
R0290	17939	Navarez, Deanna E	1	5.00	34.34	93410	3207			93410		19355	5.00	171.70		
R0290	17939	Navarez, Deanna E	1	9.00	34.34	93410	3207			93410		19355	9.00	309.06	40.00	1373.60
R0474	05277	Harlett, Irene	1	0.50	32.34	93480	3207		0540	93480		18077	0.50	16.17		
R0474	05277	Harlett, Irene	1	0.50	32.34	93480	3207		0540	93480		18077	0.50	16.17	16.17	
R0474	05277	Harlett, Irene	1	1.50	32.34	93480	3207		0540	93480		18077	1.50	48.52	2.50	80.86
A3571	07406	Constankiao-Lee, Rosa	1	5.00	33.15	93480	3207			93480		16375	5.00	165.74		
A3571	07406	Constankiao-Lee, Rosa	1	4.00	33.15	93480	3207			93480		16375	4.00	132.59		
A3571	07406	Constankiao-Lee, Rosa	1	4.00	33.15	93480	3207			93480		16375	4.00	132.59	4.00	132.59
A3571	07406	Constankiao-Lee, Rosa	1	2.00	33.15	93480	3207			93480		16375	2.00	66.30		
A3571	07406	Constankiao-Lee, Rosa	1	3.00	33.15	93480	3207			93480		16375	3.00	99.44		
A3571	07406	Constankiao-Lee, Rosa	1	2.00	33.15	93480	3207			93480		16375	2.00	66.30	20.00	662.96
B0695	09823	Balters, Ruth J	1	5.00	32.34	93480	3207			93480		18077	5.00	161.72		
B0695	09823	Balters, Ruth J	1	6.00	32.34	93480	3207			93480		18077	6.00	194.06		
B0695	09823	Balters, Ruth J	1	5.00	32.34	93480	3207			93480		18077	5.00	161.72	19.00	614.53
B0695	09823	Balters, Ruth J	1	3.00	32.34	93480	3207			93480		18077	3.00	97.03		
C2635	09151	Cronenberg, Phyllis	1	4.00	32.34	93480	3207		0619	93480		10077	4.00	129.37	4.00	129.37

Job Code: 03295 > clerical
 03300

19355 - SPHN
 08045 - Health Svs. Assistant
 18077 - RN
 16375 - PHN

SAMPLE PERINATAL LD REPORTS

Report ID: SRD0061

County of San Bernardino - EMERGENCY
LABOR DISTRIBUTION TRANSACTION REPORT - WORK TIME
Pay Period End: 07/27/01 Run ID: C16

Page No. 1
Run Date 08/03/01
Run Time 23:27:54

EMPID	POSN	NAME	PRRTYP	UNITS	EMG-RATE	DEPTID	PSM	ACT.	LOC.	C-CTR	GLORAL	JOBID	DTL-UNITS	DTL-RATE	SUM-UNITS	SUM-RATE
00888	15025	Echave,Guadalupe	1	8.00	18.26	93410	3207	0540		93410	GLORAL	18077	8.00	146.06	8.00	146.06
00888	15025	Echave,Guadalupe	1	8.00	18.76	93410	3207	0540		93410	GLORAL	18077	8.00	146.06	16.00	292.12
04666	02421	Barat,Rikabeth	1	4.00	18.69	93410	3207	0540		93410	GLORAL	18077	4.00	74.74	4.00	74.74
04666	02421	Barat,Rikabeth	1	4.00	18.69	93410	3207	0540		93410	GLORAL	18077	4.00	74.74	8.00	149.48
00315	13772	Galvan,Margarite R	1	22.00	19.19	93410	3207	0540		93410	GLORAL	18077	22.00	422.18	22.00	422.18
00315	13772	Galvan,Margarite R	1	40.00	19.19	93410	3207	0540		93410	GLORAL	18077	40.00	767.61	62.00	1189.79
20820	06556	Kinsley,Betty J	1	8.00	48.09	93410	3207	0540		93410	GLORAL	18077	8.00	391.12	8.00	391.12
05550	74332	Hunter,Gae	1	8.00	36.55	93410	3207	0540		93410	GLORAL	18077	8.00	292.43	8.00	292.43
05550	74332	Hunter,Gae	1	8.00	36.55	93410	3207	0540		93410	GLORAL	18077	8.00	292.43	16.00	584.86
01990	07146	Diaz,Patricia	1	16.00	34.81	93410	3207	0540		93410	GLORAL	18077	16.00	557.04	16.00	557.04
01193	04704	Marcia,Jawell	1	40.00	36.55	93410	3207	0540		93410	GLORAL	18077	40.00	1462.13	40.00	1462.13
01193	04704	Marcia,Jawell	1	40.00	36.55	93410	3207	0540		93410	GLORAL	18077	40.00	1462.13	80.00	2924.26
00290	17939	Revarez,Deanna K	1	9.00	34.34	93410	3207	0540		93410	GLORAL	18077	9.00	309.06	9.00	309.06
00290	17939	Revarez,Deanna K	1	9.00	34.34	93410	3207	0540		93410	GLORAL	18077	9.00	309.06	18.00	618.12
00290	17939	Revarez,Deanna K	1	9.00	34.34	93410	3207	0540		93410	GLORAL	18077	9.00	309.06	27.00	927.18
03571	07406	Constantino-Lee,Rose	1	2.00	31.15	93480	3207	0540		93480	GLORAL	18077	2.00	66.30	2.00	66.30
03571	07406	Constantino-Lee,Rose	1	4.00	31.15	93480	3207	0540		93480	GLORAL	18077	4.00	132.59	4.00	132.59
03571	07406	Constantino-Lee,Rose	1	3.00	31.15	93480	3207	0540		93480	GLORAL	18077	3.00	99.44	3.00	99.44
03571	07406	Constantino-Lee,Rose	1	2.00	31.15	93480	3207	0540		93480	GLORAL	18077	2.00	66.30	2.00	66.30
03571	07406	Constantino-Lee,Rose	1	7.00	31.15	93480	3207	0540		93480	GLORAL	18077	7.00	232.04	7.00	232.04
03571	07406	Constantino-Lee,Rose	1	3.00	31.15	93480	3207	0540		93480	GLORAL	18077	3.00	99.44	3.00	99.44
03571	07406	Constantino-Lee,Rose	1	5.00	31.15	93480	3207	0540		93480	GLORAL	18077	5.00	165.74	5.00	165.74
03571	07406	Constantino-Lee,Rose	1	5.00	31.15	93480	3207	0540		93480	GLORAL	18077	5.00	165.74	26.00	861.85
00695	09823	Beltzer,Ruth J	1	6.00	32.34	93480	3207	0540		93480	GLORAL	18077	6.00	194.06	6.00	194.06
00695	09823	Beltzer,Ruth J	1	4.00	32.34	93480	3207	0540		93480	GLORAL	18077	4.00	129.37	10.00	323.43

Report ID: SRR20061

County of San Bernardino - ZDACS
LABOR DISTRIBUTION TRANSACTIONS REPORT - WATER TRS
Pay Period End: 08/18/01 Run ID: C17

Page No. 1
Run Date 08/18/01
Run Time 11:07:11

LDGRUP	PRGRM	Public Health Program	PERCENTAGE Substance Abuse	MRCTPS	UNITS	CHG-RATE	DEPTID	PSL	ACT.	LOC.	C-CTR	GLOBAL	JOBCD	DYL-UNITS	DYL-AMT	SD4-UNITS	SD4-AMT
K0888	15025	Behave, Guadalajara	1	1	8.00	18.26	93410	3207	0540		93410		03295	8.00	146.06		
K0888	15025	Behave, Guadalajara	1	1	8.00	18.26	93410	3207	0540		93410		03295	8.00	146.06	16.00	292.12
60315	13772	Galvan, Margaret R	1	1	13.00	19.19	93410	3207	0540		93410		08045	13.00	249.47		
60315	13772	Galvan, Margaret R	1	1	18.50	19.19	93410	3207	0540		93410		08045	18.50	355.02	31.50	604.49
A0020	06556	Aspley, Betty J	1	1	8.00	48.89	93410	3207	0540		93410		16167	8.00	391.12	8.00	391.12
A5550	74332	Hunter, Rae	1	1	8.00	36.55	93410	3207	0540		93410		16375	8.00	292.43	16.00	584.86
A5550	74332	Hunter, Rae	1	1	8.00	36.55	93410	3207	0540		93410		16375	8.00	292.43	16.00	584.86
D1990	07146	Diaz, Patricia	1	1	16.00	34.81	93410	3207	0540		93410		16375	16.00	557.04		
D1990	07146	Diaz, Patricia	1	1	16.00	34.81	93410	3207	0540		93410		16375	16.00	557.04	32.00	1114.08
R1193	08104	Hartlin, Lowell	1	1	16.00	36.55	93410	3207	0540		93410		16375	16.00	1462.13	56.00	2046.98
R1193	08104	Hartlin, Lowell	1	1	40.00	36.55	93410	3207	0540		93410		16375	40.00	1462.13	56.00	2046.98
R0250	17939	Nevarez, Dorena K	1	1	10.00	34.34	93410	3207	0540		93410		19355	10.00	343.40	25.00	858.50
R0250	17939	Nevarez, Dorena K	1	1	15.00	34.34	93410	3207	0540		93410		19355	15.00	515.10		
A3571	07406	Constantino-Jae, Rosa	1	1	9.00	33.15	93480	3207	0540		93480		16375	9.00	298.33		
A3571	07406	Constantino-Jae, Rosa	1	1	3.00	33.15	93480	3207	0540		93480		16375	3.00	99.44		
A3571	07406	Constantino-Jae, Rosa	1	1	4.00	33.15	93480	3207	0540		93480		16375	4.00	132.59		
A3571	07406	Constantino-Jae, Rosa	1	1	2.00	33.15	93480	3207	0540		93480		16375	2.00	66.30	18.00	596.66
R0655	09823	Beltz, Ruth J	1	1	2.00	32.34	93480	3207	0540		93480		18077	2.00	64.69		
R0655	09823	Beltz, Ruth J	1	1	5.00	32.34	93480	3207	0540		93480		18077	5.00	161.72		
R0655	09823	Beltz, Ruth J	1	1	6.00	32.34	93480	3207	0540		93480		18077	6.00	194.06		
R0655	09823	Beltz, Ruth J	1	1	6.00	32.34	93480	3207	0540		93480		18077	6.00	194.06		
R0655	09823	Beltz, Ruth J	1	1	5.00	32.34	93480	3207	0540		93480		18077	5.00	161.72		
R0655	09823	Beltz, Ruth J	1	1	5.00	32.34	93480	3207	0540		93480		18077	5.00	161.72	29.00	937.97

EMPL ID	POST	NAME	WRTKTP	UNITS	CHG-RATE	DEPTID	PERL	ACT.	LOC.	C-CTR	GLOBAL	JOBCD	DEPT-UNITS	DEPT-AMT	SUM-UNITS	SUM-AMT
R0888	15025	Echaviz, Fundalopez	1	8.00	18.26	93410	3207			93410		03295	8.00	146.06		
K0888	15025	Echaviz, Fundalopez	1	8.00	18.26	93410	3207			93410		03295	8.00	146.06	16.00	292.12
M4666	02421	Maret, Elizabeth	1	4.00	18.69	93410	3207			93410		03300	4.00	74.74		
M4666	02421	Maret, Elizabeth	1	4.00	18.69	93410	3207			93410		03300	4.00	74.74	8.00	149.48
G0315	13772	Galvan, Margaret R	1	27.00	19.19	93410	3207			93410		08045	27.00	518.14		
G0315	13772	Galvan, Margaret R	1	40.00	19.19	93410	3207			93410		08045	40.00	767.61	67.00	1285.75
R0020	06556	Amaley, Betty J	1	8.00	48.89	93410	3207			93410		16367	8.00	391.12	8.00	391.12
A5550	74332	Hunter, Nae	1	8.00	36.55	93410	3207			93410		16375	8.00	292.43		
A5550	74332	Hunter, Nae	1	8.00	36.55	93410	3207			93410		16375	8.00	292.43	16.00	584.86
D1950	07146	Diaz, Patricia	1	10.50	34.81	93410	3207			93410		16375	10.50	365.55		
D1950	07146	Diaz, Patricia	1	16.00	34.81	93410	3207			93410		16375	16.00	557.04	26.50	922.59
M1193	04704	Martin, Loretta	1	24.00	36.55	93410	3207			93410		16375	24.00	877.28		
M1193	04704	Martin, Loretta	1	31.00	36.55	93410	3207			93410		16375	31.00	1133.15	55.00	2010.43
R0290	17939	Nevarez, Duanas X	1	24.00	34.34	93410	3207			93410		19355	24.00	824.16	24.00	824.16
M0474	05277	Martell, Irma	1	0.50	32.34	93480	3207			93480		18077	0.50	16.17		16.17
A3571	07406	Constancio-Lee, Rose	1	9.00	33.15	93480	3207	0540		93480		16375	9.00	298.33		
A3571	07406	Constancio-Lee, Rose	1	8.00	33.15	93480	3207	0540		93480		16375	8.00	265.18		
A3571	07406	Constancio-Lee, Rose	1	7.00	33.15	93480	3207	0540		93480		16375	7.00	232.04		
A3571	07406	Constancio-Lee, Rose	1	3.00	33.15	93480	3207	0540		93480		16375	3.00	99.44		
A3571	07406	Constancio-Lee, Rose	1	6.00	33.15	93480	3207	0540		93480		16375	6.00	198.89		
A3571	07406	Constancio-Lee, Rose	1	4.00	33.15	93480	3207	0540		93480		16375	4.00	132.59	37.00	1226.47
R0695	09823	Bethers, Ruth J	1	3.00	32.34	93480	3207	0540		93480		18077	3.00	97.03		
R0695	09823	Bethers, Ruth J	1	4.00	32.34	93480	3207	0540		93480		18077	4.00	129.37		
R0695	09823	Bethers, Ruth J	1	3.00	32.34	93480	3207	0540		93480		18077	3.00	97.03	10.00	323.43

Report ID: SR02061

County of San Bernardino - RESACT
 LABOR DISTRIBUTION TRANSACTION REPORT - WREN TIME
 Pay Period End: 09/07/01 Run ID: C19

Page No. 1
 Run Date 09/14/02
 Run Time 23:43:11

LEADER	PROGRAM	POSTN	NAME	PROCTYP	UNITS	CHK-RATE	DEPTID	EMPL	ACT.	LOC.	C-CTR	GLOBAL	JOBCD	DTL-UNITS	DTL-AMT	SHR-UNITS	SHR-AMT
R0888	15025		Echavez, Guadalupe	1	8.00	18.26	93410	3207		93410			03285	8.00	146.06		
R0888	15025		Echavez, Guadalupe	1	8.00	18.26	93410	3207		93410			03295	8.00	146.06	16.00	292.12
M4666	02421		Hartel, Elizabeth	1	4.00	18.69	93410	3207		93410			01100	4.00	74.74		
M4666	02421		Hartel, Elizabeth	1	2.00	18.69	93410	3207		93410			01100	2.00	37.37	6.00	112.11
G0315	13772		Galvan, Margaret R	1	33.00	19.19	93410	3207		93410			08045	33.00	633.28	65.00	1247.37
G0315	13772		Galvan, Margaret R	1	32.00	19.19	93410	3207		93410			08045	32.00	614.09		
A0820	06556		Smiley, Betty J	1	8.00	48.89	93410	3207		93410			16367	8.00	391.12	8.00	391.12
A5550	74332		Huntor, Rae	1	8.00	36.55	93410	3207		93410			16375	8.00	292.43		
A5550	74332		Huntor, Rae	1	8.00	36.55	93410	3207		93410			16375	8.00	292.43	16.00	584.86
D1990	07146		Diaz, Patricia	1	16.00	34.81	93410	3207		93410			16375	16.00	557.04		
D1990	07146		Diaz, Patricia	1	12.00	34.81	93410	3207		93410			16375	12.00	417.78	28.00	974.82
M1193	04704		Martin, Lowell	1	40.00	36.55	93410	3207		93410			16375	40.00	1462.13		
M1193	04704		Martin, Lowell	1	32.00	36.55	93410	3207		93410			16375	32.00	1169.71	72.00	2631.84
R0290	17939		Navarez, Deanne X	1	24.00	34.34	93410	3207		93410			19355	24.00	824.15	24.00	824.15
B0695	09823		Bethers, Ruth J	1	4.00	32.34	93480	3207	0500	93480			18077	4.00	129.37	4.00	129.37
A3571	07406		Constancio-Lee, Rose	1	3.00	33.15	93480	3207	0540	93480			16375	3.00	99.44		
A3571	07406		Constancio-Lee, Rose	1	4.50	33.15	93480	3207	0540	93480			16375	4.50	149.17		
A3571	07406		Constancio-Lee, Rose	1	4.00	33.15	93480	3207	0540	93480			16375	4.00	132.59		
A3571	07406		Constancio-Lee, Rose	1	4.00	31.15	93480	3207	0540	93480			16375	4.00	126.04		
A3571	07406		Constancio-Lee, Rose	1	7.00	31.15	93480	3207	0540	93480			16375	7.00	232.04		
A3571	07406		Constancio-Lee, Rose	1	2.00	31.15	93480	3207	0540	93480			16375	2.00	66.30		
A3571	07406		Constancio-Lee, Rose	1	9.00	31.15	93480	3207	0540	93480			16375	9.00	290.33	33.50	1110.46

Report ID: SELD061

LDGRUPO : HEALTH - Public Health
Program : 3207 - Fatalistic Substance Abuse

County of San Bernardino - BRACE
LABOR DISTRIBUTION TRANSACTION REPORT - WORK TIME
Pay Period End: 09/21/01 Emp ID: C20

Page No. 1
Run Date 09/29
Run Time 00:04

EMPID	POSN	NAME	WERTYP	UNITS	CHG-RATE	DEPTID	PRG	ACT	LOC	C-CTR	GR/BL	JOBCD	DTL-UNITS	DTL-AMT	SUB-UNITS	SUB-AMT
R0888	15025	Rehavy, Guadalupe	1	8.00	19.18	93410	3207	0500		93410		03295	8.00	153.40		
R0888	15025	Rehavy, Guadalupe	1	8.00	19.18	93410	3207	0500		93410		03295	8.00	153.40	16.00	306.80
M4666	02421	Harst, Elizabeth	1	2.50	18.59	93410	3207	0500		93410		03300	2.50	46.71		
M4666	02421	Harst, Elizabeth	1	4.00	18.59	93410	3207	0500		93410		03300	4.00	74.74	6.50	121.45
G0315	13772	Galvan, Margaret R	1	27.00	19.19	93410	3207	0500		93410		08045	27.00	518.14		
G0315	13772	Galvan, Margaret R	1	3.00	19.19	93410	3207	0500		93410		08045	3.00	57.57		
G0315	13772	Galvan, Margaret R	1	40.00	19.19	93410	3207	0500		93410		08045	40.00	767.61		
G0315	13772	Galvan, Margaret R	1	6.00	19.19	93410	3207	0500		93410	911	08045	6.00	115.14	76.00	1450.46
A0820	06556	Mosley, Betty J	1	8.00	48.89	93410	3207	0500		93410		16367	8.00	391.12	8.00	391.12
A5550	74332	Hunter, Bob	1	8.00	36.55	93410	3207	0500		93410		16375	8.00	292.43	16.00	584.86
A5550	74332	Hunter, Bob	1	8.00	36.55	93410	3207	0500		93410		16375	8.00	292.43	16.00	584.86
D1990	07146	Diaz, Patricia	1	11.00	34.81	93410	3207	0500		93410		16375	11.00	382.96	29.00	1009.63
D1990	07146	Diaz, Patricia	1	18.00	34.81	93410	3207	0500		93410		16375	18.00	626.67	29.00	1009.63
G1327	70723	Green, Nancy	1	36.50	37.46	93410	3207	0500		93410		16375	36.50	1367.24		
G1327	70723	Green, Nancy	1	40.00	37.46	93410	3207	0500		93410		16375	40.00	1498.34	76.50	2865.58
M1193	04704	Martin, Lowell	1	34.00	36.55	93410	3207	0500		93410		16375	34.00	1242.81		
M1193	04704	Martin, Lowell	1	31.00	36.55	93410	3207	0500		93410		16375	31.00	1133.15	65.00	2375.96
D1990	07146	Diaz, Patricia	1	7.00	34.81	93410	3207	0500		93410	911	16375	7.00	243.70	7.00	243.70
G1327	70723	Green, Nancy	1	3.50	37.46	93410	3207	0500		93410	911	16375	3.50	131.10	3.50	131.10
M1193	04704	Martin, Lowell	1	6.00	36.55	93410	3207	0500		93410	911	16375	6.00	219.32	6.00	219.32
M0230	17939	Bavars, Dharma R	1	24.00	34.14	93410	3207	0500		93410		19355	24.00	824.16	24.00	824.16
B0655	09823	Patterson, Ruth J	1	4.00	32.34	93480	3207	0500		93480		18077	4.00	129.37		
B0655	09823	Patterson, Ruth J	1	5.50	32.34	93480	3207	0500		93480		18077	5.50	177.89	24.00	824.16
B0655	09823	Patterson, Ruth J	1	2.00	32.34	93480	3207	0500		93480		18077	2.00	64.69	11.50	371.95
A3571	07406	Constantino-Lee, Rose	1	4.00	33.15	93480	3207	0500		93480		16375	4.00	132.59		
A3571	07406	Constantino-Lee, Rose	1	8.00	33.15	93480	3207	0500		93480		16375	8.00	265.18		
A3571	07406	Constantino-Lee, Rose	1	9.00	33.15	93480	3207	0500		93480		16375	9.00	298.32		
A3571	07406	Constantino-Lee, Rose	1	3.00	33.15	93480	3207	0500		93480		16375	3.00	99.44		
A3571	07406	Constantino-Lee, Rose	1	3.00	33.15	93480	3207	0500		93480		16375	3.00	99.44		
A3571	07406	Constantino-Lee, Rose	1	3.00	33.15	93480	3207	0500		93480	911	16375	3.00	99.44	30.00	994.42
B0655	09823	Patterson, Ruth J	1	5.00	32.14	93480	3207	0500		93480		18077	5.00	161.72		
B0655	09823	Patterson, Ruth J	1	2.00	32.14	93480	3207	0500		93480		18077	2.00	64.69		
B0655	09823	Patterson, Ruth J	1	5.00	32.34	93480	3207	0500		93480		18077	5.00	161.72	12.00	388.13

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

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