

Department of Rehabilitation

**Review of the Vocational Rehabilitation funded Supported
Employment and Work Adjustment Services at
South Bay Vocational Center**

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Introduction

The Department of Rehabilitation (DOR) Audit Services has completed its review of the Vocational Rehabilitation (VR) funded Individual Placement (IP) and Group Supported Employment (SE) and Work Adjustment billings submitted to DOR by South Bay Vocational Center (SBVC) for services provided in 2011.

SBVC is located in Harbor City and its mission is to provide vocational training, advocacy, counseling and opportunities for individuals with disabilities. The SBVC indicates it works towards its mission by providing the following:

- Supported Employment that provides job development, on the job training, and support services.
- The Work Training Center provides vocational training and work experience on site on a variety of tasks such as assembly, packaging, labeling, sorting, etc.
- The Social Activity Program designed to help the participants develop skills relating to health management, communication, hygiene, independent living, etc.
- Personal Adjustment Program to assist individuals with behavior management, functional skills, job readiness, etc.

Background

The DOR Community Resources Development Section (CRD) received a copy of a fiscal review report prepared by Harbor Regional Center in February 2012. The report stated that SBVC was overpaid due to inaccurate and inappropriate billings for services to regional center consumers. DOR consumers were also receiving VR funded IP and Group SE and Work Adjustment services during the period in question. As a result, DOR's CRD and Audit Services initiated a review.

Review Scope/Procedures

Our review included examining, on a sample basis; evidence supporting the billing of VR funded IP and Group SE and Fee for Service Work Adjustment. We reviewed SBVC's billing procedures to obtain reasonable assurance that the job coaching hours billed to DOR were compliant with applicable federal and state requirements and were adequately supported by appropriate records. Our review is subject to the inherent risk that all significant irregularities, fraud, or non-compliance will not be identified.

Summary of Findings/Recommendations

Our review identified areas of inadequate support for SE group and IP services billed as detailed in **Appendices A, B, D & E**. A draft report copy was submitted to SBVC on November 19th, 2012 for review and consideration. Subsequently, SBVC submitted documentation relevant to Appendix B, C, & D as presented in the initial draft report,

which DOR Audit Services reviewed and reconsidered. The findings as presented in Appendix B, Appendix D (with clarification) & Appendix E stand. The findings that were initially presented in Appendix C were eliminated as a result of additional clarification presented by SBVC.

We are requiring payback of the monies paid to SBVC for unsubstantiated group job coaching as outlined in Appendix E. The DOR Accounting department will be submitting an accounts receivable to you shortly.

Details to Findings

VR Funded Group Supported Employment

We reviewed the VR funded group SE costs billed to DOR for June and December 2011 using the following records to support the job coaching hours billed to DOR:

- Payroll timecards for SBVC employees (Timecards)
- Timesheets for Social Services Staffing (SSS) employees (Timesheets)
- SBVC Daily Log In/Out Sheet
- Payroll Register for SBVC employees
- Payroll Register for SSS employees
- SBVC Bank Statements
- Supported Employment - Job Placement Information (DR383)
- Supported Employment - Monthly Job Coach Report (DR384)
- SE Group Billing and Attendance Form (DS1964)
- Supported Employment - Group - Invoice Summary (DR385C)
- Supported Employment - Group Job Coaching - Invoice Detail (DR385E)

The following issues were noted:

1. Timecard and Timesheet Inconsistencies

- a. Some Job coach timecards contain a starting work time or ending work time, but not both. Examples include:

Group	Job Coach
CMCW - 551152	Louis Houston (June 3 & 14, no end time)
Clean Earth - 551126	Cassandra Sanders (Dec 5,6,8,9,12,13, 16, 20, 21, 22, 28, 29, & 30, no start time)

- b. Some Job coach timecards have illegible starting work times and ending work times. Examples include:

Group	Job Coach
CMCW - 551152	Louis Houston (June 6)
W. Cst Metric - 551101	Tiffany Tolliver (June 14)
Clean Earth - 551109	Norma Andrade (Dec 5,6,7,8,9, 14,15,16, 20,21,22,27, 28,29)

- c. Job coach timecards contained duplicated days on multiple timecards as well as different starting work and ending work times for the same dates.

In addition, SSS employees completed an additional timesheet that included different starting and ending work times. Examples include:

Group	Job Coach
CMCW - 551152	Louis Houston (June 3, 6, 8,9,10,14,15,16)
Chevron Garden 55115	Lisa Burr (June 16)
Storm Mfg. - 55148	Liua Isaia (June 1-10)
Clean Earth - 551109	Norma Andrade (Dec 16)

- d. There is a lack of consistency in timecard completion. Job coach timecards include both handwritten work times and work times stamped by a time clock. Further, SBVC utilizes different time clocks at the employment sites. The timecards contained hours in both regular time and military time. Examples include:

Group	Job Coach
West Coast Metric - 551101	Tiffany Tolliver (June 7, 9, 10,13,)
E-Waste Shipping & Receiving - 551150	Marquese Richard (June 1-30)
Packaging Plus - 55108	Alghie Ann Smith (Entire Month of December Handwritten)
Beach Cafe - 551151	Linda Garcia (Dec 1,5,6,7, 14, Comingled)
Clean Earth - 551126	Cassandra Sanders (Entire Month Handwritten)

- e. Job coach starting and ending work times are rounded to the hour (e.g. 8:30 a.m. - 4:00 p.m.) when handwritten on the timecards. However, time cards that have starting and ending work times stamped by the time clock are precise to the minute. The variations of starting and ending work times recorded calls into question SBVC's accuracy and consistency of their timekeeping and payroll systems. Examples include:

Group	Job Coach
Beach Cafe - 551151	Lagilelei Saolotoga - handwritten timecards for June 16-30 show 7.5 hours per day; however, timesheets show a range of 7.38-7.61 hours for those days.
E-Waste Dismantler - 551149	Zatonda West - handwritten timecards for June 16-30 show 8 hours per day; however, timesheets show a range of 5.54 - 8.55 hours

	for those days.
E-Waste Ship & Receiving-551150	Marquese Richard - handwritten timecards for June 16, 17, 20-22, & 24 show 8 hours per day; however, timesheets show a range of 7.14 - 7.81 hours for those days.
Beach Cafe - 551151	Linda Garcia, start times (8:30) are written on the timecards for Dec 1, 6, 7; End times are written in Dec 5 (4:01), & 14 (3:30); start and end times are written in Dec 15 (8:30 - 3:30), 16 (8:30 - 4:00).
Clean Earth - 551109	Norma Andrade, start and end times (8:15 - 3:15) are handwritten on the timecards for Dec 1, 2, 5, 7, 16, 30.

2. Log In/Out Sheet Discrepancies

- a. The consumer starting and ending work times on the Log In/Out Sheets do not agree with the approved work hours on the Supported Employment - Job Placement Information form (DR383). Examples include:

Group	Job Coach / Consumer
West Coast Metric - 551101	Tolliver/Helena Turner - the log in/out sheet for H. Turner shows hours of 8-3pm, yet she was approved to work from 8:30-4pm
WCM Shipping & Receiving - 551140	Kashawn Lewis/Vanessa Caro - the log in/out sheet for V. Caro shows hours of 8-3pm, yet she was approved to work from 8-4pm
Packaging Plus Maintenance- 551145	Cristela Jaime/Tony Bullock - the log in/out sheet for T. Bullock shows 8:30-2pm, yet he was approved to work from 8:30 -3:30pm
Stuart Industries Machine Operator - 551146	Anadely Galindrez/Sean Shaw - the log in/out sheet for S. Shaw shows hours of 8:30-4pm, yet he was approved to work 8:30 - 3:00pm
Beach Cafe - 551151	Linda Garcia/Zach Mackin - the log in/out sheet for Z. Mackin shows hours of 8:30-4pm, yet he was approved to work 9:00 - 3:30pm

- b. The job coach starting and ending work times on the Log In/Out Sheets does not agree with the starting and ending work times on the Job coach daily timecards. Examples are:

Group	Job Coach
CMCW - 551152	Louis Houston (June 3-17)

WCM- Ship - 551140	Kashawn Lewis (June 1-30)
Packaging Plus - 55108	Alghie Ann Smith (All 20 work days in Dec)
Beach Cafe - 551151	Linda Garcia (All 20 work days in Dec)
Clean Earth - 551123	Bernard Minor (Dec 6-9, 12-16, 21-22)

- c. The Log In/Out Sheet is used as a daily work site sign in sheet at the group employment sites. SBVC explained that if the job coach is present they write their initials under the appropriate column. If a job coach is absent, the substitute job coach will strike the pre-printed name of the job coach, write their name, and put their initials under the appropriate column. We found inconsistent initials due to other employees signing on the job coach's behalf and we could not always determine whether it was a substitute because the substitute's name was not written in. In addition, the pre-printed names of the job coach did not match with the initials. Examples include:

Group	Job Coach
Beach Cafe - 551151	Lagilelei Saolotoga
Pack Plus #3 - 551125	Kennedy Collins
SBVC #11- 55105	Kenneth Calvin
Stuart Industries - Machine Operator - 551146	Anadely Galindrez
Packaging Plus 55145	Cristela Jaime

- d. Job coach initials are prefilled on the log in/out sheet, which is not consistent with SBVC's procedure requiring real time sign in/out. Examples include:

Group	Job Coach
A-1 Distributing #6 - 551110	Danielle Carter
E-Waste Dismantler - 551149	Zatonda West
E-Waste S& R- 551150	Marquise Richards
Clean Earth - 551126	Cassandra Sanders
Clean Earth - 551123	Bernard Minor

- e. The information on the DS1964, the Log In/Out Sheet, and the consumer payroll register does not always agree. For example, two consumers did not work on two different days in June 2011 according to the DS1964; however, the Log In/Out Sheet indicates the consumers worked and the consumer payroll records indicated they were paid for those days not worked.

3. Supported Employment Group Billing and Attendance Form (DS1964)

Job coach hours reported on the DS1964 for June and December 2011 were more than SBVC could support from their payroll records and time records.

SBVC sometimes billed for job coach hours by rounding up to the nearest hour rather than the nearest quarter hour as required. As such, SBVC overbilled by 11.25 hours. In addition, job coach hours were billed when the job coach was absent resulting in 19.75 overbilled hours. **See Appendix B.**

4. Inconsistent Work Schedules and Work Hours on DR383

The Supported Employment - Job Placement Information (DR383) form, completed by the SEP vendor, contains information about the job placement including fields for Hours per Week and Daily Work Schedule. Several DR383 forms contained a daily work schedule that is different from the work schedule and actual hours worked as reported on the Supported Employment - Monthly Job Coach report (DR384) and Log In/Out Sheet. **See Appendix D.**

In response to the draft report, SBVC provided an explanation for each specific instance wherein the DR 383 or DR384 forms reflected the incorrect work schedule.

5. Unsubstantiated Job Coaching for SE Groups

SBVC billed for unsubstantiated job coach hours for SE groups. We used the Job Coach Billing and Attendance Form (DS1964) to calculate the disallowance associated with the adjusted job coach hours indicated for the three SE groups as described below. The DS 1964 job coach hours' allocation formula required that we remove all unsupported hours worked by the job coaches and DOR consumers (Fund 700). When recalculating the hours for the three SE groups, we also entered the corrected job coach hours to the nearest quarter hours in for the groups denoted in Appendix B. The unsupported billed amount totaled \$52,667.31, **See Appendix E.**

Beach Cafe - 551151

Beach Cafe was owned by the CEO of SBVC. There is a small cafe located in Long Beach and additional locations operating as snack bars at SBVC sites in Harbor City and Clean Earth Recycling in Gardena. Consumer groups were employed to do inventory and stocking. In addition, there was one IP consumer working at the Clean Earth Recycling snack bar site. According to the Service Agreement, the inventory group was responsible for inventorying all Beach Cafe sites and stocking duties. The agreement called for one group placement at five days a week. The job titles identified on the Job Placement Information DR383s

for the group and Individual Placement were Inventory Clerk and Banquet Custodian.

During a site visit in March 2012, DOR CRD staff observed the following:

- The consumers were sitting around and not working at the small cafe in Long Beach. The person in charge made a comment that it's "lunchtime".
- It did not appear to be an integrated employment setting as only the group SE consumers and job coach were present. SBVC advised DOR on the consumer job placement information forms that the employees at the worksite included six non-disabled and three disabled.
- At the restaurant, there were only a few shelves with limited items on the shelves available for inventory, not enough to support the consumers and job coach working five days a week at seven hours per day as purported.
- The door was locked at the snack bar at Clean Earth Recycling. CRD staff knocked on the door and a person believed to be the Individual Placement consumer opened the door and explained that he was alone, indicated he was scared and locked the door. There was no job coach readily identified at the work site.

Due to the unsubstantiated consumer and job coach workload and questionable integration, we are adjusting for 1,425 hours of job coaching billed to DOR between January and December 2011.

Gardening/Chevron Group - 55115

During 2011, there was one DOR consumer in this SE group purported to conduct gardening related activities. The Job Placement Information form (DR383) for the DOR consumer indicated a work schedule of 35 hours per week, specifically Monday - Friday 8:15 a.m. - 3:15 p.m. SBVC staff explained that the gardening work took place at condos owned by Vitco Property Management, Harbor Community Center, and at SBVC grounds. The SE group worked at the condos every Wednesday from 12:00 p.m. - 1:30 p.m. The work at the community center was explained to be done on an intermittent and inconsistent basis. The grounds at SBVC would not support gardening work in excess of 30 hours per week.

Due to the unsubstantiated consumer and job coach workload and questionable integration, we are adjusting for 441 hours of job coaching billed to DOR between May and July 2011.

Chevron Mobile Car Wash - 551152

SBVC submitted a Request for New Groups (DS1962) to DDS for the mobile car wash to begin on March 15, 2011. The job duties consisted of washing vehicles

Monday - Friday from 8:30 a.m. - 4:00 p.m. The Job Placement Information form (DR383) indicated consumer works hours to be 8:30 a.m. - 4:00 p.m. SBVC indicated that there was no service agreement because the group went to different sites to wash cars.

SBVC staff explained that the consumers washed SBVC vehicles to keep them clean as required by CARF; went to Packaging Plus and Clean Earth to wash cars from neighboring businesses; went to an office site in Harbor City to wash cars and went to Hillside Chevron every Tuesday. SBVC explained that the SE group worked Monday - Friday, 9:00 a.m. - 2:30 p.m. and arrived at SBVC around 8:15 a.m. to load the van.

The SBVC car wash receipt logs indicate the following: May 2011 - 7 car washes; June 2011 - 11 car washes; and July 2011 - 30 car washes. There were no receipt logs provided for March and April 2011. SBVC requested termination of this group in February 2012.

Due to the unsubstantiated consumer and job coach workload and questionable integration, we are adjusting for 727.50 hours of job coaching billed to DOR between March and July 2011.

6. SE Individual Placement

We reviewed the Individual Placement billed to DOR for December 2011 and used the following records from SBVC to support the job coaching hours billed to DOR:

- Payroll timecards for SSS employees (Timecards)
- Payroll timecards for Individual Placement consumers
- Authorization for Services (DR297B)
- Payroll Register for SSS employees
- SBVC Bank Statements
- Case notes completed by job coaches
- Supported Employment - Job Placement Information (DR383)
- Supported Employment - Monthly Job Coach Report (DR384)

In addition, we reviewed the billing process of Individual Placement to DOR. IP job coaching hours billed to DOR was incorrect or inadequately supported by case documentation as follows:

- SBVC overbilled DOR 2.06 hours for job coach hours during December 2011. SBVC billed DOR 5 hours for job coaching, but the job coach timecard supports 2.94 hours worked. No financial adjustment made.
- SBVC did not have all case notes to support job coaching provided to two DOR consumers. The CB-WAP Manager substituted as the job coach for one of the consumers and did not prepare case notes.

- SBVC did not follow their own billing procedures. The job coach timecards were not used to complete the Monthly Job Coach Report (DR384). Instead, job coach hours billed were based on authorized hours per the authorization form (DR297B). However, SBVC explained that the timecards were utilized to assure accuracy of the services provided.

7. Work Adjustment

We reviewed the Work Adjustment billed to DOR for June 2011 and used the following records support the job coaching hours billed to DOR:

- Payroll timecard for job coach
- June 2011 Payroll Register for SVBC employee
- SBVC Bank Statements
- Case notes completed by job coaches
- CB-WAP Billing Report for June 2011
- Work Adjustment Attendance Sheet
- CB/WAP Work Services Invoice Summary (DR373A)
- CB/WAP Work Services Invoice Detail (DR373B)
- Authorization for Work Adjustment

SBVC did not always maintain accurate documentation to support work adjustment hours billed to DOR. Specifically, the job coach's and consumer's beginning and ending work hours were 9:00 a.m. - 4:00 p.m.; however, the CB-WAP manager incorrectly entered 8:30 a.m. - 4:00 p.m. on the payroll timecard for 10 days in June 2011.

Exhibit B

JC hrs reported on 1964 were more than the JC hrs on the JC payroll record

Group	Job Coach	Consumer	Date	Hrs per time record	Hrs per 1964	Audited JC billed hours	Overbilled amount
Overbilled JC hours							
A1 Distribution 551110	Loretta Rodriguez	Julia Gilmore	June 6, 2011	8	8.5	8	0.5
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 1, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 2, 2011	7.78	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 3, 2011	7.77	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 6, 2011	7.77	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 7, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 8, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 9, 2011	7.77	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 10, 2011	7.75	8	7.75	0.25

E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 13, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 14, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 15, 2011	7.77	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 16, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 17, 2011	7.81	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 21, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 23, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 24, 2011	7.62	8	7.5	0.5
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 27, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 28, 2011	7.75	8	7.75	0.25
E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 29, 2011	7.79	8	7.75	0.25

E-Waste Distmantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 30, 2011	7.77	8	7.75	0.25
E-Waste Shipping and Receiving (Clean Earth) 551150	Marquese Richard	Warren Jackson, ShawanThomas	June 16, 2011	7.14	8	7	1
E-Waste Shipping and Receiving (Clean Earth) 551150	Marquese Richard	Warren Jackson, ShawanThomas	June 17, 2011	7.8	8	7.75	0.25
E-Waste Shipping and Receiving (Clean Earth) 551150	Marquese Richard	Warren Jackson, ShawanThomas	June 20, 2011	7.7	8	7.75	0.25
E-Waste Shipping and Receiving (Clean Earth) 551150	Marquese Richard	Warren Jackson, ShawanThomas	June 21, 2011	7.81	8	7.75	0.25
E-Waste Shipping and Receiving (Clean Earth) 551150	Marquese Richard	Warren Jackson, ShawanThomas	June 22, 2011	7.5	8	7.5	0.5
E-Waste Shipping and Receiving (Clean Earth) 551150	Marquese Richard	Warren Jackson, ShawanThomas	June 24, 2011	7.5	8	7.5	0.5
Packaging Plus Electronics #1, 551128	Maria Ibarra	Burtros White	June 15, 2011	7.16	7.5	7.25	0.25
Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 7, 2011	7.34	7.5	7.25	0.25
Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 8, 2011	7.3	7.5	7.25	0.25
Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 14, 2011	7.37	7.5	7.25	0.25

Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 15, 2011	7.33	7.5	7.25	0.25
Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 21, 2011	7.34	7.5	7.25	0.25
Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 24, 2011	7.32	7.5	7.25	0.25
Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 27, 2011	7.32	7.5	7.25	0.25
Packaging Plus Electronics #2 551129	Edgar Sandoval	Joy McClanahan	June 30, 2011	7.3	7.5	7.25	0.25
Storm Manufacturing 551148	Liua Isaia	Joy Xavier Murguia, Henry Quach, Sondra Smith	June 8, 2011	7.37	7.5	7.25	0.25
Pack Plus Maintenance 551145	Cristela Jaime	Tony Bullock	December 19, 2011	6.74	7	6.75	0.25
						Total	11.25

Job Coach Absences

SBVC Building Maintenance Group 551116	Irisleyda Garcia	Garret Mayoca	June 13, 2011	4.75	7	4.75	2.25
E-Waste Dismantler (Clean Earth) 551149	Zatonda West	Larry Davis, Kevin Hunter, Derrick Tarvin	June 20, 2011	5.54	8	5.50	2.5
Clean Earth #4 55109	Norma Andrade	Anthony Shepard	December 19, 2011	0	7	0	7
Clean Earth E- Waste 551150	Marquese Richard	Steven Golden	December 30, 2011	0	8	0	8
						Total	19.75

Instances where the consumers working hours are inconsistent with actual consumer working hours

Group	Consumers	DR 383- Work Schedule (authorized weekly wrk hours may differ than what is listed below)	DR 384-Actual work Schedule & Hours worked	Log In/Log Out Sheet
West Coast Metric, 551101	Helena Turner	M-F (8:30-4) 7.5 hrs @ 5 days=37.5 hrs	M-F (8-3) 7 hrs @ 5 dys=35 hrs	M-F (8-3)
West Coast Metric - Ship Receiver 551140	Vanessa Caro	M-F (8-4) 8 hrs@ 5dys= 40 hrs	M-F (8-4) 8 hrs @ 5 dys=40 hrs	M-F (8-3) 6.5hrs@5 dys=32.5
Chevron Mobile Carwash, 551152	Jose Rojas	M-F (8:15-3:15) 7hrs@5=35	M-F (8:30-4) 7.5 hrs@5dys=37.5	M-F (8:30-4)
A1 Distribution 551110	Julia Gilmore	M-F (8-4) 8 hrs@5 dys=40	M-F (8-4:30) 8.5 hrs@5dys=42.5	M-F (8-4:30)
E-Waste Shipping and Receiving (Clean Earth) 551150	Warren Jackson	M-F (8:15-3:15) 7hrs@5=35	M-F (8-4) 8 hrs @ 5=40 hrs M-F (8-3)	M-F (8-4)
Warehouse #11, 55105	William Nelson	M-F (8:15-3:15) 7hrs@5=35	M-F (8-3) 7 hrs @ 5 dys=35 hrs	M-F (8:15-3:15)
Storm Manufacturing 551148	Xavier Murguia	M-F (8:15-3:15) 7hrs@5=35	M-F (8:30-4) 7.5 hrs@5dys=37.5	M-F (8:30-4)
Storm Manufacturing 551148	Henry Quach	M-F (8:15-3:15) 7hrs@5=35	M-F (8:30-4) 7.5 hrs@5dys=37.5	M-F (8:30-4)
Storm Manufacturing 551148	Sondra Smith	M-F (8:15-3:15) 7hrs@5=35	M-F (8:30-4) 7.5 hrs@5dys=37.5	M-F (8:30-4)
Packaging Plus #2, 55108	Hector Alaniz	M-F (8:30-4) 7.5 hrs @ 5 days=37.5 hrs	M-F (8:15-3:15) 7 hrs@5dys=35	M-F (8:15-3:15)
Pack Plus Maintenance, 551145	Tony Bullock	M-F (8:30-3:30) 7 hrs@5=35	M-F (8:30-3:30) 7 hrs@5=35	Monday, Dec 1, (9-2pm) M-F (8:30-2pm)
Beach Café, 551151	Zachary Mackin	M-F (9-3:30) 6.5 hrs@5=32.5	M-F (8:30-4) 7.5 hrs@5dys=37.5	M-F (8:30-4)

Stuart Industries, 551146	Sean Shaw	M-F (8:30-3) 6.5 hrs@5=32.5	M-F (9-3:30) 6.5 hrs@5=32.5	M-F (8:30-4)
Clean Earth Recycling #4, 551126	Centrilla Steinkoenig	M-F (8:30-4) 7.5 hrs @ 5 days=37.5 hrs	M-F (8:30-4) 7.5 hrs @ 5 days=37.5 hrs	M-F (8:15-3:15)

Appendix E

Adjustments to Job Coach Hours for Questionable Groups & Overstated Job Coach Hours, Fund 700
SBVC 2011

Month	ORIGINAL 1964 FIGURES						AUDITED 1964 FIGURES						Difference between original and recalculated. (-) due SBVC (+) due DOR	Questionable Groups and Overstated Job Coach Hours	
	Original 1964 consumer hrs	Orig 1964 JC hrs	Allocated JC hrs	Hourly rate	Original Invoice amount/ Allocated JC cost by consumer	Amount DOR paid SBVC	Revised 1964 consumer hrs	Revised 1964 JC hrs	Revise Allocated JC hrs, Fund 700	Hourly rate	Recalculated bill amount				
Jan	Beach Café & Mobile Car Wash were not billed in January and February. Consumers billed for Chevron Gardening were not Fund 700														
Feb															
Mar	25,624.00	10,115.50	1,412.47	30.82	43,532.48	41,743.97	25,309.00	9,845.50	1,176.87	30.82	36,271.05	5,472.92	Beach Café, 551151 Mobile Car Wash 551152		
Apr	23,706.50	9,264.50	1,100.49	30.82	33,917.19	33,917.19	23,129.00	8,949.50	866.16	30.82	26,695.11	7,222.08	Beach Café, 551151 Mobile Car Wash 551152		
May	24,715.50	9,462.00	1,260.30	30.82	38,842.40	38,842.40	23,953.50	9,000.00	950.59	30.82	29,297.24	9,545.16	Beach Café, 551151 Mobile Car Wash 551152 Chevron Gardening 55115-		
Jun	26,709.50	9,915.50	1,525.03	30.82	47,001.52	47,001.52	25,753.00	9,415.75	1,152.25	30.82	35,512.31	11,489.21	Beach Café, 551151 Mobile Car Wash 551152 Chevron Gardening 55115 Overstated JC payroll hours from Appendix B		
Jul	22,966.50	8,988.00	983.66	30.82	30,316.55	30,316.55	22,069.00	8,548.00	625.93	30.82	19,291.05	11,025.50	Beach Café, 551151 Mobile Car Wash 551152 Chevron Gardening 55115		
Aug	25,799.00	10,361.50	379.94	30.82	11,709.64	11,709.64	25,626.50	10,189.00	307.54	30.82	9,478.40	2,231.24	Beach Café, 551151		
Sep	Consumers billed for Beach Café, Mobile Car Wash and Chevron Gardening were not Fund 700														
Oct	23,745.50	9,456.00	394.24	30.82	12,150.50	12,150.48	23,605.50	9,298.50	334.83	30.82	10,319.32	1,831.16	Beach Café, 551151		
Nov	22,578.00	8,778.50	480.96	30.82	14,823.04	14,823.04	22,458.00	8,636.00	429.53	30.82	13,238.15	1,584.89	Beach Café, 551151		
Dec	22,330.00	9,145.00	474.04	30.82	14,609.95	14,609.95	22,161.00	8,979.75	400.55	30.82	12,344.80	2,265.15	Beach Café, 551151 Overstated JC payroll hours from Appendix B		
Grand Total												52,667.31			