



# Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3007

(916) 228-3070 – Fax (916) 228-3079

9:00 a.m.

**Tuesday, February 26, 2019**

**REGULAR MEETING OF THE GOVERNING BOARD OF SRPSCC**

**10545 Armstrong Ave – Rooms #384-385**

**Mather, CA 95655-4102**

**Call to Order**

Chairperson

**Roll Call Member Agencies**

Secretary

**Primary Board Members**

Chris Costamagna, Chairperson

Mike McLaughlin, Vice Chairperson

Chad Wilson, Board Member

Tyler Wagaman, Board Member

Deputy Chief, Sacramento Fire Department

Fire Chief, Cosumnes Fire Department

Division Chief, Folsom Fire Department

Assistant Chief, Sacramento Metropolitan Fire District

**AGENDA UPDATE:** An opportunity for Board members to (1) reorder the agenda; and (2) remove agenda items that are not ready for presentation and/or action at the present Board meeting.

**PUBLIC COMMENT: PUBLIC COMMENT:** An opportunity for members of the public to address the Governing Board on items within the subject matter jurisdiction of the Board. Duration of comment is limited to three minutes.

**SPECIAL PRESENTATION:**

1. Presentation of FY 2014/2015 Financial Audit Report  
Prepared By Richardson & Company\*

*(Presentation of Financial Audit Report by Ingrid Shepline)*

- a. Summary of Fiscal Year 2017/2018 Audit Results
- b. Required Communications Letter
- c. Management Letter

Page

4-10

**CLOSED SESSION: Approximately 1-1/2 hours (9:30 – 11:00 a.m.)**

1. CONFERENCE WITH LABOR NEGOTIATOR\*

Pursuant to Government Code Section 54957.6

District Negotiator(s)

Counsel, Robert Kingsley

Joe Thuesen, Executive Director

Employee Organization(s)

Teamsters Local 856

Teamsters Local 150

2. PERSONNEL ISSUES\*

Pursuant to California Governing Code Section 54957

The Board will meet in closed session:

- a. Public Employment  
Title: Deputy Director (Administrative)
- b. Evaluation of Performance  
Title: Executive Director

3. CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation\*

- a. Pursuant to California Government Code Section 54956.9(b)

The Board will meet in closed session to discuss significant exposure to litigation.  
One (1) potential case

- b. Pursuant to California Government Code Section 54956.9(a)

\* INDICATES NO ATTACHMENT

**OPEN SESSION: Begins at 11:00 a.m.**

**CONSENT AGENDA:** Matters of routine approval including, but not limited to Board meeting synopsis, payroll reports, referral of issues to committee, other consent matters. Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

|   |      |       |
|---|------|-------|
| 1. Board Meeting Synopsis (February 12, 2019) | Page | 11-13 |
| 2. Budget to Actual (January)                 | Page | 14    |
| 3. Revenues (January)                         | Page | 15    |
| 4. Overtime Report (January)                  | Page | 16    |

PROPOSED ACTION: Motion to Approve Consent Agenda

**PRESENTATION:**

**ACTION ITEM:**

1. Discussion/Approval of FY 2014/2015 Financial Audit Report  
Prepared By Richardson & Company  
(See Special Presentation#1 for attachments)\*
  - a. Summary of Fiscal Year 2017/2018 Audit Results
  - b. Required Communications Letter
  - c. Management Letter
2. Approve Employment Contract for Deputy Director (Administration)\*
3. Approve Independent Contractor Agreement for Project Manager for CAD System Upgrade\*

**DISCUSSION/POSSIBLE ACTION**

1. Update Regarding Power Outage\*
2. Discussion Regarding Authorizing Agreements with Contracting Agencies for Dispatch Services\*

**INFORMATION:**

1. Communications Center Statistics\*
2. Help Desk Statistics\*

**CENTER REPORTS:**

1. Executive Director (Thuesen)\*
2. Deputy Director (Soares)\*
3. Deputy Director (House)\*
4. Medical Director (Dr. Mackey)\*

**CORRESPONDENCE:**

None

**BOARD MEMBER COMMENTS:**

**ADJOURNMENT:**

The next scheduled Board Meeting is March 12, 2019.

Location: 3121 Gold Canal, Rancho Cordova, CA 95670  
Time: 9:00 a.m.  
Distribution: Board Members, Alternates, and Chiefs  
Posted at: Administration Office

**DISABILITY INFORMATION:**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Chief Executive's Office at (916) 228-3070. Notification at least 48 hours prior to the meeting will enable the Center to make reasonable arrangements to ensure accessibility to this meeting.

**POSTING:**

This is to certify that on February 22, 2019, I posted a copy of the agenda:

- at 10230 Systems Parkway, Sacramento, CA 95827
- on the Center's website which is: [www.srfec.ca.gov](http://www.srfec.ca.gov)
- 10545 Armstrong Ave, Mather, CA 95655-4102



Clerk of the Board

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

SUMMARY OF FISCAL YEAR 2017/18 AUDIT RESULTS

February 25, 2019

Reports issued

- Audited Financial Statements with auditors opinion (included in the CAFR)
- Internal Control and Compliance Reports
- Required communications letter
- Management letter with recommendations

Independent Auditor's Report

- Unmodified (clean) opinion

Highlights of financial statements

- OPEB (retiree healthcare benefits) liability increased to \$9.4 million from \$5.1 million due to the implementation of GASB 75 and plan not pre-funded (page 62, 70 and 81)
- Net pension liability increased to \$7.0 million (pages 62 and 75)
- Pension and OPEB liabilities result in negative unrestricted net position (no reserves) of \$10.5 million (page 62)
- Increase in services and supplies totaling \$0.7 million due to CAD project expenses and legal fees for the CAD lawsuit and medical director increased scope (page 63 and 81)
- Reserves set aside by Board totaling \$2.7 million (page 80)

Reports on Internal Control and Compliance (pages 88 and 89)

- Clean report
- No internal control weaknesses or compliance issues

Required Communications Letter

- New accounting standard implemented- GASB 75 for OPEB
- Audit adjustments
  - 11 closing entries and audit adjustments identified
- No difficulties in performing the audit and no unusual accounting practices

Management letter

- Items noted
  - Capital asset listing revisions to correct categories
  - Capital asset policy changes recommended
  - Physical inventory of capital assets recommended
  - Payroll taxes and benefits liability accounts to be reconciled and cleared out
  - Accounts receivable and accounts payable subsidiary ledgers to be reconciled to the general ledger



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Telephone: (916) 564-8727  
FAX: (916) 564-8728

## REQUIRED COMMUNICATIONS LETTER

To the Board of Directors  
Sacramento Regional Fire/EMS  
Communications Center  
Sacramento, California

We have audited the financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) for the year ended June 30, 2018 and have issued our report thereon dated December 29, 2018. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we provide you with the following information related to our audit.

### Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and *Government Auditing Standards*

As stated in our engagement letter dated June 2, 2018, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of SRFECC. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of SRFECC's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

### Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further auditing procedures. Material misstatements may result from (1) errors, (2) fraudulent financial report, (3) misappropriation of assets, of (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting

on behalf of the entity. We have communicated internal control related matters that are required to be communicated under professional standards in a separate letter. We performed the audit according to the planned scope previously communicated to you in our engagement letter dated June 2, 2018.

#### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SRFECC are described in Note A to the financial statements. SRFECC adopted Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions as of July 1, 2017, which resulted in SRFECC recording a restatement of beginning net position at July 1, 2017 to increase the other postemployment benefit (OPEB) liability related to health benefits provided to retirees as discussed in Note K of the financial statements. Implementation of GASB No. 75 resulted in an increase in the OPEB liability of \$4,990,775 as of July 1, 2017. Additional required disclosures under GASB Statement No. 75 were also added to Note E to the financial statements due to the adoption of this Statement. We noted no transaction entered into by SRFECC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Accounting estimates are used in determining the depreciable lives and methods used for capital assets and the valuation of the OPEB liability and net pension liability. The depreciable lives and methods used for capital assets affects the amount of depreciation expense that is recorded and are based on SRFECC's estimate of the useful lives of the assets. The OPEB liability is based on an actuarial report, which is based on assumptions including future employment, retirement rates and future costs of health care and health insurance. The net pension liability was determined through an actuarial valuation performed by CalPERS, which is performed annually. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

Pension Liability: Information on SRFECC's pension plans, including SRFECC's share of the unfunded pension liability, is shown in Note F. SRFECC's share of the unfunded pension liability at June 30, 2017, the most recent measurement date, was \$6,965,568 which is reflected as a liability in SRFECC's financial statements as of June 30, 2018.

Other Postemployment Benefits: The postemployment benefit (OPEB) disclosure in Note E shows that because SRFECC has not been fully pre-funding its postemployment benefits, the liability has increased to \$9,436,577 as of June 30, 2018. The increase in the OPEB liability from the \$5,125,260 as of June 30, 2017 to the \$9,436,577 is also due to SRFECC being required to record the full amount of the OPEB liability at June 30, 2018. Pre-funding contributions were made starting July 1, 2014 by employees, and SRFECC made a pre-funding contribution starting in fiscal year 2017/18. For fiscal year 2017/18, SRFECC contributed \$106,000 toward pre-funding and employees contributed \$58,139, which is in addition to premiums paid for current retirees of \$206,693.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Adjustments included 11 audit adjustments needed to correct balances of the accounts and transactions. The nature of these adjustments consist of the following:

- Remove fiscal year 2018/19 revenue billed in fiscal year 2017/18
- Reclassify Construction in Progress placed in service as of June 30, 2018
- Expense certain CAD system related costs not considered capitalizable
- Remove the double posting of fiscal year 2017/18 backbone charges
- Adjust the software maintenance prepaid balance on the CAD system for the service period
- Reverse fiscal year 2017 entry related to credit card accrual
- Entries needed to roll forward net position from the prior year
- Corrections to pension balances
- Corrections to OPEB balances
- Correction to accounts payable at June 30, 2018
- Accrue legal invoices for services provided prior to June 30, 2018

There were no unadjusted differences noted.

### Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 29, 2018.

### Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to SRFECC's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as SRFECC's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

To the Board of Directors

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Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, other postemployment benefits schedule of funding progress, schedule of the proportionate share of the net pension liability, and schedule of contributions to the pension plan, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This information is intended solely for the use of the Board of Directors and management of SRFECC and is not intended to be and should not be used by anyone other than these specified parties.

*Richardson & Company, LLP*

December 29, 2018

## MANAGEMENT LETTER

To the Board of Directors  
Sacramento Regional Fire/EMS  
Communications Center  
Sacramento, California

In planning and performing our audit of the financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered SRFECC's internal control over financial reporting (internal control) as a basis for determining our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SRFECC's internal control. Accordingly, we do not express an opinion on the effectiveness of SRFECC's internal control. However, during our audit we became aware of the following matters that have been included in this letter for your consideration.

Capital Assets: We noted the following related to the SRFECC's capital assets:

- In 2016, SRFECC established additional general ledger accounts for furniture and fixtures, vehicles and leasehold improvements. These accounts currently appear to contain only newly added assets and not all of the assets in those categories. Also, the existing capital asset listing does not reflect these additional categories of assets. We recommend the capital asset listing be segregated by the various asset classifications in the general ledger and that adjustments be made to the general ledger to reflect the correct amounts in each category.
- SRFECC should ensure that assets are categorized correctly on the asset list. For instance, we noted that office furniture is categorized as structure and improvements instead of in a separate furniture and fixtures category. Also, the asset description on the listing should contain enough information to ensure the asset can be easily identified in the future.
- The capital asset policy should be updated to ensure the useful lives and depreciation method are consistent with current practices. For instance, the phone system was given a useful life of 25 years but the current policy states that the useful life assigned to equipment is five years. Also, the useful life of the CAD system should also be included in the policy.
- A physical inventory of SRFECC's capital assets should be performed and items no longer owned should be removed from the list.

Payroll Taxes and Benefits Accrual Accounts: We noted many of the liability accounts for payroll taxes and benefits had immaterial balances at June 30, 2018, including some debit balances. Some of these balances may be due to the recording of the liability in one account while the actual payment is reflected in a different account. We recommend all the payroll and benefit liability accounts be reconciled on a periodic basis to ensure the withholdings are paid and cleared out timely.

Subsidiary Ledgers: SRFECC is using their accounts payable and accounts receivable modules to accurately pay invoices and collect billings; however, we noted the balances on reports produced from these modules did not agree to the general ledger balances. These differences appear to be due to items incorrectly added or not removed from the modules. SRFECC should make the necessary adjustments so the subsidiary ledgers agree to the adjusted general ledger balance. We also recommend that subsidiary reports be generated and compared to the general ledger balances on a monthly basis.

\* \* \* \* \*

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the audit. This report is intended solely for the information and use of the Board, management, and others within the organization and is not intended to be and should not be used by anyone other than these specific parties.

*Richardson & Company, LLP*

December 29, 2018

# GOVERNING BOARD MEETING

February 12, 2019

## GOVERNING BOARD MEMBERS

|                               |                                       |
|-------------------------------|---------------------------------------|
| Deputy Chief Chris Costamagna | Sacramento Fire Department            |
| Deputy Chief Eric Bridge      | Sacramento Metropolitan Fire District |
| Chief Mike McLaughlin         | Cosumnes Community Services District  |
| Division Chief Chad Wilson    | City of Folsom Fire Department        |

## GOVERNING BOARD MEMBERS ABSENT

## COMMUNICATIONS CENTER MANAGEMENT

|              |                                      |
|--------------|--------------------------------------|
| Joe Thuesen  | Executive Director, SRFECC           |
| Kylee Soares | Deputy Director – Operations, SRFECC |

## OTHERS IN ATTENDANCE

|                    |                                       |
|--------------------|---------------------------------------|
| Lindsay Moore      | Counsel, SRFECC                       |
| Janice Parker      | Administrative Analyst, SRFECC        |
| TaraMarie McDonald | Executive Assistant, SRFECC           |
| Tara Poirier       | Local 150 Representative              |
| Steve Jordan       | Sacramento Metropolitan Fire District |

1. The meeting was called to order and roll call taken at 9:04 a.m.
2. There were no agenda updates.
3. There was no public comment.
4. **CLOSED SESSION:**

1. **CONFERENCE WITH LABOR NEGOTIATOR\***

Pursuant to Government Code Section 54957.6

|                          |   |
|--------------------------|---|
| District Negotiator(s)   | Counsel, Robert Kingsley<br>Joe Thuesen, Executive Director |
| Employee Organization(s) | Teamsters Local 856<br>Teamsters Local 150                  |

2. **PERSONNEL ISSUES\***

Pursuant to California Governing Code Section 54957  
The Board will meet in closed session:

- a. Public Employment  
Title: Deputy Director (Administrative)
    - b. Evaluation of Performance  
Title: Executive Director

3. **CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation\***

- a. Pursuant to California Government Code Section 54956.9(b)  
The Board will meet in closed session to discuss significant exposure to litigation.  
One (1) potential case
    - b. Pursuant to California Government Code Section 54956.9(a)  
The Board will meet in closed session to discuss one (1) case of pending litigation  
Sacramento Regional Public Safety Communications Center v. Tyler Technologies, Inc. Case No. 2:18-cv-01792-KJM-KJN  
One (1) case

Closed session was convened at 9:05 a.m.

5. **OPEN SESSION:**

Open session was re-convened at 10:33 a.m.

During closed session the Board received an update regarding labor negotiations – no action was taken.

The Board received an update regarding the employment contract for Deputy Director – Administration – no action was taken.

The Board met in closed session to discuss the Executive Director’s evaluation – no action was taken.

The Board received an update on matters associated with the Tyler/New World litigation as well an update regarding significant exposure to litigation. No action was taken.

- 6. CONSENT AGENDA:** Matters of routine approval including, but not limited to Board meeting synopsis, payroll reports, referral of issues to committee, other consent matters. Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

A motion was made by Chief McLaughlin and seconded by Division Chief Wilson to approve the consent agenda and Board Meeting minutes and Special Board Meeting minutes (January 22, 2019 and February 4, 2019).

AYES: Sacramento Fire Department, Sacramento Metro, Cosumnes  
Community Services District, Folsom

NOES:

ABSENT:

ABSTAIN:

Motion was passed.

**7. ACTION ITEMS:**

1. Resolution #1-19, Revised Conflict of Interest Policy

In order to update the job titles for Conflict of Interest (Form 700) filers, a revised conflict of interest policy outlining the changes must be approved by the JPA Board and submitted to the County.

A motion was made by Chief McLaughlin and seconded by Division Chief Wilson to adopt Resolution #1-19 as was presented to the Board.

AYES: Sacramento Fire Department, Sacramento Metro, Cosumnes  
Community Services District, Folsom

NOES:

ABSENT:

ABSTAIN:

Motion was passed.

**8. DISCUSSION/ POSSIBLE ACTION ITEMS:**

1. Update Regarding Power Outage

E/D Thuesen told the Board that a complete report will be available for review at the March 26<sup>th</sup> Regular Board Meeting.

The Center received the replacements for the “failed” parts and they have been installed. However, as so often happens once these new parts were installed additional issues came to light and we became aware that the servers were not “syncing”. The number two (#2) server is still not working correctly.

We may be able to re-route to the training CAD server to help alleviate the issue, but we have not implemented this potential solution.

**9. BOARD MEMBER COMMENTS:**

There were no Board member comments.

11. The meeting of the Governing Board was adjourned at 10:38 a.m. until the next meeting of the Governing Board scheduled for 9:00 a.m., February 26, 2019, at Metro Headquarters, 10545 Armstrong Ave – Rooms #320, Mather, CA 95655-4102.

Respectfully submitted,



Janice Parker  
Clerk of the Board

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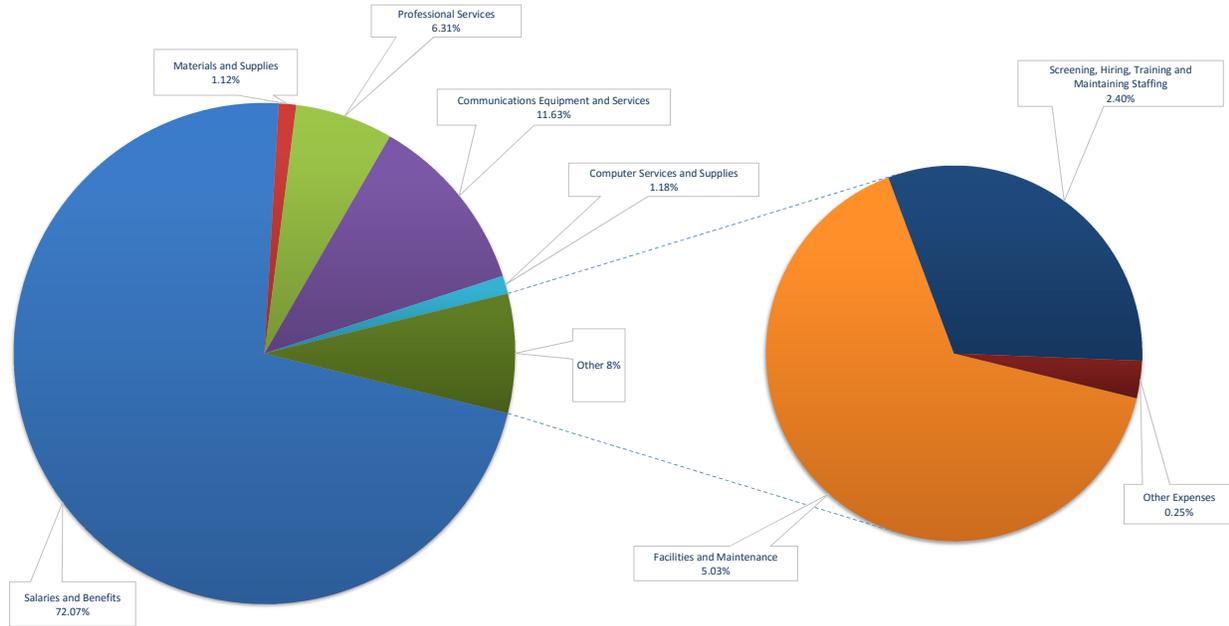
Chris Costamagna, Chairperson

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Mike McLaughlin, Vice Chairperson

Sacramento Regional Fire/EMS Communications Center  
 Fiscal Year 2018-2019  
 Monthly Budget to Actual Report  
 As of January 31, 2019

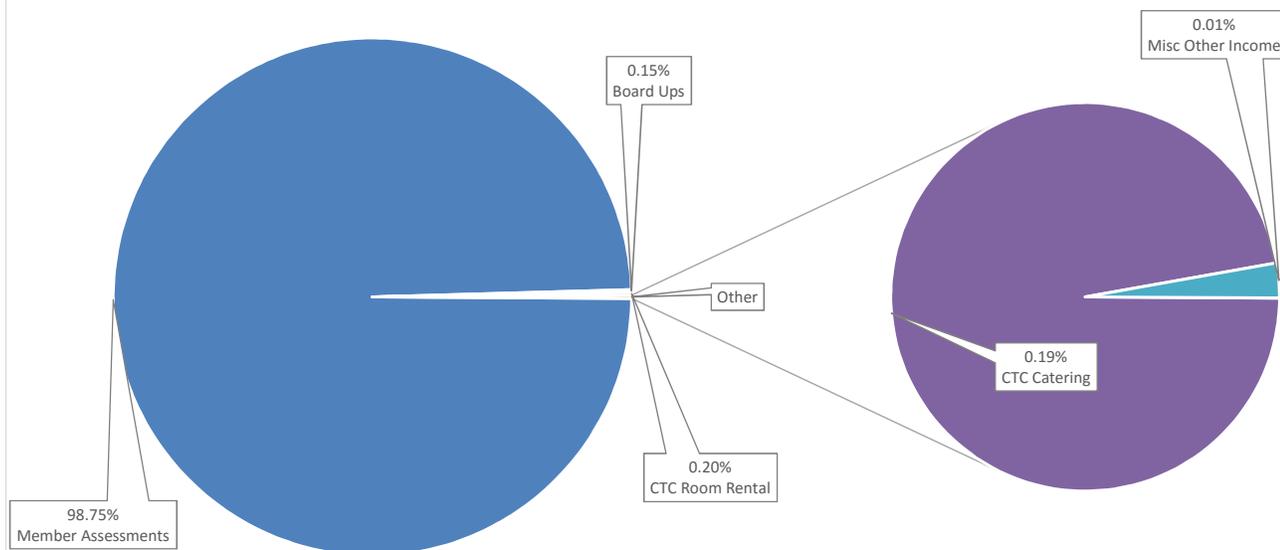
FY 18-19 Expenses  
 For Month Ending January 31, 2019



| Budget to Actual FY 18-19<br>As of January 31, 2019  |                  |                         |                   |                          |                        |
|--|------------------|-------------------------|-------------------|--------------------------|------------------------|
| Expenses   | FY 18/19 Budget  | YTD Expenses 01/31/2019 | % of YTD Expenses | \$ Under / (Over) Budget | % Under/ (Over) Budget |
| Salaries and Benefits                                | 7,434,398        | 3,377,997               | 72.07%            | 4,056,401                | 55%                    |
| Materials and Supplies                               | 56,900           | 52,727                  | 1.12%             | 4,173                    | 7%                     |
| Professional Services                                | 283,570          | 295,973                 | 6.31%             | (12,403)                 | -4%                    |
| Communications Equipment and Services                | 889,150          | 545,106                 | 11.63%            | 344,044                  | 39%                    |
| Computer Services and Supplies                       | 284,653          | 55,169                  | 1.18%             | 229,484                  | 81%                    |
| Facilities and Maintenance                           | 188,050          | 235,606                 | 5.03%             | (47,556)                 | -25%                   |
| Screening, Hiring, Training and Maintaining Staffing | 114,250          | 112,713                 | 2.40%             | 1,537                    | 1%                     |
| Other Expenses                                       | 16,100           | 11,567                  | 0.25%             | 4,533                    | 28%                    |
| Capital Outlay                                       | 60,000           | -                       | 0.00%             | 60,000                   | 100%                   |
| <b>Total</b>   | <b>9,327,071</b> | <b>4,686,859</b>        | <b>100%</b>       | <b>4,640,213</b>         |                        |

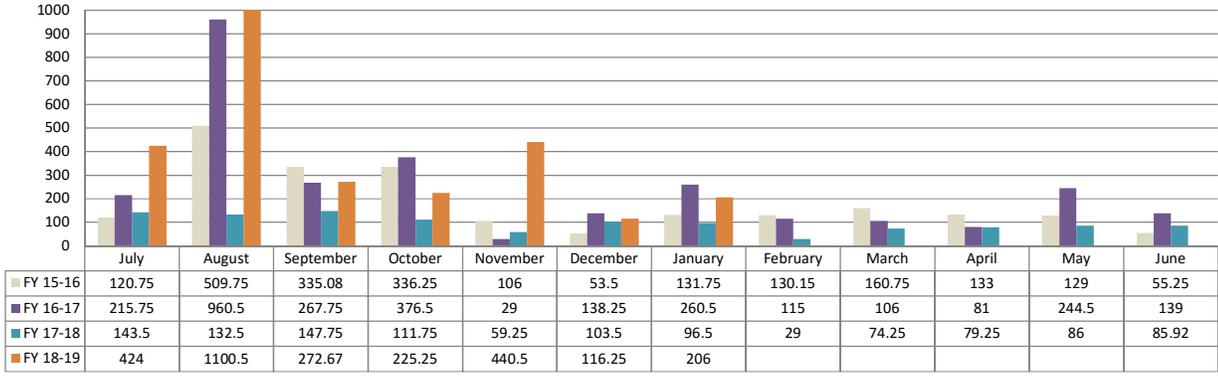
Sacramento Regional Fire/EMS Communications Center  
 Fiscal Year 2018-2019  
 Monthly Budget to Actual Report  
 As of January 31, 2019

FY 18-19 Revenues  
 For Month Ending January 31, 2019

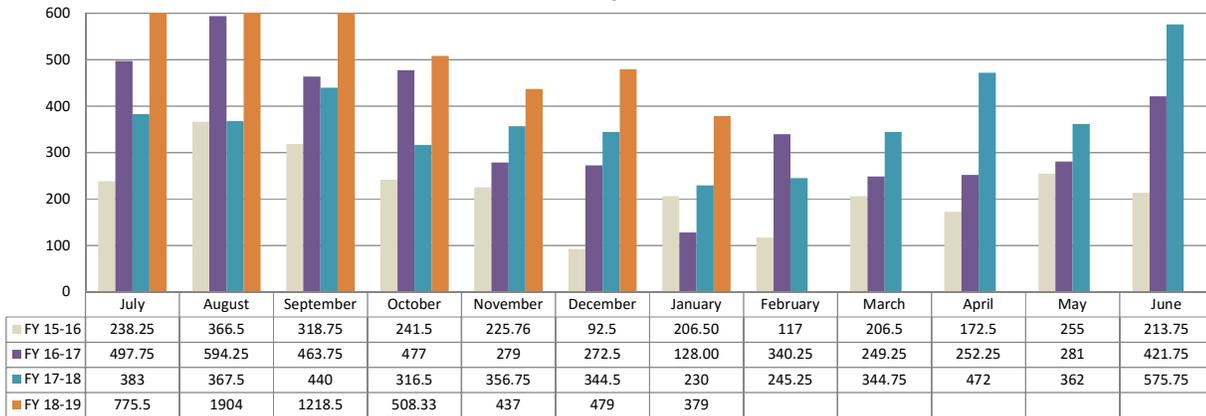


| Revenues FY 18-19<br>As of January 31, 2019 |                                   |   |                      |
|---|-----------------------------------|---|----------------------|
|   | FY 18/19<br>Preliminary<br>Budget | Revenue<br>Received as of<br>01/31/2019 | % of YTD<br>Revenues |
| Member Assessments                          | 9,091,031                         | 6,538,527                               | 98.75%               |
| OES Deployment                              | 100,000                           | -                                       | 0.00%                |
| Reimbursement Revenue Backbone              | 69,890                            | 44,860                                  | 0.68%                |
| SETNA Training                              | 3,000                             | -                                       | 0.00%                |
| <b>Other:</b>                               |                                   |   |                      |
| Interest Income                             | 8,000                             | 1,455                                   | 0.02%                |
| Board Ups                                   | 24,000                            | 9,975                                   | 0.15%                |
| Credit Card Incentives                      | 4,500                             | -                                       | 0.00%                |
| Admin Fee- Backbone                         | 450                               | -                                       | 0.00%                |
| CTC Room Rental                             | 11,500                            | 13,026                                  | 0.20%                |
| CTC Catering                                | 13,000                            | 12,411                                  | 0.19%                |
| CTC Contracted Training                     |                                   | 840                                     |                      |
| Misc Other Income                           | 1,700                             | 372                                     | 0.01%                |
| <b>Total</b>                                | <b>9,327,071</b>                  | <b>6,621,466</b>                        | <b>100%</b>          |

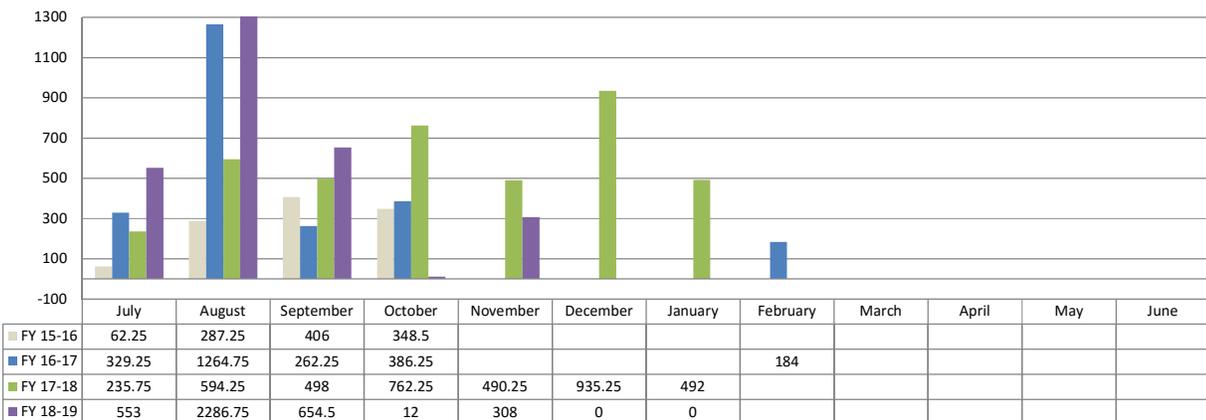
**FY 18-19 Comparative OT Report  
 Admin Staff  
 As of January 31, 2019**



**FY 18-19 Comparative OT Report  
 Communications Staff  
 As of January 31, 2019**



**FY 18-19 OT Hours resulting from OES Deployment  
 As of January 31, 2019**



Please note that the OT hours due to OES deployment are included in the Admin and Communication staff OT numbers