

HEARTLAND COMMUNICATIONS FACILITY AUTHORITY

JPA MEMBERS BEING SERVED:

ALPINE FIRE PROTECTION DISTRICT
BONITA FIRE PROTECTION DISTRICT
EL CAJON FIRE DEPARTMENT
LA MESA FIRE DEPARTMENT
LAKESIDE FIRE PROTECTION DISTRICT
LEMON GROVE FIRE DEPARTMENT
SAN MIGUEL FIRE PROTECTION DISTRICT
SANTÉE FIRE DEPARTMENT
VIEJAS FIRE DEPARTMENT



ALSO SERVING:

BARONA FIRE PROTECTION DISTRICT
SYCUAN FIRE DEPARTMENT

HCFA COMMISSIONERS REGULAR MEETING AGENDA THURSDAY, JULY 27, 2023 4:00 PM LOCATION: 8054 ALLISON AVENUE, LA MESA, CA. 91942 FIRE ADMINISTRATION BUILDING

AGENDA

- Call to Order\Roll Call
- Pledge of Allegiance
- Postings: The Secretary posted the Regular Meeting Agenda for the July 27, 2023 in accordance with State Law and agency policy.
- Approval of the Agenda
- Public Comment: State Law prohibits taking action or discussing any item not on the posted agenda. The HCFA Commission may briefly respond to statements or questions by persons exercising their public testimony rights. If appropriate, a matter of business may be placed on a future Agenda.

AWARDS AND PRESENTATIONS

No awards or presentations

** Information Attached*

CONSENT CALENDAR:

All items listed under the Consent Calendar are considered routine and will be enacted in one motion. There will be no separate discussion of these items prior to the Commission action on the motion, unless members of the Commission, Staff or public request specific items are removed from the Consent Calendar.

- 1.** Approval of the Minutes from the May 25, 2023 Regular Meeting*
- 2.** Approval of the Financial Statements with Summary Revenue and Detailed Expenditures Report for the Period Ended May 31, 2023 (unaudited) *
- 3.** HCFA – ROGERS, ANDERSON, MALODY & SCOTT, LLP Letter of Engagement with Heartland Communications Facility Authority.*

HEARTLAND COMMUNICATIONS FACILITY AUTHORITY

ACTION ITEMS:

4. APPROVAL OF CONTRACT AMENDMENT LANGUAGE FOR ADMINISTRATIVE COORDINATOR*

HCFA Executive Director Jeff Logan to report on proposed contract amendment to Administrative Coordinator Contract

INFORMATION ITEMS:

5. HCFA CURRENT UPDATES

- a) Proposed Amended and Restated JPA Agreement Status
- b) Selection of HR Firm
- c) HCFA Strategic Planning Adhoc Committee
- d) Central Square (CAD System Vendor) Contract Update
- e) Ramona Airbase Tour

6. REPORTS

HCFA Commission Chair
HCFA Treasurer
HCFA Commission Vice Chair
HCFA Executive Director
HCFA BOC Chair
HCFA Admin Coord

NEXT MEETING:

The next Regular meeting of the HCFA Commission is scheduled for Thursday, October 26, 2023 at 4:00 PM. Location 8054 Allison Avenue, La Mesa, CA. 91942 at the La Mesa Fire Administration Building.

ADJOURN

Heartland Communications Facility Authority complies with the Americans Disability Act. Upon request, we will make reasonable modifications to ensure that people with disabilities have an equal opportunity to participate in a meeting. Any person with a disability who requires a modification or accommodation to participate in the meeting, should direct such requests to the Administrative Coordinator, Valerie Nellis at 619-441-1623, at least 48 hours before the meeting, if possible to allow for accommodations to be met.

HCFA COMMISSIONERS REGULAR MEETING MINUTES
THURSDAY, MAY 25, 2023 4:00
LOCATION: 8054 ALLISON AVENUE, LA MESA, CA. 91942
FIRE ADMINISTRATION BUILDING

AGENDA

- Call to Order – 4:00 PM
- Chair of the HCFA Commission,
 - Bonita, Mark Scott
 - Alpine, Bill Paskle
 - El Cajon, Gary Kendrick
 - Lakeside, Brent Bowser
 - Lemon Grove, Jennifer Mendoza
 - San Miguel, Harry Muns

ABSENT

Santee, Laura Koval
Viejas, Victor Woods

- Pledge of Allegiance – Led by Mark Scott
- Postings: The Secretary posted the Regular Meeting Agenda for the May 25, 2023 in accordance with State Law and agency policy.
- Approval of the Agenda
 - Introduction of HCFA's newest Commissioner Representing La Mesa, Patricia Dillard by Mark Scott
- Public Comment: State Law prohibits taking action or discussing any item not on the posted agenda. The HCFA Commission may briefly respond to statements or questions by persons exercising their public testimony rights. If appropriate, a matter of business may be placed on a future Agenda.

AWARDS AND PRESENTATIONS

HCFA Commission Chair, Mark Scott presents Administrative Coordinator, Valerie Nellis with a plaque for twenty years with Heartland Feb 2003 – Feb 2023.

CONSENT CALENDAR:

All items listed under the Consent Calendar are considered routine and will be enacted in one motion. There will be no separate discussion of these items prior to the Commission action on the motion, unless members of the Commission, Staff or public request specific items are removed from the Consent Calendar.

1. Approval of the Minutes from the January 26, 2023 Regular Meeting – with one edit on Brent Bowser being the HCFA Commission representative for Lakeside.
2. Approval of the Financial Statements with Summary Revenue and Detailed Expenditures Report for the Period Ended February 28, 2023 (unaudited)

HEARTLAND COMMUNICATIONS FACILITY AUTHORITY

MOTION BY KENDRICK, SECONDED BY PASKLE APPROVE MINUTES WITH ONE CHANGE IN JANUARY MINUTES RECOGNIZING BRENT BOWSER AS THE LAKESIDE COMMISSION REPRESENTATIVE

MOTION PASSES UNANIMOUSLY BY ALL HCFA COMMISSIONERS PRESENT

3. ADJOURN TO CLOSED SESSION UNDER GOVERNMENT CODE 54957.6.

Adjourn to Closed Session under Government Code 54957.6 for a conference with the HCFA Chair, Vice Chair, all HCFA Commissioners Present, HCFA Chair and Vice Chair of the HCFA Board of Chiefs, all other JPA Fire Chiefs present and the JPA Treasurer.

- *Negotiations for an extension of the HCFA Executive Director's Contract*

Reconvene to Open Session – at 4:12 PM. Direction announced it will be addressed in Agenda Item # 5

ACTION ITEMS:

4. ACCEPTANCE OF UASI FY22 VHF GRANT AWARD AND RESOLUTION #2023-01

HCFA Executive Director Jeff Logan reports on the notification of subrecipient award approval from the City of San Diego Office of Emergency Services in the amount of \$700,000, which will allow up to three additional VHF Sites and the backhaul of all sites to connect to the RCS Microwave System. In addition is asking for approval of Resolution # 2023-01 accepting the award.

MOTION BY KENDRICK, SECONDED BY MENDOZA TO HCFA EXECUTIVE DIRECTOR TO ACCEPT, APPROPRIATE AND EXPEND THE \$700,000 UASI FY22 VHF REGIONAL VHF RADIO PLANNING AND IMPLEMENTATION PROJECT GRANT AWARD ON BEHALF OF HCFA. AND APPROVE RESOLUTION # 2023-01 ALLOWING HCFA TO ACCEPT AND ADMINISTER THE UASI FY22 VHF REGIONAL VHF RADIO PLANNING AND IMPLEMENTATION PROJECT.

MOTION PASSES UNANIMOUSLY BY ALL HCFA COMMISSIONERS PRESENT

5. EXECUTIVE DIRECTOR CONTRACT EXTENSION FY24-FY28

HCFA Commission Chair reports from closed session the Executive Director Contract was approved as presented.

MOTION BY MUNS, SECONDED BY PASKLE TO APPROVE THE FIVE-YEAR CONTRACT FOR THE HCFA EXECUTIVE DIRECTOR AS PRESENTED

MOTION PASSES UNANIMOUSLY BY ALL HCFA COMMISSIONERS PRESENT

6. HCFA DRAFT FY24 BUDGETS

HCFA Executive Director Jeff Logan reviews the HCFA FY24 budgets with the HCFA Commission. Moving forward into the FY 24 Budget, we have the Authority positioned to transition into our goals for the coming fiscal year.

- a) General Budget - Executive Director, Jeff Logan reports in this budget we have continued our focus on providing cost effective services for all of our Member and Contract agencies such as retaining a Central Zone Medical Director, deployment and management-with support for Tablet Command Software, while also working with our CAD vendor (Central Square) to reduce support costs in the operations of the general budget. In salaries and benefits we have remained focused on our future operational needs and succession planning. We are recommending the addition of 2 new dispatch positions and a conversion of the 2 Shift Lead Positions to Shift Supervisor positions. The Shift Lead positions will be available for consideration in the future as part of succession planning in the Authority. Our proposed General Budget estimates revenues of \$3.72 million which is less than the \$3.77 million in expenditures. This does include the planned use of \$90,000 of our General Fund Reserves for the addition of the Central Zone Medical Director and Tablet Command our new incident management software.
- b) CIP Budget – The changes in our proposed CIP budget are the removal of costs (-\$48,000) for the completed projects Intterra and Tablet Command which are now in our general operating budget for maintenance and services. We have added (+\$80,000 and \$50,000) for two projects: Administrative Back Up Services and eGroup/Nutanix.
- c) Grant Budget – This year's UASI Grant budget includes UASI FY20 VHF Project (completed) the pending reimbursement for the \$100,000 awarded amount and the addition of UASI FY22 for the continuation of the FY22 VHF Regional Project in the amount of \$700,000.

The next step in this process following budget approval will be the development of a strategic plan for HCFA that will include both financial and operations plans for the next 5 years.

MOTION BY MUNS, SECONDED BY BOWSER TO APPROVE THE THREE HCFA FY24 BUDGETS, GENERAL, CIP AND GRANT AS PRESENTED TODAY

MOTION PASSES UNANIMOUSLY BY ALL HCFA COMMISSIONERS PRESENT

7. PROPOSED LANGUAGE CHANGES TO THE HCFA JOINT POWERS AGREEMENT

HCFA Executive Director Jeff Logan opens discussion the current JPA Agreement and in particular the commitment term (7 years) that is expiring June 30, 2023. He refers them to the proposed Amended and Proposed changes to the JPA Agreement they were given.

HEARTLAND COMMUNICATIONS FACILITY AUTHORITY

After reviewing the 7-year commitment in Section 1. Restatement and Purpose was ending June 30, 2023, we are proposing the commitment to fall in line with the HCFA Lease Agreement with the City of El Cajon which runs through June 30, 2031. With the review of the entire agreement there were items that were addressed over the last several years. There have been many amendments and changes in practice in conjunction with the Agreement. After the document was reviewed in its entirety it was determined it was time to update and file a newly Amended and Restated Agreement. Not only would it extend the JPA Members commitment to the Authority it also ensures a financial commitment to maintain the cost of operations through June 30, 2031.

Our proposed changes are the following:

- Section 1 – Restatement and Purpose
- Section 3 (G-1,2,3,5) – Authority
- Section 8 – Withdrawal / Termination

Our recommendation is that the HCFA Commission approve the recommended proposed changes to the current Amended and Restated JPA Agreement as presented today. And that the Commissioners will take to their respective Council/Board's next regular meeting for their approval to be able to submit a newly amended agreement to the State of California.

MOTION BY PASKLE, SECONDED BY MENDOZA APPROVE THE RECOMMENDED PROPOSED CHANGES TO THE CURRENT AMENDED AND RESTATED JPA AGREEMENT AS PRESENTED TODAY. AND THAT THE COMMISSIONERS WILL TAKE TO THEIR RESPECTIVE COUNCIL/BOARD'S NEXT REGULAR MEETING

MOTION PASSES UNANIMOUSLY BY ALL THE HCFA COMMISSIONERS PRESENT

INFORMATION ITEMS:

8. HCFA CURRENT UPDATES

- a) National Public Safety Telecommunicators Week – This annual event was held in April. We were able to present 9-1-1 Dispatcher of the Year to Ashley Pabon and Top EMD Performer was Shelby Ortmeier. He thanks all the Fire Chiefs and Commissioners for their support to the dispatchers.
- b) HCFA Remodel – the remodel is on a time delay due to the city of El Cajon working through some internal processes. Although delayed, we do anticipate this project starting in the fiscal year.
- c) Central Zone Medical Director – A few months ago San Diego County EMS advised they will no longer provide Medical Director services to fire agencies and dispatch centers throughout the county. HCFA Staff had to come together and secure a Medical Director and generate a contract in a manner of less than two months. Great work was done to accomplish this.
- d) HCFA Strategic Plan – We are looking at a 5-year plan that will include both operational and financial path. We will utilize the BOC, HCFA Commission, MAC Group and HCFA Staff. It will be a very diverse group.

REPORTS - NONE

NEXT MEETING:

The next Regular meeting of the HCFA Commission is scheduled for Thursday, July 27, 2023 at 4:00 PM. Location 8054 Allison Avenue, La Mesa, CA. 91942 at the La Mesa Fire Administration Building.

ADJOURN

This meeting adjourned at 4:39 PM.



Valerie J. Nellis
Administrative Coordinator



HEARTLAND COMMUNICATIONS FACILITY AUTHORITY AGENDA REPORT

AGENDA ITEM NO: Consent Item: 2
MEETING DATE: July 27, 2023

TO: BOARD OF COMMISSIONERS
HEARTLAND COMMUNICATIONS FACILITY AUTHORITY

FROM: CLAY SCHOEN, TREASURER/CONTROLLER
HEARTLAND COMMUNICATIONS FACILITY AUTHORITY

SUBJECT: FINANCIAL REPORTS

RECOMMENDATION:

That the Commission review the attached financial reports and documents for discussion and acceptance.

1. Fund Financial Statements with Summary Revenue and Detail Expenditure Reports for the Period Ended May 31, 2023 (Unaudited)

BACKGROUND AND ANALYSIS:

The above reports and documents are provided in accordance with the duties and responsibilities of the Treasurer/Controller for the Heartland Communications Facility Authority.

FISCAL IMPACT:

Compliance and accountability is necessary to meet the objectives of the Authority and operations of the Facility.

Clay Schoen, Treasurer/Controller
Heartland Communications Facility Authority

**HEARTLAND COMMUNICATIONS FACILITY AUTHORITY
GENERAL FUND (FUND #750)
FOR PERIOD ENDING MAY 31, 2023
(UNAUDITED)**

	<u>Budget</u>	<u>Actual</u>	<u>YTD/Budget</u>
OPERATING REVENUES AND EXPENDITURES			
Operating revenues:			
Operating fees from participating agencies	\$ 3,302,628	\$ 3,311,321	100.26%
Other income	59,874	34,163	57.06%
Investment income	8,000	(3,016)	-37.70%
Total operating revenues	<u>3,370,502</u>	<u>3,342,468</u>	<u>99.17%</u>
Operating expenditures:			
Salaries and benefits	2,870,059	2,342,346	81.61%
Materials, supplies and services	479,589	457,754	95.45%
Capital expenditures	-	3,564	-100.00%
Total operating expenditures	<u>3,349,648</u>	<u>2,803,664</u>	<u>83.70%</u>
Excess of revenues over expenditures	<u>20,854</u>	<u>538,804</u>	<u>2583.70%</u>
Other financing uses:			
Transfer out to equipment replacement fund	<u>(106,374)</u>	-	0.00%
Total other financing uses	<u>(106,374)</u>	-	0.00%
Net change in operating fund balance	(85,520)	538,804	
Fund balance, beginning	<u>771,817</u>	<u>771,817</u>	
Fund balance, ending	<u><u>\$ 686,297</u></u>	<u><u>\$ 1,310,621</u></u>	

Prepared by the City of El Cajon Finance Department 7/18/23

**HEARTLAND COMMUNICATIONS FACILITY AUTHORITY
GRANTS FUND (FUND #751)
FOR PERIOD ENDING MAY 31, 2023
(UNAUDITED)**

	<u>Budget</u>	<u>Actual</u>	<u>YTD/Budget</u>
Revenues:			
Federal grants	<u>\$ 175,000</u>	<u>\$ 54,809</u>	<u>31.32%</u>
Total revenues	<u>175,000</u>	<u>54,809</u>	<u>31.32%</u>
Expenditures:			
Materials, supplies and services	<u>100,000</u>	<u>89,793</u>	<u>89.79%</u>
Total expenditures	<u>100,000</u>	<u>89,793</u>	<u>89.79%</u>
Excess (deficiency) of revenues over expenditures	<u>75,000</u>	<u>(34,984)</u>	<u>-46.65%</u>
Other financing uses:			
Transfer out to equipment replacement fund	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	75,000	(34,984)	
Fund balance, beginning	<u>(129,809)</u>	<u>(129,809)</u>	
Fund balance, ending	<u>\$ (54,809)</u>	<u>\$ (164,793)</u>	

Prepared by the City of El Cajon Finance Department 7/18/23

**HEARTLAND COMMUNICATIONS FACILITY AUTHORITY
EQUIPMENT REPLACEMENT FUND (FUND #755)
FOR PERIOD ENDING MAY 31, 2023
(UNAUDITED)**

	<u>Budget</u>	<u>Actual</u>	<u>YTD/Budget</u>
Revenues:			
Operating fees from participating agencies	\$ 295,405	\$ 295,405	100.00%
Other income	5,200	1,945	37.40%
Investment income	<u>20,000</u>	<u>(12,168)</u>	<u>-60.84%</u>
Total revenues	<u>320,605</u>	<u>285,182</u>	<u>88.95%</u>
Expenditures:			
Materials, supplies and services	5,000	-	0.00%
Other operating expenditures	-	19,950	-100.00%
Capital expenditures	<u>2,228,000</u>	<u>275,357</u>	<u>12.36%</u>
Total expenditures	<u>2,233,000</u>	<u>295,307</u>	<u>13.22%</u>
Excess (deficiency) of revenues over expenditures	<u>(1,912,395)</u>	<u>(10,125)</u>	<u>0.53%</u>
Other financing sources:			
Transfer in from general fund	<u>106,374</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources	<u>106,374</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balance	(1,806,021)	(10,125)	
Fund balance, beginning	4,353,238	4,353,238	
Fund balance, ending	<u>\$ 2,547,217</u>	<u>\$ 4,343,113</u>	

YEAR-TO-DATE BUDGET - REVENUE

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750 HCFA GENERAL FUND							
46 INTERGOV REVENUES	-3,302,628	-3,302,628	-3,311,321.50	.00	.00	8,693.50	100.3%
53 USE OF MONEY &PPTY	-8,000	-8,000	3,016.32	.00	.00	-11,016.32	-37.7%
60 OTHER REVENUE	-59,874	-59,874	-34,163.30	-3,359.38	.00	-25,710.70	57.1%
TOTAL HCFA GENERAL FUND	-3,370,502	-3,370,502	-3,342,468.48	-3,359.38	.00	-28,033.52	99.2%
751 HCFA GRANTS FUND							
46 INTERGOV REVENUES	-175,000	-175,000	-54,808.63	.00	.00	-120,191.37	31.3%
TOTAL HCFA GRANTS FUND	-175,000	-175,000	-54,808.63	.00	.00	-120,191.37	31.3%
755 HCFA EQUIPMENT REPLACEMENT							
46 INTERGOV REVENUES	-295,405	-295,405	-295,405.00	.00	.00	.00	100.0%
53 USE OF MONEY &PPTY	-20,000	-20,000	12,167.97	.00	.00	-32,167.97	-60.8%
60 OTHER REVENUE	-5,200	-5,200	-1,945.00	.00	.00	-3,255.00	37.4%
69 OTHER FINANCNG SOURCS	-106,374	-106,374	.00	.00	.00	-106,374.00	.0%
TOTAL HCFA EQUIPMENT REPLACEMENT	-426,979	-426,979	-285,182.03	.00	.00	-141,796.97	66.8%
GRAND TOTAL	-3,972,481	-3,972,481	-3,682,459.14	-3,359.38	.00	-290,021.86	92.7%

** END OF REPORT - Generated by Autumn Reberger **

YEAR-TO-DATE BUDGET - EXP

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750 HCFA GENERAL FUND							
71 SALARIES AND WAGES	1,969,675	1,969,675	1,630,108.23	149,449.48	.00	339,566.77	82.8%
73 BENEFITS	900,384	900,384	712,238.18	37,487.10	.00	188,145.82	79.1%
81 SUPPLIES	26,950	26,950	20,661.30	936.54	.00	6,288.70	76.7%
83 PROFESSIONAL SVS	67,584	67,584	45,429.46	5,209.00	.00	22,154.54	67.2%
85 OTHER OPERATING EXP	385,055	385,055	391,663.66	21,863.58	.00	-6,608.66	101.7%
90 CAPITAL EXPENDITURES	0	0	3,564.06	.00	.00	-3,564.06	100.0%
91 OTHER FINANCING USES	106,374	106,374	.00	.00	.00	106,374.00	.0%
TOTAL HCFA GENERAL FUND	3,456,022	3,456,022	2,803,664.89	214,945.70	.00	652,357.11	81.1%
751 HCFA GRANTS FUND							
83 PROFESSIONAL SVS	100,000	100,000	89,793.00	.00	.00	10,207.00	89.8%
TOTAL HCFA GRANTS FUND	100,000	100,000	89,793.00	.00	.00	10,207.00	89.8%
755 HCFA EQUIPMENT REPLACEMENT							
81 SUPPLIES	5,000	5,000	.00	.00	.00	5,000.00	.0%
85 OTHER OPERATING EXP	0	0	19,950.00	.00	.00	-19,950.00	100.0%
90 CAPITAL EXPENDITURES	2,228,000	2,228,000	275,356.79	.00	.00	1,952,643.21	12.4%
TOTAL HCFA EQUIPMENT REPLACEMENT	2,233,000	2,233,000	295,306.79	.00	.00	1,937,693.21	13.2%
GRAND TOTAL	5,789,022	5,789,022	3,188,764.68	214,945.70	.00	2,600,257.32	55.1%

** END OF REPORT - Generated by Autumn Reberger **

YEAR-TO-DATE BUDGET - EXP

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750 HCFA GENERAL FUND							
81 SUPPLIES							
750950 8120 AWARDS		2,850	2,057.83		.00	792.17	72.2%
2023/01/000800 07/01/2022 BUC	2,850.00 REF						
2023/01/000871 07/31/2022 GNI	134.12 REF HC0722						
2023/10/000594 04/30/2023 GNI	1,314.96 REF HC0423						
2023/10/000594 04/30/2023 GNI	76.87 REF HC0423						
2023/10/000594 04/30/2023 GNI	202.80 REF HC0423						
2023/10/000594 04/30/2023 GNI	219.54 REF HC0423						
2023/10/000594 04/30/2023 GNI	109.54 REF HC0423						
2023/01/000800 07/01/2022 BUC							
2023/01/000871 07/31/2022 GNI							
2023/05/000524 11/30/2022 GNI	15.09 REF HC0722						
2023/05/000524 11/30/2022 GNI	-15.09 REF RHCFA						
750950 8150 OFFICE SUP	7,500	7,500	5,501.07		620.39	1,998.93	73.3%
2023/01/000800 07/01/2022 BUC	7,500.00 REF						
2023/01/000871 07/31/2022 GNI	113.04 REF HC0722						
2023/02/000703 08/31/2022 GNI	13.79 REF HC0822						
2023/02/000703 08/31/2022 GNI	503.16 REF HC0822						
2023/03/000512 09/30/2022 GNI	402.41 REF HC0922						
2023/05/000412 11/30/2022 GNI	17.19 REF HC1122						
2023/05/000412 11/30/2022 GNI	82.97 REF HC1122						
2023/05/000412 11/30/2022 GNI	359.02 REF HC1122						
2023/05/000412 11/30/2022 GNI	333.66 REF HC1122						
2023/05/000412 11/30/2022 GNI	128.89 REF HC1122						
2023/05/000524 11/30/2022 GNI	15.09 REF RHCFA						
2023/06/000212 12/31/2022 GNI	54.32 REF HC1222						
2023/06/000212 12/31/2022 GNI	47.61 REF HC1222						
2023/06/000212 12/31/2022 GNI	32.46 REF HC1222						
2023/06/000212 12/31/2022 GNI	4.05 REF HC1222						
2023/07/000360 01/31/2023 GNI	202.57 REF HC0123						
2023/07/000360 01/31/2023 GNI	58.42 REF HC0123						
2023/07/000360 01/31/2023 GNI	192.96 REF HC0123						
2023/07/000360 01/31/2023 GNI	467.89 REF HC0123						
2023/07/000360 01/31/2023 GNI	39.46 REF HC0123						
2023/08/000387 02/28/2023 GNI	247.83 REF HC0223						
2023/08/000387 02/28/2023 GNI	181.76 REF HC0223						
2023/08/000387 02/28/2023 GNI	9.69 REF HC0223						
2023/08/000387 02/28/2023 GNI	151.48 REF HC0223						
2023/08/000387 02/28/2023 GNI	165.99 REF HC0223						

YEAR-TO-DATE BUDGET - EXP

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750950 8150 OFFICE SUP								
2023/08/000387 02/28/2023 GNI	380.29 REF HC0223	10,000.00	10,000.00	0	0	.00	.00	.0%
2023/08/000387 02/28/2023 GNI	366.90 REF HC0223							
2023/08/000387 02/28/2023 GNI	66.55 REF HC0223							
2023/10/000594 04/30/2023 GNI	12.94 REF HC0423							
2023/10/000594 04/30/2023 GNI	228.29 REF HC0423							
2023/11/000423 05/31/2023 GNI	620.39 REF HC0523							
750950 8155 IT SUP								
		10,000.00	10,000.00	7,022.40	316.15	.00	2,977.60	70.2%
750950 8160 OP SUPP								
2023/01/000800 07/01/2022 BUC	10,000.00 REF							
2023/01/000871 07/31/2022 GNI	25.87 REF HC0722							
2023/02/000342 08/10/2022 API	56.02 VND 100540							
2023/02/000703 08/31/2022 GNI	205.88 REF HC0822							
2023/03/000181 09/14/2022 API	13.00 VND 100086							
2023/03/000181 09/14/2022 API	30.26 VND 100086							
2023/03/000181 09/14/2022 API	133.97 VND 100540							
2023/03/000303 09/21/2022 API	373.48 VND 100456							
2023/03/000426 09/21/2022 API	76.57 VND 100540							
2023/03/000512 09/30/2022 GNI	61.69 REF HC0922							
2023/03/000512 09/30/2022 GNI	30.03 REF HC0922							
2023/03/000574 09/30/2022 GNI	15.12 REF RC6599							
2023/04/000060 10/06/2022 API	2,043.76 VND 100864							
2023/04/000263 10/19/2022 API	53.38 VND 100540							
2023/04/000303 10/12/2022 API	-155.76 VND 100864							
2023/04/000303 10/12/2022 API	155.76 VND 100864							
2023/05/000393 11/30/2022 API	56.61 VND 100540							
2023/05/000412 11/30/2022 GNI	102.80 REF HC1122							
2023/05/000412 11/30/2022 GNI	173.19 REF HC1122							
2023/06/000212 12/31/2022 GNI	71.07 REF HC1222							
2023/06/000212 12/31/2022 GNI	188.42 REF HC1222							
2023/06/000360 12/31/2022 GNI	28.25 REF RC6599							
2023/07/000046 01/04/2023 API	249.48 VND 100456							
2023/07/000360 01/31/2023 GNI	14.06 REF HC0123							
2023/07/000360 01/31/2023 GNI	14.06 REF HC0123							
2023/07/000360 01/31/2023 GNI	91.97 REF HC0123							
2023/08/000220 02/08/2023 API	60.05 VND 100540							
2023/08/000220 02/08/2023 API	47.00 VND 100540							
2023/08/000387 02/28/2023 GNI	16.24 REF HC0223							
2023/08/000387 02/28/2023 GNI	51.74 REF HC0223							
2023/08/000387 02/28/2023 GNI	248.78 REF HC0223							
2023/09/000297 03/22/2023 API	212.70 VND 100456							
2023/09/000297 03/22/2023 API	76.43 VND 100540							
2023/09/000297 03/22/2023 API	56.35 VND 100540							
2023/09/000576 03/31/2023 GNI	36.79 REF HC0323							
ORIGINAL BUDGET 2023								
VN - Commission Tents x2								
June 2022 Water Dispatch								
VN - Flex Air Filter x2								
Director Logan Name Tent								
Director Desk Plate								
Water Dispatch July 2022								
TASC Cards/Admin through 01/31								
water for dispatcher August 20								
VN - HDMI Switch w/Optical								
VN - Logitech Web Camera								
RECLASS PETTY CASH - B MCFADDE								
Dispatch Head Set Batteries								
water Dispatch September 2022								
Dispatch Head Set Batteries								
Dispatch Head Set Batteries								
water for Dispatch October 202								
VN - Klein Tools/ Keyboard								
VN - Corsair Keyboard								
VN - Logitech Headset								
VN - Mnt Sprks, Keyboard								
RECLASS PETTY CASH - V NELLIS								
VN - Flex Debit Cards Feb-April 202								
VN - Audio Converter box								
VN - Audio Converter box								
VN - Surge Protectors								
Dispatch Water Service November								
Dispatch Water December 2022								
VN - Duplicate Keys								
VN - New Comm Name Plates								
VN - VoIP Phone for BM								
VN - Flex Debit Cards 073123								
water Dispatch January 2023								
water Dispatch February 2023								
VN-Artix headphones								

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750950 8160 OP SUPP							
2023/09/000576 03/31/2023 GNI	540.17 REF HC0323				VN-Air Conditioner		
2023/09/000576 03/31/2023 GNI	161.29 REF HC0323				VN-Temperature stick remote		
2023/10/000594 04/30/2023 GNI	437.34 REF HC0423				VN-Air filters		
2023/10/000594 04/30/2023 GNI	120.97 REF HC0423				VN-Operating Supplies		
2023/10/000594 04/30/2023 GNI	379.91 REF HC0423				VN-Operating Supplies		
2023/10/000594 04/30/2023 GNI	151.55 REF HC0423				BM-Operating Supplies		
2023/11/000231 05/15/2023 API	59.51 VND 100540 VCH				Water Service through 040123	668984	
2023/11/000231 05/15/2023 API	61.62 VND 100540 VCH				Water Service through 050123	668984	
2023/11/000281 05/22/2023 API	12.94 VND 100086 VCH				Commissioner Name Plate	669072	
2023/11/000287 05/24/2023 API	12.94 VND 100086 VCH				Correction of Commissioner Nam	669072	
2023/11/000423 05/31/2023 GNI	169.14 REF HC0523				VN - Flashlights		
2023/12/000379 06/28/2023 API	69.92 VND 100540 VCH				Water Services for May 2023	669524	
750950 8170 UNIFORMS	6,600	6,600	6,080.00		.00	520.00	92.1%
2023/01/000800 07/01/2022 BUC	6,600.00 REF				ORIGINAL BUDGET 2023		
2023/01/000871 07/31/2022 GNI	6,080.00 REF HC0722				VN - Dispatch Uniforms		
2023/08/000387 02/28/2023 GNI	-2,502.45 REF HC0223				VN - Disp Uniform Refund		
2023/10/000594 04/30/2023 GNI	2,082.77 REF HC0423				VN-Support Staff Uniforms		
2023/10/000594 04/30/2023 GNI	419.68 REF HC0423				VN-Support Staff Uniforms		
TOTAL SUPPLIES	26,950	26,950	20,661.30	936.54	.00	6,288.70	76.7%
83 PROFESSIONAL SVS							
750950 8310 ACC&AUDT	3,500	3,500	6,435.00	3,050.00	.00	-2,935.00	183.9%
2023/01/000800 07/01/2022 BUC	3,500.00 REF				ORIGINAL BUDGET 2023		
2023/06/000184 12/22/2022 API	1,450.00 VND 100392 VCH				FYE 21-22 AUDIT NOV22 HCFA	667334	
2023/07/000132 01/17/2023 API	850.00 VND 100392 VCH				FYE 21-22 AUDIT DEC22 HCFA	667589	
2023/09/000231 03/10/2023 API	1,085.00 VND 100392 VCH				HCFA FYE 21-22 AUDIT JAN23	668264	
2023/11/000156 05/05/2023 API	3,050.00 VND 100392 VCH				FYE 21-22 AUDIT MAR23 HCFA	668940	
2023/12/000394 06/30/2023 API	675.00 VND 100392 VCH				FYE 22-23 AUDIT MAY23 HCFA	669568	
750950 8345 LEGAL SVS	15,000	15,000	6,250.40	1,997.00	.00	8,749.60	41.7%
2023/01/000800 07/01/2022 BUC	15,000.00 REF				ORIGINAL BUDGET 2023		
2023/03/000181 09/14/2022 API	897.00 VND 101286 VCH				HCFA-LIBERT CASSIDY Legal Hybrid & Sharing MOU	666177	
2023/08/000171 02/15/2023 API	945.90 VND 101031 VCH				HFTA-SCHWARTZ HYDE & Baldwin Case Counsel	667791	
2023/09/000223 03/15/2023 API	171.00 VND 101031 VCH				HFTA-SCHWARTZ HYDE & General Counsel Auditor's Lett	668118	
2023/09/000386 03/29/2023 API	621.00 VND 101286 VCH				HCFA-LIBERT CASSIDY LCW through 022823	668313	
2023/10/000144 04/04/2023 API	342.00 VND 101031 VCH				HFTA-SCHWARTZ HYDE & Legal Services thru 033123	668401	
2023/10/000342 04/26/2023 API	1,276.50 VND 101286 VCH				HCFA-LIBERT CASSIDY General Counsel M Dill - Sick	668691	
2023/11/000231 05/15/2023 API	1,396.50 VND 101031 VCH				HFTA-SCHWARTZ HYDE & Legal Services through 043023	668983	

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750950 8345 LEGAL SVS								
2023/11/000287 05/24/2023 API		600.50 VND	101286 VCH					669073
2023/12/000126 06/07/2023 API		655.50 VND	101031 VCH					669236
2023/12/000370 06/28/2023 API		172.50 VND	101286 VCH					669522
750950 8350 MED&PSYCH		6,000	6,000	2,276.00	162.00	.00	3,724.00	37.9%
2023/01/000456 07/21/2022 API		162.00 VND	100512 VCH					665587
2023/01/000800 07/01/2022 BUC		6,000.00 REF						
2023/02/000559 08/23/2022 API		162.00 VND	100512 VCH					665956
2023/03/000181 09/14/2022 API		200.00 VND	100007 VCH					666176
2023/05/000085 11/01/2022 API		100.00 VND	100007 VCH					666730
2023/05/000524 11/30/2022 GNI		300.00 REF	RCHCFA					
2023/06/000195 12/15/2022 API		600.00 VND	100007 VCH					667386
2023/07/000121 01/25/2023 API		275.00 VND	100512 VCH					667566
2023/09/000075 03/01/2023 API		165.00 VND	100512 VCH					667945
2023/09/000295 03/21/2023 API		100.00 VND	100007 VCH					668220
2023/09/000295 03/21/2023 API		50.00 VND	100512 VCH					668221
2023/11/000423 05/31/2023 GNI		113.00 REF	HC0523					
2023/11/000423 05/31/2023 GNI		49.00 REF	HC0523					
2023/12/000126 06/07/2023 API		500.00 VND	100007 VCH					669235
750950 8355 RECORDS		600	600	77.00	.00	.00	523.00	12.8%
2023/01/000800 07/01/2022 BUC		600.00 REF						
2023/02/000593 08/31/2022 API		38.50 VND	100003 VCH					666027
2023/06/000195 12/15/2022 API		38.50 VND	100003 VCH					667384
2023/12/000126 06/07/2023 API		38.50 VND	100003 VCH					669234
750950 8363 COMP ANLST		10,000	10,000	.00	.00	.00	10,000.00	.0%
2023/01/000800 07/01/2022 BUC		10,000.00 REF						
750950 8395 OTHER SVS		32,484	32,484	30,391.06	.00	.00	2,092.94	93.6%
2023/01/000260 07/07/2022 API		249.48 VND	100456 VCH					665562
2023/01/000780 07/27/2022 API		94.00 VND	100403 VCH					665773
2023/01/000800 07/01/2022 BUC		32,484.00 REF						
2023/02/000290 08/03/2022 API		650.70 VND	101366 VCH					665776
2023/02/000290 08/03/2022 API		-20.70 VND	101366 VCH					665776
2023/02/000290 08/03/2022 API		1,260.00 VND	101366 VCH					665776
2023/02/000290 08/03/2022 API		900.00 VND	101366 VCH					665776
2023/02/000311 08/10/2022 API		945.00 VND	101366 VCH					665776
2023/02/000559 08/23/2022 API		1,271.25 VND	101366 VCH					665955
2023/02/000599 08/30/2022 API		700.00 VND	100101 VCH					10044
2023/03/000181 09/14/2022 API		1,271.25 VND	101366 VCH					666178
2023/03/000181 09/14/2022 API		1,192.50 VND	101366 VCH					666178
2023/03/000303 09/21/2022 API		1,080.00 VND	101366 VCH					666242

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750950 8395 OTHER SVS								
2023/04/000192 10/13/2022 API		1,260.00 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist R. Hoffman	666451	
2023/04/000263 10/19/2022 API		630.00 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist R. Hoffman 092322	666546	
2023/04/000263 10/19/2022 API		1,158.75 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist R. Hoffman 0812202	666546	
2023/04/000263 10/19/2022 API		1,260.00 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assistant R. Hoffman 0923	666546	
2023/05/000073 11/02/2022 API		410.00 VND	100657 VCH		DONNOE & ASSOCIATES	Admin Assist Assessment Testin	666718	
2023/05/000073 11/02/2022 API		1,260.00 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist Temp 093022 - R.H	666734	
2023/05/000073 11/02/2022 API		1,170.00 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist Temp 10212022 R.H	666734	
2023/05/000073 11/02/2022 API		1,035.00 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist Temp 102822 R.Hof	666734	
2023/05/000122 11/08/2022 API		1,260.00 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist Temp R. Hoffman 1	666797	
2023/05/000393 11/17/2022 API		300.00 VND	100007 VCH		HCFA-FOCUS PSYCH	HCFA EAP October 2022	666942	
2023/05/000393 11/30/2022 API		1,237.50 VND	101366 VCH		HCFA-ROBERT HALF	Temp Admin Assist 11/11/22 R.H	667020	
2023/05/000393 11/30/2022 API		1,260.00 VND	101366 VCH		HCFA-ROBERT HALF	Temp Admin Assist 11/18/22 R.H	667020	
2023/05/000393 11/30/2022 API		1,282.50 VND	101366 VCH		HCFA-ROBERT HALF	Temp Admin Assist 11/25/2022 R	667020	
2023/05/000524 11/30/2022 GNI		-300.00 REF	RCHCFA			RC TO 8350 - FOCUS EAP OCT. 22		
2023/05/000524 11/30/2022 GNI		1,260.00 REF	RCHCFA			RC TO 8395 - ROBERT HALF INV		
2023/06/000079 12/07/2022 API		1,237.50 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist R. Hoffman 12/02/2	667098	
2023/06/000195 12/15/2022 API		230.50 VND	100403 VCH		HCFA-EMPLOYMENT SCRE	Hartley/Sta Maria BKGRO	667385	
2023/06/000195 12/15/2022 API		1,293.75 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist Temp R. Hoffman	667389	
2023/07/000046 01/04/2023 API		1,302.08 VND	101366 VCH		HCFA-ROBERT HALF	Admin Assist R. Hoffman - Final	667389	
2023/07/000121 01/25/2023 API		2,250.00 VND	100959 VCH		HCFA-THE HOWARD E NY	Interim OPEB Valuation	667368	
2023/12/000212 06/14/2023 API		7,000.00 VND	101550 VCH		AEGIS MEDICAL CORP	Medical Director for May and J	669314	
TOTAL PROFESSIONAL SVS		67,584	67,584	45,429.46	5,209.00	.00	22,154.54	67.2%
85 OTHER OPERATING EXP								
750950 8510 OH REIMB								
2023/01/000800 07/01/2022 BUC		58,812.00 REF				ORIGINAL BUDGET 2023		
2023/01/000863 07/31/2022 GNI		4,901.00 REF	JE0103			OVERHEAD ALLOC. 01 OF 12		
2023/02/000688 08/31/2022 GNI		4,901.00 REF	JE0202			OVERHEAD ALLOC. 2 OF 12		
2023/03/000497 09/30/2022 GNI		4,901.00 REF	JE0301			OVERHEAD ALLOC. 3 OF 12		
2023/04/000413 10/31/2022 GNI		4,901.00 REF	JE0401			OVERHEAD ALLOC. 4 OF 12		
2023/05/000401 11/30/2022 GNI		4,901.00 REF	JE0501			OVERHEAD ALLOC. 5 OF 12		
2023/06/000131 12/20/2022 GNI		4,901.00 REF	JE0601			OVERHEAD ALLOC. 6 OF 12		
2023/07/000076 01/25/2023 GNI		4,901.00 REF	OVHALC			OVERHEAD ALLOC. 7 OF 12		
2023/08/000002 02/01/2023 GNI		4,901.00 REF	ALLO			OVERHEAD ALLOC. 8 OF 12		
2023/09/000013 03/02/2023 GNI		4,901.00 REF	OVHALC			OVERHEAD ALLOC. 9 OF 12		
2023/10/000015 04/03/2023 GNI		4,901.00 REF	OVHALC			OVERHEAD ALLOC. 10 OF 12		
2023/11/000064 05/09/2023 GNI		4,901.00 REF	OVHALC			OVERHEAD ALLOC. 11 OF 12		
2023/12/000074 06/08/2023 GNI		4,901.00 REF	OVHALC			OVERHEAD ALLOC. 12 OF 12		

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750950 8516	PROP INS			35,600	35,600	32,111.13	.00	.00	3,488.87	90.2%
2023/01/000260	07/07/2022	API		32,111.13 VND	100606 VCH	HCFA-SDRMA		FY23 General Liability Coverage		665561
2023/01/000800	07/01/2022	BUC		35,600.00 REF				ORIGINAL BUDGET 2023		
750950 8522	ADVERTISE			1,000	1,000	262.00	.00	.00	738.00	26.2%
2023/01/000800	07/01/2022	BUC		1,000.00 REF				ORIGINAL BUDGET 2023		
2023/01/000871	07/31/2022	GNI		-500.00 REF	HC0722			VN - Director Ad Credit		
2023/01/000871	07/31/2022	GNI		560.00 REF	HC0722			VN - Indeed Ad Director		
2023/01/000871	07/31/2022	GNI		70.00 REF	HC0722			VN - Indeed Ad Admin Asst		
2023/02/000703	08/31/2022	GNI		70.00 REF	HC0822			VJN Indeed Admin Asst		
2023/04/000423	10/31/2022	GNI		62.00 REF	HC1024			VN - Admin & Disp Recruit		
750950 8528	COMMUNIC			30,820	30,820	21,188.69	2,394.98	.00	9,631.31	68.7%
2023/01/000260	07/07/2022	API		13.98 VND	100338 VCH	HCFA-AMERICAN MSG		July 2022 Paging Service		665551
2023/01/000260	07/07/2022	API		153.50 VND	100106 VCH	COX COMMUNICATIONS		Cable Dispatchers 072722		665554
2023/01/000456	07/21/2022	API		373.25 VND	100021 VCH	VERIZON WIRELESS		IPDAS/CELL PHONES JUNE 2022		665389
2023/01/000456	07/21/2022	API		423.70 VND	100021 VCH	VERIZON WIRELESS		VOIP JUNE 2022		665590
2023/01/000780	07/27/2022	API		52.36 VND	100674 VCH	AT&T CALNET 3		Fax Lines 07/16/2022		665769
2023/01/000800	07/01/2022	BUC		30,820.00 REF				ORIGINAL BUDGET 2023		
2023/02/000290	08/03/2022	API		219.20 VND	100021 VCH	VERIZON WIRELESS		MDCs/IPADS 07/20/2022		665782
2023/02/000290	08/17/2022	API		423.70 VND	100021 VCH	VERIZON WIRELESS		VOIP Connection August 2022		665874
2023/02/000490	08/17/2022	API		377.02 VND	100021 VCH	VERIZON WIRELESS		HCFA Cell Phones 080322		665873
2023/02/000490	08/17/2022	API		625.18 VND	100674 VCH	AT&T CALNET 3		Fiber Line 073122		665870
2023/02/000490	08/17/2022	API		50.15 VND	100674 VCH	AT&T CALNET 3		Fax Lines 073122		665870
2023/02/000559	08/23/2022	API		153.50 VND	100106 VCH	COX COMMUNICATIONS		Dispatch TV Services August 20		665871
2023/02/000568	08/17/2022	API		27.96 VND	100338 VCH	HCFA-AMERICAN MSG		Fax Lines 081622		665951
2023/02/000593	08/31/2022	API		190.05 VND	100021 VCH	VERIZON WIRELESS		HCFA Pagers August 2022		666030
2023/03/000181	09/14/2022	API		421.92 VND	100021 VCH	VERIZON WIRELESS		MDC/IPADS 082022		666180
2023/03/000181	09/14/2022	API		54.29 VND	100674 VCH	AT&T CALNET 3		VOIP 09122		666173
2023/03/000181	09/14/2022	API		625.18 VND	100674 VCH	AT&T CALNET 3		Centrix 2 Line 083122		666173
2023/03/000181	09/14/2022	API		153.51 VND	100106 VCH	COX COMMUNICATIONS		Fiberline 083122		666175
2023/03/000417	09/14/2022	API		27.96 VND	100338 VCH	HCFA-AMERICAN MSG		Cable 092722		666370
2023/03/000417	09/14/2022	API		376.21 VND	100021 VCH	VERIZON WIRELESS		September 2022 Paging		666377
2023/04/000060	10/06/2022	API		13.98 VND	100338 VCH	HCFA-AMERICAN MSG		Cell Phones 090322		666370
2023/04/000060	10/06/2022	API		190.05 VND	100021 VCH	VERIZON WIRELESS		Pagers Oct 2022		666377
2023/04/000060	10/06/2022	API		54.18 VND	100674 VCH	AT&T CALNET 3		MDC/IPAD 092022		666371
2023/04/000060	10/06/2022	API		153.51 VND	100106 VCH	COX COMMUNICATIONS		Centrix 091622		666374
2023/04/000263	10/19/2022	API		385.93 VND	100021 VCH	VERIZON WIRELESS		Dispatch Cable 092822		666608
2023/04/000263	10/19/2022	API		412.75 VND	100021 VCH	VERIZON WIRELESS		Cell Phone Service100322		666547
2023/04/000263	10/19/2022	API		625.18 VND	100674 VCH	AT&T CALNET 3		VOIP September 2022		666545
2023/04/000263	10/19/2022	API		51.97 VND	100674 VCH	AT&T CALNET 3		Fiber Line 093022		666545
2023/05/000073	11/02/2022	API		190.05 VND	100021 VCH	VERIZON WIRELESS		Centrix Line 093022		666735
2023/05/000085	11/01/2022	API		52.94 VND	100674 VCH	AT&T CALNET 3		MDC/IPADS 102022		666728
2023/05/000122	11/08/2022	API		111.07 VND	100106 VCH	COX COMMUNICATIONS		Fax Lines 101622		666796
2023/05/000340	11/17/2022	API		413.16 VND	100021 VCH	VERIZON WIRELESS		Dispatch TV Connection 11/27/2		666945
								VOIP November 2022		

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750950 8528 COMMUNIC								
2023/05/000340 11/17/2022 API	414.61 VND 100021 VCH	VERIZON WIRELESS	HCFA Phones 11/03/2022				666944	
2023/05/000340 11/17/2022 API	50.73 VND 100674 VCH	AT&T CALNET 3	Fiber Line 103122				666941	
2023/05/000340 11/17/2022 API	625.18 VND 100674 VCH	AT&T CALNET 3	Fiber Line 103122				666941	
2023/05/000340 11/17/2022 API	1,260.00 VND 101366 VCH	HCFA-ROBERT HALF	Admin Assist R.Hoffman				666943	
2023/05/000393 11/30/2022 API	190.05 VND 100021 VCH	VERIZON WIRELESS	MDC/IPADS 112022				667023	
2023/05/000393 11/30/2022 API	51.92 VND 100674 VCH	AT&T CALNET 3	Fax Lines 111622				667018	
2023/05/000524 11/30/2022 GNI	-1,260.00 REF RCHCFA		RC TO 8395 - ROBERT HALF INV					
2023/06/000079 12/07/2022 API	54.93 VND 100674 VCH	AT&T CALNET 3	Centrix 113022				667096	
2023/06/000079 12/07/2022 API	625.18 VND 100674 VCH	AT&T CALNET 3	Fiber Connection 113022				667096	
2023/06/000079 12/07/2022 API	153.51 VND 100106 VCH	COX COMMUNICATIONS	Dispatch Cable 112722				667097	
2023/06/000195 12/15/2022 API	369.87 VND 100021 VCH	VERIZON WIRELESS	Cell & IPAD 120322				667393	
2023/06/000195 12/15/2022 API	413.16 VND 100021 VCH	VERIZON WIRELESS	VOIP Dec 2022				667394	
2023/07/000045 01/11/2023 API	55.53 VND 100674 VCH	AT&T CALNET 3	Fax Lines 123122				667382	
2023/07/000045 01/11/2023 API	625.18 VND 100674 VCH	AT&T CALNET 3	Fiber Connection 123122				667382	
2023/07/000045 01/11/2023 API	153.51 VND 100106 VCH	COX COMMUNICATIONS	Dispatch TV				667383	
2023/07/000046 01/04/2023 API	13.94 VND 100338 VCH	HCFA-AMERICAN MSG	HCFA Pagers January 2023				667381	
2023/07/000046 01/04/2023 API	52.52 VND 100674 VCH	AT&T CALNET 3	Fax Lines 12/16/23				667382	
2023/07/000121 01/25/2023 API	422.90 VND 100021 VCH	VERIZON WIRELESS	VOIP January 2023				667571	
2023/07/000121 01/25/2023 API	417.74 VND 100021 VCH	VERIZON WIRELESS	Cell Phones/IPADS 010323				667570	
2023/07/000121 01/25/2023 API	53.51 VND 100674 VCH	AT&T CALNET 3	Cell Phones/IPADS 011623				667565	
2023/07/000130 01/04/2023 API	125.45 VND 100021 VCH	VERIZON WIRELESS	IPADS/MDCS 122022				667570	
2023/08/000031 02/01/2023 API	152.04 VND 100021 VCH	VERIZON WIRELESS	IPADS/MDCS 012023				667625	
2023/08/000080 02/08/2023 API	13.98 VND 100338 VCH	HCFA-AMERICAN MSG	Pagers January 2023				667687	
2023/08/000080 02/08/2023 API	154.04 VND 100106 VCH	COX COMMUNICATIONS	Cable - Dispatch January 2023				667689	
2023/08/000171 02/15/2023 API	543.61 VND 100021 VCH	VERIZON WIRELESS	HCFA Cell Phones 02/03/2023				667792	
2023/08/000171 02/15/2023 API	56.53 VND 100674 VCH	AT&T CALNET 3	1 Centrix Line 01/31/2023				667790	
2023/08/000222 02/15/2023 API	625.18 VND 100674 VCH	AT&T CALNET 3	Fiber Line 01/31/2023				667871	
2023/09/000075 03/01/2023 API	152.04 VND 100021 VCH	VERIZON WIRELESS	MDC/IPAD 022023				667946	
2023/09/000075 03/01/2023 API	53.43 VND 100674 VCH	AT&T CALNET 3	Fax Lines 021623				667943	
2023/09/000223 03/15/2023 API	14.46 VND 100338 VCH	HCFA-AMERICAN MSG	Pagers February 2023				668115	
2023/09/000223 03/15/2023 API	422.90 VND 100021 VCH	VERIZON WIRELESS	VOIP 031023				668120	
2023/09/000223 03/15/2023 API	375.86 VND 100021 VCH	VERIZON WIRELESS	HCFA Cell Phones 0303223				668119	
2023/09/000223 03/15/2023 API	56.45 VND 100674 VCH	AT&T CALNET 3	Centrix &Fax 022823				668116	
2023/09/000223 03/15/2023 API	625.18 VND 100674 VCH	AT&T CALNET 3	Fiber Line 022823				668116	
2023/09/000223 03/15/2023 API	154.05 VND 100106 VCH	COX COMMUNICATIONS	Dispatch Cable 032723				668117	
2023/09/000295 03/21/2023 API	53.43 VND 100674 VCH	AT&T CALNET 3	Fax Line 031623				668219	
2023/09/000297 03/22/2023 API	422.90 VND 100021 VCH	VERIZON WIRELESS	VOIP February 2023				668224	
2023/10/000144 04/04/2023 API	14.42 VND 100338 VCH	HCFA-AMERICAN MSG	Service through 043023				668398	
2023/10/000144 04/04/2023 API	152.04 VND 100021 VCH	VERIZON WIRELESS	MDC/IPAD thru 032023				668403	
2023/10/000266 04/11/2023 API	56.45 VND 100674 VCH	AT&T CALNET 3	Centrix thru 033123				668596	
2023/10/000266 04/11/2023 API	625.18 VND 100674 VCH	AT&T CALNET 3	Fiber line thru 033123				668596	
2023/10/000266 04/11/2023 API	154.05 VND 100106 VCH	COX COMMUNICATIONS	Paid thru 042723				668597	
2023/10/000285 04/19/2023 API	415.58 VND 100021 VCH	VERIZON WIRELESS	VOIP April 2023				668601	
2023/10/000285 04/19/2023 API	423.42 VND 100021 VCH	VERIZON WIRELESS	Cell Phones through 042523				668600	
2023/10/000285 04/19/2023 API	355.44 VND 100674 VCH	AT&T CALNET 3	Acct ending 6377 paid through				668596	
2023/10/000342 04/26/2023 API	55.27 VND 100674 VCH	AT&T CALNET 3	Fax line through 041623				668690	
2023/10/000342 04/26/2023 API	342.47 VND 100674 VCH	AT&T CALNET 3	Centrix through 041623				668690	

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User: AREberger
Program ID: glyttdbud

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			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750950 8560 PERMIT&FEE			0	0	200.00	.00	.00	-200.00	100.0%
2023/09/000426 03/31/2023 API			200.00 VND	100041 VCH					10206
750950 8568 POSTAGE			700	700	72.35	.00	.00	627.65	10.3%
2023/01/000800 07/01/2022 BUC			700.00 REF						
2023/08/000387 02/28/2023 GNI			9.35 REF	HC0223					
2023/08/000387 02/28/2023 GNI			63.00 REF	HC0223					
2023/12/000352 06/06/2023 API			13.50 VND	999998 VCH					
750950 8570 PRINTING			600	600	.00	.00	.00	600.00	.0%
2023/01/000800 07/01/2022 BUC			600.00 REF						
750950 8574 RENT EXP			69,728	69,728	65,750.26	6,631.57	.00	3,977.74	94.3%
2023/01/000260 07/07/2022 API			550.00 VND	101136 VCH					
2023/01/000780 07/27/2022 API			550.00 VND	101136 VCH					
2023/01/000800 07/01/2022 BUC			69,728.00 REF						
2023/01/000873 07/31/2022 GNI			4,658.28 REF	HCFA01					
2023/02/000154 08/04/2022 API			494.57 VND	100381 VCH					
2023/02/000342 08/10/2022 API			494.57 VND	100381 VCH					
2023/02/000559 08/23/2022 API			550.00 VND	101136 VCH					
2023/02/000593 08/31/2022 API			494.57 VND	100381 VCH					
2023/02/000707 08/31/2022 GNI			4,658.28 REF	HCFA02					
2023/03/000517 09/30/2022 GNI			4,658.28 REF	HCFA03					
2023/04/000060 10/06/2022 API			550.00 VND	101136 VCH					
2023/04/000423 10/31/2022 GNI			989.14 REF	HC1024					
2023/04/000426 10/31/2022 GNI			4,658.28 REF	HCFA04					
2023/05/000085 11/01/2022 API			550.00 VND	101136 VCH					
2023/05/000122 11/08/2022 API			494.57 VND	100381 VCH					
2023/05/000393 11/30/2022 API			550.00 VND	101136 VCH					
2023/05/000417 11/30/2022 GNI			4,658.28 REF	HCFA05					
2023/06/000201 12/07/2022 API			575.31 VND	100381 VCH					
2023/06/000217 12/31/2022 GNI			4,658.28 REF	HCFA06					
2023/07/000046 01/04/2023 API			514.60 VND	100381 VCH					
2023/07/000046 01/04/2023 API			550.00 VND	101136 VCH					
2023/07/000144 01/31/2023 GNI			5,016.97 REF	HCFA07					
2023/07/000235 01/25/2023 API			550.00 VND	101136 VCH					
2023/07/000360 01/31/2023 GNI			575.31 REF	HC0123					
2023/08/000080 02/08/2023 API			514.60 VND	100381 VCH					
2023/08/000336 02/28/2023 GNI			5,016.97 REF	HCFA08					
2023/09/000075 03/01/2023 API			550.00 VND	101136 VCH					
2023/09/000418 03/31/2023 GNI			5,016.97 REF	HCFA09					
2023/10/000144 04/04/2023 API			453.89 VND	100381 VCH					
2023/10/000144 04/04/2023 API			550.00 VND	101136 VCH					
2023/10/000579 04/30/2023 GNI			5,016.97 REF	HCFA10					
2023/11/000148 05/09/2023 API			514.60 VND	100381 VCH					

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750950 8574 RENT EXP								
2023/11/000148 05/09/2023 API		550.00 VND	101136 VCH					668894
2023/11/000325 05/31/2023 API		550.00 VND	101136 VCH					669153
2023/11/000378 05/31/2023 GNI		5,016.97 REF	HCFA11					
2023/12/000126 06/07/2023 API		514.60 VND	100381 VCH					669238
2023/12/000273 06/30/2023 GNI		5,016.97 REF	HCFA12					
750950 8576 REPR MAIN		5,550	5,550	327.00		.00	5,223.00	5.9%
2023/01/000800 07/01/2022 BUC		5,550.00 REF						
2023/02/000559 08/23/2022 API		327.00 VND	100192 VCH					665954
750950 8584 MAIN CONT		61,039	61,039	48,915.50		.00	12,123.50	80.1%
2023/01/000260 07/07/2022 API		7,300.00 VND	100337 VCH					665556
2023/01/000260 07/07/2022 API		719.00 VND	100528 VCH					665552
2023/01/000266 07/13/2022 API		1,250.00 VND	101283 VCH					665553
2023/01/000455 07/20/2022 API		3,000.00 VND	101202 VCH					665388
2023/01/000780 07/27/2022 API		1,806.24 VND	100574 VCH					665770
2023/01/000800 07/01/2022 BUC		61,039.00 REF						
2023/02/000290 08/03/2022 API		4,446.00 VND	100134 VCH					665771
2023/02/000290 08/03/2022 API		30.00 VND	100134 VCH					665771
2023/02/000290 08/03/2022 API		506.09 VND	101369 VCH					665774
2023/02/000311 08/10/2022 API		3,260.70 VND	100355 VCH					665772
2023/07/000121 01/25/2023 API		23,189.47 VND	100497 VCH					667569
2023/10/000285 04/19/2023 API		3,408.00 VND	101202 VCH					668599
750950 8586 SFTWR AGMT		36,560	36,560	69,440.70	572.63	.00	-32,880.70	189.9%
2023/01/000065 07/05/2022 API		2,995.00 VND	100987 VCH					665335
2023/01/000260 07/07/2022 API		1,428.00 VND	100227 VCH					665563
2023/01/000260 07/07/2022 API		1,400.00 VND	100897 VCH					665558
2023/01/000260 07/07/2022 API		4,257.92 VND	101008 VCH					665359
2023/01/000260 07/07/2022 API		989.00 VND	101283 VCH					665553
2023/01/000260 07/07/2022 API		2,450.00 VND	100337 VCH					665556
2023/01/000266 07/13/2022 API		13,964.25 VND	101332 VCH					665355
2023/01/000455 07/20/2022 API		18,590.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		4,250.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		5,100.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		1,700.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		5,195.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		12,467.50 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		3,400.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		3,400.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		10,295.30 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		2,835.00 VND	101202 VCH					665388
2023/01/000455 07/20/2022 API		472.20 VND	101202 VCH					665388
2023/01/000800 07/01/2022 BUC		36,560.00 REF						

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			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750950 8594 TRAINING			28,990	28,990	22,197.53	2,114.02	.00	6,792.47	76.6%
2023/01/000456 07/21/2022 API	28,990.00 REF	999999 VCH	7.37 VND		OTP				
2023/01/000800 07/01/2022 BUC	20.00 REF	HC0722	20.00 REF						
2023/01/000871 07/31/2022 GNI	20.00 REF	HC0722	20.00 REF						
2023/01/000871 07/31/2022 GNI	365.00 REF	HC0722	365.00 REF						
2023/01/000924 07/31/2022 GNI	44.23 REF	RC6599	44.23 REF						
2023/02/000346 08/03/2022 API	10.50 VND	999999 VCH	10.50 VND						
2023/02/000346 08/03/2022 API	6.69 VND	999999 VCH	6.69 VND						
2023/02/000346 08/03/2022 API	10.63 VND	999999 VCH	10.63 VND						
2023/02/000346 08/03/2022 API	7.81 VND	999999 VCH	7.81 VND						
2023/02/000559 08/23/2022 API	23.75 VND	999999 VCH	23.75 VND						
2023/03/000303 09/21/2022 GNI	110.00 REF	HC0822	110.00 REF						
2023/04/000263 10/19/2022 API	136.88 VND	999999 VCH	136.88 VND						
2023/04/000423 10/31/2022 GNI	27.50 VND	999999 VCH	27.50 VND						
2023/04/000423 10/31/2022 GNI	306.02 REF	HC1024	306.02 REF						
2023/05/000073 11/02/2022 API	5.00 REF	HC1024	5.00 REF						
2023/05/000085 11/01/2022 API	15.07 VND	999999 VCH	15.07 VND						
2023/06/000212 12/31/2022 GNI	112.13 VND	999999 VCH	112.13 VND						
2023/06/000212 12/31/2022 GNI	299.00 REF	HC1222	299.00 REF						
2023/06/000212 12/31/2022 GNI	149.00 REF	HC1222	149.00 REF						
2023/06/000212 12/31/2022 GNI	298.00 REF	HC1222	298.00 REF						
2023/06/000212 12/31/2022 GNI	464.00 REF	HC1222	464.00 REF						
2023/06/000212 12/31/2022 GNI	155.00 REF	HC1222	155.00 REF						
2023/06/000212 12/31/2022 GNI	464.00 REF	HC1222	464.00 REF						
2023/06/000212 12/31/2022 GNI	365.00 REF	HC1222	365.00 REF						
2023/07/000360 01/31/2023 GNI	310.00 REF	HC0123	310.00 REF						
2023/07/000360 01/31/2023 GNI	269.47 REF	HC0123	269.47 REF						
2023/07/000360 01/31/2023 GNI	365.95 REF	HC0123	365.95 REF						
2023/07/000360 01/31/2023 GNI	365.95 REF	HC0123	365.95 REF						
2023/07/000360 01/31/2023 GNI	29.25 REF	HC0123	29.25 REF						
2023/07/000360 01/31/2023 GNI	592.25 REF	HC0123	592.25 REF						
2023/08/000387 02/28/2023 GNI	413.00 REF	HC0223	413.00 REF						
2023/08/000387 02/28/2023 GNI	655.00 REF	HC0223	655.00 REF						
2023/08/000387 02/28/2023 GNI	295.96 REF	HC0223	295.96 REF						
2023/08/000387 02/28/2023 GNI	269.47 REF	HC0223	269.47 REF						
2023/08/000387 02/28/2023 GNI	575.00 REF	HC0223	575.00 REF						
2023/08/000387 02/28/2023 GNI	300.00 REF	HC0223	300.00 REF						
2023/08/000387 02/28/2023 GNI	30.00 REF	HC0223	30.00 REF						
2023/08/000387 02/28/2023 GNI	575.00 REF	HC0223	575.00 REF						
2023/08/000387 02/28/2023 GNI	300.00 REF	HC0223	300.00 REF						
2023/08/000387 02/28/2023 GNI	575.00 REF	HC0223	575.00 REF						
2023/08/000387 02/28/2023 GNI	575.00 REF	HC0223	575.00 REF						
2023/09/000223 03/15/2023 API	29.48 VND	999999 VCH	29.48 VND						
2023/09/000295 03/21/2023 API	41.66 VND	999999 VCH	41.66 VND						
MILEAGE JULY 2022									
ORIGINAL BUDGET 2023									
KJ - 7/11/22 ESRI Parking									
KJ - 7/12/22 ESRI parking									
ASS - EMD Class Veronica									
RECLASS PETTY CASH - H SLABAUG									
McFadden Mileage St16									
McFadden Mileage St15									
McFadden Mileage St18 & 19									
McFadden Mileage St22 & 23									
McFadden Mileage August 10-11									
ASS - EMD renew Spvrs ASS									
Mileage to IROC classes - S.Or									
J.Nettleton Mileage Oct 2022									
VN - Car Rental S. Ortmeier									
ASS - NENA Tunnel Vision									
McFadden-Mileage Station 38									
Delgado - IROC Trng									
VN - Prvr renew for Adast									
VN - Exl Bynd Trng for AA									
VN - Exl Bscs Trng for AA									
ASS - APCO CTO Class AS									
ASS - NENA Class									
ASS - APCO CTO Class AP									
ASS - New Hire EMD Class MR									
ASS - New Hire EMD Class JK									
KJ - Navigator conference reg									
KJ - Navigator conference hote									
KJ - Navigator conference hote									
KJ - Navigator Airline tickets									
KJ - Navigator Airline tickets									
AS - CPR cards									
JL - Supervisor Academy									
VN - AFSS May Conf Reg JH									
KJ - 3day Nav Passport									
KJ - Airfare Nav Conf KJ									
KJ - Hotel Nav Conf KJ									
KJ - CALNENA Event Reg KJ									
ASS - CALNENA Conf La Jo1									
ASS - IAED ReTest JK									
ASS - IAED ReTest MR									
JL - CALNENA Event Reg JL									
HK - CALNENA Conf Reg HK									
BM - CALNENA Event Reg BM									
JN - CALNENA Event Reg JN									
Strand Mileage Cal NENA									
KJ LCW Conf Mileage									

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User: AREberger
Program ID: glytbdud

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Report generated: 07/18/2023 11:34
User: AREberger
Program ID: qlytdbud

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
750950 8598 WATER		0	0	.00	.00	.00	.00	.0%
750950 8599 ELEC & GAS		42,000	42,000	44,326.06	4,360.57	.00	-2,326.06	105.5%
2023/01/000456 07/21/2022 API	14.99 VND 100016 VCH			SDG&E	VHF Site Ad Astra			665586
2023/01/000800 07/01/2022 BUC	42,000.00 REF				ORIGINAL BUDGET 2023			
2023/02/000290 08/03/2022 API	15.32 VND 100016 VCH			SDG&E	Electric VHF Site July 2022			665778
2023/02/000301 08/09/2022 API	3,386.95 VND 100016 VCH			SDG&E	06/02/22-06/30/22			665826
2023/02/000301 08/09/2022 API	119.05 VND 100016 VCH			SDG&E	07/01/22-08/01/22			665825
2023/03/000079 09/06/2022 API	3,593.26 VND 100016 VCH			SDG&E	07/01/22-08/01/22			666137
2023/03/000082 09/07/2022 API	125.26 VND 100016 VCH			SDG&E	08/02/22-08/30/22			666137
2023/04/000071 10/04/2022 API	3,823.50 VND 100016 VCH			SDG&E	08/17/22-09/15/22			666404
2023/04/000177 10/06/2022 API	185.00 VND 100016 VCH			SDG&E	8/31/22-9/29/22			666490
2023/05/000132 11/03/2022 API	156.90 VND 100016 VCH			SDG&E	09/30/22-10/28/22			666826
2023/05/000132 11/03/2022 API	4,977.20 VND 100016 VCH			SDG&E	08/31/22-09/29/22			666827
2023/05/000381 11/29/2022 API	4,010.19 VND 100016 VCH			SDG&E	9/30/22-10/28/22			667060
2023/06/000083 12/05/2022 API	325.15 VND 100016 VCH			SDG&E	10/29/22-11/29/22			667131
2023/07/000044 01/09/2023 API	584.45 VND 100016 VCH			SDG&E	11/30/22-12/19/22			667436
2023/07/000053 01/09/2023 API	3,373.97 VND 100016 VCH			SDG&E	09/30/22-10/28/22			667437
2023/08/000173 02/08/2023 API	1,864.65 VND 100016 VCH			SDG&E	12/30/22-01/30/23			667832
2023/08/000174 02/08/2023 API	3,218.30 VND 100016 VCH			SDG&E	11/30/22-12/29/22			667833
2023/09/000219 03/06/2023 API	4,401.16 VND 100016 VCH			SDG&E	12/30/22-01/30/23			668166
2023/09/000219 03/06/2023 API	907.58 VND 100016 VCH			SDG&E	01/31/23-03/01/23			668165
2023/10/000180 04/05/2023 API	528.21 VND 100016 VCH			SDG&E	03/02/23-03/30/23			668542
2023/10/000197 04/05/2023 API	4,354.40 VND 100016 VCH			SDG&E	01/31/23-03/01/23			668543
2023/11/000129 05/04/2023 API	4,042.99 VND 100016 VCH			SDG&E	03/02/23-03/30/23			668943
2023/11/000129 05/04/2023 API	317.58 VND 100016 VCH			SDG&E	03/31/23-05/01/23			668942
2023/12/000213 06/05/2023 API	4,540.81 VND 100016 VCH			SDG&E	03/31/23-05/01/23			669375
2023/12/000368 06/14/2023 API	132.72 VND 100016 VCH			SDG&E	05/02/23-05/31/23			669574
2023/13/000018 06/30/2023 API	4,252.06 VND 100016 VCH			SDG&E	05/13/23-06/15/23			669669

TOTAL OTHER OPERATING EXP 385,055 385,055 391,663.66 21,863.58 .00 -6,608.66 101.7%

90 CAPITAL EXPENDITURES

750950 9010 MNR EQUIP		0	0	.00	.00	.00	.00	.0%
750950 9020 MNR COMP		0	0	3,564.06	.00	.00	-3,564.06	100.0%
2023/03/000512 09/30/2022 GNI	2,262.14 REF HC0922						VN - Dell Laptop Director	
2023/06/000212 12/31/2022 GNI	1,301.92 REF HC1222						VN ThinkPad x 1	

YEAR-TO-DATE BUDGET - EXP

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CAPITAL EXPENDITURES	0	0	3,564.06	.00	.00	-3,564.06	100.0%
91 OTHER FINANCING USES							
750950 9910 XFER OUT	106,374	106,374	.00	.00	.00	106,374.00	.0%
2023/01/000800 07/01/2022 BUC	106,374.00 REF				ORIGINAL BUDGET 2023		
TOTAL OTHER FINANCING USES	106,374	106,374	.00	.00	.00	106,374.00	.0%
TOTAL HCFA GENERAL FUND	585,963	585,963	461,318.48	28,009.12	.00	124,644.52	78.7%
TOTAL EXPENSES	585,963	585,963	461,318.48	28,009.12	.00	124,644.52	
751 HCFA GRANTS FUND							
83 PROFESSIONAL SVS							
751950 8363 COMP ANLST	0	0	.00	.00	.00	.00	.0%
751950 8395 OTHER SVS	100,000	100,000	89,793.00	.00	.00	10,207.00	89.8%
2023/01/000800 07/01/2022 BUC	100,000.00 REF				ORIGINAL BUDGET 2023		
2023/05/000228 11/08/2022 API	26,938.00 VND	101444 VCH	HCFA-SUN MICROWAVE	UASI Grant VHF Backhaul study		666864	
2023/06/000070 12/05/2022 API	35,917.00 VND	101444 VCH	HCFA-SUN MICROWAVE	FY20 VHF UASI Grant - Backhaul		667099	
2023/07/000123 01/25/2023 API	26,938.00 VND	101444 VCH	HCFA-SUN MICROWAVE	UASI FY20 Public Safety Radio		667567	
TOTAL PROFESSIONAL SVS	100,000	100,000	89,793.00	.00	.00	10,207.00	89.8%
85 OTHER OPERATING EXP							
751950 8584 MAIN CONT	0	0	.00	.00	.00	.00	.0%

YEAR-TO-DATE BUDGET - EXP

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL OTHER OPERATING EXP	0	0	.00	.00	.00	.00	.0%
90 CAPITAL EXPENDITURES							
751950 9010 MNR EQUIP	0	0	.00	.00	.00	.00	.0%
751950 9035 FURN&EQUIP	0	0	.00	.00	.00	.00	.0%
TOTAL CAPITAL EXPENDITURES	0	0	.00	.00	.00	.00	.0%
TOTAL HCFA GRANTS FUND	100,000	100,000	89,793.00	.00	.00	10,207.00	89.8%
TOTAL EXPENSES	100,000	100,000	89,793.00	.00	.00	10,207.00	
755 HCFA EQUIPMENT REPLACEMENT							
81 SUPPLIES							
755950 8150 OFFICE SUP	0	0	.00	.00	.00	.00	.0%
755950 8155 IT SUP	0	0	.00	.00	.00	.00	.0%
755950 8160 OP SUPP	5,000	5,000	.00	.00	.00	5,000.00	.0%
2023/01/000800 07/01/2022 BUC	5,000.00 REF				ORIGINAL BUDGET 2023		
TOTAL SUPPLIES	5,000	5,000	.00	.00	.00	5,000.00	.0%
83 PROFESSIONAL SVS							
755950 8363 COMP ANLST	0	0	.00	.00	.00	.00	.0%
755950 8395 OTHER SVS	0	0	.00	.00	.00	.00	.0%

YEAR-TO-DATE BUDGET - EXP

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PROFESSIONAL SVS	0	0	.00	.00	.00	.00	.0%
85 OTHER OPERATING EXP							
755950 8586 SFTWR AGMT	0	0	19,950.00	.00	.00	-19,950.00	100.0%
2023/08/000067 02/08/2023 API	19,950.00 VND	100647 VCH	CAPTURE TECHNOLOGIES	Verint Recording Logger Intreg			667688
TOTAL OTHER OPERATING EXP	0	0	19,950.00	.00	.00	-19,950.00	100.0%
90 CAPITAL EXPENDITURES							
755950 9010 MNR EQUIP	16,000	16,000	1,621.59	.00	.00	14,378.41	10.1%
2023/01/000456 07/21/2022 API	1,150.70 VND	100864 VCH	HCFA-BIG SKY COMMUNI	Head Sets x 7-Batteries x12			665585
2023/01/000800 07/01/2022 BUC	16,000.00 REF		ORIGINAL BUDGET 2023				666608
2023/04/000263 10/19/2022 API	470.89 VND	100021 VCH	VERIZON WIRELESS	New Cell Phone Director			
755950 9020 MNR COMP	11,000	11,000	.00	.00	.00	11,000.00	.0%
2023/01/000800 07/01/2022 BUC	11,000.00 REF		ORIGINAL BUDGET 2023				669523
2023/12/000370 06/28/2023 API	6,056.71 VND	100026 VCH	MOTOROLA SOLUTIONS	VHF Console Project Hardwar			669521
2023/12/000370 06/28/2023 API	1,930.20 VND	100051 VCH	DAY WIRELESS SYSTEMS	VHF Console Project Install			31.6%
755950 9030 SFTWARE	48,000	48,000	15,162.85	.00	.00	32,837.15	
2023/01/000800 07/01/2022 BUC	48,000.00 REF		ORIGINAL BUDGET 2023				666731
2023/05/000085 11/01/2022 API	15,162.85 VND	101181 VCH	HCFA-INTTERRA INC	1st Year New CAD Reporting Mai			147.8%
755950 9035 FURN&EQUIP	175,000	175,000	258,572.35	.00	.00	-83,572.35	
2023/01/000800 07/01/2022 BUC	175,000.00 REF		ORIGINAL BUDGET 2023				665697
2023/02/000154 08/04/2022 API	41,755.00 VND	100497 VCH	HCFA-TRITECH SOFTWARE	New CAD Project Enterprise Inn			665697
2023/02/000154 08/04/2022 API	1,950.00 VND	100497 VCH	HCFA-TRITECH SOFTWARE	New CAD System Premise Record			665697
2023/02/000154 08/04/2022 API	1,950.00 VND	100497 VCH	HCFA-TRITECH SOFTWARE	New CAD System CAD COL Tech Se			665697
2023/02/000154 08/04/2022 API	93,990.00 VND	100497 VCH	HCFA-TRITECH SOFTWARE	New CAD Sys 50% Upon Completio			665872
2023/02/000490 08/17/2022 API	68,179.26 VND	101048 VCH	HCFA-EGROUP HOLDING	Hardware & Virtual Server Host			665937
2023/02/000559 08/23/2022 API	9,500.36 VND	100497 VCH	HCFA-TRITECH SOFTWARE	CAD Project - Telestaff Integr			666029
2023/02/000568 08/17/2022 API	1,100.00 VND	100647 VCH	CAPTURE TECHNOLOGIES	Reconnect IP Addresses and wor			666029
2023/02/000593 08/31/2022 API	2,286.84 VND	100497 VCH	HCFA-TRITECH SOFTWARE	New CAD Project TriTech Reps I			666450
2023/04/000192 10/13/2022 API	9,350.00 VND	101048 VCH	HCFA-EGROUP HOLDING	New CAD Project Professional S			666525
2023/04/000263 10/19/2022 API	9,325.00 VND	100187 VCH	CDW GOVERNMENT	New CAD Project - New Licenses			667690
2023/08/000080 02/08/2023 API	2,060.89 VND	101048 VCH	HCFA-EGROUP HOLDING	Final Billing Nutanix Project			

YEAR-TO-DATE BUDGET - EXP

FOR 2023 11

JOURNAL DETAIL 2023 1 TO 2023 13

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
755950 9035 FURN&EQUIP	2023/10/000285 04/19/2023 API	17,125.00 VND 101048 VCH						
755950 9060 BLDG & IMP		1,978,000	1,978,000	.00	.00	.00	1,978,000.00	.0%
	2023/01/000800 07/01/2022 BUC	1,978,000.00 REF				ORIGINAL BUDGET 2023		
TOTAL CAPITAL EXPENDITURES		2,228,000	2,228,000	275,356.79	.00	.00	1,952,643.21	12.4%
TOTAL HCFA EQUIPMENT REPLACEMENT		2,233,000	2,233,000	295,306.79	.00	.00	1,937,693.21	13.2%
TOTAL EXPENSES		2,233,000	2,233,000	295,306.79	.00	.00	1,937,693.21	
GRAND TOTAL		2,918,963	2,918,963	846,418.27	28,009.12	.00	2,072,544.73	29.0%

** END OF REPORT - Generated by Autumn Reberger **



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May 9, 2023

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Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)

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To the Board of Commissioners
Heartland Communication Facility Authority
El Cajon, California

This letter is provided in connection with our engagement to audit the financial statements of the Heartlands Communication Facility Authority (the Authority) as of and for the year ended June 30, 2023. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our engagement letter dated May, 9, 2023, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America, and in accordance with *Government Auditing Standards* of the Comptroller General of the United States of America, for the purpose of forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the entity's annual report includes only the information identified in our report. We require that we receive the final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report, or if that is not possible, as soon as practicable and, in any case, prior to the entity's issuance of such information.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Certain significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although we are currently in the planning stage of our audit, the following presumptive significant risks are applicable to our audit and require special audit considerations:

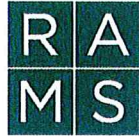
- *Management's override of internal controls over financial reporting:* Auditors must consider and respond to the risk of management override of internal controls, which is the intervention by management in handling financial information and making decisions contrary to internal control policy.
- *Revenue recognition:* Auditors must consider and respond to the risk of management subversion of generally accepted accounting principles in determining how and when revenue is recognized.

We expect to begin our audit on approximately May 22, 2023. Scott Manno, CPA, CGMA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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

Respectfully,

Rogers, Anderson, Malachy & Scott, LLP.



ROGERS, ANDERSON, MALODY & SCOTT, LLP
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May 9, 2023

To the Board of Commissioners
Heartland Communications Facility Authority
El Cajon, California

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The following represents our understanding of the services we will provide the Heartland Communications Facility Authority.

You have requested that we audit the basic financial statements of the Heartland Communications Facility Authority (the Authority), as of June 30, 2023, and for the year then ended and the related notes, which collectively comprise the Authority's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

This RSI will be subjected to certain limited procedures but will not be audited:

1. General and Major Special Revenue Fund Budgetary Comparison Schedules
2. Pension Related Schedules
3. OPEB Related Schedules

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. As part of an audit in accordance with these standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;

- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit;
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- For the accuracy and completeness of all information provided.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- To propose adjusting or correcting journal entries to be reviewed and approved by management.
- To assist management with drafting the financial statements based on the Authority's trial balances.

We will not assume management responsibilities on behalf of the Authority. However, we will provide advice and recommendations to assist management of the Authority in performing its responsibilities.

The Authority's management is responsible for: (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards and
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the Authority's basic financial statements. Our report will be addressed to the Board of Commissioners. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

If it is determined a Single Audit is needed subsequent to this engagement letter, we will provide the Authority with another engagement letter covering the terms and conditions related to a Single Audit and the Uniform Guidance.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Provisions of Engagement Administration, Timing, and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Board of Commissioners
Heartland Communications Facility Authority

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Scott Manno, CPA, CGMA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising our firm's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for the audit will be \$4,240. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Authority personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

Our fee for this engagement assumes the following: the Authority will be adequately prepared for the audit and the Authority's financial operations and working trial balance will be consistent from year to year. If, after we receive the working trial balances, we notice there are excessive new accounts over the prior year; or if there are excessive subsequent journal entries; prepared by client workpapers that do not agree to the working trial balances, there are new funds/functions within the Authority, or other changes that necessitate a significant amount of time to address, we will need to come to an agreed upon change order to address any possible additional costs incurred by the firm.

Our proposed fee is also dependent on all items requested being completed in the format requested or in a mutually agreed upon format and uploaded to the Engagement Organizer hosted by our firm in a timely manner in accordance with the agree-upon audit timeline.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report. Upon expiration of this period, we will be free to destroy our records related to the engagement. However, we do not keep original client documents, so we will return those as they are used during each engagement. It is management's responsibility to retain and protect the records for possible future use, including examination by regulators and federal agencies.

We require that a copy of the final trial balance (i.e., a trial balance ready to audit) be delivered to us at least 10 business days prior to the start of the audit, otherwise we may reschedule the start of the audit.

At the conclusion of our audit engagement, we will communicate to the Board of Commissioners the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;

Board of Commissioners
Heartland Communications Facility Authority

- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of RAMS and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators, federal agencies, and to the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Rogers, Anderson, Malody & Scott, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Non-solicit Clause

We value each and every one of our clients as well as each and every one of our employees. We have spent a great deal of time and resources to locate, train and retain our employees. We respectfully request that you do not solicit our employees to work for you. If you do hire one of our employees within 2 years of when they last worked for our firm, we will be due a finder's fee equal to 50% of the annual salary they were earning as of their last day of employment. Payment will be due within 10 days of your receipt of our invoice.

To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel

International Alliance Membership

Our firm is an independent member firm of Alliot Global Alliance, which is an international alliance of independent accounting, law, and specialist firms. Alliot Global Alliance and its member firms are legally distinct and separate entities. These entities are not and shall not be construed to be in the relationship of a parent firm, subsidiary, partner, joint venture, agent, or a network. No Alliot Global Alliance member firm has any authority (actual, apparent, implied, or otherwise) to obligate or bind Alliot Global Alliance or any other Alliot Global Alliance member firm in any manner whatsoever. Equally, neither Alliot Global Alliance nor any other member firm has any authority to obligate or bind us or any other member firm. All Alliot Global Alliance members are independent firms, and as such, they each render their services entirely on their own account (including benefit and risk). In connection with the engagement contemplated by this letter or any other services from time to time provided by us, we may seek advice from or may recommend the retention of an Alliot Global Alliance member firm. Alliot Global Alliance and its other member firms shall have no liability for advice rendered by us or such consulted or retained Alliot Global Alliance member firm. Nor shall we have liability for advice rendered by any of the other Alliot Global Alliance member firms, even if consulted or recommended to you by our firm.

Board of Commissioners
Heartland Communications Facility Authority

Please electronically sign this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities. Please download a copy of the letter for your records once you have completed the signature process.

As a reminder, we will not initiate services until we receive the signed letter.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Rogers, Anderson, Malody & Scott, LLP.

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Heartland Communications Facility Authority by:

Name: Jeff Logan

Title: EXECUTIVE DIRECTOR

Date: 7/19/23

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

June 4, 2021

To the Partners of Rogers, Anderson, Malody & Scott, LLP, and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP (the firm) in effect for the year ended November 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP in effect for the year ended November 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rogers, Anderson, Malody & Scott, LLP has received a peer review rating of *pass*.



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HEARTLAND COMMUNICATIONS FACILITY AUTHORITY

AGENDA ITEM: 4
MEETING DATE: 07/27/23

AGENDA REPORT

DATE: JULY 27, 2023
TO: HCFA BOARD OF COMMISSION
FROM: HCFA EXECUTIVE DIRECTOR, JEFF LOGAN
SUBJECT: Approval of Contract Amendment Language for Administrative Coordinator

RECOMMENDATION:

1. Approve HCFA Executive Director to complete contract amendment to Administrative Coordinator Contract that includes the language "Merit increases will be assessed annually (years two and three) on the anniversary of the hire date of the Administrative Coordinator".
2. Approve HCFA Executive Director to increase top of Salary Band from \$106,135 to \$116,748.

BACKGROUND:

All HCFA Staff members that are not a part of the HCFA Dispatchers Association, work on compensation contracts for their positions. This includes the position of Operations Manager, System Administrator, Senior GIS Analyst, and Administrative Coordinator. Each of these positions have a job contract in place with an effective date of July 1, 2022 through June 30, 2025.

Upon reviewing the contracts for these positions, I noticed that our Administrative Coordinator contract had specific language missing in the area of compensation that is included in all other contracts mentioned above.

The verbiage missing from the Admin Support contract would be found in the section of compensation and it states "Merit increases will be assessed annually (years two and three) on the anniversary of the hire date of the Administrative Coordinator".

All other aspects of the contracts when compared have the same language except for this particular verbiage that is missing from the contract.

In reviewing this information, it appears to be an oversight and I would like to make an amendment to this contract to be in line with the other compensation contracts in the Authority.

FISCAL IMPACT:

Approval of this action will increase the salary range of the Administrative Coordinator over the full term of the contract by 10%. If a merit increase is approved during the course of this fiscal year there is sufficient fund equity is available to support this action. For FY 24/25 the possibility for a merit increase would be built in to the proposed budget as it is with the other administrative support positions.

PREPARED BY: HCFA Executive Director, Jeff Logan
APPROVED BY: HCFA Executive Director, Jeff Logan



HCFA Commissioners Meeting

July 27, 2023



ADMINISTRATIVE COORDINATOR CONTRACT AMENDMENT

Presented by Executive Director Jeff Logan



Compensation Contracts

Provided for the following positions

- Operations Manager
- System Administrator
- Senior GIS Analyst
- Administrative Coordinator

Contract Terms

- Effective July 1, 2022
- Expire June 30, 2025



Merit Increase Language

Operations Manager, System Administrator, and Senior GIS Analyst all have similar language of eligibility for a merit increase.

2. COMPENSATION Salary Band \$94,597 - \$127,086

- Salary effective July 1, 2022 - \$107,674
- Salary effective July 1, 2023 will increase by 2% and will be eligible for merit increase within the salary range.
- Salary effective July 1, 2024 will increase by 2% and will be eligible for merit increase within the salary range.

> Merit increases will be assessed annually (years two and three) on the anniversary of the hire date of the Operations Manager.

Operations Manager

2. COMPENSATION Salary Band \$78,563 - \$99,011

- Salary effective July 1, 2022 - \$88,382
- Salary effective July 1, 2023 will increase by 2% and will be eligible for merit increase within the salary range.
- Salary effective July 1, 2024 will increase by 2% and will be eligible for merit increase within the salary range.

> Merit increases will be assessed annually (years two and three) on the anniversary of the hire date of the Senior GIS Analyst.

GIS Analyst

2. COMPENSATION Salary Band \$90,147 - \$108,640

- Salary effective July 1, 2022 - \$94,654
- Salary effective July 1, 2023 will increase by 2% and will be eligible for merit increase within the salary range.
- Salary effective July 1, 2024 will increase by 2% and will be eligible for merit increase within the salary range.

> Merit increases will be assessed annually (years two and three) on the anniversary of the hire date of the Systems Administrator.

System Admin



Merit Increase Language (Continued)

The compensation contract for the Administrative Coordinator contract is similar in every section of the contract with the exception of this language missing from the contract.

2. COMPENSATION

- Effective July 1, 2022, the annual salary range will be:
\$89,213 - \$106,135
- Salary Set at \$102,015 July 1, 2022
- Salary Set at \$104,055 July 1, 2023
- Salary Set at \$106,136 July 1, 2024



Recommendation

1. Approve Executive Director to provide contract amendment that adds the same language to the contract of the Administrative Coordinator.
2. Approve Executive Director to increase top of salary range for Administrative Coordinator to \$116,748 (10% increase).
 - o This recommended increase in salary range still within comparable ranges for the position
 - o This recommended increase remains within the average spread of salary ranges for the other compensation contract positions.
 - o If approved for a merit increase during current fiscal year there is sufficient fund equity to support this action.