



DEPARTMENT OF INSPECTOR GENERAL  
OKALOOSA COUNTY, FLORIDA  
JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



**Date:** March 26, 2018

**To:** J.D. Peacock II, Clerk of Courts

**From:** Brad Embry, Inspector General

**Subject:** Review of District One Medical Examiner Contract

We conducted a review of Okaloosa County's contract with the District One Medical Examiner. The purpose of this review was to evaluate contract terms and conditions, payment compliance as well as supporting documentation submitted to the county for cost reimbursements. This review does not constitute a complete audit of the District One Medical Examiner's Office or their existing contract with Okaloosa County. Such would be the subject of a separate engagement.

We compared billing details submitted to the County by the District One Medical Examiner's Office to actual expenses submitted for reimbursement during FY 2018. Employee costs, salaries and operating expenses reimbursed by Okaloosa County appear to be in compliance with the contract and sufficient detail was provided to support the related expenditures. As part of the review we examined documentation submitted to other counties in the district by the District One Medical Examiner. During our review we made notes of a few areas of the contract where improvements can be made.

If you have any questions or wish to discuss this further, please let us know.

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**Brad E. Embry, CFE, CIGI**  
**Inspector General**  
**Okaloosa County Clerk of Circuit Court**



**DEPARTMENT OF INSPECTOR GENERAL**  
OKALOOSA COUNTY, FLORIDA  
JD PEACOCK II, CLERK OF CIRCUIT COURT AND COMPTROLLER



## **Introduction and Scope**

On March 02, 2018 our office began a review of Okaloosa County's contract with the District One Medical Examiner. The District One Medical Examiner serves a four-county area; Escambia, Santa Rosa, Okaloosa and Walton counties. Costs are divided among each of the four counties based on the number of calls for service, full time employees and associated reimbursable costs. We conducted analysis of detailed billings submitted to Okaloosa County and subsequent payments made to District One Medical Examiner doing business as Gulf Coast Autopsy Physicians. As part of the review we examined documentation submitted to other counties in the district by the District One Medical Examiner.

## **Background**

The original contract with Okaloosa County was executed on August 17, 2004 and extended every year since. Contract payments are made to Gulf Coast Autopsy Physicians, a for profit agency, owned by Dr. Andrea Minyard, Medical Examiner for District One. We conducted an analysis of the Medical Examiner's annual budget as well as detailed billings and compared subsequent payments made to Gulf Coast Autopsy Physicians. As part of the review we also examined documentation submitted to other counties in the district. We were unable to obtain contracts for two of the four counties (Santa Rosa and Walton). However, we obtained and reviewed invoices submitted to Santa Rosa and Walton counties by the District One Medical Examiner.

Each month the Medical Examiner bills Okaloosa County two invoices. One invoice includes professional fees, salary costs and employee costs which consists of 401K, insurance, taxes and workers' compensation. The second invoice contains operating expenses such as utilities, supplies, etc.

## **Observations**

All expenses except "professional fees" are paid by the County on a reimbursement basis. Detailed invoices and proof of payment are provided as support for reimbursement each month. Unlike the other budget items which are truly an estimate of anticipated costs, professional fees are a fixed cost that are billed in twelve equal payments, as is the case across all four counties. The only supporting documentation provided for professional fees is a list of cases and case types for the month. The professional fee is a contractually set amount each month regardless of the number of cases. The total district wide professional fees collected by the District One Medical Examiner for fiscal year 2018 is \$824,842.

All other costs are directly reimbursed by each of the counties except the salary for the Chief Medical Examiner (CME) and the salary for the Associate Medical Examiner (AME) which is currently vacant. The salaries for the CME and AME are derived from the professional fees. All other employment related expenses / costs (taxes, 401K and insurance) for the CME and AME are reimbursed monthly as a part of the employee costs and are not subject to professional fees. After reviewing payments, the last pay period that costs were reimbursed for the AME was November 17, 2017. As of January 26, 2018, per payroll information, the Medical Examiner's Office employs twelve people excluding the CME.

### **Reimbursable Costs**

Reimbursable costs include the salaries for 12 employees, excluding the CME, 401K match of 9% for 10 employees including the CME, health insurance for 7 employees including the CME, and LandrumHR costs for all 13 employees including the CME. LandrumHR costs include paid time off, FICA, FUTA, and SUTA taxes, worker's compensation and a management fee. All employee costs except the salary of the CME are directly reimbursed monthly by all four counties based on detailed documentation provided by the Medical Examiner's Office.

All operating costs are also reimbursed by the counties each month based on detailed documentation provided by the Medical Examiner's Office. These costs include but are not limited to rent, utilities, cellular phones, office supplies, software, all medical equipment and supplies, mileage, tolls, membership dues, professional services (CPA) and postage. Employee costs, salaries and operating expenses reimbursed by Okaloosa County appear to be in compliance with the contract.

### **Professional Services Fees**

The fixed amount paid monthly by each county for professional fees includes the salary for the CME and AME which is currently vacant.

The Professional fees for FY 2018 totaled \$824,842, across the entire District. Okaloosa County will pay a total of \$214,459 for professional fees in FY 2018.

According to Florida Statute 406.06(3), district medical examiners and associate medical examiners shall be entitled to compensation and such reasonable salary and fees as are established by the board of county commissioners in the respective districts. In our review of the contracts and financial documentation, we were unable to readily determine the salary amount of the Chief Medical Examiner.

### **Recommendations**

We recommend that the Okaloosa County Board of County Commissioners and other interested parties amend the contract for the Medical Examiner to include a right to audit clause and require the Medical Examiner to provide audited financial statements annually.

## **Exhibits**

Exhibit A: Okaloosa County FY 2018 Contract

Exhibit B: Okaloosa County January 2018 Monthly Invoices with Employee Costs

**RENEWAL AND 13<sup>TH</sup> AMENDMENT TO CONTRACT #C04-1047-BCC  
DISTRICT MEDICAL EXAMINER DR. ANDREA N. MINYARD  
MEDICAL EXAMINER SERVICES**

This renewal and 13th amendment to Contract #C04-1047-BCC, dated August 17, 2004, is made and entered into on this 7<sup>th</sup> day of September 2017, by and between Okaloosa County, Florida, (hereinafter referred to as the "County") and Dr. Andrea N. Minyard, (hereinafter referred to as the "District Medical Examiner").

**WHEREAS**, on August 17, 2004, the County and District Medical Examiner entered into a contract, C04-1047-BCC, for the provision of medical examiner services; and

**WHEREAS**, the term of contract C04-1047-BCC was for one year from October 1, 2004-September 30, 2005; however, the contract provides for renewal for additional one year terms upon agreement between the Parties and by an amendment to the agreement; and

**WHEREAS**, Paragraph 7 of C04-1047-BCC is revised to provide the approved annual budget for Fiscal Year 2017-2018; and

**NOW THEREFORE**, in consideration of the mutual covenants herein and other good and valuable consideration, the parties hereby agree to amend C04-1047-BCC as follows:

1. C04-1047-BCC, is hereby renewed for an additional term. The contract renewal period shall begin October 1, 2017, and will expire September 30, 2018.
2. Paragraph 7 of C04-1047-BCC, is amended to update the District Medical Examiner approved budget for Fiscal Year 2017-2018. The annual budget that has been approved by the County is five hundred seventy-eight thousand, two hundred thirty-six dollars and 00/100 (\$578,236.00). Expenditure items are estimated as follows:
  - a. Salary, salary related, administrative expenses: Two hundred forty-three thousand, three hundred seventy-one dollars and 00/100 (\$243,371.00)
  - b. Professional fees: Two hundred fourteen thousand, four hundred fifty-nine dollars and 00/100 (\$214,459.00)
  - c. Contracted fees: Sixty-eight thousand, eight hundred seventy dollars and 00/100 (\$68,870.00)
  - d. Other operating expenses: Fifty-one thousand, five hundred thirty-six dollars and 00/100 (\$51,536.00)
  - e. Capital outlay: \$0.00

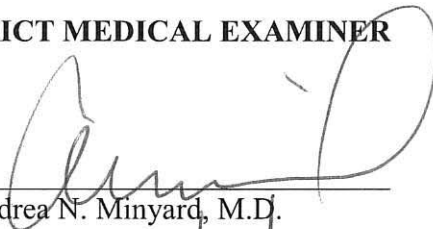
The County stipulates, agrees and understands that the terms of this contract contemplate the anticipated activities and workload of the Medical Examiner based upon past statistics and reasonable projections. The County agrees that in the event the

maximum payable amount has been dispersed, it shall reimburse the Medical Examiner for all related expenses as are submitted to the County.

3. C04-1047-BCC, is amended to update the General Services Insurance Requirements attached hereto.
4. All other provisions of the Contract shall remain in full force and effect through the duration of the renewal.

**IN WITNESS WHEREOF**, the parties hereto have executed this renewal and amendment as of the day and year first written.

**DISTRICT MEDICAL EXAMINER**

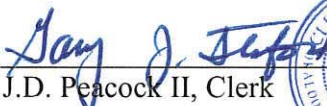
By:   
Andrea N. Minyard, M.D.  
Date: 8/14/17

**OKALOOSA COUNTY  
BOARD OF COUNTY COMMISSIONERS**

By:   
Carolyn N. Ketchel, Chairman



**ATTEST:**

By:   
J.D. Peacock II, Clerk





**GENERAL SERVICES INSURANCE REQUIREMENTS**

REVISED: 6/12/17

**CONTRACTOR'S INSURANCE**

1. The Contractor shall not commence any work in connection with this Agreement until he has obtained all required insurance and such insurance has been approved by the Okaloosa County Risk Manager or designee.
2. All insurance policies shall be with insurers licensed to do business in the State of Florida.
3. All insurance shall include the interest of all entities named and their respective agents, consultants, servants and employees of each and all other interests as may be reasonably required by Okaloosa County as Additional Insured. The coverage afforded the Additional Insured under this policy shall be primary insurance. If the Additional Insured have other insurance that is applicable to the loss, such other insurance shall be on an excess or contingent basis. The amount of the company's liability under this policy shall not be reduced by the existence of such other insurance.
4. The County shall be listed as Additional Insured by policy endorsement on all insurance contracts applicable to this Agreement except Workers' Compensation and Professional Liability.
5. The County shall be furnished proof of coverage by certificates of insurance (COI) and endorsements for every applicable insurance contract required by this Agreement. The COI's and policy endorsements must be delivered to the County Representative not less than ten (10) days prior to the commencement of any and all contractual Agreements between the County and the Contractor.
6. The County shall retain the right to reject all insurance contracts that do not meet the requirement of this Agreement. Further, the County reserves the right to change these insurance requirements with 60-day notice to the Respondent.
7. The insurance definition of Insured or Additional Insured shall include Subcontractor, Sub-subcontractor, and any associated or subsidiary companies of the Contractor, which are involved, and which is a part of the contract.
8. The County reserves the right at any time to require the Contractor to provide certified copies of any insurance policies to document the insurance coverage specified in this Agreement.

9. The designation of Contractor shall include any associated or subsidiary company which is involved and is a part of the contract and such, if any associated or subsidiary company involved in the project must be named in the Workers' Compensation coverage.
10. All insurance policies shall include a clause to provide 30 days written notice to Okaloosa County for any changes, cancellations or non-renewal of the policy, with the exception of 10 day notice for cancellation due to non-payment of premium. Such notice shall be given directly to the County Representative.

**WORKERS' COMPENSATION INSURANCE**

1. The Contractor shall secure and maintain during the life of this Agreement Workers' Compensation insurance for all of his employees employed for the project or any site connected with the work, including supervision, administration or management, of this project and in case any work is sublet, with the approval of the County, the Respondent shall require the Subcontractor similarly to provide Workers' Compensation insurance for all employees employed at the site of the project, and such evidence of insurance shall be furnished to the County not less than ten (10) days prior to the commencement of any and all sub-contractual Agreements which have been approved by the County.
2. Such insurance shall comply with the Florida Workers' Compensation Law.
3. No class of employee, including the Contractor himself, shall be excluded from the Workers' Compensation insurance coverage. The Workers' Compensation insurance shall also include Employer's Liability coverage.

**BUSINESS AUTOMOBILE AND COMMERCIAL GENERAL LIABILITY INSURANCE**

1. The Contractor shall maintain Business Automobile Liability insurance coverage throughout the life of this Agreement. The insurance shall include Owned, Non-owned & Hired Motor Vehicle coverage.
2. The Contractor shall carry other Commercial General Liability insurance against all other Bodily Injury, Property Damage and Personal and Advertising Injury exposures. The coverage shall include both On-and Off-Premises Operations, Contractual Liability, and Broad Form Property Damage.
3. All liability insurance (other than Professional Liability) shall be written on an occurrence basis and shall not be written on a claims-made basis. If the insurance is



issued with an aggregate limit of liability, the aggregate limit of liability shall apply only to the locations included in this Agreement. If, as the result of any claims or other reasons, the available limits of insurance reduce to less than those stated in the Limits of Liability, the Contractor shall notify the County representative in writing. The Contractor shall purchase additional liability insurance to maintain the requirements established in this Agreement. Umbrella or Excess Liability insurance can be purchased to meet the Limits of Liability specified in this Agreement.

- 4. Commercial General Liability coverage shall be endorsed to include the following:
  - 1.) Premises – Operation Liability
  - 2.) Occurrence Bodily Injury and Property Damage Liability
  - 3.) Independent Contractor’s Liability
  - 4.) Completed Operations and Products Liability

**LIMITS OF LIABILITY**

The insurance required shall be written for not less than the following, or greater if required by law and shall include Employer’s liability with limits as prescribed in this contract:

	<u>LIMIT</u>
1. Worker’s Compensation	
1.) State	Statutory
2.) Employer’s Liability	\$100,000 each accident
2. Business Automobile	\$1,000,000 each occurrence (A combined single limit)
3. Commercial General Liability	\$1,000,000 each occurrence (A combined single limit)
4. Personal and Advertising Injury	\$250,000
5. Professional Liability (E&O)	\$1,000,000 (claims made)

**NOTICE OF CLAIMS OR LITIGATION**

The Contractor agrees to report any incident or claim that results from performance of this Agreement. The County representative shall receive written notice in the form of a detailed written report describing the incident or claim within ten (10) days of the Respondent’s knowledge. In the event such incident or claim involves injury and/or property damage to a third party, verbal notification shall be given the same day the

Contractor becomes aware of the incident or claim followed by a written detailed report within ten (10) days of verbal notification.

**INDEMNIFICATION & HOLD HARMLESS**

To the fullest extent permitted by law, Contractor shall indemnify and hold harmless the County, its officers and employees from liabilities, damages, losses, and costs including but not limited to reasonable attorney fees, to the extent caused by the negligence, recklessness, or wrongful conduct of the Contractor and other persons employed or utilized by the Contractor in the performance of this contract.

**Note: For contractor's convenience, this certification form is enclosed and is made a part of the bid package.**

**CERTIFICATE OF INSURANCE**

1. Certificates of insurance, in duplicate, evidencing all required coverage must be submitted to and approved by Okaloosa County prior to the commencement of any of the work. The certificate holder(s) shall be as follows: Okaloosa County, 5479A Old Bethel Road, Crestview, Florida, 32536.
2. All policies shall expressly require 30 days written notice to Okaloosa County at the address set out above, or the cancellations of material alterations of such policies, and the Certificates of Insurance, shall so provide.
3. All certificates shall be subject to Okaloosa County's approval of adequacy of protection and the satisfactory character of the Insurer. County reserves the right to approve or reject all deductible/SIR above \$10,000. The Certificates of Insurance shall disclose any and all deductibles or self-insured retentions (SIRs).
4. All deductibles or SIRs, whether approved by Okaloosa County or not, shall be the Contractor's full responsibility. In particular, the Contractor shall afford full coverage as specified herein to entities listed as Additional Insured.
5. In no way will the entities listed as Additional Insured be responsible for, pay for, be damaged by, or limited to coverage required by this schedule due to the existence of a deductible or SIR. Specific written approval from Okaloosa County will only be provided upon demonstration that the Contractor has the financial capability and funds necessary to cover the responsibilities incurred as a result of the deductible or SIR.

**GENERAL TERMS**

Any type of insurance or increase of limits of liability not described above which, the Contractor required for its own protection or on account of statute shall be its own responsibility and at its own expense.

The carrying of the insurance described shall in no way be interpreted as relieving the Contractor of any responsibility under this contract.

Should the Contractor engage a subcontractor or sub-subcontractor, the same conditions will apply under this Agreement to each subcontractor and sub-subcontractor.

The Contractor hereby waives all rights of subrogation against Okaloosa County and its consultants and other indemnities of the Contractor under all the foregoing policies of insurance.

#### **UMBRELLA INSURANCE**

The Contractor shall have the right to meet the liability insurance requirements with the purchase of an umbrella insurance policy. In all instances, the combination of primary and umbrella liability coverage must equal or exceed the minimum liability insurance limits stated in this Agreement.

GULF COAST AUTOPSY PHYSICIANS, PA  
 C/O OFFICE OF THE MEDICAL EXAMINER  
 PO BOX 10981  
 PENSACOLA, FL 32524-0981

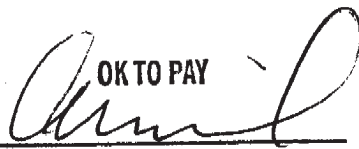
**EXHIBIT B**  
**Invoice**

Date	Invoice #
2/6/2018	4941

Bill To
Okaloosa Co. Public Safety Attn: Michelle Huber 90 College Boulevard East Niceville, FL 32578

P.O. No.	Terms
	Due on receipt

Serviced	Description	Quantity	Rate	Amount
1/12/2018	Employee Costs	1	2,351.72	2,351.72 ✓
1/26/2018	Employee Costs Supporting Documentation Attached	1	2,005.77	2,005.77 ✓
1/12/2018	Salary Costs	1	5,736.66	5,736.66 ✓
1/26/2018	Salary Costs Actual Amount	1	5,747.06	5,747.06 ✓
1/31/2018	Professional Fees for Services - Okaloosa County for the month of January 2018 Case List Attached	1	17,871.58	17,871.58 ✓

**OK TO PAY**  
  
 DISTRICT 1 M.E.O.  
 2/6/18

Phone #	Fax #	E-mail
850-416-7210	850-416-6475	rwiggins@fldme.com

<b>Total</b>	\$33,712.79 ✓
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GULF COAST AUTOPSY PHYSICIANS, PA  
 C/O OFFICE OF THE MEDICAL EXAMINER  
 PO BOX 10981  
 PENSACOLA, FL 32524-0981

**EXHIBIT B**  
**Invoice**

Date	Invoice #
2/6/2018	4942

Bill To
Okaloosa Co. Public Safety Attn: Michelle Huber 90 College Boulevard East Niceville, FL 32578

P.O. No.	Terms
	Due on receipt

Date Paid	Vendor	Invoice #/Date	Split	Rate	Amount
1/2/2018 ✓	Doctors Directory - PNS (Pd by E-Bill)	110001012018 - 01/01/18 ✓	4-Way	54.13	54.13 ✓
1/2/2018 ✓	Doctors Directory - FWB (Pd by E-Bill)	109901012018 - 01/01/18 ✓	4-Way	51.79	51.79 ✓
1/19/2018 ✓	Sharp - FWB (Pd by E-Bill)	SH244578 - 01/07/18 ✓	2-Way	123.19	123.19 ✓
1/19/2018 ✓	Gulf Power (Pd by E-Bill)	12/10/17-01/10/18 ✓	2-Way	101.32	101.32 ✓
	Capital One Card Ending in 7474 (Pd by E-Bill)	12/21/17-01/20/18 ✓	Multi-Split		891.34 ✓
	Capital One Card Ending in 0518 (Pd by E-Bill)	12/24/17-01/23/18 ✓	Multi-Split		820.75 ✓
1/30/2018	Danielle Kildow (Pd by CK 1593)	01/01/18-01/31/18 ✓	No Split	100.00	100.00 ✓
1/30/2018	Emily Speed (Pd by CK 1595)	11/01/17-01/31/18 ✓	Multi-Split	13.39	13.39 ✓
2/6/2018	Robin Wiggins (Pd by CK 1596)	01/01/18-01/31/18 ✓	Multi-Split	15.48	15.48 ✓
2/6/2018	Chrissy Nieten (Pd by CK 1597)	01/01/18-01/31/18 ✓	No Split	87.00	87.00 ✓
2/6/2018	West Florida Removal Service (Pd by CK 1598)	01/01/18-01/31/18 ✓	No Split	2,580.00	2,580.00 ✓
2/6/2018	Brittany Munro (Pd by CK 1599)	01/01/18-01/31/18 ✓	No Split	29.00	29.00 ✓
	Department of Pathology (Pd by CK 1600)	01/01/18-01/31/18 ✓	No Split		1,611.00 ✓
2/6/2018	Sarah Genrich (Pd by CK 1601) See Invoice Log for Details	01/01/18-01/31/18 ✓	Multi-Split	4.55	4.55 ✓

Phone #	Fax #	E-mail
850-416-7210	850-416-6475	rwwiggins@fldme.com

<b>Total</b>	\$6,482.94 ✓
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*[Signature]*  
**OK TO PAY**  
 DISTRICT 1 M.E.O.  
*2/6/18*



**EMPLOYEE COSTS  
PPE 01/12/18**

<u>ESC/SR</u>	COST	INS	401K	TOTAL				
Hill	263.39	307.00	78.91	649.30				
Kildow	283.44	253.31	86.88	623.63	ESC	1,690.90	0.85	1,437.26
Sigler	317.53	0.00	100.44	417.97	SR	1,690.90	0.15	253.64
<b>SUB-TOTAL</b>	<b>864.36</b>	<b>560.31</b>	<b>266.23</b>	<b>1,690.90</b>				<b>1,690.90</b>
<b>4-WAY</b>								
Boyett	233.96	307.00	0.00	540.96	ESC	5,334.28	0.46	2,453.77
Genrich	306.88	307.00	96.20	710.08	SR	5,334.28	0.16	853.48
Martin	662.08	0.00	237.47	899.55	OKA	5,334.28	0.26	1,386.91
Minyard	1,186.65	309.17	461.54	1,957.36	WAL	5,334.28	0.12	640.12
Speed	359.73	0.00	117.23	476.96				5,334.28
Wiggins	382.94	0.00	126.45	509.39				
Xenos	239.98	0.00	0.00	239.98				
<b>SUB-TOTAL</b>	<b>3,372.22</b>	<b>923.17</b>	<b>1,038.89</b>	<b>5,334.28</b>				
<b>SR/OKA/WAL</b>								
					SR	1,300.73	0.18	234.13
Munro	333.97	253.31	106.97	694.25	OKA	1,300.73	0.57	741.42
Nieten	271.17	253.31	82.00	606.48	WAL	1,300.73	0.25	325.18
<b>SUB-TOTAL</b>	<b>605.14</b>	<b>506.62</b>	<b>188.97</b>	<b>1,300.73</b>				<b>1,300.73</b>
<b>OKA/WAL</b>								
Greeson	250.12	0.00	73.63	323.75	OKA	323.75	0.69	223.39
<b>SUB-TOTAL</b>	<b>250.12</b>	<b>0.00</b>	<b>73.63</b>	<b>323.75</b>	WAL	323.75	0.31	100.36
								323.75
<b>TOTAL</b>	<b>5,091.84</b>	<b>1,990.10</b>	<b>1,567.72</b>	<b>8,649.66</b>				

<b>TOTALS</b>	ESC	SR	OKA	WAL
	1,437.26	253.64		
	2,453.77	853.48	1,386.91	640.12
		234.13	741.42	325.18
			223.39	100.36
	<b>\$3,891.03</b>	<b>\$1,341.25</b>	<b>\$2,351.72</b>	<b>\$1,065.66</b>

**EMPLOYEE COSTS  
PPE 01/26/18**

	COST	INS	401K	TOTAL				
<b><u>ESC/SR</u></b>								
Hill	199.63	307.00	79.41	586.04				
Kildow	207.97	253.31	82.72	544.00				
Sigler	249.28 ✓	0.00	99.15 ✓	348.43 ✓				
<b>SUB-TOTAL</b>	<b>656.88</b>	<b>560.31</b>	<b>261.28</b>	<b>1,478.47 ✓</b>	ESC	1,478.47	0.85	1,256.70
					SR	1,478.47	0.15	221.77
								1,478.47 ✓
<b><u>4-WAY</u></b>								
Boyett	116.16	307.00	0.00	423.16				
Genrich	241.37	307.00	96.00	644.37				
Martin	545.80 ✓	0.00	237.47 ✓	783.27 ✓				
Minyard	729.65	309.17	461.54	1,500.36	ESC	4,392.87	0.46	2,020.72
Speed	294.74	0.00	117.23	411.97	SR	4,392.87	0.16	702.86
Wiggins	317.96	0.00	126.45	444.41	OKA	4,392.87	0.26	1,142.15 ✓
Xenos	185.33	0.00	0.00	185.33	WAL	4,392.87	0.12	527.14
<b>SUB-TOTAL</b>	<b>2,431.01</b>	<b>923.17</b>	<b>1,038.69</b>	<b>4,392.87 ✓</b>				4,392.87 ✓
<b><u>SR/OKA/WAL</u></b>								
Munro	274.82	253.31	109.31	637.44	SR	1,198.64	0.18	215.76
Nieten	220.27	253.31	87.62	561.20	OKA	1,198.64	0.57	683.22 ✓
					WAL	1,198.64	0.25	299.66
<b>SUB-TOTAL</b>	<b>495.09</b>	<b>506.62</b>	<b>196.93</b>	<b>1,198.64 ✓</b>				1,198.64 ✓
<b><u>OKA/WAL</u></b>								
Greeson	187.05	0.00	74.40	261.45	OKA	261.45	0.69	180.40 ✓
<b>SUB-TOTAL</b>	<b>187.05</b>	<b>0.00</b>	<b>74.40</b>	<b>261.45 ✓</b>	WAL	261.45	0.31	81.05
								261.45 ✓
<b>TOTAL</b>	<b>3,770.03</b>	<b>1,990.10</b>	<b>1,571.30</b>	<b>7,331.43</b>				

TOTALS	ESC	SR	OKA	WAL
	1,256.70	221.77		
	2,020.72	702.86	1,142.15 ✓	527.14
		215.76	683.22 ✓	299.66
			180.40 ✓	81.05
	<b>\$3,277.42</b>	<b>\$1,140.39</b>	<b>\$2,005.77 ✓</b>	<b>\$907.85</b>



**EXHIBIT B**

**SALARY COSTS  
PPE 01/12/18**

**ESC/SR**

Hill	1,315.20 ✓
Kildow	1,448.02
Sigler	1,673.92
<b>SUB-TOTAL</b>	<b>4,437.14 ✓</b>

ESC	4,437.14	0.85	3,771.57
SR	4,437.14	0.15	665.57
			<u>4,437.14 ✓</u>

ESC	3,771.57
	<u>5,475.21</u>
	<u>9,246.78</u>

**4-WAY**

Boyett	1,120.00 ✓
Genrich	1,603.40
Martin	3,957.87 ✓
Speed	1,953.85 ✓
Wiggins	2,107.50 ✓
Xenos	1,160.00
<b>SUB-TOTAL</b>	<b>11,902.62 ✓</b>

ESC	11,902.62	0.46	5,475.21
SR	11,902.62	0.16	1,904.42
OKA	11,902.62	0.26	3,094.68 ✓
WAL	11,902.62	0.12	1,428.31
			<u>11,902.62 ✓</u>

SR	665.57
	1,904.42
	<u>566.92</u>
	<u>3,136.91</u>

**SR/OKA/WAL**

Munro	1,782.89 ✓
Nieten	1,366.67
<b>SUB-TOTAL</b>	<b>3,149.56 ✓</b>

SR	3,149.56	0.18	566.92
OKA	3,149.56	0.57	1,795.25 ✓
WAL	3,149.56	0.25	787.39
			<u>3,149.56 ✓</u>

OKA	3,094.68 ✓
	1,795.25 ✓
	<u>846.73 ✓</u>
	<u>5,736.66 ✓</u>

**OKA/WAL**

Greeson	1,227.14 ✓
<b>SUB-TOTAL</b>	<b>1,227.14 ✓</b>

OKA	1,227.14	0.69	846.73 ✓
WAL	1,227.14	0.31	380.41
			<u>1,227.14 ✓</u>

WAL	1,428.31
	787.39
	<u>380.41</u>
	<u>2,596.11</u>

**20,716.46**

**TOTAL 20,716.46**

**EXHIBIT B**

**SALARY COSTS  
PPE 01/26/18**

**ESC/SR**

Hill	1,323.42 ✓
Kildow	1,378.59 ✓
Sigler	1,652.57
<b>SUB-TOTAL</b>	<b>4,354.58 ✓</b>

ESC	4,354.58	0.85	3,701.39
SR	4,354.58	0.15	653.19
			<u>4,354.58 ✓</u>

ESC	3,701.39
	<u>5,344.32</u>
	9,045.71

**4-WAY**

Boyett	770.00 ✓
Genrich	1,600.00 ✓
Martin	3,957.86
Speed	1,953.85
Wiggins	2,107.50 ✓
Xenos	1,228.88
<b>SUB-TOTAL</b>	<b>11,618.09 ✓</b>

ESC	11,618.09	0.46	5,344.32
SR	11,618.09	0.16	1,858.89
OKA	11,618.09	0.26	3,020.71 ✓
WAL	11,618.09	0.12	1,394.17
			<u>11,618.09 ✓</u>

SR	653.19
	1,858.89
	<u>590.77</u>
	3,102.85

OKA	3,020.71 ✓
	1,870.75 ✓
	<u>855.60 ✓</u>
	5,747.06 ✓

**SR/OKA/WAL**

Munro	1,821.76 ✓
Nieten	1,460.27
<b>SUB-TOTAL</b>	<b>3,282.03 ✓</b>

SR	3,282.03	0.18	590.77
OKA	3,282.03	0.57	1,870.75 ✓
WAL	3,282.03	0.25	820.51
			<u>3,282.03 ✓</u>

WAL	1,394.17
	820.51
	<u>384.40</u>
	2,599.08

**OKA/WAL**

Greeson	1,240.00 ✓
<b>SUB-TOTAL</b>	<b>1,240.00 ✓</b>

OKA	1,240.00	0.69	855.60 ✓
WAL	1,240.00	0.31	384.40
			<u>1,240.00 ✓</u>

20,494.70

TOTAL 20,494.70