

HNLEA, et al., v. Prince George's County, et al.

Case No: 8:18-cv-03821 (D.Md)

**Expert Report of John J. Boland, Ph.D.,  
Regarding Economic Damages  
Rebutting the Expert Report of Thomas Terranova**

September 28, 2020

**CONFIDENTIAL**

## Charge and Scope

Plaintiffs in this matter have asserted economic damages claimed to result from certain alleged actions by the Prince George's County Police Department ("the Department"). These claimed damages are described and quantified in an expert report by Thomas Terranova, CPA, CFE, CFF, dated August 28, 2020 ("Terranova report"). Mr. Terranova does not examine the validity of the allegations in the Plaintiffs' Complaint (Terranova report, page 3, and throughout). Rather he states his opinion as to what the damages would be, if the allegations were true.

I have been asked to review the Terranova report, including any supporting documents, and to express my opinions regarding the claimed damages. I express no opinion on the validity of the allegations of misconduct by the Department. My conclusions are limited to economic damages that have resulted or would likely result from the alleged actions, if true. Also, my opinions are limited to the monetary effects of the alleged actions, in the form of lost income. I do not consider possible non-monetary effects, such as claims for emotional or mental distress (see Terranova report, page 1).

A CV showing my relevant training and experience is attached to this report.

## Common Issues

While the Terranova report addresses the claim of each plaintiff individually, there are a few issues that are common to most or all of these discussions. These are described below, in no particular order.

### Discount Rates

Because the claimed damages occur over time, it is necessary to reduce them to present value in order to present a time-equivalent value for litigation purposes. The Terranova report computes the present value as of the date of the report—August 28, 2020. For damages claimed for periods prior to this date, present value is based on the statutory rate for pre-judgment interest of 6.0%. For claimed damages after that date, a discount rate of 1.13% is employed (forward discount rate).

The forward discount rate is said to be based on the U.S. Treasury 20-year yield, as of August 21, 2020 (Terranova report, page 5). As such, this rate reflects the market for essentially risk-free investments (U.S. Treasury bonds). But projected future income is not risk-free. It can be disrupted for various reasons and other factors not related to the substance of this litigation. Since the forward discount rate used by Terranova does not assume any risk, it is clearly too low. It should be based on a relatively low-risk (rather than no-risk) short term (rather than long term) market rate. One example of such a discount rate is the bank Prime Rate (3.25% as of September 2020).

### Overtime Pay

In some cases Officers are required, and in other cases they choose, to work hours in excess of 40 hours per week. In accordance with the Agreement Made By and Between Prince George's County,

Maryland, and Fraternal Order of Police Prince George's County Lodge 89, Inc., July 1, 2018 through June 30, 2020 ("the Agreement"), these hours are paid at the rate of one and one-half times the otherwise applicable hourly rate shown on the Uniform Wage Scale. While some Officers may receive little or no overtime pay, others earn a substantial fraction of their annual income from this source. These differences reflect a number of factors, some subject to the control of the individual Officer, and some beyond that control.

Note that when overtime work is performed, Officers have the option of receiving the overtime pay, or of converting the overtime hours into compensatory leave (at the rate of one and one-half hours of leave for each overtime hour worked). Note also that special provisions apply to work on holidays.

Some overtime work is non-discretionary. Officers are required to work overtime when called for a Court appearance while off duty, when completing the processing of an arrest made late in a shift, or when called back to work for other reasons. In addition to these mandatory overtime categories, there are numerous opportunities for Officers to perform discretionary overtime work. This work is available to Officers who request it, in amounts and at times that are specific to the Bureau and Division of the Officers' employment, and subject to budgeted funds.

Overall, the total overtime budget for the Department increased from \$16,242,400 in FY16 to \$22,501,500 for FY21, an average increase of \$1.25 million/year.<sup>1</sup> However, these amounts are not available to all, but are allocated division by division. In the current fiscal year (FY21), overhead budgets are provided for 59 individual divisions. 18 additional divisions, which had overtime budgets in one or more prior years, received no allocation in FY21. Despite the overall growth, individual division overtime budgets increase or decrease from year to year, sometimes by large amounts, as dictated by division priorities, overall budgeting considerations, prior experience with overhead usage, and other factors.

While Officers' straight time pay is specified in the Agreement and fixed for each fiscal year and for each rank and step, there is no such guarantee, standard, or promise for overtime pay. Whether or not a specific Officer receives overtime pay, the amount received is subject to many variables and constraints, some under the control of the Officer and some not. In no sense can overtime pay be viewed as an entitlement. Any projection of overtime pay is inherently speculative.

### **Worklife Expectancy and Damage Period**

Assuming that some improper action by the Department has caused a permanent reduction in income for a particular Plaintiff, as compared to the income that would have been expected but for that action, the economic damage would be expected to continue to the end of the Officer's employment by the Department. Such damages are typically calculated on the basis of statistical

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<sup>1</sup> Prince George's County Police Department Overtime Budgets for FY16, FY17, FY18, FY19, FY20, and FY21.

worklife expectancy which is in turn based on factors such as the Officer's age, gender, race, educational attainment, and occupation.

The Terranova report states worklife expectancies for all Plaintiffs except Patrick McClam. Footnotes to Exhibit 4 indicate that the expectancies were obtained from the 2010 Donaldson and Richards text. There is no indication as to which tables or what assumptions were used. Also, there is no indication as to whether or how factors such as occupation were considered.

Despite the calculations, worklife expectancy was used in the damage calculation for only one plaintiff (Sonya Zollicoffer). In all other cases future damages are terminated without regard to worklife expectancy, and without explanation, at August 28, 2022.<sup>2</sup>

By terminating damages at this date, the Terranova report truncates both damages and mitigation (replacement income). The effect of this decision on claimed economic damage is unclear. For example, in the case of an Officer's termination, both loss of income and most kinds of replacement income would logically extend to the end of worklife expectancy. An exception might be the effect of termination on pension income expected later in life.

## **Plaintiff Boone**

The Terranova report states that Plaintiff Boone was transferred from the Background Investigations unit to the Bureau of Patrol on November 28, 2018. There is no claim that the transfer affected Plaintiff Boone's base wages, as he progressed from Sergeant to Lieutenant to Acting Captain. Instead, damages are claimed based on the assertion that the new assignment led to fewer opportunities for overtime. To arrive at this conclusion, the report compares Boone's actual overtime hours worked in the Background Investigations unit prior to November 25, 2018, to those worked in the Bureau of Patrol after that date.

- The comparison of overtime hours worked, which seeks to attribute any difference to the single fact of a transfer, is invalid on its face.
- Moreover, it has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

## **Plaintiff Brown**

Plaintiff Brown was terminated on September 7, 2016, with 14.96 years of service. The Terranova report assumes that Plaintiff Brown would have continued working fulltime, at the same rank, until at least August 28, 2022, but for the termination. During this time, his wage rate is assumed to increase from \$37.0281 to \$46.9321 per hour.

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<sup>2</sup> The Terranova report states that this date was used at the request of counsel (Terranova report, page 5)

The report considers mitigation of damages in the form of replacement earnings from 7 different employers over a 6-year period. These amounts are deducted from the foregone wage income, then the stream of net income is reduced to present value in order to arrive at a damage claim.

The spreadsheet in Exhibit 4 of the Terranova report shows a total of \$88,769 in replacement income over the six-year period to August 28, 2022. However, the table on the same spreadsheet lists replacement income by source, with a total of \$105,374.20 for all years. If this is true, damages have been overstated by \$16,605 (undiscounted).

- There is an inconsistency in replacement income shown at two places on the spreadsheet in Exhibit 4. The listing of replacement income by source totals to \$105,374.20, while the damage calculation uses \$88,769. If the former number is correct, damages have been overstated.

## Plaintiff Chambers

After 12.31 years of service, Plaintiff Chambers began a disability retirement (for medical reasons) on November 1, 2019. At the time, she was on a light duty assignment as a result of three surgeries in the preceding year. She had requested certain accommodations in order to continue working. The Terranova report assumes that, but for the denial of these accommodations, Plaintiff Chambers would have resumed fulltime work on November 1, 2019, and continued, at the same rank, until at least August 28, 2022. It is further assumed that her wage rate would have increased during this period from \$35.1560 to \$37.5619 per hour, based on tenure and merit. Instead, she received an initial pension benefit of \$2,719.48 per month, equivalent to \$15.6893 per hour (according to the Terranova report). The pension benefit increased slightly in February 2020, to an equivalent of \$15.9489 per hour. The Terranova report treats the pension benefit as an offset to lost base pay.

Plaintiff Chambers' disability pension represents an entitlement subject only to modification for specified causes (e.g., changes in her medical condition, eligibility for other kinds of disability payments).<sup>3</sup> As such, it is a benefit which occurs at the time of retirement, in the form of the present value of the stream of future payments throughout Plaintiff Chambers' life expectancy. If it is argued that it was the Department's action in refusing accommodation that required Plaintiff Chambers to retire, then the relevant damage is the difference between the present value of the disability pension and the present value of the pension that Chambers would obtain at normal retirement age, as adjusted for additional contributions after November 11, 2019. In other words, did she suffer economic harm for starting her pension payments early, or did she benefit from this? This analysis was not done. Instead, the Terranova report considers only the first 34 months of this income stream, ending at August 28, 2022, and incorrectly treats the pension payments received as though they were 100% replacement income.

No other source of replacement income is considered in the Terranova report. In her deposition, Plaintiff Chambers stated that she is not currently working (Chambers deposition transcript, p. 261,

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<sup>3</sup> The Prince George's County Police Pension Plan (Revised and Restated effective 1/1/2015).

lines 16-18), but there is no indication that she is not able to re-enter the labor force, now or later. Indeed, the premise of the damage calculation is that but for the denial of requested accommodations, Plaintiff Chambers would have continued working full time. Plaintiff Chambers was 39 years old at the time of her disability retirement and has “some college education.” (Terranova report, Exhibit 4, Chambers, footnote 3)

- Assumed damage mitigation does not consider the possibility of income from later employment consistent with Plaintiff Chambers’ medical condition.
- The Terranova report fails to compare the present value of the disability pension to the present value of a pension started at the Normal Retirement Date as adjusted for subsequent contributions. Instead it incorrectly treats pension benefits as 100% replacement income.

### **Plaintiff Crudup**

Plaintiff Crudup was suspended without pay from May 11, 2017, to December 31, 2017. Subsequently, he was terminated on March 31, 2020. Economic damages are claimed for both of these events, due to lost base wages. It is assumed that, but for the termination, Plaintiff Crudup would have continued with the Department until at least August 28, 2022. Mitigation of damages is considered, in the form of income from work as a security officer for Paragon Systems, Inc. The Terranova report states that Plaintiff Crudup had completed 11.85 years of service at the time of termination. This appears to include the period of leave without pay in 2017.

### **Plaintiff Mack**

Plaintiff Mack states that he was placed on a promotion list in 2016, but his rank on the list expired in 2018 without his promotion. His damage claim is based on an allegation that he was passed over in favor of other, lower ranking officers. The Terranova report characterizes these events as a denial of promotion, effective February 2018. The damage claim is based on the difference between Mack’s assumed income as a Lieutenant and his actual income as a Sergeant. The Terranova report includes both base pay and actual overtime pay, assuming that overtime hours as a Lieutenant would have been identical to those worked as a Sergeant. Lost income after the date of the report assumes 152.66 overtime hours per year, regardless of rank.

- With respect to actual overtime hours recorded before August 28, 2020, the Terranova report assumes, without evidence or analysis, that Plaintiff Mack’s use of overtime hours as a Lieutenant would have been identical to that actually worked as a Sergeant.
- With respect to projected overtime hours claimed for periods after August 28, 2020, the Terranova report assumes, without evidence or analysis, that Plaintiff Mack’s use of overtime as a Lieutenant in the future would be identical to that actually worked as a Sergeant in the past.
- In any case, overtime has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

## **Plaintiff McClam**

The Terranova report states that Plaintiff McClam was to be promoted from Corporal to Sergeant in October 2016, but that his promotion was withheld until January 30, 2017. During that time, he received wages according to step G on the Corporal scale, instead of the corresponding step on the Sergeant scale. The claimed economic damages are the difference between these two rates of base pay, over a 121 day period, and reduced to present value as of the date of the report.

Plaintiff McClam's damage claim also includes an amount for attorney's fees in connection with a dispute over disciplinary charges (Terranova report, McClam, footnote 9). No connection between this dispute and the withheld promotion is alleged in the Terranova report, and no opinion regarding the damage claim is offered.

## **Plaintiff Oatis**

The Terranova report states that Plaintiff Oatis was terminated as of February 5, 2016, after 3.64 years as a sworn officer. Her wages from the Department ceased at that point. Following her termination and during 2016 and 2017, Plaintiff Oatis received income from Fed Ex and from Superior Talent Resources, Inc. (a staffing services company). This income totaled \$18,094. The damage calculation reports her replacement earnings for 2016 and 2017 as a slightly lower amount, \$17,768. The difference is presumably net loss from work for Uber and Lyft during the same period (Terranova report, Exhibit 4, Oatis, footnote 9).

On April 17, 2017, Plaintiff Oatis accepted a position at the U.S. Department of Defense. The Terranova report, citing Plaintiff Oatis' deposition testimony, concludes that this position is comparable to her former position at the Police Department. Rather than document income from the new position, the Terranova report assumes that it constitutes exactly 100% mitigation for the lost wages from the Police Department (Terranova report, page 10, and Exhibit 4, Oatis, footnote 7). Based on this assumption, the damage calculation is terminated as of April 17, 2017.

- The Terranova report terminates damages on April 17, 2017, without investigating the actual income from the Department of Defense position. That income may have been more or less than the lost income from the Police Department, resulting in net economic damages that are less or more than those claimed.

## **Plaintiff Perez**

Plaintiff Perez claims economic damages on the basis of three events; (1) he was denied promotion from Captain to Major on October 21, 2016; (2) he was demoted from Captain to Lieutenant on October 14, 2019; and (3) he is said to have retired early on October 25, 2019, after 21.34 years of service. In order to determine the economic consequences, the Terranova report first determines Plaintiff Perez' base pay but for these events—that is, if he had been promoted on October 21, 2016, and had served as Major until the end of the damage period, without retirement. The damage period is assumed to end on August 28, 2022. These amounts are then offset by the actual base pay that Plaintiff Perez received up until the time of retirement.

The Terranova report states that Plaintiff Perez retired early. However, that same report states that, at the time of retirement, Plaintiff Perez was 55.13 years of age and had accumulated 21.34 years of service. Since the Normal Retirement Date is age 55 or 20 years of creditable service, Plaintiff Perez was fully entitled to a normal retirement, an action that he could have taken at any time, independent of any of the events complained of in this proceeding.<sup>4</sup> A voluntary normal retirement is not a cause for damages.

Neither the Amended Complaint, the Perez deposition, nor the Terranova report states that Plaintiff Perez' retirement was the result of any specific personnel or other action by the Department. In his deposition, Plaintiff Perez said, without explanation, that he "had to retire."<sup>5</sup> Nevertheless, the Terranova report assumes that, but for the denied promotion and later demotion, Plaintiff Perez would not have retired. There is no apparent basis for this assumption, which substantially inflates damages. It seems more likely that Plaintiff Perez retired when he did in order to take advantage of the higher average annual compensation he achieved as an Acting Major during three periods in 2017 and 2018 which increased his pension benefit throughout his retirement.<sup>6</sup>

The Terranova report contains no mention of any kind of replacement income. At his July 30, 2020, deposition, Plaintiff Perez testified that he was then unemployed and had been unemployed since his retirement. There was no discussion of possible employment at a future time. However, since his retirement was apparently voluntary, replacement income is not relevant.

- The Terranova report states that Plaintiff Perez retired early. It was not an early retirement: he retired later than the Normal Retirement Date.
- The computations in the Terranova report assume that Plaintiff Perez would not have retired but for the denied promotion and later demotion. No support could be found for this assumption. Accordingly, the damage period should end with his retirement on October 25, 2019.

## **Plaintiff Torres**

The Terranova report states that Plaintiff Torres was transferred from the Investigations unit of the Police Department to the Bureau of Patrol effective January 8, 2017. While his base pay was not affected by this transfer, Plaintiff Torres asserts that the new assignment offered fewer opportunities for overtime hours. The Terranova report develops a damage claim by comparing actual overtime hours worked after the transfer to a projection of past overtime hours that would have been worked but for the transfer.

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<sup>4</sup> The Prince George's County Police Pension Plan (Revised and Restated effective 1/1/2015). The calculation of normal retirement date was confirmed in a September 22, 2020, telephone conversation with Catisha Jackson, Pensions and Investments Division, Office of Human Resources Management, Price George's County Government.

<sup>5</sup> Perez deposition, page 52, line 12.

<sup>6</sup> In a telephone conversation on September 28, 2020, Catisha Jackson confirmed that the Average Annual Compensation computed for purposes of setting the pension benefit is based on actual compensation, without regard to rank. That is, an Acting position is treated the same as a regular position.



In developing a pro forma projection of overtime hours, the Terranova report tabulates actual overtime worked for the 18-month period immediately prior to the transfer. This amount is annualized to 221.95 hours. The assumption is that, had Plaintiff Torres remained in Investigations, he would have continued to work 221.95 hours of overtime in each of the following 5.6 years (to August 28, 2022). Since he actually worked an average of 166.13 overtime hours per year after the transfer, the report then concludes that Plaintiff Torres has lost 55.82 hours of overtime per year.

- There is no basis for assuming that the hours of overtime that Plaintiff Torres would have worked but for the transfer would be identical to the hours that he worked immediately before the transfer.
- In any case, overtime has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

### **Plaintiff Zollicoffer**

The First Amended Complaint states that in February 2018, Plaintiff Zollicoffer was promoted to Lieutenant. Shortly thereafter, in April, she was transferred from Internal Affairs to the Bureau of Patrol. Plaintiff Zollicoffer then requested certain accommodations due to a medical condition. The First Amended Complaint states that these accommodations were denied by the Department (Complaint, paragraph 154). Effective July 7, 2018, Plaintiff Zollicoffer was placed on paid leave, and apparently remains on that status at least up to the date of this report.

Plaintiff Zollicoffer retains her rank and base pay while on paid leave. The Terranova report claims damages in the form of lost overtime hours. To estimate the overtime hours that Plaintiff Zollicoffer would have worked, but for being on leave, the Terranova report tabulates overtime hours actually worked from June 2015 through March 2018. Annualizing these amounts gives an average annual overtime usage of 20.41 hours. It is worth noting that although overtime was tabulated for a 21-month period, 92% of the recorded overtime occurred in one 7-month period. It also should be noted that this is overtime that Plaintiff Zollicoffer worked as a Sergeant. There is no indication that this pattern is in any way representative of the overtime that could be expected in the future as a Lieutenant, either in Internal Affairs or in Patrol.

- Economic damages for Plaintiff Zollicoffer are assumed to continue to the end of her worklife expectancy - June 30, 2027. There is no justification in the report for the highly unlikely assumption that the paid leave status would continue to that date.
- The Terranova report attempts to equate past overtime usage by a Sergeant in Internal Affairs with future use by a Lieutenant in either Internal Affairs or Patrol—it is not clear which assignment is assumed in the damage calculation. In either case, there is no logical basis for this comparison.
- In any case, overtime has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

## Conclusions

The Terranova report presents claims of economic damage resulting from various alleged actions by the Department, as they affected ten individual Plaintiffs. The report does not determine the merit of the allegations; it merely states opinions regarding the economic damage resulting from the alleged actions, if true. Only monetary effects are considered, there is no discussion of non-monetary effects such as emotional or mental distress.

For the most part, the Terranova report is clear and well-documented, although much of Exhibit 4, as printed, is illegible. The affected sheets had to be extracted from the report and processed externally in order to be readable. Despite requests, no clearer version of these sheets was provided. Also, since the original spreadsheets were not provided, it was not feasible to check the calculations on the Terranova report pages.

The analysis reported by Terranova suffers from some general deficiencies:

- A risk-free discount rate is inappropriately applied to (uncertain) future damages. A significantly higher discount rate should have been used.
- Overtime pay is incorrectly treated as an entitlement. Rather, estimates of overtime pay are necessarily speculative.
- Damages and mitigation of damages are both inappropriately terminated at August 28, 2020 (except in the case of one Plaintiff), without explanation. This is an arbitrary constraint on the damage period. Accordingly, both gross damage and mitigation are understated, resulting in an indeterminant effect on resulting economic damages.

More details and additional issues are described for each of the Plaintiffs.

### Plaintiff Boone

- The comparison of overtime hours worked, which seeks to attribute any difference to the single fact of a transfer, is invalid on its face.
- Moreover, it has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

### Plaintiff Brown

- There is inconsistency in replacement income shown in at least two places on the spreadsheet in Exhibit 4. The listing of replacement income by source totals \$105,374.20, while the damage calculation uses \$88,769. If the former number is correct, damages have been overstated.

### Plaintiff Chambers

- Assumed damage mitigation does not consider the possibility of income from later employment consistent with Plaintiff Chambers' medical condition.

- The Terranova report fails to compare the present value of the disability pension to the present value of a pension started at the Normal Retirement Date as adjusted for subsequent contributions. Instead it incorrectly treats pension benefits as 100% replacement income.

### **Plaintiff Crudup**

- Plaintiff Crudup's damage claim for lost wages is based on his assertion that his suspension without pay and termination were improper. Assuming that Plaintiff Crudup's suspension and termination were not improper, it is my opinion that Plaintiff Crudup has no claim for damages.

### **Plaintiff Mack**

- With respect to actual overtime hours recorded before August 28, 2020, the Terranova report assumes, without evidence or analysis, that Plaintiff Mack's use of overtime hours as a Lieutenant would have been identical to that actually worked as a Sergeant.
- With respect to projected overtime hours claimed for periods after August 28, 2020, the Terranova report assumes, without evidence or analysis, that Plaintiff Mack's use of overtime as a Lieutenant in the future would be identical to that actually worked as a Sergeant in the past.
- In any case, overtime has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

### **Plaintiff McClam**

- Plaintiff McClam's damage claim for lost wages is based on his assertion that his promotion was withheld from October 2016 to January 30, 2017. Assuming that the promotion was not withheld, and was granted at the appropriate effective date of January 30, 2017, it is my opinion that Plaintiff McClam has no claim for damages based on lost wages.

### **Plaintiff Oatis**

- The Terranova report terminates damages on April 17, 2017, without investigating the actual income from the Department of Defense position. That income may have been more or less than the lost Police Department income, resulting in net economic damages that are less or more than those claimed.

### **Plaintiff Perez**

- The Terranova report states that Plaintiff Perez retired early. It was not an early retirement: he retired later than the Normal Retirement Date.
- The computations in the Terranova report assume that Plaintiff Perez would not have retired but for the denied promotion and later demotion. No support could be found for this

assumption. Accordingly, the damage period should end with his retirement on October 25, 2019.

### **Plaintiff Torres**

- There is no basis for assuming that the hours of overtime that Corporal Torres would have worked but for the transfer would be identical to the hours that he worked immediately before the transfer.
- In any case, overtime has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

### **Plaintiff Zollicoffer**

- Economic damages for Plaintiff Zollicoffer are assumed to continue to the end of her worklife expectancy - June 30, 2027. There is no justification in the report for the highly unlikely assumption that the paid leave status would continue to that date.
- The Terranova report attempts to equate past overtime usage by a Sergeant in Internal Affairs with future use by a Lieutenant in either Internal Affairs or Patrol—it is not clear which assignment is assumed in the damage calculation. In either case, there is no logical basis for this comparison.
- In any case, overtime has no relevance to economic damages since overtime pay is not guaranteed, is subject to many factors, and is in no sense an entitlement. Any calculation of lost overtime pay is necessarily speculative.

## References

BDO USA, LLP, “Expert Report of Thomas Terranova, CPA, CFE, CFF: Economic Damages”, August 28, 2020.

First Amended Complaint, HNLEA, et al., v. Prince George’s County, et al., Civil Action No.: 8:18-cv-03821-TDC, May 17, 2019.

Agreement Made By and Between Prince George’s County, Maryland, and Fraternal Order of Police Prince George’s County Lodge 89, Inc.: July 1, 2018, through June 30, 2020.

The Prince George’s County Police Pension Plan (revised and restated effective 1/1/2015), Prince George’s County, Maryland.

Prince George’s County Police Department Overtime Budgets for FY16, FY17, FY18, FY19, FY20, and FY21.

Deposition of Plaintiff Sharon Chambers (July 8, 2020)

Deposition of Plaintiff Joseph Perez (July 30, 2020)

Deposition of Plaintiff Tasha Oatis (August 10, 2020)

## Previous Testimony Within the Last Four Years

Dr. Boland has not testified in court in the last four years.