August 1, 2019

The Honorable Judge Renée C. Day
Superior Court of California
County of Amador
500 Argonaut Lane
Jackson, California 95642

Dear Judge Day,

Please find the following responses by the Amador County Board of Supervisors to the requested reports by the 2018-2019 Grand Jury:

Title of Report: Between a Rock and a Lawsuit - Amador County Sheriff’s Office Jail Inspection
Responding Party: Amador County Board of Supervisors
Response by: Amador County Board of Supervisors

FINDINGS

F1. The Jail was built in 1984 with a 20-year lifespan. It is obsolete, overcrowded, and is showing a lack of periodic maintenance. It has an aging infrastructure; a lack of programming space; a very small library; a small outdoor recreation area; and lacks the space to properly segregate inmates.

Response to Finding #1: The Board disagrees with this finding. Please see the Sheriff's response to this finding for further detail.

F2. The Jail houses both male and female adults.

Response to Finding #2: The Board agrees with the finding.
F3. Three staff positions are unfilled.

Response to Finding #3: The Board disagrees with this finding. Please see the Sheriff’s response to this finding for further detail.

F4. Use of the sobering cell is non-compliant as noted in Jail inspections and grand jury reports, but alternatives are not available until the expansion can be completed.

Response to Finding #4: The Board agrees with the finding.

F5. The outdoor recreation area is small and not conducive to recreational activity.

Response to Finding #5: The Board disagrees with this finding. Please see the Sheriff’s response to this finding for further detail.

F6. The Amador County Jail Grievance Form does not indicate that inmates have the right to appeal grievances to the grand jury, and inmates are not otherwise informed of this right.

Response to Finding #6: The Board agrees with the basic substance of the finding, although the wording of the finding is misleading. Every citizen has the ability to make a complaint about any governmental activity to the Grand Jury. The Grand Jury does not act to issue a decision on the substance of the grievance and overrule the Sheriff’s decision on that grievance, which is implied in the finding. Please see the Sheriff’s response to this finding for further detail.

F7. A copy of the grievance log was never provided to the grand jury.

Response to Finding #7: The Board agrees with this finding because, according to the Sheriff’s Office, the requested document does not exist.

F8. Hot food is delivered by the vendor, Aramark, to the standards established in the food service contract and Title 15.

Response to Finding #8: The Board agrees with the finding.

F9. The staff are professional and dedicated public servants. The day-to-day operations are handled with professionalism and competence.
Response to Finding #9: The Board wholeheartedly agrees with this finding and is also appreciative to the Grand Jury and all of the staff at the Sheriff’s Office for all of their hard work and dedication to the residents of Amador County.

RECOMMENDATIONS

R1. Schedule painting of the common areas by October 1, 2019. [F1]

Response to Recommendation #1: The recommendation has not been implemented, but will be implemented in the future. The County has needs and projects scheduled that make the arbitrary October 1, 2019 deadline unrealistic, but we anticipate that the project should be complete within the next year.

R2. Fill the vacant staff positions by January 1, 2020. [F3]

Response to Recommendation #2: The recommendation will not be implemented because it is not warranted, or is not reasonable. The Board is unable to agree to this recommendation as it does not have any control over the Sheriff’s hiring practices. The Board has agreed to several changes to the Sheriff’s staffing that would allow for improved hiring, and we continue to work collectively with the Sheriff to identify ways to improve recruiting.

R3. Update the Amador County Jail Grievance Form to indicate the inmates’ right to escalate grievances to the grand jury by January 1, 2020. [F6]

Response to Recommendation #3: The recommendation will not be implemented because it is not warranted, or is not reasonable. The Board is unable to agree to this recommendation as it is outside of the Board’s jurisdiction.

R4. Initiate the use of a grievance log to track inmate grievances immediately. [F7]

Response to Recommendation #4: The recommendation will not be implemented because it is not warranted, or is not reasonable. The Board is unable to agree to this recommendation as it is outside of the Board’s jurisdiction.

Title of Report: Voluntary Furloughs, Pension Liability and Facilities Maintenance
Responding Party: Amador County Board of Supervisors
Response by: Amador County Board of Supervisors

FINDINGS
F1. The lack of a countywide organizational chart illustrating basic lines of communication and staffing ratios is a transparency issue.

Response to Finding #1: The Board disagrees wholly with the finding. An organization chart is a tool and the absence of that particular tool does not mean that the organization is trying to avoid transparency. The information is contained within the budget document and updated annually. That being said, it is not a bad idea to generate an overall chart, and the County will work to that end.

F2. The accounting system does not adequately report payroll by specific category.

Response to Finding #2: The Board wholly disagrees with the finding. The system that is being utilized currently is completely in compliance with all state and federal laws and is capable of producing all required reports. There may be systems available that are capable of mining information better than the one that is currently in use, but those systems are not cheap, and funding is difficult to come by. They are certainly not mandated.

F3. The Budget Director is a valuable asset to the county and as such should be commended for managing the county budget by herself.

Response to Finding #3: The Board agrees with this finding and is quite willing to agree with the commendation for the Budget Director. Like all of the other departments in the County, she continues to work with minimum staff and resources, doing what is necessary to get the job completed to the best of her ability, and we are fortunate to have her working for the County.

F4. If all county functions are being satisfactorily completed while implementing the voluntary furlough program, then the county is overstaffed by 1.34 positions ($145.1K General Fund).

The Board wholly disagrees with the finding.

It is obvious from the number of references that the Grand Jury makes in a number of this year’s reports that the Grand Jury does not like the idea of the furloughs. The Board understands that position and appreciates the rationale that leads to that position. However, the Board does not agree that the furlough program indicates that the County is overstaffed.

The Grand Jury believes that the better approach would be to eliminate the program, putting everyone back at full-time and then eliminating 1.34 positions. One of the benefits of the furlough program is that it effectively spreads a reduction in force across multiple departments, making the reduction easier to accommodate. Utilizing the method suggested by the Grand Jury would result in the loss of one position from one department. How the loss of this entire 1.0 FTE (Full Time Equivalent) would be made up is uncertain, and the Grand Jury did not address this
with a recommendation. It is uncertain exactly how the 0.34 FTE would be reduced other than through a furlough or reduction to permanent part-time.

The County has had a significant reduction in staffing over the past 13 years, reducing the total number of employees from a high of 474 employees in FY 2006/2007 to the current level of 375 employees. That is a reduction of over 20%. The restoration (or not) of these employees is not going to solve the key funding and staffing problems facing the County. The County as a whole is understaffed, but there is no way to adjust this without taking from another area that is also understaffed. This is why the furlough program, as small as it may be, still offers some benefit to the County and is preferable to simply laying off or eliminating positions outright.

The Board is hopeful that the Grand Jury will understand this and appreciate the fact that there are many factors to be balanced here, and that the Board is balancing Facilities Maintenance along with many other simultaneous obligations.

F5. The current voluntary furlough program should not apply to the Road and Health Funds.

Response to Finding #5: The Board wholly disagrees with the finding. There is only one employee remaining on the Road Crew that is still utilizing the furlough program. The additional four hours per week that this employee would work will not resolve the road challenges in Amador County. If it were that simple, then the Board would agree wholeheartedly.

The Board is unsure why exactly the Health Fund was included here. The Health Fund is currently over budget, requiring a contribution from the General Fund to balance it. Eliminating the furlough program for these departments would require an additional contribution from the General Fund, which would require additional cuts to general funded departments, so it is unclear exactly what would be accomplished other than to increase spending in one area and necessitate cuts to another. There are no savings to be had with this move.

F6. Due to cash flow in FY 2017/18, the county did not opt to pre-pay their CalPERS unfunded liability to take advantage of a pre-pay discount.

Response to Finding #6: The Board agrees with this finding.

F7. CalPERS costs to counties will substantially increase in the coming years.

Response to Finding #7: The Board agrees with this finding.

F8. Facilities Maintenance funding is not based on an annual maintenance plan.

Response to Finding #8: The Board agrees with this finding.
F9. There are only four Building Maintenance Workers for all county facilities, and one Senior Building Maintenance Worker to supervise large jobs. There is too much work for too little staff.

Response to Finding #9: The Board partially disagrees with this finding. There are many different departments that are staffed below the level that most other counties are staffed. Amador County as a whole has reduced the total number of employees from a high of 474 in 2006 to the current level of 375. That is a reduction of over 20%. While GSA may believe that it has borne the brunt of these cuts, they have most assuredly been spread across all of the departments. The Board agrees that Facilities is short staffed, but there are many other departments that have suffered the same fate, and personnel costs and material costs are constantly being balanced.

F10. The county is out of compliance with BOMA requirements for custodial staffing based on square footage of office space.

Response to Finding #10: The Board partially disagrees with this finding. The BOMA standards are not requirements, but are suggestions on what they believe are appropriate ratios.

F11. Facilities Maintenance participates in the voluntary leave program.

Response to Finding #11: The Board agrees with this finding.

RECOMMENDATIONS

R1. The County should develop a countywide organizational chart illustrating its basic lines of communication and staffing ratios by January 1, 2020. [F1]

Response to Recommendation #1: The recommendation has not been implemented, but will be implemented by June 30, 2020. An annual update to the individual department’s organizational chart will be required with each budget submittal. This requirement will be included in the 20/21 budget documents.

R2. The payroll problem arose late in the grand jury’s investigation and more time is needed to fully investigate the accounting payroll system and staff procedures. It is suggested this topic be included in next year’s grand jury scope of work. [F2]

Response to Recommendation #2: The recommendation will not be implemented because it is not warranted. The Board is unsure exactly what is being recommended here and has no control over what the Grand Jury decides to investigate. Regardless, the Board stands ready to work
with the Grand Jury as they perform their duties, and is confident that the Auditor would be more than happy to assist, as well.

R3. If all county functions are being satisfactorily completed while implementing the voluntary furlough program, the County should consider eliminating the voluntary furlough program by January 1, 2020 and reduce general funded staffing by 1.34 positions in FY 2020/21. This would result in permanent general fund salary and wage savings of $145.1K and additional savings of $25K in benefits, which the county was willing to spend, for a total savings of $170.1K. Redirect these savings to pay for increases in CalPERS unfunded liability by July 1, 2020. [F4, F5, F6, F7]

Response to Recommendation #3: The recommendation will not be implemented because it is not reasonable. If the furlough program were eliminated, that would result in additional costs to the County. In accordance with this recommendation, layoffs would be necessitated to account for the increased cost. There would be a net savings of zero to the County. The Board is unsure exactly where the Grand Jury sees savings in this scenario. It is also surprising that, after suggesting that the custodial staff and the Facilities Maintenance staff are understaffed, that the best use of excess funds would be to pay down debt. It appears from this recommendation that the Grand Jury believes that need in those departments is not that acute.

R4. If all county functions are not being satisfactorily completed, then the County should consider eliminating the voluntary furlough program by January 1, 2020. [F4 and F5]

Response to Recommendation #4: The recommendation will not be implemented because it is not warranted. The Board and staff continually consider options such as these, and the Board will consider it again when the next contract negotiations roll around.

R5. The County should consider eliminating the voluntary furlough program for all special funded programs to be consistent with legislative intent, by July 1, 2020. [F6]

Response to Recommendation #5: The recommendation will not be implemented because it is not warranted. There is only one employee remaining on the Road Crew that is enrolled in the furlough program. The other staff work in the office, saving funds that can be directly utilized on the roads. The Grand Jury did not explain why they believed that the Health Fund should not participate in the program, and there is only one employee doing so.

R6. The County should redirect other savings identified by the current grand jury to support CalPERS unfunded liabilities, by July 1, 2020. (Refer to the County Administration Committee Report on Law Enforcement – Amador County Jail and Sheriff’s Department) [F6, F7]
Response to Recommendation #6: The recommendation will not be implemented because it is not warranted. The Grand Jury failed to offer any suggestions that would actually yield any savings, so this recommendation will not be implemented.

R7. For FY 2020/21, the County should develop funding and position authority for Facilities Maintenance based on an annual maintenance plan rather than past year budget authority. This would allow the Board, GSA Director and CAO to assist in prioritizing workload. [F8]

Response to Recommendation #7: The recommendation will not be implemented because it is not reasonable. While the County has fallen behind on many maintenance aspects, a commitment such as this to ignore other spending priorities and commit to this funding over all other obligations is not reasonable. The County will continue to allocate funding to the many different areas of need.

A copy of the most recent Facilities project update report to the Board by the GSA Director is attached to demonstrate the amount of work that is being completed by the Facilities staff. There is a great deal of work being accomplished, and emergencies continue to get in the way of routine maintenance.

R8. The County should consider having the GSA Director report to the Board by January 1, 2020, on correcting problems associated with the lack of facilities maintenance in the county. This includes participation in the voluntary furlough program and the lack of an approved annual maintenance plan. [F8 through F11]

Response to Recommendation #8: The recommendation will be implemented and the GSA will be directed to report back by January 1, 2020.

R9. By July 1, 2020, the County should develop and implement a strategy to fund facilities maintenance needs through the cost allocation plan. This would allow county program management the option to choose the facility maintenance services they are willing to pay for. [F8 through F11]

Response to Recommendation #9: The recommendation will not be implemented because it is not warranted. The GSA Director will be reporting back on Recommendation #8 to the Board and will be expected to offer up the maintenance plan that has been discussed here at that time. The commitment to funding will be subject to future needs and funds availability. It is important to understand that allocating increased costs through the cost allocation process does not create new funding, but it simply allocates more overhead cost to the departments, which then have less to spend on their primary function.
Title of Report: Road Maintenance Issues
Responding Party: Amador County Board of Supervisors
Response by: Amador County Board of Supervisors

FINDINGS

F1. An itemized list of projects to be funded under SB-1 has been developed, approved and submitted as required by SHC § 2034.

Response to Finding #1: The Board agrees with this finding.

F2. An itemized list of all other projects within the Road Fund has not been provided.

Response to Finding #2: The Board agrees with this finding.

F3. The Director is currently working on a pavement management plan that will allow the county to focus on maintenance strategy to prioritize workload based on road usage.

Response to Finding #3: The Board agrees with this finding.

F4. The majority of SB-1 funds are used for Capital Projects. Very little SB-1 funding is allocated for salaries or other operating expenses, as allowed.

Response to Finding #4: The Board partially disagrees with this finding. SB-1 funds are required to be utilized for specific projects, not for paying salaries for general maintenance of roads. The plan is to have current staff spend some time on these projects, but they are not intended to completely abandon their old maintenance tasks for this new work.

F5. Offering voluntary furloughs does not meet the operational needs of the Department.

Response to Finding #5: The Board disagrees with this finding. There is only one employee on the Road Crew that is on the furlough program, and the restoration or that 0.1 FTE is unlikely to resolve the funding deficiencies on Amador County’s roads.

F6. Unused Road Fund savings generated by voluntary furloughs cannot be used for other county purposes.

Response to Finding #6: The Board agrees with this finding.
F7. The Department is having difficulty filling a highly technical Senior Engineer position.

Response to Finding #7: The Board agrees with this finding, and Public Works has transitioned this position into a Project Manager to better prosecute the work.

F8. The pavement conditions in Amador County continue to deteriorate.

Response to Finding #8: The Board agrees with this finding.

F9. County Supervisors do not “formally” carry out inspections as prescribed under SHC § 2010.

Response to Finding #9: The Board disagrees with this finding. It is unclear exactly what the Grand Jury would like to see as a “formal” process, but every member of the current Board of Supervisors spends considerable time driving around their District and is very familiar with the condition of their roads. It should be noted that this finding was secured without ever actually asking any of the Board their thoughts on the question. It appears that the Grand Jury assumed that, because the Board Members do not request reimbursement for this activity as allowed by law, they are not performing the duty. This is not the case.

RECOMMENDATIONS

R1. The County should complete the pavement management plan by January 1, 2020. [F3]

Response to Recommendation #1: The recommendation will not be implemented because it is not reasonable. The Plan will continue to be developed, but the creation of an arbitrary deadline that will necessitate the expenditure of additional funds to meet is not reasonable.

R2. The County should consider discontinuing the voluntary furlough program for the Department to fully utilize the Road Fund as intended and redirect to fund operating expense or additional road staff to ease current working conditions by January 1, 2020. [F5, F6]

Response to Recommendation #2: The recommendation will not be implemented because it is not warranted. There is only one road crew employee currently utilizing the program, and it is unlikely that the additional 0.1 FTE would alter the current rate of accomplishment by the crew in the least. The funds that are saved by the office staff utilizing the program cannot be utilized outside of the Road Fund, and are utilized directly on the roads.

R3. SB-1 allows for funding of salaries and operating expenses. The Department should
consider redirecting portions of these funds from capital improvements to support road crew and equipment expenses by July 1, 2020. [F4]

Response to Recommendation #3: The recommendation will not be implemented because it is not reasonable. SB-1 funds can only be used for specific projects. In order to use these funds for salaries, the employees whose salaries are being paid must be working on these projects. The funds cannot be used to pay salaries for employees that are running snow plows, for example.

R4. The County should consider redirecting $103K from Item 52300 Professional/Specialized Services to Salaries and Wages to increase road crews by July 1, 2020. The County may further consider using these resources to augment the current pay scales for the vacant Senior Engineer position to attract viable candidates. [F7]

Response to Recommendation #4: The recommendation will not be implemented because it is not warranted. The Engineer position has been changed to a Project Manager to oversee the production of the SB-1 projects and the associated paperwork. The design of large projects in-house is rarely efficient in very small shops such as Amador County's, given the small staff.

R5. The County should develop a written policy requiring Board members to perform road inspections pursuant to SHC §2010 and to meet the needs of their constituents by January 1, 2020. [F9]

Response to Recommendation #5: The recommendation will not be implemented because it is not warranted. The requirement is already in State Law as cited by the Grand Jury, and the Board is already performing the duties as an essential function of their position.

Title of Report: Excessive Overtime in the Jail
Responding Party: Amador County Board of Supervisors
Response by: Amador County Board of Supervisors

FINDINGS

F1. Overtime increased exponentially over the past four years from $73K to $210K, which is $130K over the budget.

Response to Finding #1: The Board partially disagrees with this finding. In FY17-18 actual overtime in the Jail was $130K over budgeted overtime. Looking at overtime alone does not give the total financial picture. While overtime did increase during the four years mentioned from FY14-15 to FY17-18, salaries decreased during those same four years from $1.84M to $1.69M. Overtime is used to fill staffing shortages due to vacancies or leaves. Total salaries and benefits during that same 4 year period were relatively unchanged from $2.95M to $3.00M, at a
time when other employee benefits were increasing. An increase in overtime costs does not necessarily equate to an overall increase in total salary and benefit costs.

F2. The excess overtime in the Amador County Jail and Sheriff’s Office exceeds the amount saved in all other departments through the voluntary furloughs program.

Response to Finding #2: The Board disagrees with this finding. It appears that the Grand Jury is considering “excess overtime” to be the same as unnecessary overtime, and the two are not the same. The Board has confidence in the Sheriff’s ability to utilize overtime as necessary and to not utilize it if it is not necessary. The Board is not aware of a situation where overtime is being utilized where it should not have been. The reference to the furlough program is not relevant here. It is also interesting to note that the marginal costs for an hour of overtime are not significantly higher than the cost of regular hour of work by the same employee. Overtime does not include the burdens of retirement or health insurance, which allows overtime to be allocated at a rate about 3% more than regular hours rather than the 50% that one might expect.

F3. Over the past four years, the Jail was over-budgeted by an average of $223K of which $173K is in salaries.

Response to Finding #3: The Board disagrees with this finding. Please see the Sheriff’s response to this item for a detailed explanation of the challenges that the SO faces with hiring.

F4. Over the past four years, the Sheriff’s Office was over-budgeted by $266K of which $153K is in salaries.

Response to Finding #4: The Board disagrees with this finding. Please see the Sheriff’s response to this item for a detailed explanation of the challenges that the SO faces with hiring and what has been done to address the situation.

F5. Staffing shortages, mandatory shifts, and overtime seem to be a universal issue that may have an effect on morale. Despite efforts by the Sheriff’s Office to recruit additional custody staff and assistants, there remains a shortage of staff.

Response to Finding #5: The Board agrees with this finding.

F6. The lack of follow-up by the Sheriff on applications does not reflect positively on this department.

Response to Finding #6: The Board disagrees with this finding. Without further detail, the Board cannot agree to aspersions being cast upon the Sheriff.
RECOMMENDATIONS

R1. The Sheriff’s Office should consider reducing overtime expenditures to the adopted budget level by January 1, 2020.

Response to Recommendation #1: The recommendation has been implemented. The Board expects that the Sheriff will use the appropriate amount of overtime – no more and no less than is required to operate the jail in a manner that is safe for both the staff on duty as well as the inmates.

R2. Beginning January 1, 2020, the County should consider redirecting excess overtime expenditures of $130K and the excess in the operating budget of $223K for the Jail and the excess operating budget of $266K for the Sheriff’s Office to fund pensions (refer to Voluntary Furloughs, Pension Liabilities, and Facilities Maintenance Report).

Response to Recommendation #2: The recommendation will not be implemented because it is not warranted. This amount pales compared to the increased costs in the unfunded liability portion of the County’s retirement costs that the County will experience over the next few years. CalPERS recently announced that they have failed to meet the required rate of return again, which means that these costs will be going up even more in the future. If the County has excess funds and chooses not to dedicate them to any of the other deficiencies that the Grand Jury has pointed out, then paying down the PERS debt would be a good consideration and the Board will certainly look at that option.

Unfortunately, there appears to be confusion by the Grand Jury between unspent budget and excess funds. Any funds that are not utilized by a General Funded department roll forward to the next year, where they are reallocated. They are not lost, and they are not excess. Increasing the spending because these funds are unused would result in considerable deficits.

R3. The County should request that the Sheriff provide a report to the Board regarding the steps taken to correct the current excess overtime usage by January 1, 2020.

Response to Recommendation #3: The recommendation will not be implemented because it is not warranted. The Sheriff already discusses his budget every year during the budget process. He stands before the Board of Supervisors, prepared to discuss all issues relative to his staffing usage and other operational issues in order to explain his budget request. This additional report is not needed.

R4. The Sheriff’s Office should inform job applicants that their application have been accepted or rejected in a timely manner.
Response to Recommendation #4: The recommendation will be implemented. The Sheriff has indicated in his response to the Grand Jury that he will be making changes to the way that his office handles applications and the associated notifications.

Sincerely,

[Signature]

Chairman Brian Oneto
Amador County Board of Supervisors

cc: Amador County Grand Jury
P.O. Box 249
Jackson, CA 95642
CALL TO ORDER

AGENDA: Approval of agenda for this date; any and all off-agenda items must be approved by the Committee.

PUBLIC MATTERS NOT ON THE AGENDA: Discussion items only, no action to be taken. Any person may address the Committee at this time upon any subject within the jurisdiction of the Amador County Treasury Oversight Committee; however, any matter that requires action may be referred to staff and/or Committee for a report and recommendation for possible action at a subsequent Committee meeting. Please note that there is a five (5) minute limit per topic.

(1) MINUTES OF PRIOR MEETING: Discussion and possible approval of Minutes from meeting of the Amador County Treasury Oversight Committee held on February 22, 2019.

(2) ELECTION OF CHAIRPERSON: Discussion and possible action relative to the election of a Chairperson for the Committee for the 2019-2020 fiscal year. The Chairperson to have the authority to call meetings, set and post agendas, and carry out other appropriate duties.

(3) QUARTERLY INVESTMENT REPORTS: Discussion relative to the Quarterly Investment Reports for the quarters ending March 31, 2019 and June 30, 2019, as submitted by the Amador County Treasurer.

(4) TREASURY POOL FAIR VALUE REPORT: Discussion relative to the Amador County Treasury Pool Fair Value Report as of June 30, 2019.

(5) CHANDLER ASSET MANAGEMENT, INC.: Discussion relative to Quarterly Investment Reports, for the quarters ending March 31, 2019 and June 30, 2019, for assets held under Agreement for Investment Advisory Services with Chandler Asset Management, Inc.

(6) COUNTY POOL APPORTIONED RATE: Discussion relative to the County Pool Apportioned Rate Report for the 2018-19 Fiscal Year.

(7) CURRENT INTEREST RATE ENVIRONMENT: Discussion relative to the current level of interest rates for permissible investments.

(8) ANNUAL COMPLIANCE AUDIT: Discussion relative to the required annual compliance audit covering the fiscal year ended June 30, 2018, said audit being conducted by the County’s independent auditor, the firm of Smith & Newell CPAs.

(9) DISCUSSION REGARDING CONTINUANCE OF THE TREASURY OVERSIGHT COMMITTEE: Discussion relative to need to continue the existence of the subject Committee, given that the Committee is no longer required by State Law.

ADJOURNMENT

cc: Committee Members (Iley, Rouen, Slavensky/Critchfield & Ryan)
    Board of Supervisors (c/o Jennifer Burns, Board Clerk)
August 5, 2019

STATE CONTROLLER’S OFFICE
Local Government Programs &
Services Division
PO Box 942850
Sacramento, CA 94250

RE: COUNTY POOL APPORTIONED RATE (2018-2019)

Dear Sir/Madam:

Please be advised that the Amador County Pool Apportioned Rate for the 2018-2019 fiscal year is **1.41%**. The computations used to derive this rate are as follows:

\[
\text{County Pool Apportioned Rate} = \frac{\text{Net Interest}}{\text{Average Daily Pool Balance}} \times 100
\]

\[
\text{Net Interest} = \text{Total Interest Earned} - \text{Treasurer's Administrative Costs}
\]

Total Interest Earned (18/19) = $1,325,073.49  
Treasurer's Admin. Costs (18/19) = $242,310.09  
Net Interest (18/19) = $1,325,073.49 - $242,310.09 = $1,082,763.40

Average Daily Pool Balance (18/19) = $76,879,937.15

County Pool Apportioned Rate (18/19) = $1,082,763.40 / $76,879,937.15 \times 100 = **1.41\%**

*(NOTE: Annual Yield for the 2018-19 fiscal year is 1.72%)*

This information is being reported to you in order to comply with the provisions of Section 5151 of the Revenue and Taxation Code of the State of California. If you have any questions, or require any further information from this office, please advise.

Sincerely,

Michael E. Ryan  
Amador County  
Treasurer/Tax Collector

cc: Michelle Begovich, Assistant County Auditor  
Nancy Kohlman, Director Fiscal Services, ACUSD  
Amador County Treasury Oversight Committee