

AMADOR COUNTY ABANDONED VEHICLE AUTHORITY

MEETING

Wednesday, October 23, 2024 at 1:00 P.M.

AMADOR COUNTY ADMINISTRATION CENTER
810 COURT STREET JACKSON
Board Chambers

AVA AGENDA

BUSINESS OPERATIONS OF THE ABANDONED VEHICLE AUTHORITY

Agenda Approval of the Abandoned Vehicle Authority Agenda for October 23, 2024.

Approval of the Abandoned Vehicle Authority Minutes for June 17, 2022.

Approval of the Abandoned Vehicle Authority Minutes for October 12, 2023.

1. **CONSENT AGENDA**

Items on the Consent Calendar may be removed and discussed on the request of any Board Member. Any off-agenda items must be approved by the Board pursuant to Government Code Section 54954.2.

- A. **CORRESPONDENCE:** None
- B. **FINANCIAL REPORT:** (Section 6)

- 2. **PUBLIC MATTERS NOT ON THE AGENDA:** The public may address the Abandoned Vehicle Authority at this time regarding only matters pertaining to the program. Please note there is a five (5) minute limit per topic:
- 3. **Discussion and action on how to proceed with AVA Program in the future.**
- 4. **Discussion and approval of 2021-2023 audit done by O'Connor and Company.**
- 5. **Discuss and update AVA Board Contact List**

6. **Public Hearing: 2023 – 2024 Fiscal Budget Year**
 - A. **Open Public Hearing**
 - B. **Staff Report**
 - C. **Public Comment**
 - D. **Close Public Hearing**
 - E. **Discussion and possible action on the 2024 – 2025 AVA Budget.**

7. **Election of officers for the 2024 – 2025 fiscal year.**
 - A. **Chairperson**
 - B. **Vice Chairperson**

8. **Discussion and possible action to allow AVA Coordinator to continue to monitor and adjust Administrative/ tow fees if needed.**

9. **Staff Reports:**
 - A. **City of Ione**
 - B. **City of Jackson**
 - C. **City of Sutter Creek**
 - D. **County of Amador, Plymouth, Amador City**

The next Abandoned Vehicle Abatement Meeting will be scheduled TBA, 2025.

Posted: October 11, 2024

SUMMARY MINUTES

AMADOR ABANDONED VEHICLE
ABATEMENT AUTHORITY

The Amador Abandoned Vehicle Abatement Service Authority of the County of Amador met Wednesday, June 17, 2021 at 10:00 a.m. in the Board Chambers at the County Administration Center at 810 Court Street, Jackson, California, on the above date pursuant to adjournment, and the following proceedings were had, to wit:

Present on the Roll Call:

Jeff Brown, Amador County Board of Supervisors, alternate for Frank Axe
Michelle Gallaher, AVA Coordinator
Joyce Davidson, Amador City
Jeff Arnold, City of Ione, Chief Ione PD
Rachel Butler, City of Jackson, Sgt. Jackson PD, alternate for Michael Hooper
Mary Ann Manges, Administrative Secretary

Absent:

Wes Glaister, City of Sutter Creek
Cathleen Johnson, City of Plymouth

Call to Order: Chair Axe stated that his alternate, Supervisor Brown, would run the meeting. Supervisor Brown called the meeting to order at 10:00 a.m.

AGENDA:

MOTION: It was moved by Vice Chair Arnold, seconded by Ms. Davidson and carried to approve the Abandoned Vehicle Authority Abatement Agenda for June 17, 2021.

AYES: 4
ABSENT: 2
NOES: 0

CONSENT AGENDA:

MOTION: It was moved by Ms. Davidson, seconded by Vice Chair Arnold and carried to approve the Abandoned Vehicle Authority Abatement Consent Agenda for June 17, 2021

AYES: 4
ABSENT: 2
NOES: 0

MINUTES:

MOTION: It was moved by Sgt. Butler, seconded by Vice Chair Arnold and carried to approve the Abandoned Vehicle Authority Abatement Minutes from July 7, 2020.

AYES: 4
ABSENT: 2
NOES: 0

1. PUBLIC MATTERS NOT ON THE AGENDA: None

2. Update and possible amendment to the City of Jackson AVA Ordinance

Ms. Gallaher shared that she modified the City of Jackson's ordinance to allow the County to have the authority for their vehicle abatement. She stated that she currently gets about 5 to 8 calls a year, but that no cars are being taken because she currently cannot take any cars and that Jackson has not been taking any away.

Sgt. Butler responded that she will talk to Mr. Hooper and see where they are it with it.

Vice Chair Arnold commented that maybe it should be considered to allow the City and the County to both do vehicle abatement.

3. Review and provide direction for future adoption of resolutions for the following: Amador City, Ione, Jackson, Sutter Creek, Plymouth, and the County of Amador to extend its sunset date of the Vehicle Abatement Program as well as the \$1.00 fee for an additional ten (10) years beginning May 1, 2022 and ending April 30, 2032. The new resolutions must be turned in by June 30th to be considered in the new County resolution to move forward.

Supervisor Brown introduced the item.

Ms. Gallaher shared that so far she has received Amador City's and the City of Ione's resolutions and that she needs any cities who want to participate in the program to turn theirs in by June 30th. She added that those resolutions will be submitted to the Board of Supervisors who will then need to approve a resolution for the County in July. She stressed that all needs to be turned in to the DMV by August 1st or that we will lose the program which is very hard to get back.

4. 2017-2019 Audit Report by R.J. Ricciardi, Inc.

Supervisor Brown introduced the item and noted that there was nothing found in the audit. He asked if anyone had any questions. There were no further questions.

Ms. Gallaher stated that the audit needs to be approved. Supervisor Brown requested that there should be an action if something is wanted.

MOTION: It was moved by Vice Chair Arnold, seconded by Sgt. Butler and carried to approve the 2017-2019 Audit Report.

AYES: 4

ABSENT: 2

NOES: 0

5. Discussion and possible action to select R.J. Ricciardi, Inc. for AVA 2019-2021 biennial audit. Estimate for services is not to exceed \$5,500.00.

Supervisor Brown introduced the item.

Ms. Gallaher reminded that it is the same cost as last time and that the cost of the audit will be split between two years. She requested an increase in the estimate of services not to exceed \$5,750.00 in case there are more pick-ups that need to be done.

MOTION: It was moved by Vice Chair Arnold, seconded by Sgt. Butler and carried to approve the 2019-2021 biennial audit to include the increase.

AYES: 4
ABSENT: 2
NOES: 0

6. Discuss and update AVA Board Contact List

Chair Brown introduced the item.

Ms. Gallaher confirmed that Supervisor Brown is okay with being chairman and asked if everyone's information on the contact list is correct. She asked Ms. Butler to get back to her and confirm if she is to be the alternate or the director for the City of Jackson. Ms. Gallaher said she would connect with the others not present to update their information.

7. Public Hearing: 2020 – 2021 Fiscal Budget Year

Supervisor Brown opened the hearing and introduced the item.

Ms. Gallaher shared the staff report containing the proposed final budget stating that the budget can fluctuate depending on what happens between now and June 30th.

Supervisor Brown asked if we are in a deficit.

Ms. Gallaher confirmed that we are in a deficit due to a lot of illegal dumping of recreational vehicles which she said are not cheap to dismantle and are typically full of trash. Supervisor Brown asked how the deficit is to be covered.

Ms. Gallaher said that \$21,000 will be needed out of the AVA account and that she will work on charging people a higher fee.

Supervisor Brown asked how much is in the AVA account.

Ms. Gallaher responded that currently, without the 4th year fiscal quarter being added or the scrap, the balance is \$116,204.39.

Vice Chair Arnold mentioned that he believes there was a deficit last year.

Ms. Gallaher responded there was and that it was very small and about \$2,000. He added there has been a lot of illegal dumping of recreational vehicles and that many of them are full of trash. She attributed the increase to an increase in dump fees.

Vice Chair Arnold stated that he wishes there was some way to help alleviate that cost.

There was no public comment.

MOTION: It was moved by Ms. Davidson, seconded by Vice Chair Arnold and carried to close the public hearing.

AYES: 4
ABSENT: 2
NOES: 0

MOTION: It was moved by Vice Chair Arnold, seconded by Sgt. Butler and carried to approve the 2021 – 2022 AVA Budget.

AYES: 4
ABSENT: 2
NOES: 0

8. Election of officers for the 2021 – 2022 Fiscal Year

Ms. Gallaher asked who would like to nominate themselves.

MOTION: It was moved by Sgt. Butler, seconded by Chief Arnold and carried to elect Supervisor Brown as Chair and Chief Arnold as Vice Chair.

AYES: 4
ABSENT: 2
NOES: 0

9. Discussion and possible action to allow AVA Coordinator to continue to monitor and adjust tow fees if needed

Ms. Gallaher shared details about fees collected. She stated that she would raise the cost up based on the situation to help to offset costs. She added that the AVA program also picks up tires and parts.

MOTION: It was moved by Sgt. Butler, seconded by Chief Arnold and carried to allow the AVA Coordinator to continue to monitor and adjust tow fees if needed.

AYES: 4
ABSENT: 2
NOES: 0

10. Staff Reports:

Ms. Gallaher shared that Amador County excluding Ione and Jackson handled 170 vehicles and shared details in the staff report. The breakdown follows.

- a. City of Ione – 0
- b. City of Jackson – 0
- c. City of Sutter Creek - 14

d. County of Amador 170, Plymouth - 14, Amador City - 1

Next Meeting: The next meeting is scheduled to be announced, but should be July of 2022.

Adjournment: Chair Brown adjourned the meeting at 10:38 a.m.

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SUMMARY MINUTES

AMADOR ABANDONED VEHICLE
ABATEMENT AUTHORITY

The Amador Abandoned Vehicle Abatement Service Authority of the County of Amador met Thursday, October 12, 2023 at 2:00 p.m. in the Board Chambers at the County Administration Center at 810 Court Street, Jackson, California, on the above date pursuant to adjournment, and the following proceedings were had, to wit:

Present on the Roll Call:

Jeff Brown, Amador County Board of Supervisors
Michelle Gallaher, AVA Coordinator
Joyce Davidson, Amador City
Cathleen Johnson, City of Plymouth
John Alfred, Chief, City of Ione
Jose Arevalos, City of Jackson
Matt Brewer, City of Sutter Creek
Mary Ann Manges, Recording Secretary

Absent: None

Call to Order: Chair Brown called the meeting to order at 2:00 p.m.

Agenda:

MOTION: It was moved by John Alfred, seconded by Jose Arevalos and carried to approve the Abandoned Vehicle Authority Abatement Agenda for October 12, 2023.

Minutes: June 17, 2021 not discussed.

1. Consent Agenda:

MOTION: It was moved by Captain Arevalos, seconded by Chief Alfred and carried to approve the Abandoned Vehicle Authority Abatement Consent Agenda for October 12, 2023.

2. Public Matters Not on the Agenda: None

3. Discussion and action to award AVA 2023-2026 towing and vehicle service contractor Amador County Abandoned Vehicle Service Authority – Informal Bid less than \$50,000

Ms. Gallaher shared that 2 tow companies, Jack's Service & Towing and Mach One Towing, responded out of the 7 she sent request to bid. She reported that based on the cost analysis that Jack's Service & Towing is the best deal and also proposed to award Mach One Towing with the contract for anything that Jack's cannot do such as larger trailers and motorhomes and medium or heavy vehicles.

MOTION: It was moved by Ms. Johnson, seconded by Mr. Brewer, and carried to award Jack's Service & Towing the contract and to also award Mach One the contract for anything Jack's Service & Towing cannot do.

4. Update City of Jackson and City of Ione AVA Ordinance

Ms. Gallaher said that the City of Jackson is now allowing Amador County to do their vehicle abatement and asked the City of Ione where they are in the process.

Chief Alfred responded that they are proceeding with it and that it will be going to Council next week.

5. AVA Program Future

a. Review of current process

Ms. Gallaher informed that Measure J did not pass last November with a 2/3 vote. She shared that the DMV and CHP were notified that the program was closing and that so far the DMV has not responded to her messages. She added that the State Controller is now involved because she is still receiving state checks. She said she has been referring all motorhomes and trailers to the CHP if they are in the state right of way. She stated that she has been enforcing all private property violations and vehicles in the public right away, but has been trying to collect fees for administrative time and costs. She shared that she took advantage of a grant from Caltrans to do recycling events to offset costs and is waiting to see if the grant will be extended for the next year. She explained that the next step is waiting to hear from DMV and Controller on where they are in the process of stopping the program.

b. Review and provide direction for future adoption of resolutions for the following: Amador City, Ione, Jackson, Sutter Creek, Plymouth, and the County of Amador to reinstate the Vehicle Abatement Program and lace it on the next ballot for public vote.

Ms. Gallaher explained that she needs to collect all the new resolutions requesting that the AVA be placed back on the ballot from the cities so that she can submit them to her Board by the 18th. She stressed that it is urgent for Sutter Creek and Plymouth to have their resolutions to her by next Tuesday in order for her to bring them before her Board on the 24th for approval. She explained that the deadline to submit the ballot information to Elections is November 17th.

i. Review and discuss ballot publication for upcoming election

Ms. Gallaher said that the last ballot information needs to be assessed by the AVA and asked for input. She said that it should say that all funds need to be used or the program will be lost and if it is not approved that the cost will come out of the County's and all the cities' General Funds. She also said that current stats of how many vehicles have been removed should be updated in it.

Supervisor Brown said to say what happens if the program is not run at all.

Ms. Gallaher said the ordinance would need to be changed and there would be a lot of hearings going before the Board which is another cost that would not be recouped.

Supervisor Brown suggested to say what the action will be if the measure does not pass.

Ms. Gallaher said that the ballot information could say that the program will close and that abandoned and inoperable cars will not be taken.

Supervisor Brown stressed that he is not trying to promote that, but that providing more information will help make people understand because people think we are just trying to take more money out of their pockets, even though it is a dollar.

Ms. Gallaher said that this needs to be promoted and asked to inform that a dollar does a lot. She asked if anyone else has input or feedback. There was none.

c. Discuss the future of program if program is not reinstated in next election

Ms. Gallaher said, if approved, that DMV and CHP will be notified and that this could take effect in about 6 to 8 months, but that it normally takes a year. She added that the program will be run like it is now. She shared that if it is not approved, that there will be about 2.5 years of funding left and that will then need to discuss the next steps and, if it is desired, to try to continue the program.

6. Biennial Audit

a. Review of 2019-2021 Audit

Ms. Gallaher reported that no issues were found in the final report.

b. Discussion and possible action to select O'Connor & Company for AVA 2021-2023 biennial audit. Estimate for services is not to exceed \$6,500.

Ms. Gallaher said that she is still looking for other quotes to contact, but that O'Connor & Company, formerly known as R.J. Ricciardi, Inc., completed the last few audits and will complete the 2021-2023 biennial audit, if approved. She stated their estimated gross fee including expenses is \$6,500.

MOTION: It was moved by Captain Arevalos, seconded by Mr. Brewer, and carried to approve O'Connor & Company to complete the AVA 2021-2023 biennial audit.

7. Discuss and update AVA Board Contact List

Ms. Gallaher shared that she is still waiting for alternates for Amador City, City of Jackson, and the City of Ione.

Ms. Johnson reported that the City of Plymouth's alternate is no longer with the city.

Ms. Gallaher asked to confirm that names and emails are correct. There were no corrections voiced.

8. Public Hearing: 2021-2023 Fiscal Budget Years

a. Open Public Hearing

Chair Brown opened the public hearing.

b. Staff Report

Ms. Gallaher shared the FY 2021-2022 budget report stating that there was an end of year balance of \$14,672.08. She added that for FY 2022-2023 that there was an end of year balance of \$14,369.38. She explained that FY 2022-2023 year also included an abatement and lien affecting 2024-2025 taxes and that recovery costs were received from a 2019 public admin probate case.

c. Public Comment

Chair Brown asked for public comment. There was none.

d. Close Public Hearing

MOTION: It was moved by Mr. Brewer, seconded by Chief Alfred and carried to close the public hearing.

e. Discussion and possible action on the 2023-2024 AVA Budget

Ms. Gallaher shared 2023-2024 AVA Budget details.

Chair Brown asked if there is any comment from the Board. There was none.

MOTION: It was moved by Ms. Johnson, seconded by Captain Arevalos and carried to approve the 2023-2024 AVA Budget.

9. Election of officers for the 2023-2024 fiscal year

a. Chairperson

b. Vice Chairperson

The Board concurred that it was not necessary to make a motion for officers. Supervisor Brown stated that he is willing to be Chair and Captain Arevalos said he is willing to be Vice Chair with the Board in agreement.

10. Discussion and possible action to allow AVA Coordinator to continue to monitor and adjust Administrative/tow fees, if needed.

Ms. Gallaher shared that fees are usually charged for property managers or owners of vehicles trying to get rid of their vehicles, or situations that will cost more than average.

MOTION: It was moved by Captain Arevalos, seconded by Mr. Brewer, and carried to approve to allow the AVA Coordinator to continue to monitor and adjust Administrative/tow fees, if needed.

11. Staff Reports

Ms. Gallaher reported for FY 21-22 year the entire county had a total of a total of 115 tagged, 61 towed, 40 gone on arrival or gained voluntary compliance, 12 junked, 81 on private property, 32 on the street and had no warrants, and a total of 167 notices were sent.

a. City of Ione - 2 tagged, 1 towed

b. City of Jackson - 0

c. City of Sutter Creek - 1 tagged, 1 towed

d. Plymouth - 6 tagged and 2 towed, Amador City - 0

Ms. Gallaher reported for FY 22-23 year then entire county had 105 total tagged, 75 towed, 27 gone on arrival or voluntary compliance, 3 junked, 76 private property, 27 street with 11 warrants, and a total of 138 notices sent.

a. City of Ione - 0

b. City of Jackson - 4 tagged, 3 towed

c. City of Sutter Creek - 0

d. Plymouth - 1 tagged and 1 towed, Amador City - 1 tag

Chair Brown said that it sounds like the rural areas are the ones we are in trouble with.

Ms. Gallaher said that it depends and that it fluctuates, but that the rural areas have the most issues. She continued that she needs to make sure that she gets the resolutions so can get them to the Board and then get it on the ballot and asked everyone to promote the program. She stressed that it will take time.

Next Meeting: Ms. Gallaher said that she will send out an email asking when the Board is available and that the next meeting should be sometime around May or June. She reminded that meetings are usually held every year.

Adjournment: Chair Brown adjourned the meeting at 2:36 p.m.

#4

O'Connor and Company
1701 Novato Blvd., Suite 302
Novato, CA 94947

We are providing this letter in connection with your audit of the basic financial statements of Amador Abandoned Vehicle Abatement Service Authority as of June 30, 2023 and for the two years then ended, for the purpose of expressing an opinion as to whether the basic financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Amador Abandoned Vehicle Abatement Service Authority and the respective changes in financial position in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned basic financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing, and maintaining effective internal control, and preventing and detecting fraud.

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting the information in Amador Abandoned Vehicle Abatement Service Authority's summary trial balance into a working trial balance. Also, as part of your audit, you prepared the draft basic financial statements, and drafted the related notes from the trial balance. We have designated a competent management-level individual (Amador County Auditor Controller) to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those basic financial statements, audit adjustments, and related notes and believe they are adequately supported by the books and records of Amador Abandoned Vehicle Abatement Service Authority.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, considering surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material because of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit(s):

1. The basic financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by U.S. generally accepted accounting principles to be included in the financial reporting entity.
2. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
3. We have made available to you all:
 - a. Financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b. Minutes of the meetings of Amador Abandoned Vehicle Abatement Service Authority Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - d. Additional information that you have requested from us for the purpose of the audit.
 - e. Unrestricted access to persons within Amador Abandoned Vehicle Abatement Service Authority from whom you determined it necessary to obtain audit evidence.
4. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
5. There are no material transactions that have not been properly recorded in the accounting records underlying the basic financial statements.

6. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
7. The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements for each opinion unit.
8. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
9. Adjustments or disclosures have been made for all events, including instances of noncompliance, after the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs (if applicable).
10. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
11. We have assessed the risk that the financial statements may be materially misstated because of fraud. The results of our risk assessment are that the financial statements are not materially misstated as the result of fraud.
12. We have no knowledge of any fraud or suspected fraud affecting Amador Abandoned Vehicle Abatement Service Authority involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where fraud could have a material effect on the basic financial statements.
13. We have no knowledge of any allegations of fraud or suspected fraud affecting Amador Abandoned Vehicle Abatement Service Authority received in communications from employees, former employees, analysts, regulators, or others.
14. We have no knowledge of any employees or governing board members working in collusion to circumvent or override internal controls.
15. Amador Abandoned Vehicle Abatement Service Authority's assets are properly insured against the risk of loss and damage from acts of employee dishonesty and fraud.
16. Bank and investment statements and related reconciliations are reviewed each month by a responsible official and we are not aware of any unauthorized transactions reported in our monthly bank and investment statements.
17. We are unaware of any unauthorized, erroneous or fraudulent credit or debit card transactions and electronic transfers.
18. We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
19. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
20. We have a process to track the status of audit findings and recommendations (if any).
21. Amador Abandoned Vehicle Abatement Service Authority has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
22. We have disclosed to you the names of the Amador Abandoned Vehicle Abatement Service Authority's related parties and all the related party relationships and transactions, including any side agreements.
23. The following, if any, have been properly recorded or disclosed in the basic financial statements:
 - a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which Amador Abandoned Vehicle Abatement Service Authority is contingently liable

- c. All accounting estimates that could be material to the basic financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 25. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the basic financial statements. We understand that *near term* means the period within one year of the date of the basic financial statements. In addition, we have no knowledge of concentrations existing at the date of the basic financial statements that make Amador Abandoned Vehicle Abatement Service Authority vulnerable to the risk of severe impact that have not been properly disclosed in the basic financial statements. We understand that *concentrations* include individual or group concentrations of contributors, grantors, clients, customers, suppliers, lenders, products, services, fund-raising events, sources of labor or materials, licenses or other rights, or operating areas or markets. We further understand that *severe impact* means a significant financially disruptive effect on the normal functioning of Amador Abandoned Vehicle Abatement Service Authority. We have identified all accounting estimates that could be material to the basic financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
 26. We have identified the most sensitive estimate(s) affecting the basic financial statements:
 - Fair value of investments and financial instruments.
 27. There were no significant changes from prior years in methods or assumptions, outcomes, or degrees of uncertainty.
 28. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
 29. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
 30. Amador Abandoned Vehicle Abatement Service Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
 31. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
 32. There are no:
 - a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the basic financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d. Reservations or designation of fund equity that was not properly authorized and approved.
 - e. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
 33. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

34. Amador Abandoned Vehicle Abatement Service Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
35. Amador Abandoned Vehicle Abatement Service Authority has complied with all aspects of contractual agreements that would have a material effect on the basic financial statements in the event of noncompliance.
36. The basic financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
37. The basic financial statements properly classify all funds and activities in accordance with GAAP.
38. All funds that meet the quantitative criteria in Governmental Accounting Standards Board (GASB) Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
39. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
40. Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
41. Provisions for uncollectible receivables have been properly identified and recorded. All loans made by Amador Abandoned Vehicle Abatement Service Authority or another entity acting on behalf of Amador Abandoned Vehicle Abatement Service Authority are properly identified, recorded and reported in Amador Abandoned Vehicle Abatement Service Authority's basic financial statements.
42. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
43. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
44. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
45. Special and extraordinary items are appropriately classified and reported (if any).
46. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
47. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated, or amortized.
48. We have appropriately disclosed Amador Abandoned Vehicle Abatement Service Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
49. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
50. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
51. With respect to the supplemental information:
 - a. We acknowledge our responsibility for presenting the supplemental information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental information listed in the table of contents in Amador Abandoned Vehicle Abatement Service Authority's financial statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement

and presentation of the supplementary information.

- b. If the supplemental information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

- 52. All copies of original documents submitted to you have not been improperly altered or changed.
- 53. We have not prepared the Management's Discussion and Analysis as required by the Governmental Accounting Standards Board.
- 54. We are not aware of any off-balance sheet or general ledger accounts and transactions.
- 55. We are not aware of any potential risks or financial reporting errors related to our information systems and related controls over data and related access. We are properly insured against the risk of cyber-attack and data loss.
- 56. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards (if applicable).
- 57. We did not consult with an attorney regarding significant litigation during the fiscal year ending June 30, 2023 and through the date of this letter.
- 58. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 59. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 60. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 61. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report (if any).
- 62. We have reviewed the Board of Supervisors & Management Report (Report to Governance) and agree with the information reported.
- 63. We are not aware of any indicators, information, or data that the Amador Abandoned Vehicle Abatement Service Authority will not be able to pay their bills in a timely manner.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred after the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the basic financial statements.

Signed:  _____

Title: AAA coordinator

Date: 10/1/24

DRAFT

7/25/2024

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

**AMADOR ABANDONED VEHICLE ABATEMENT SERVICE
AUTHORITY**

JACKSON, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2023

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Amador Abandoned Vehicle Abatement Service Authority
AUTHORITY MEMBERSHIP
June 30, 2023

AUTHORITY MEMBERSHIP:

<u>NAME:</u>	<u>POSITION:</u>
Jeff Brown, Amador County	Chairman
Jose Arevalos, Jackson	Vice-Chairman
Cathleen Johnson, Plymouth	Director
Joyce Davidson, Amador City	Director
Sergeant Matt Brewer, Sutter Creek	Director
John Alfred, Ione	Director

ADMINISTRATION:

<u>NAME:</u>	<u>POSITION:</u>
Michelle Gallaher	Coordinator
Greg Gillott	County Counsel
Tacy Oneto Rouen	Auditor-Controller
Liz Nelson	Treasurer
Mary Ann Manges	Administrative Technician

INDEPENDENT AUDITORS' REPORT

Board of Directors
Amador Abandoned Vehicle Abatement Service Authority
Jackson, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Amador Abandoned Vehicle Abatement Service Authority, as of June 30, 2023 and for the period July 1, 2021 through June 30, 2023, and the related notes to the financial statements, which collectively comprise the Amador Abandoned Vehicle Abatement Service Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Amador Abandoned Vehicle Abatement Service Authority, as of June 30, 2023, and the respective changes in financial position for the period then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Amador Abandoned Vehicle Abatement Service Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Amador Abandoned Vehicle Abatement Service Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing audit in accordance with auditing standards generally accepted in the United States of America, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Amador Abandoned Vehicle Abatement Service Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Amador Abandoned Vehicle Abatement Service Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not modified with respect to this matter.

O'Connor & Company

Novato, California

Amador Abandoned Vehicle Abatement Service Authority
STATEMENT OF NET POSITION
June 30, 2023

ASSETS

Cash in County treasury	\$ 118,089
Due from other governments	<u>14,633</u>
Total assets	<u>132,722</u>

LIABILITIES AND NET POSITION

Current liabilities:	
Accounts payable	<u>20,892</u>
Total liabilities	<u>20,892</u>

Net Position:	
Unrestricted	<u>111,830</u>
Total net position	<u>\$ 111,830</u>

DRAFT

The accompanying notes are an integral part of these financial statements.

Amador Abandoned Vehicle Abatement Service Authority
STATEMENT OF ACTIVITIES
 For the Period of July 1, 2021 through June 30, 2023

Program expenses:		
Public protection		\$ <u>133,027</u>
Program revenue:		
Intergovernmental revenue		<u>112,725</u>
Net program revenue (expenses)		<u>(20,302)</u>
General revenue:		
Investment earnings and other revenue		8,792
Scrap & tow revenue		<u>40,813</u>
		<u>49,605</u>
Change in net position		29,303
Net position, beginning of period		<u>82,527</u>
Net position, end of period		<u>\$ 111,830</u>

DRAFT

The accompanying notes are an integral part of these financial statements.

Amador Abandoned Vehicle Abatement Service Authority
BALANCE SHEET
GOVERNMENTAL FUND - GENERAL FUND
June 30, 2023

ASSETS

Cash in County treasury	\$ 118,089
Due from other governments	<u>14,633</u>
Total assets	<u>\$ 132,722</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ <u>20,892</u>
Total liabilities	<u>20,892</u>
Fund Balance:	
Assigned for vehicle abatement	<u>111,830</u>
Total liabilities and fund balance	<u>\$ 132,722</u>

DRAFT

The accompanying notes are an integral part of these financial statements.

Amador Abandoned Vehicle Abatement Service Authority
RECONCILIATION OF THE
GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Fund balances-total government funds	\$ 111,830
Amount reported for governmental activities in the statement of net position is different because:	
None	<u>-</u>
Net position of governmental activities	<u>\$ 111,830</u>

DRAFT

The accompanying notes are an integral part of these financial statements.

Amador Abandoned Vehicle Abatement Service Authority
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Period of July 1, 2021 to June 30, 2023

Revenues:	
Vehicle license fees surcharges	\$ 112,725
Scrap & tow revenue	40,813
Interest and other income	<u>8,792</u>
Total revenues	<u>162,330</u>
Expenditures	
Services and supplies	<u>133,027</u>
Total expenditures	<u>133,027</u>
Change in fund balance	29,303
Fund balance, beginning of period	<u>82,527</u>
Fund balance, end of period	<u>\$ 111,830</u>

DRAFT

The accompanying notes are an integral part of these financial statements.

Amador Abandoned Vehicle Abatement Service Authority
RECONCILIATION OF THE
STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE
STATEMENT OF ACTIVITIES
 June 30, 2023

Net change in fund balance - total governmental funds	\$	29,303
The changes in net position reported for governmental activities in the statement of activities is different because:		
None		-
Changes in net position of governmental activities	\$	29,303

DRAFT

The accompanying notes are an integral part of these financial statements.

Amador Abandoned Vehicle Abatement Service Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Reporting Entity

The Amador Abandoned Vehicle Abatement Service Authority (Authority) was formed through a Joint Exercise of Powers Agreement executed October 1, 1993. The Authority was created to implement a county-wide plan, financed by a one dollar (\$1) surcharge on motor vehicle license fees, for the abatement of abandoned vehicles located in Amador County. Members of the Authority are the County of Amador and its incorporated cities of Amador City, Lone, Jackson, Plymouth and Sutter Creek. The reporting entity for the Authority includes all the funds and operations under the jurisdiction of the Board of Directors.

The Authority includes all activities (operations of its administrative staff and Authority officers) considered to be a part of the Authority. The Authority reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) in its issuance of Statement No. 14, relating to the financial reporting entity to determine whether the Authority is financially accountable for other entities. The Authority has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the financial statements. In addition, the Authority is not aware of any entity that would be financially accountable for the Authority that would result in the Authority being considered a component unit of that entity.

The basic financial statements included in this report are intended to present the financial position and results of operations of only the Authority. They are not intended to present the financial position and results of operations of the County of Amador taken as a whole.

B. Basis of Presentation and Accounting

Government-wide Statements

The statement of net position and statement of activities display information about the primary government (the Authority). These statements include the financial activities of the overall Authority.

The statement of activities presents a comparison between direct expenses and program revenues for the Authority's governmental activity. Direct expenses are those that are specifically associated with the Authority. Program revenues include state vehicle registration and abatement fees that are restricted to meeting the operational or capital requirements of the Authority. Revenues that are not classified as intergovernmental revenues, including investment income, are presented instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) value in exchange, include grants, entitlements and donations. Revenues from vehicle registration collections and abatement fees are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund Financial Statements

The accounts of the Authority are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

Amador Abandoned Vehicle Abatement Service Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation and Accounting (concluded)

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental fund financial statements are provided for the Authority's governmental funds, which include only the General Fund. The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to finance expenditures of the current period. Revenue is accrued when its receipt occurs within ninety days after the end of the accounting period so as to be both measurable and available. Intergovernmental revenues, charges for services and interest earnings are considered susceptible to accrual. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

The Authority may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The Authority's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

The emphasis of fund financial statements is on major governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds in a single column, regardless of their fund type. Major funds are those that have assets, liabilities, revenue or expenditures equal to ten percent of their fund-type total. The General Fund is always a major fund. The Authority may also select other funds it believes should be presented as major funds.

The Authority reports the following major governmental fund:

The General Fund is the Authority's primary operating fund. It accounts for all financial resources of the general government.

C. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as invested capital assets net of related debt, restricted and unrestricted.

- Net Investment in Capital Assets – This category groups all capital assets, including infrastructure into one component of net position. Accumulated depreciation of these assets reduces the balance in this category.
- Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This category represents net position of the Authority not restricted for any project or other purpose.

Amador Abandoned Vehicle Abatement Service Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Net Position (concluded)

Net Position Flow Assumption

When both restricted and unrestricted net position is available, restricted resources are used first before unrestricted resources.

D. Fund Balances

Governmental funds report fund balances in classifications based primarily on the extent to which the Authority is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

Fund balances for governmental funds are made up of the following:

- Non-spendable fund balance – Amounts that are not in spendable form or are required to remain intact.
- Restricted fund balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation.
- Committed fund balance – Amounts constrained to specific purposes by the Authority itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the Authority takes the same highest level of action to remove or change the constraint.
- Assigned fund balance – Amounts the Authority intends to use for a specific purpose; intent can be expressed by the Authority's Board or by an official or body to which the Authority's Board delegates the authority.
- Unassigned fund balance – Amounts that are available for any purpose. Only positive amounts are reported in the General Fund.

Fund Balance Flow Assumption

The Authority's Board establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution. When restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, followed by the unrestricted resources that are committed, assigned and unassigned, in this order, as they are needed.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. Budget and Budgetary Accounting

The Board of Directors acting in accordance with the Joint Exercise of Powers Agreement is required to formally adopt a budget for the Authority prior to July 1st of each fiscal year.

Operations of the Authority generally parallel the level of activity on which the budget was predicated. The budget is used as a control over financial operations of the Authority. After the budget is approved, the appropriations can be added to, subtracted from or changed only by Authority resolution. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised revenue estimates as approved by the Authority.

Amador Abandoned Vehicle Abatement Service Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

F. Budget and Budgetary Accounting (concluded)

An operating budget is adopted each fiscal year on the modified accrual basis. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year end represents the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year end are completed or purchase commitments satisfied. Such year-end encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year and included in the subsequent year's budget. Unencumbered appropriations lapse at year end. Budgets are prepared using generally accepted accounting principles.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the object level. Object levels of expenditures are as follows: salaries and benefits, services and supplies, and capital outlay.

NOTE 2 - CASH AND INVESTMENTS

The Authority maintains a cash and investment pool with the County of Amador. The County of Amador allocates interest to the various funds based upon the average monthly cash balances. The Authority's cash on deposit with the Amador County Treasury at June 30, 2023 was \$118,089.

Credit Risk, Carrying Amount and Market Value of Investments

The Authority maintains specific cash deposits with the County of Amador (the County) and involuntarily participates in the external investment pool of the County. The County is restricted by state code in the types of investments it can make. Furthermore, the County Treasurer has a written investment policy, approved by the Board of Supervisors, which is more restrictive than state code as to terms of maturity and type of investment. Also, the County has an investment committee, which performs regulatory oversight for its pool as required by California Government Code Section 27134. The County's investment policy authorizes the County to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, and the State Treasurer's investment pool.

At June 30, 2023, the Authority's cash with the County Treasurer is stated at fair value. However, the value of the pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the Authority's position in the pool.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2023 are provided by Standard and Poor's except as noted. None of the Authority investment types are rated.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Amador Abandoned Vehicle Abatement Service Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (concluded)

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking.

The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors.

Fair Value Measurement

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The valuation method used for rental properties is the Leased Fee Market method, which is dependent on the income generated from the rental properties.

The Authority did not have any investments subject to the recurring fair value measurements as of June 30, 2023.

NOTE 3 - CONTINGENCIES

The Authority receives revenue from Federal, State and Local agencies that have requirements to be followed when expending these revenues. If the requirements are not followed, the unauthorized expenditures would be a liability to be refunded to the appropriate agency.

NOTE 4- RISK MANAGEMENT

The Authority is exposed to various risks of loss related to theft of, damage to, and destruction of assets and injuries to employees. During the period ended June 30, 2023, the Authority is covered under the Amador County insurance plan to mitigate these risks.

NOTE 5 - SUBSEQUENT EVENTS

In preparing these financial statements, the Authority has evaluated events and transactions for potential recognition or disclosure through the date the financial statements were issued.

Amador Abandoned Vehicle Abatement Service Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
 Budget and Actual
 For the Period of July 1, 2021 through June 30, 2023

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Vehicle license fees surcharges	\$ 110,000	\$ 110,000	\$ 112,725	\$ 2,725
Scrap & tow revenue	9,000	9,000	40,813	31,813
Interest and other income	39,000	39,000	8,792	(30,208)
Total revenues	158,000	158,000	162,330	4,330
Expenditures				
Services and supplies	188,750	188,750	133,027	55,723
Total expenditures	188,750	188,750	133,027	55,723
Change in fund balance	\$ (30,750)	\$ (30,750)	29,303	\$ 60,053
Fund balance, beginning of period			82,527	
Fund balance, end of period			\$ 111,830	

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7/25/2024

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

AMADOR ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY

**BOARD OF SUPERVISORS
&
MANAGEMENT REPORT**

**For the Year Ended
JUNE 30, 2023**

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Board of Directors
Amador Abandoned Vehicle Abatement Service Authority
Jackson, California

In planning and performing our audit of the financial statements of Amador Abandoned Vehicle Abatement Service Authority for the fiscal year ended June 30, 2023 and for the period July 1, 2021 through June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Amador Abandoned Vehicle Abatement Service Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

This report is intended solely for the information and use of management of Amador Abandoned Vehicle Abatement Service Authority and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank Amador Abandoned Vehicle Abatement Service Authority's staff for its cooperation during our audit.

O'Connor & Company

Novato, California

Board of Directors
Amador Abandoned Vehicle Abatement Service Authority
Jackson, California

We have audited the basic financial statements of Amador Abandoned Vehicle Abatement Service Authority for the year ended June 30, 2023 and for the period July 1, 2021 through June 30, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 14, 2023, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Amador Abandoned Vehicle Abatement Service Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered by Amador Abandoned Vehicle Abatement Service Authority during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 91 – Conduit Debt Obligations
GASB 94 – Public-Private and Public-Public and Availability Payment Arrangements
GASB 93 – Omnibus 2022, paragraphs 11-25

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The most sensitive estimates affecting the basic financial statements were:

Fair value of investments and financial instruments.

We identified the following significant risk(s) of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and unallowable and fraudulent expenses.

Disclosures

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Of the 4 misstatements (audit adjustments) detected as a result of audit procedures and corrected by management one was material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated XX/XX/XX.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule for the General Fund, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management of Amador Abandoned Vehicle Abatement Service Authority and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Amador Abandoned Vehicle Abatement Service Authority
BOARD OF DIRECTORS & MANAGEMENT REPORT
For the Year Ended June 30, 2023

Current Year Observations

There were no current year observations that came to our attention.

Prior Year Observations

There were no prior year observations that came to our attention.

DRAFT

#5

Amador Abandoned Vehicle Abatement Service Authority
AUTHORITY MEMBERSHIP
2022-2025

<u>NAME:</u>	<u>POSITION:</u>	<u>EMAIL:</u>
Cathleen Johnson, City of Plymouth	Director	cjohnson@cityofplymouth.org
Rex Osborn, City of Plymouth	Alternative	RexO@cityofplymouth.org
Jeff Brown, Amador County	Chairman	jeffbrown@amadorgov.org
Frank Axe, Amador County	Alternate	faxe@amadorgov.org
Joyce Davidson, Amador City	Director	city.clerk@amador-city.com
	Alternate	
Jose Arevalos, City of Jackson	Vice- Chairman	jarevalos@ci.jackson.ca.us
Sgt Tizok Delrio	Alternate	tdelrio@ci.jackson.ca.us
Sergeant Matt Brewer, City of Sutter Creek	Director	mbrewer@cityofsuttercreek.org
Chief Jim O'Connell, City of Sutter Creek	Alternate	joconnell@cityofsuttercreek.org
John Alfred, City of Ione	Director	jalfred@ione-ca.com
	Alternate	

ADMINISTRATION:

<u>NAME:</u>	<u>POSITION:</u>	<u>EMAIL:</u>
Michelle Gallaher	Coordinator	mgallaher@amadorgov.org
Greg Gillott	County Counsel	ggillott@amadorgov.org
Tacy Oneto Rouen	Auditor-Controller	trouen@amadorgov.org
Liz Nelson	Treasurer	lnelson@amadorgov.org
Mary Ann Manges	Administrative Technician	mmanges@amadorgov.org

#6B

2023-2024 Fiscal Year AVA Income & Expense Report

Income

First Quarter - JUL/AUG/SEP	
State	13,924.90
Scrap	1,225.00
Private	200.00
Interest	0.00
1ST QTR TOTAL	15,349.90

Second Quarter - OCT/NOV/DEC	
State	12,596.54
Scrap	0.00
Private	1,300.00
Interest	0.00
2ND QTR TOTAL	13,896.54

Third Quarter - JAN/FEB/MAR	
State	14,720.20
Scrap	0.00
Private	1,400.00
Interest	0.00
3RD QTR TOTAL	16,120.20

Fourth Quarter - APR/MAY/JUN	
State	13,896.24
Scrap	6,575.00
Private	1,350.00
Interest	0.00
4TH QTR TOTAL	21,821.24

State	55,137.88
Scrap	7,800.00
Private Pay Tows/Other	4,250.00
Interest	0.00
TOTAL INCOME	67,187.88

Total Budget Income	67,187.88
Total Budget Expense	53,892.96
Balance for the year	13,294.92

Expenses

First Quarter - JUL/AUG/SEP: Number of Vehicles:	13
Code Enf	\$ 2,984.41
Sheriff	\$ 444.60
Office	\$ 260.00
GSA	\$ 885.75
Towing	\$ 800.00
Disposal	\$ -
City Fees	\$ -
Advertising	\$ -
Insurance	\$ 4,939.91
Audit	\$ -
Office Equip	\$ -
Fixed Asset	\$ -
Spec Dept Veh Maint	\$ -
1ST QTR TOTAL	\$ 10,314.67

Second Quarter - OCT/NOV/DEC: Number of Vehicles:	24
Code Enf	\$ 5,509.68
Sheriff	\$ 820.80
Office	\$ 480.00
GSA	\$ 885.75
Towing	\$ 375.00
Disposal	\$ -
City Fees	\$ -
Advertising	\$ 152.64
Insurance	\$ -
Audit	\$ -
Office Equip	\$ -
Fixed Asset	\$ -
Spec Dept Veh Maint	\$ -
2ND QTR TOTAL	\$ 8,223.87

Third Quarter - JAN/FEB/MAR Number of Vehicles:	15
Code Enf	\$ 3,443.55
Sheriff	\$ 513.00
Office	\$ 300.00
GSA	\$ 885.75
Towing	\$ 5,500.00
Disposal	\$ -
City Fees	\$ -
Advertising	\$ -
Insurance	\$ -
Audit	\$ -
Office Equip	\$ 80.00
Fixed Asset	\$ -
Spec Dept Veh Maint	\$ 30.00
3RD QTR TOTAL	\$ 10,752.30

Fourth Quarter - APR/MAY/JUN Number of Vehicles:	23
Code Enf	\$ 5,280.11
Sheriff	\$ 786.60
Office	\$ 460.00
GSA	\$ 885.75
Towing	\$ 4,450.00
Disposal	\$ 6,025.73
City Fees	\$ -
Advertising	\$ -
Insurance	\$ -
Audit	\$ 5,375.00
Office Equip	\$ 1,248.93
Fixed Asset	\$ -
Spec Dept Veh Maint	\$ 90.00
4TH QTR TOTAL	\$ 24,602.12

TOTAL EXPENSES 53,892.96

Total No. of Vehicles Tagged 75
Average Cost Per Vehicle 718.57

YTD AVA State Income 55,137.88
 Expenses 53,892.96
 Balance of State Income 1,244.92
 % of State Income Spent 98%

*Important we spend the State Amount



2023-2024 AVA EXPENSES

QTR	QTR	Veh	No.	County Reimbursable Costs				AVA Direct Pay Administrative Costs										GRAND TOTAL	PER VEHICLE COST	
				CE EXP	SHERRIF	OFFICE EX	GSA EXP	County	SubTotal	Towing	Disposal	City Fees	Advertising	Insurance	Audit	Office Equip.	Fixed Asset			Special Dept vehicle Maint
1	13	1	13	2,984.41	444.80	280.00	885.75	4,574.76	800.00	0.00	0.00	0.00	4,939.91	0.00	0.00	0.00	0.00	5,739.91	10,314.67	783.44
2	24	2	24	5,509.68	820.80	480.00	885.75	7,596.23	375.00	0.00	0.00	0.00	152.64	0.00	0.00	0.00	0.00	527.64	8,223.87	342.66
3	15	3	15	3,443.55	513.00	300.00	885.75	5,142.30	5,500.00	0.00	0.00	0.00	0.00	80.00	0.00	30.00	0.00	5,610.00	10,752.30	716.82
4	23	4	23	5,280.11	786.60	460.00	885.75	7,412.46	4,450.00	6,025.73	0.00	0.00	5,375.00	1,248.93	0.00	90.00	0.00	17,189.66	24,602.12	1,069.66
YEAR	75	75	75	17,217.75	2,565.00	1,500.00	3,543.00	24,825.75	11,125.00	6,025.73	0.00	152.64	4,939.91	5,375.00	1,328.93	0.00	120.00	29,067.21	53,892.96	718.57

Vehicles

Month	Vehicles
JUL	7
AUG	3
SEPT	3
OCT	5
NOV	11
DEC	8
JAN	7
FEB	5
MAR	3
APR	17
MAY	1
JUN	5
Total	75

GSA EXPENSES

Month	CHARGED
JUL	885.75
AUG	0.00
SEPT	0.00
OCT	0.00
NOV	0.00
DEC	885.75
JAN	0.00
FEB	0.00
MAR	885.75
APR	0.00
MAY	0.00
JUN	885.75
TOTALS	3543.00

Quarter	CHARGED
1ST QTR	885.75
2ND QTR	885.75
3RD QTR	885.75
4TH QTR	885.75
TOTALS	3543.00

#GE

2024 – 2025

AMADOR COUNTY ABANDONED VEHICLE AUTHORITY

PROPOSED BUDGET

Estimated Income:

Department of Motor Vehicle Fees	\$	30,000.00
Vehicle Abatement Fees	\$	4,000.00
Scrap Sales (flex with metal costs)	\$	7,500.00
Miscellaneous Revenue		
AVA Account		
Estimated Total Income:	\$	41,500.00

Estimated Vehicle Abatements:

75 Vehicles
(75 for 2023-2024)

Estimated Expenses:

Code Enforcement Staff	\$	20,000.00
Sheriff's Department Staff	\$	3,500.00
Office Expense	\$	1,500.00
Advertising	\$	500.00
Insurance	\$	5,500.00
Audit for 2019-2011 Fiscal Budget Years (1/2 per year \$8000)	\$	4,000.00
Towing & Disposal Expenses	\$	30,000.00
Vehicle (est. last year's just over \$5,500)	\$	6,000.00
Fixed Assets /Other Equipment	\$	5,000.00
Special Dept Expense (additional Vehicle Exp)	\$	300.00
Estimated Total Expenses:	\$	76,300.00

Factors:

- # of vehicles
- Admin Fees
- Metal Scrap price & Bids
- Illegal dumping of RV's/ tires

AMADOR COUNTY	TAGGED	PRIVATE PROP.	STREET	VC/GOA	TOWED	JUNK	WARRANT	STOLEN/ RECOVERY	PENDING	# OF NOTICE SENT (EXCLUDES OWNER RELEASE)	Cases carried over resulting in tow fees
JULY	7	4	3	2	4	1				8	
AUGUST											
SEPT	2	1	1		2					4	
TOTAL	9	5	4	2	6	1				12	
OCT											
NOV	5	2	1	3	2					4	
DEC	11	11		1	10					18	
TOTAL	8	8		2	4					15	
TOTAL	24	21	1	6	16					37	
JAN											
FEB	5	4	1	1	4					8	
MARCH	4	2	2	2	2					7	
TOTAL	3	2	1		2	1				4	
TOTAL	12	8	4	3	8	1				19	
APRIL											
MAY	17	17		2	7	5	6			19	
JUNE	1	1		1						1	
TOTAL	3	2	1		1	2	2			3	
TOTAL	21	20	1	3	8	7	8			23	
TOTAL FOR YEAR	66	54	10	14	38	9	8	0	0	91	0

SUTTER CREEK												
JULY-JUNE	TAGGED	PRIVATE PROP.	STREET	VC/GOA	TOWED	JUNK	WARRANT	STOLEN/RECOVERY	PENDING	# OF NOTICE SENT (EXCLUDES OWNER RELEASE)	Cases carried over resulting in tow fees	

PLYMOUTH												
JULY-JUNE	TAGGED	PRIVATE PROP.	STREET	VC/GOA	TOWED	JUNK	WARRANT	STOLEN/RECOVERY	PENDING	# OF NOTICE SENT (EXCLUDES OWNER RELEASE)	Cases carried over resulting in tow fees	
	1		1	1						2		

AMADOR CITY												
JULY-JUNE	TAGGED	PRIVATE PROP.	STREET	VC/GOA	TOWED	JUNK	WARRANT	STOLEN/RECOVERY	PENDING	# OF NOTICE SENT (EXCLUDES OWNER RELEASE)	Cases carried over resulting in tow fees	
		0	1	1	0	0	0	0	0			

INDEPENDENT AVA PROGRAMS

JACKSON												
JULY-JUNE	TAGGED	PRIVATE PROP.	STREET	VC/GOA	TOWED	JUNK	WARRANT	STOLEN/RECOVERY	PENDING	# OF NOTICE SENT (EXCLUDES OWNER RELEASE)	Cases carried over resulting in tow fees	
	7	4	3	1	6	0	0	0	0	12	0	

IONE												
JULY-JUNE	TAGGED	PRIVATE PROP.	STREET	VC/GOA	TOWED	JUNK	WARRANT	STOLEN/RECOVERY	PENDING	# OF NOTICE SENT (EXCLUDES OWNER RELEASE)	Cases carried over resulting in tow fees	
	1	1	0	0	1	0	0	0		2	0	