

***2018-2019 Grand Jury Report on
TCEDA/EPCTC Oversight***

FILED

MAY 03 2019

**Superior Court of California
County of Tuolumne**

By: *Diana Neely* Clerk



**SUPERIOR COURT OF CALIFORNIA
COUNTY OF TUOLUMNE**

**2018-2019 Grand Jury Report on
TCEDA/EPCTC Oversight.**

Credit photo: F. Cooper

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The mission of the Tuolumne County Grand Jury is to create positive change in the County by improving the efficiency, effectiveness, and transparency of local government.

SUMMARY

The 2018-2019 Grand Jury was days away from releasing its report on the lack of oversight of the Tuolumne County Economic Development Authority (TCEDA) by its Board, when on February 19, 2019 both the Tuolumne County Board of Supervisors and Sonoma City Council voted to dissolve the Joint Powers Agreement which funded the TCEDA, prior to the release of the financial and managerial audits.

The 2018-2019 Grand Jury's investigations, findings and recommendations had led to the same conclusion: the TCEDA must be disbanded, along with the Economic Prosperity Council of Tuolumne County (EPCTC). Many of the Grand Jury recommendations in this report may already be underway by the County and City. However, the Grand Jury felt compelled to codify the scope of the issues that were uncovered, and itemize recommendations for the future of economic development in the County.

The 2018-2019 Grand Jury uncovered ethics issues that are particularly troubling, and do not follow the County's own "Mission, Vision and Value Statements" of integrity to "be a good steward of County property and public funds." The Board of Supervisors created and approved the original document on December 06, 2011. The current Tuolumne County Code of Ethics are located at this website: <https://www.tuolumnecounty.ca.gov/766/Mission-Vision-and-Value-Statements>

It is the finding of the 2018-2019 Grand Jury that the TCEDA Board of Directors is responsible for the failure of the TCEDA. The TCEDA Board of Directors:

- Was responsible for the Director's employment agreement, which included compensation and severance package.

*2018-2019 Grand Jury Report On
TCEDA/EPCTC Oversight*

- Provided little oversight of the TCEDA with regard to the Director's spending of public money.
- Cannot show a return on the nearly 4 million dollars of public funds invested into the TCEDA.
- Did not adhere to their governing Code of Ethics, Code of Conduct, and Vision and Values.
- Failed to provide the leadership expected by the public.

BACKGROUND

The 2018-2019 Grand Jury found that from its inception, the TCEDA and the Economic Prosperity Council of Tuolumne County (EPCTC) operated with little oversight by its Board of Directors.

With the February 19, 2019 decisions by both the Tuolumne County Board of Supervisors and Sonora City Council to end their Joint Powers Agreement, the TCEDA and EPCTC will be dissolved by the end of the fiscal year.

Given recent statements in March 2019 by the County that they will develop an alternative economic development entity, (see <https://www.tuolumnecounty.ca.gov/DocumentCenter/View/844/Direct-or-of-Economic-Development->) the 2018-2019 Grand Jury feels obligated to complete and publish the current investigation into both the TCEDA and the EPCTC in order to provide insight and guidance for future economic development activities.

The 2018-2019 Grand Jury commends the *Union Democrat* for its investigative reporting of TCEDA and EPCTC over the course of 2017-2019, articles that exposed significant facts and details about the operations and expenditures of TCEDA.

The TCEDA has been investigated twice previously by the Tuolumne County Grand Jury. The first time was in 2010-2011, when a lack of measurable goals was identified. A recommendation was made to implement "results in" goals where action could be measured numerically. The previous CAO responded that the recommendation would not be implemented as (a) it would take too much time, (b) it is

not reasonable as neither the County, nor TCEDA have enough control over outside factors (e.g., expertise) to make the measurement valid, and (c) some of the needed data are already captured by Sonora Area Foundation's "Tuolumne County Profile – Community Indicators Project."

The 2017-2018 Grand Jury also investigated TCEDA, and had findings specifically in (a) effectiveness of the organization in achieving its stated goals and objectives, (b) effectiveness assisting businesses within Tuolumne County, and (c) management of the agency.

In response to the 2017-2018 Grand Jury recommendations, the TCEDA has undergone independent financial and managerial audits. These audits were not completed at the time of the JPA dissolution.

Both audits have been released and were limited in focus to a review of best practices for travel, meal, alcohol and entertainment expenses, on accurate time card reporting, on policies regarding working vacations, and on performance evaluations. The auditors recommended best practices to measure economic development, and identify more transparent ways to report on interactions with private businesses that may wish to remain anonymous.

The 2018-2019 Grand Jury recognizes that effective economic development is crucial to Tuolumne County and supports the County's current plan to restructure an agency within the County's purview. However, given the *culture of insufficient oversight* perpetuated throughout TCEDA's tenure in the County, changes must be made in the management structure and in the process of accountability of such an organization, in order for a new agency to be successful and to be trusted by the public.

As stated by one Tuolumne County Supervisor "If you've got a problem with the economic development authority, then you've got a problem with the [TCEDA governing] Board and the process" (Union Democrat, *Unanimous: TCEDA Dissolved*, Feb. 19, 2019). The 2018-2019 Grand Jury agrees with this assessment.

*2018-2019 Grand Jury Report On
TCEDA/EPCTC Oversight*

The 2018-2019 Grand Jury found that the Employment Agreement was solely approved by the TCEDA Board. County Counsel would advise on the legality of conditions, and Human Resources would review for implementation, but ultimately the TCEDA Board would, without any oversight from other departments, pass along to the Director increases in compensation. These increases ramped up remarkably beginning in 2014. The Board was 100 percent responsible for implementing the increases in the Director's compensation.

The County and City put the trust of economic development in one agency. However, there was insufficient oversight from county or city management, despite the fact that both had representation on the Board. The TCEDA Board has caused excessive County Counsel time to be used to respond to lawsuits, and redirected the majority of the highly paid Director's time in 2018-2019 to more menial administrative tasks of responding to public records requests and to lawsuits. In addition, numerous civic services hours have been spent through *three separate* grand jury investigations to try to correct the course of management and oversight of the TCEDA Board.

Much of the criticism of TCEDA comes from the public through letters to the editor and investigative articles in the local newspapers. To respond to the public, and to contribute to better management of future economic development in Tuolumne County, the Grand Jury issues this report.

The *culture of insufficient oversight* caused the failure of the TCEDA. This mismanagement is evidenced by:

1. Incomplete and uneven information on the return on investment of approximately \$4 million dollars of TCEDA monies over the last 10 years;
2. An overly generous and excessive employment contract for the Director position;
3. Lack of transparency and oversight regarding spending more than \$300,000 in the last 10 years through the EPCTC;
4. Lack of a master plan or budgetary goals for EPCTC;
5. Public mistrust of TCEDA in Tuolumne County.

*2018-2019 Grand Jury Report On
TCEDA/EPCTC Oversight*

GLOSSARY

Amgen	The Amgen Tour of California is an annual professional cycling race that passed through Sonora in 2012.
Board	Board of Directors for Tuolumne County Economic Development Authority, which is also the same set of individuals that compose the Board of Directors for the Economic Prosperity Council of Tuolumne County
CAO	Chief Administrative Officer of Tuolumne County
Director, or Economic Development Director	Director of TCEDA
EPCTC	Economic Prosperity Council of Tuolumne County, also known as the Prosperity Council
InnovationLab	Workspace with technology kits for schools and public use
JPA	Joint Powers Agreement between Tuolumne County and the City of Sonora jointly to employ an Economic Development Director
TCEDA	Tuolumne County Economic Development Authority

METHODOLOGY

The 2018-2019 Grand Jury:

- compiled data from various sources including the TCEDA website, posted agenda packets, and recorded minutes from TCEDA and EPCTC Board meetings;
- read through numerous past and current articles from the Union Democrat and on mymotherlode.com, as well as other online information from news media;
- read through the TCEDA Director's employment agreements;
- reviewed additional documents provided through the Grand Jury's interview processes or available publicly online such as financial reports;
- attended TCEDA Board meetings;
- interviewed several citizens, current and past TCEDA Board members, TCEDA's Director, the Tuolumne County Human Resources manager, and County Counsel; and
- read through the Grand Jury Final Reports from 2017-2018 and 2010-2011 as well as the responses from the TCEDA Governing Board, Tuolumne County Counsel, the Tuolumne County Auditor, the City of Sonora and the Tuolumne County Board of Supervisors.

DISCUSSION

Conflict of Interest Review, Previous Grand Jury Request

The 2017-2018 Grand Jury recommended: "County Counsel review potential conflicts of interests for TCEDA Board members serving in various capacities on multiple boards." The TCEDA Board will not release the details of this review, stating attorney-client privilege with County Counsel. Note that the TCEDA Board has the right to waive this privilege, but they have chosen not to do so. Numerous requests have been made by the 2018-2019 Grand Jury for this information and they have been refused.

Economic Indicators for Tuolumne County

Tuolumne County has languished near the bottom of California counties in almost all economic indicators. The 2018 median household income at \$54,325 is far below the state average of \$67,169. The median household income is now slightly less than it was in 2010 at \$55,365, one year after the TCEDA was formed. In Tuolumne County, 32% of “wage earning” families have no one working, which is over double the 15% average of California. 13.6% of Tuolumne County residents live in poverty. (source: *US Census Bureau statistics*).

TCEDA: Overview

TCEDA was funded through a Joint Powers Agreement (JPA) between the City of Sonora and the County of Tuolumne to increase economic development in Tuolumne County. For the last three years, this funding formula resulted in the City of Sonora contributing around 21% of TCEDA’s revenue, with the County contributing about 66%. The rest of the revenue was generated from other sources such as grants. In 2016 the total TCEDA revenue was \$398,945; in 2017-\$406,695; in 2018-\$515,506.

TCEDA guiding principles were to recruit to Tuolumne County, new manufacturing and medical businesses (~60%), and to retain the County’s current businesses (~40%), as reported during the investigative interviews. The focus of TCEDA was on County rather than City development. For the last two years, small retail businesses within Sonora city limits were not considered in TCEDA’s direct development efforts. TCEDA’s guiding principles were that small retail businesses develop through a trickle down effect through larger business development and employee workforce in the County.

The Board of Directors of TCEDA/EPCTC was comprised of two County Supervisors, two Sonora City Council members, and up to three appointed citizens. Over the lifetime of TCEDA (2009-2019), there was some turnover of individuals serving on the Board, particularly the City of Sonora appointees. From 2014 to 2018, the

TCEDA retained four of the same seven Board members (one County Supervisor, and three citizen volunteers). The same individual held the Chairman of the TCEDA position since 2014, and had served on the Board since 2011. To procure a citizen appointment, an individual had to apply, and then the current TCEDA Board members voted on his/her application.

TCEDA Director Compensation

The TCEDA Director was not a County employee although Tuolumne County Human Resources administered the payroll and benefits of the TCEDA Director, according to the contract, in addition to salary adjustments tied to the Tuolumne County Executive/Confidential Compensation Plan and range/step classifications of the County. The TCEDA did not follow the County's travel or expense policies, nor the standard health insurance compensation rates that apply to other Tuolumne County employees. The reporting structure to a separate Board of appointed individuals also differed from traditional County employee reporting structures.

In 2019, the Economic Development Director was the 4th highest paid Tuolumne County position, ranked below only the County Psychiatrist, the County Health Officer, and then County Administrator, in that order (source: Tuolumne County Classification Listing with Salaries, December 26, 2018). This base salary figure for the TCEDA Director did not include benefits or monthly car and phone allowances, which increased the total compensation to over \$250,000 per year. See Table 1.

**2018-2019 Grand Jury Report On
TCEDA/EPCTC Oversight**

TABLE 1. Tuolumne County Highest Paid Positions in 2016 (in thousands of dollars) *Source: transparentcalifornia.com*

Job Title	Regular Pay	Other Pay	Total Pay*	Benefits	Total Pay and Benefits
County Administrator	\$184K	\$93K	\$277K	\$76K	\$353K
<i>Economic Development Director</i>	<i>\$166K</i>	<i>\$17K</i>	<i>\$184K</i>	<i>\$70K</i>	<i>\$253K</i>
Sheriff - Coroner	\$171K	\$0	\$171K	\$69K	\$241K
Psychiatrist	\$150K	\$54K	\$204K	\$35K	\$239K
Human Services Director	\$151K	\$26K	\$177K	\$58K	\$236K
Community Resource Director	\$164K	\$0	\$165K	\$60K	\$225K
Public Defender	\$151K	\$13K	\$164K	\$52K	\$216K
Deputy CRA - Roads	\$142K	\$25K	\$167K	\$46K	\$212K
Clerk/Auditor-Controller	\$152K	\$0	\$152K	\$59K	\$211K
County Counsel	\$143K	\$8K	\$151K	\$57K	\$208K
District Attorney	\$154K	\$0	\$154K	\$52K	\$207K

*includes base salary, allowances, vacation cash out, managerial leave cash out and any lump sum payments received during the year

The TCEDA Director compensation package was also compared to compensation packages for similar positions outside Tuolumne County. The 2018-2019 Grand Jury determined that the total compensation package for the TCEDA Economic Development Director was out of line with other compensation packages (Table 2). The total compensation package for the Director of TCEDA was 28% more than for the similar job of the Economic Director of the County of San Francisco, and higher than for the comparable position in Monterey County and Sonoma County.

TABLE 2. 2016 Comparable Total Compensation for Economic Development Positions in California (in thousands of dollars) *Source: transparentcalifornia.com*

Entity	Position	Total Compensation
Santa Clara County	Economic Development Director	\$269K
<i>Tuolumne County</i>	<i>Economic Development Director</i>	<i>\$253K</i>
Monterey County	Economic Development Director	\$222K
City of San Francisco	Director, Office of Economic and Workforce Development	\$193K
Sonoma County	Economic Development Director	\$187K

Employment Agreement for Director

In a review of the TCEDA Director's employment agreement, there were additional allowances and benefits that accounted for this significant increase in compensation over the base salary. These allowances were negotiated through a series of contracts, the first originally signed in March 9, 2009 at the date of hire. The signing authority included the TCEDA Chairman, its new Director, and County Counsel. The contract was amended June 11, 2010 to add a monthly car allowance, and again May 8, 2012 to add a technology allowance and cash-out option of accrued personal leave.

The contract was subsequently amended on March 14, 2014 by contract, on March 13, 2015 by memo, on May 23, 2016 by contract, and then again on May 11, 2018 by contract. The last iteration was termed the "2nd Amendment to 2nd Amendment." The three contract amendments from 2014 – 2018 were signed by the same individuals: the TCEDA Chairman, TCEDA Director, and Deputy County Counsel.

*2018-2019 Grand Jury Report On
TCEDA/EPCTC Oversight*

Over the course of the position from 2009 to 2019, the base salary increased from \$93,595 to \$158,801.04. The most recent contract amounts and details are itemized below.

1. Compensation for the Director as of March 2019 was \$158,801.04/year base salary.
2. The Director and spouse's insurance (Employee +1) were covered 100% by the TCEDA. The coverage adjusted annually with changes in insurance premiums. At the end of the Director's contract, this amount totaled \$21,795.12/year.
3. The Director received the benefits and salary adjustments granted to the Tuolumne County Executive/Confidential Compensation Plan. The Director may cash out 160 hours of accrued vacation. This equates to roughly \$12,000. Eighty (80) hours of management leave converts to 80 hours of management pay, roughly \$6000.
4. The Director received a monthly technology allowance of \$200, for personal broadband and cellular phone use. This monthly allowance was in addition to the monthly salary.
5. The Director received a monthly, in-county, car travel allowance of \$500. This monthly allowance was in addition to the monthly salary. The CEO was reimbursed at the standard IRS rate for out of county mileage.

Note: The 2018-2019 Grand Jury found that

- all other County employees receive either \$15/month (low usage) or \$30/month (mid usage) for cell phone reimbursement;
- no other County employee was compensated at 100% for Employee+1 medical benefits. Only single County employees get 100% insurance coverage;
- a monthly car allowance is very rare for County employees.

EPCTC: Overview

The EPCTC, or Prosperity Council, was a nonprofit organization operated by and on behalf of the TCEDA. EPCTC began operating in 2009. EPCTC was an organization within an organization, in other words, a nonprofit corporation designed to accept charitable donations on behalf of the TCEDA. The TCEDA and the EPCTC shared oversight from the same individuals on their Boards of

Directors, and the Director of TCEDA was also the Director of EPCTC.

EPCTC was incorporated with the stated goal “to encourage economic prosperity in Tuolumne County through research, education and economic development.”

EPCTC: Revenue and Expenses

Complete income and expenditure records for the EPCTC either do not exist or were not provided to the Grand Jury. From tax filings and review of the EPCTC’s check registers, the Grand Jury was able to reconstruct a general financial picture of the agency.

EPCTC brought in \$324,801 in revenue from 2009-2017. Revenue primarily came from grants by large and small businesses operating in Tuolumne County, from private individuals, and through memberships for access to the InnovationLab. Two main areas of expenditures occurred during the lifetime of EPCTC: the Amgen Tour and the InnovationLab.

The **Amgen Tour of California** was hosted by Sonora on May 16th, 2012, but Sonora has not been included on the tour since then. EPCTC was heavily involved in fundraising and promoting this 2012 event, raising over \$95,000. Expenditures included advertising and marketing, such as \$6,136.00 for radio advertisement, \$6,536.62 for event shirts, and \$4,091.38 to produce Amgen videos. Other costs included hospitality, such as \$14,781.60 in hotels for Amgen staffing, for promotional items such as \$1,005.87 for train whistles for spectators, and \$1,000 in a donation to Sonora High School for scholarships for event volunteers.

The InnovationLab, opened in 2014 and closed in 2018. It was funded by EPCTC through grants and memberships to provide access to cutting-edge technology, like 3D printers and robotics. The total cost of lab equipment was approximately \$32,000, with office space rent to the County totaling \$24,000.

Other than these two areas, the 2018-2019 Grand Jury found it difficult to discern the funding priorities of EPCTC. Generally, they gave out small grants that ranged from 7.1%-18.2% of total yearly revenue. Marketing plus staff development (from EPCTC check registers) ranged from 6.8% to 24.3% of yearly revenue. In some years, a substantial amount of revenue was carried forward into the next year and not spent. In some years, it was unclear how significant portions of the revenue were spent.

There appeared to be no formal requirement for Board approval of purchases, donations, sales or expenditures for the \$324,801 in EPCTC funds.

Conclusion

The 2018-2019 Grand Jury's investigation confirms that the TCEDA and EPCTC dissolutions are warranted. Three Grand Jury investigations were required to address problems with the TCEDA, amounting to hundreds of hours of civil service time, County Counsel time and time spent by the staff of TCEDA. Ongoing issues exist, such as the refusal to disclose the Conflict of Interest review. The 2018-2019 Grand Jury uncovered ethics issues in this investigation that do not follow the County's mission to "be a good steward of County property and public funds." It is the finding of the 2018-2019 Grand Jury that the TCEDA Board of Directors are responsible for the failure of the TCEDA/EPCTC.

The 2018-2019 Grand Jury finds the TCEDA Board's refusal to provide the Conflict of Interest review to the public disingenuous. The Board has the right to waive the privilege and allow the public to learn the results of this review. They have chosen not to do so. Therefore, while the 2018-2019 Grand Jury recognizes the legal right to attorney-client privilege, it was clear from the beginning that the public wanted these results. Thus, County Counsel and the TCEDA Board should have agreed to an independent audit. The public has a right to evaluate whether any conflicts existed, and whether conflicts permeated the decision making process of TCEDA Board members. However, to avoid additional cost to the taxpayers, the 2018-2019 Grand Jury has chosen not to pursue this matter further.

FINDINGS

F1: Effective economic development is crucial to Tuolumne County, which lags behind the state in economic health.

F2: There are multiple instances of lack of control and oversight by the TCEDA/EPCTC Board over the agencies.

F3: This lack of oversight from the Board of Directors allowed the TCEDA Director to be compensated at a high level compared to other counties in California, and to other employees in Tuolumne County.

F4: The Employment Agreement for the TCEDA Director was overly broad with its benefits, travel and expense policies that surpass other County employees/managers.

F5: Private allowance and benefit negotiations of the TCEDA Director's contract hid the true and far-reaching compensation package from other County employees, and from the public.

F6: TCEDA misused public funds.

F7: The majority of TCEDA/EPCTC monies were not clearly accounted for in publicly available documents for approximately 10 years.

F8: There was a lack of clarity on how to define economic development and how to measure TCEDA's effectiveness to develop the County's economy.

F9: There persisted a *culture of insufficient oversight* of TCEDA/EPCTC by its Governing Board over the course of ten years.

F10: Two previous Grand Jury investigations indicated significant mismanagement issues and lack of measurable effectiveness of the TCEDA, which indicates a longstanding, structural incompetency of the agency.

F11: The County and City acknowledged the failure of the agency by dissolving it in 2019, even before the financial and managerial audits were complete.

F12: The TCEDA Board is responsible for countless hours spent by County Counsel and TCEDA's employee in responding to lawsuits and public records requests, and in three investigations by grand juries, because of its ongoing lack of transparency and its mismanagement.

F13: A conflict of interest review of TCEDA Board members serving on multiple boards was done at the request of the 2017-2018 Grand Jury by County Counsel, but due to attorney-client privilege, none of the findings of the review are available to the 2018-2019 Grand Jury or the public.

RECOMMENDATIONS

R1: Tuolumne County and City of Sonora maintain continuous investment in economic development going forward (**F1**).

R2: A new Economic Development entity be developed, and be accountable to CAO of the County (**F2, F9**).

R3: Tuolumne County appoint an Economic Development leader who is a County employee, under County policies and procedures, with standard County compensation packages (**F2, F3, F4, F5, F6**).

R4: The County develop measures to track progress of economic development (**F7, F8**).

R5: The CAO and the City Administrator educate their respective elected officials and managers on "Code of Conduct" and "Code of Ethics" expectations as public servants, by providing ethics training on an annual basis, to ensure that they understand that their primary missions are to serve the public of Tuolumne County (**F10, F11, F12**).

REQUEST FOR RESPONSES

According to California Penal Code §933(c), no later than 90 days after the grand jury submits a final report on the operations of any public agency subject to the reviewing authority, the governing body of the public agency shall comment to the presiding judge of the superior court on the findings and recommendations pertaining to matters under the control of the governing body and every elected county office or agency head for which the grand jury has jurisdiction pursuant to §914 shall comment within 60 days to the presiding judge of the superior court.

The Tuolumne County CAO is requested to respond to: **R1, R2, R3, R4, R5**

The City of Sonora Administrator is requested to respond to: **R1, R5**

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TCEDA/EPCTC Oversight**

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*2018-2019 Grand Jury Report On
TCEDA/EPCTC Oversight*

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<https://www.census.gov/quickfacts/fact/table/tuolumnecountycalifornia/INC110217>

FILED

MAY 03 2019

Superior Court of California
County of Tuolumne

By: Diana N. Kelly Clerk

SUPERIOR COURT OF THE STATE OF CALIFORNIA

IN AND FOR THE COUNTY OF TUOLUMNE

IN RE:

GENERAL ORDER

2018-2019 Grand Jury

I certify that the 2018-2019 Tuolumne County Grand Jury
Final report section on TCEDA/EPCTC Oversight complies with
Title Four of the California Penal Code and direct the County
Clerk to accept and file this section of the final report as a
public document.

Dated this 3d day of May, 2019

Kate Powell-Segerstrom
Kate Powell-Segerstrom
Judge of the Superior Court

GENERAL ORDER