



AGENDA

BOARD OF SUPERVISORS, COUNTY OF MONO STATE OF CALIFORNIA

Regular Meetings: The First, Second, and Third Tuesday of each month. Location of meeting is specified just below.

MEETING LOCATION Board Chambers, 2nd Fl., County Courthouse, 278 Main St., Bridgeport, CA 93517

Regular Meeting May 10, 2016

TELECONFERENCE LOCATIONS: 1) First and Second Meetings of Each Month: Mammoth Lakes CAO Conference Room, 3rd Floor Sierra Center Mall, 452 Old Mammoth Road, Mammoth Lakes, California, 93546; 2) Third Meeting of Each Month: Mono County Courthouse, 278 Main, 2nd Floor Board Chambers, Bridgeport, CA 93517. Board Members may participate from a teleconference location. Note: Members of the public may attend the open-session portion of the meeting from a teleconference location, and may address the board during any one of the opportunities provided on the agenda under Opportunity for the Public to Address the Board.

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (760) 932-5534. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

Full agenda packets are available for the public to review in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517), and in the County Offices located in Minaret Mall, 2nd Floor (437 Old Mammoth Road, Mammoth Lakes CA 93546). Any writing distributed less than 72 hours prior to the meeting will be available for public inspection in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517). **ON THE WEB:** You can view the upcoming agenda at www.monocounty.ca.gov. If you would like to receive an automatic copy of this agenda by email, please send your request to Bob Musil, Clerk of the Board: bmusil@mono.ca.gov.

UNLESS OTHERWISE SPECIFIED BY TIME, ITEMS SCHEDULED FOR EITHER THE MORNING OR AFTERNOON SESSIONS WILL BE HEARD ACCORDING TO AVAILABLE TIME AND PRESENCE OF INTERESTED PERSONS. PUBLIC MAY COMMENT ON AGENDA ITEMS AT THE TIME THE ITEM IS HEARD.

9:00 AM Call meeting to Order

Pledge of Allegiance

1. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

on items of public interest that are within the subject matter jurisdiction of the Board.
(Speakers may be limited in speaking time dependent upon the press of business)

and number of persons wishing to address the Board.)

2. APPROVAL OF MINUTES - NONE

3. RECOGNITIONS - NONE

4. BOARD MEMBER REPORTS

The Board may, if time permits, take Board Reports at any time during the meeting and not at a specific time.

5. COUNTY ADMINISTRATIVE OFFICE

CAO Report regarding Board Assignments

Receive brief oral report by County Administrative Officer (CAO) regarding work activities.

6. DEPARTMENT/COMMISSION REPORTS

7. CONSENT AGENDA

(All matters on the consent agenda are to be approved on one motion unless a board member requests separate action on a specific item.)

A. County Maintained Mileage for FY 16-17

Departments: Public Works - Road

Adopt Resolution R-16__, "A Resolution of the Mono County Board of Supervisors Specifying Additions to and/or Exclusions from the Maintained Mileage Within the County Road System and Establishing Maintained Mileage for Fiscal Year 2016-17."

Recommended Action: Consider and potentially adopt annual resolution confirming maintained mileage in the County Road System. Provide any desired direction to staff.

Fiscal Impact: The proposed action will result in no change in mileage to the County Road System, which has a total of 684.42 miles of County-maintained roads. Therefore, the percentage allocated to Mono County will remain the same. However the Highway Users Tax Apportionment is expected to be reduced in FY 16-17.

B. Employment Contract for Director of Finance -Janet Dutcher

Departments: Human Resources

Proposed resolution approving a contract with Janet Dutcher as Director of Finance, and prescribing the compensation, appointment and conditions of said employment.

Recommended Action: Approve Resolution #R_____, approving a contract with Janet Dutcher as Director of Finance, and prescribing the compensation, appointment and conditions of said employment. Authorize the Board Chair to

execute said contract on behalf of the County.

Fiscal Impact: Remaining 6 weeks of FY 2015/16 – Approximately \$27,830 comprised of \$17,500 in Salary, \$3,945 in PERS, and \$6,385 in Benefits. 2016/17 impact – Approximately \$223,822 comprised of \$140,000 in Salary, \$31,559 in PERS, and \$52,263 in Benefits.

C. Mono County Local Planning Council Zip Code Based Child Care Priorities

Departments: Clerk of the Board

Approve adoption of new zip code priority for Benton for Fiscal Year 2015-16 in response to changes to Mono County Local Planning Council Zip Code Priorities for Fiscal Year 2015-16. This item is sponsored by Supervisor Fesko.

Recommended Action: Discuss changes to Mono County Local Planning Council Zip Code Based Priorities for Fiscal Year 2015-16. Approve addition of existing zip code for Benton to priority 1 child care list for Fiscal Year 2015-16.

Fiscal Impact: None.

D. Board Appointment to the First 5 Commission

Departments: CAO

Appointment of Berta Jimenez to the First 5 Mono County Children and Families Commission

Recommended Action: Appoint Berta Jimenez to the Mono County Children and Families Commission to serve a three-year term, commencing June 1, 2015 and expiring June 2, 2018.

Fiscal Impact: None.

E. Cancellation of May 17, 2016 Regular Meeting of the Board of Supervisors - Call of Special Meeting

Departments: Clerk of the Board

Cancel the regular meeting of the Board of Supervisors on May 17, 2016 and call a special meeting to be held on May 17, 2016 at 9:00 a.m. in Suite Z, Town Council Chambers, Mammoth Lakes (morning session to be a joint meeting with the Mammoth Lakes Town Council).

Recommended Action: Cancel regular meeting and call special meeting for May 17, 2016.

Fiscal Impact: None.

8. CORRESPONDENCE RECEIVED (INFORMATIONAL)

All items listed are located in the Office of the Clerk of the Board, and are available

for review.

A. Letter Regarding Deer Herd Crossing Mitigation

Departments: Clerk of the Board

Letter from Liz O'Sullivan to Stuart Itoga, CDFW Deer Program Coordinator regarding deer crossing mitigation on Highway 395 from McGee Creek Maintenance Station to Highway 203.

B. Officer of the Year Awards Ceremony

Departments: Clerk of the Board

Flyer announcing that the Bridgeport Christian Fellowship is holding its Officer of the Year Awards on Thursday, May 26, 2016 at 10:00 a.m.

C. Letter from Great Basin Unified Air Pollution Control District

Departments: Clerk of the Board

Correspondence dated April 26, 2016 received from the Great Basin Unified Air Pollution Control District regarding Owens Valley 2016 State Implementation Plan.

9. REGULAR AGENDA - MORNING

A. Tobacco Control Policy Update

Departments: Health Department/Tobacco Control

40 minutes (20 minute presentation; 20 minute discussion)

(Nancy Mahannah, PHN, Health Program Manager) - Presentation by Nancy Mahannah, Health Promotions Manager, regarding tobacco policy updates and possible future ordinances.

Recommended Action: Consider advancing tobacco use prevention policy by directing staff to investigate the possibility of new ordinances.

Fiscal Impact: None.

B. Mono County Audited Financial Statements

Departments: CAO, Finance

15 minutes (10 minute presentation; 5 minute discussion)

(Leslie Chapman) - Presentation of the Comprehensive Annual Financial Statements (CAFR), the Single Audit Report, The Treasury Oversight Committee Report and the GANN Limit Report.

Recommended Action: 1. Hear brief presentation of the annual audit reports including financial highlights. 2. Provide feedback and staff direction if desired.

Fiscal Impact: None at this time.

C. Conway Ranch Strategic Facility Plan Update

Departments: Public Works

40 minutes (5 minute presentation; 35 minute discussion)

(Tony Dublino) - Presentation of the Draft Conway Ranch Strategic Facility Plan. Update Board on the public meetings held to date, discuss feedback and comments received, and how the feedback has influenced Draft.

Recommended Action: Consider the Draft Conway Ranch Strategic Facility Plan, and whether additional outreach is necessary. Provide any comments and/or direction to staff relating to the Plan and next steps.

Fiscal Impact: None at this time. Informational only.

D. Long Valley Mineral Materials Contract

Departments: Public Works - Road

10 minutes (5 minute presentation; 5 minute discussion)

(Jeff Walters) - The Long Valley Mineral Materials Site, otherwise known as the Airport Pit, is located on Inyo National Forest land and requires a contract with the Forest Service in order to excavate material necessary for work on county roads.

Recommended Action: Authorize the Public Works Director to sign this year's contract (and attached stipulations) for the excavation of materials from the Long Valley Mineral Materials Site, and to do so each year thereafter unless the contract is substantively changed.

Fiscal Impact: The USFS does not charge for materials taken out of the surface mine. However, a yearly fee to the State Department of Conservation Office of Mine Reclamation is budgeted out of the Road fund and amounts to approximately \$2,750 per year.

E. Baseload and Flexible Generation Power Letter

Departments: CAO

10 minutes (5 minute presentation; 5 minute discussion)

(Larry Johnston) - Multi-agency letter of support regarding the importance of baseload flexible generation power to be signed by several counties and sent to the California Public Utilities Commission.

Recommended Action: Approve the letter, with an amendment to the first sentence to include all signing agencies, and with any other non-substantive changes necessary to facilitate approval by other agencies, and authorize the Board Chair to sign letter on behalf of Mono County.

Fiscal Impact: None.

F. Letter of Opposition to AB 2395

Departments: Board of Supervisors

30 minutes (10 minute presentation; 20 minute discussion)

Proposed Letter of Opposition to AB 2395 (Telecommunications: replacement of public switched telephone network)

Recommended Action: Consider and potentially approve a letter of opposition to AB 2395, and authorize the Chairman to sign the letter on behalf of the Board of Supervisors.

Fiscal Impact: None

G. Sheriff's Office Staffing

Departments: Sheriff

30 minutes (5 minute presentation; 25 minute discussion)

(Sheriff Ingrid Braun) - Sheriff Braun will brief the Board of Supervisors on staffing shortages and recruitment concerns in the Sheriff's Office, specifically for Deputy Sheriff and Public Safety Officer positions.

Recommended Action: No action required.

Fiscal Impact: None.

H. Potential Board Committee Reassignment - RCRC

Departments: CAO, Board of Supervisors

15 minutes (5 minute presentation; 10 minute discussion)

(Leslie Chapman) - Request by Supervisor Johnston to consider reassignment of Board member(s) to the Rural Counties Representatives of California (RCRC) Board.

Recommended Action: Consider one of the following options: 1. Reverse current assignments, i.e., Supervisor Alpers (Primary) and Supervisor Fesko (Alternate). 2. Assign another Supervisor (Stump, Corless, or Johnston) as Primary and maintain Supervisor Alpers as Alternate. 3. Assign other Supervisors to both Primary and Alternate appointments. 4. Maintain assignments the same as present.

Fiscal Impact: None.

10. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

on items of public interest that are within the subject matter jurisdiction of the Board. (Speakers may be limited in speaking time dependent upon the press of business and number of persons wishing to address the Board.)

11. CLOSED SESSION

A. Closed Session--Human Resources

CONFERENCE WITH LABOR NEGOTIATORS. Government Code Section 54957.6. Agency designated representative(s): Stacey Simon, Leslie Chapman, and Dave Butters. Employee Organization(s): Mono County Sheriff's Officers Association (aka Deputy Sheriff's Association), Local 39--majority representative of Mono County Public Employees (MCPE) and Deputy Probation Officers Unit (DPOU), Mono County Paramedic Rescue Association (PARA), Mono County Public Safety Officers Association (PSO), and Mono County Sheriff Department's Management Association (SO Mgmt). Unrepresented employees: All.

B. Closed Session - Existing Litigation

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION. Paragraph (1) of subdivision (d) of Government Code section 54956.9. Name of case: Inland Aquaculture Group, LLC v. County of Mono et al.

C. Closed Session - Exposure to Litigation

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code section 54956.9. Number of potential cases: 1. Facts and circumstances: Condition of Mill Canyon Road in Antelope Valley.

THE REGULAR AGENDA WILL RECONVENE AFTER CLOSED SESSION IF NECESSARY

12. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

on items of public interest that are within the subject matter jurisdiction of the Board. (Speakers may be limited in speaking time dependent upon the press of business and number of persons wishing to address the Board.)

ADJOURN



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Public Works - Road

TIME REQUIRED

SUBJECT County Maintained Mileage for FY
16-17

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Adopt Resolution R-16___, "A Resolution of the Mono County Board of Supervisors Specifying Additions to and/or Exclusions from the Maintained Mileage Within the County Road System and Establishing Maintained Mileage for Fiscal Year 2016-17."

RECOMMENDED ACTION:

Consider and potentially adopt annual resolution confirming maintained mileage in the County Road System. Provide any desired direction to staff.

FISCAL IMPACT:

The proposed action will result in no change in mileage to the County Road System, which has a total of 684.42 miles of County-maintained roads. Therefore, the percentage allocated to Mono County will remain the same. However the Highway Users Tax Apportionment is expected to be reduced in FY 16-17.

CONTACT NAME: Jeff Walters

PHONE/EMAIL: 760 932 5459 / jwalters@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
County Maintained Mileage for FY 16-17, Staff Report
Exhibit 1 - FY 16-17 Maintained Mileage BOS Resolution 05.10.16
Attachment A - Maintained Mileage

History

Time	Who	Approval
5/3/2016 5:14 AM	County Administrative Office	Yes
5/4/2016 3:46 PM	County Counsel	Yes
5/4/2016 6:45 PM	Finance	Yes



MONO COUNTY DEPARTMENT OF PUBLIC WORKS

POST OFFICE BOX 457 • 74 NORTH SCHOOL STREET • BRIDGEPORT, CALIFORNIA 93517
760.932.5440 • Fax 760.932.5441 • monopw@mono.ca.gov • www.monocounty.ca.gov

Date: May 10, 2016
To: Honorable Chair and Members of the Board of Supervisors
From: Jeff Walters, Public Works Director / Director of Road Operations and Fleet Services
Subject: County Maintained Mileage for FY16-17

Recommended Action:

Adopt Resolution No. R16-___ “A Resolution of the Mono County Board of Supervisors Specifying Additions and/or Exclusions to the Maintained Mileage Within the County Road System and Establishing Maintained Mileage for Fiscal Year 2016 – 2017.”

Fiscal Impact:

The proposed action will result in no change in mileage to the County Road System, which has a total of 684.42 miles of County-maintained roads. Therefore, the percentage allocated to Mono County will remain the same. However, the Highway Users Tax Apportionment is expected to be reduced in FY16-17.

Discussion:

Section 2121 of the California Streets and Highways Code provides that in May of each year each County shall submit to the Department of Transportation (Caltrans) any additions or exclusions from its mileage of maintained County roads.

There are no changes to the County’s maintained mileage for fiscal year 2016-2017. The mileage last reported by the State Controller on December 31, 2015 is 684.42 miles. A copy of the draft resolution is enclosed as Exhibit 1 to this staff report for Board consideration. The detailed list of County-maintained roads, including their designations and mileage, is included as Attachment A to the resolution.

If you have any questions regarding this item, please contact me at 932-5459.

Respectfully submitted,

Jeff Walters
Public Works Director / Director of Road Operations and Fleet Services

enclosure: Exhibit 1 – Draft Resolution



RESOLUTION NO. R16-

**A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS
SPECIFYING ADDITIONS AND/OR EXCLUSIONS TO THE
MAINTAINED MILEAGE WITHIN THE COUNTY ROAD SYSTEM AND
ESTABLISHING MAINTAINED MILEAGE FOR FISCAL YEAR 2016–2017**

WHEREAS, pursuant to Section 941 of the California Streets and Highways Code, the County of Mono has in place a system of roads that it maintains for public convenience; and,

WHEREAS, Section 2121 of the California Streets and Highways Code provides that in May of each year, each County shall submit to the State Department of Transportation any additions or exclusions from its mileage of maintained County roads, specifying the termini and mileage of each route added or excluded; and,

WHEREAS, the State Department of Transportation certified to the State Controller on December 31, 2015, that the total road mileage maintained by the County of Mono was 684.42; and,

WHEREAS, the County finds that since that date, no changes have been made to the County Road System, as shown on “Attachment A,” attached hereto.

NOW, THEREFORE, BE IT RESOLVED that the total mileage of maintained County roads to be submitted to the State Department of Transportation in 2016 is 684.42, as indicated on the maps and tabulation for 2016, which are on file with the Mono County Department of Public Works.

1 **APPROVED AND ADOPTED** this 10th day of May, 2016, by the following vote of the Board of
2 Supervisors, County of Mono:

3 **AYES** :
4 **NOES** :
5 **ABSENT** :
6 **ABSTAIN** :

7 _____
8 Fred Stump, Chair
9 Mono County Board of Supervisors

10 ATTEST:
11 _____
12 Clerk of the Board

Approved as to Form:
11 _____
12 County Counsel

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ATTACHMENT "A"

2016 MONO COUNTY MAINTAINED MILEAGE

ROAD NO.	ROAD NAME	PAVED	SURFACE TREATED	GRAVEL	TOTAL	MAP NO.
2001	LOWER ROCK CREEK ROAD	9.360			9.360	20
2002	PARADISE PIT ROAD			0.060	0.060	24
2003	ROCK CREEK ROAD	8.050			8.050	24
2005	CROWLEY LAKE DRIVE	8.690			8.690	24
2006	OWENS GORGE ROAD	4.280		5.350	9.630	24-20
2008	SUNNY SLOPES ROAD	0.170			0.170	24
2009	SPILLWAY ROAD			0.230	0.230	24
2010	RAINBOW TARNS ROAD		0.510		0.510	24
2011	SOUTH LANDING ROAD	1.120			1.120	24
2012	HILTON CREEK TRAIL			0.430	0.430	24
2013	GREGORY LANE	0.240			0.240	23
2014	McGEE CREEK ROAD	2.200		0.790	2.990	23
2015	CROWLEY LAKE PLACE	0.590			0.590	24
2016	MT. MORRISON ROAD	0.690			0.690	19
2017	BENTON CROSSING ROAD	30.440			30.440	19-20-16
2018	CONVICT LAKE ROAD	2.730			2.730	19
2019	CONVICT CAMPGROUND	0.800			0.800	19
2020	LAYTON SPRINGS ROAD			0.500	0.500	20
2021	CASA DIABLO MN CF			5.940	5.940	20
2022	ROUND MTN ROAD			4.750	4.750	20
2023	CASA DIABLO MN ROAD			17.930	17.930	20-24
2024	SHEEP CAMP ROAD			3.650	3.650	20
2025	CHIDAGO CANYON ROAD			14.600	14.600	20-21
2026	DEER SPRINGS ROAD			2.080	2.080	20
2027	BARKER MINE ROAD			4.200	4.200	20
2028	CATTLE DRIVE ROAD			1.970	1.970	20
2029	YELLOW JACKET ROAD	1.130		7.160	8.290	16
2030	PUMICE MILL ROAD			0.600	0.600	25
2031	PUMICE MINE ROAD			0.210	0.210	16
2032	JOE MAIN ROAD			0.770	0.770	20
2033	RABBIT RANCH ROAD			1.200	1.200	20
2034	MORRIS MINE ROAD			3.340	3.340	20
2035	CHIDAGO LOOP ROAD			5.580	5.580	20
2036	LONE STAR ROAD			2.290	2.290	20
2037	LONE STAR MINE ROAD			1.030	1.030	2
2038	PUMICE MILL ROAD			1.450	1.450	16
2039	CHALFANT LOOP ROAD			2.000	2.000	25
2040	WHITE MOUNTAIN ESTS. ROAD	0.900			0.900	25
2041	SEQUOIA STREET	0.190			0.190	25
2042	PONDEROSA STREET	0.200			0.200	25
2043	TENAYA DRIVE	0.130			0.130	25
2044	PETROGLYPH ROAD			0.500	0.500	25
2045	WHITE MOUNTAIN RANCH ROAD		0.400	0.220	0.620	21
2046	FISH SLOUGH ROAD			17.340	17.340	25-21

ATTACHMENT "A"

ROAD NO.	ROAD NAME	PAVED	SURFACE TREATED	GRAVEL	TOTAL	MAP NO.
2047	HIEROGLYPH ROAD			0.100	0.100	25
2048	DAWSON RANCH ROAD	0.770			0.770	21
2049	INDIAN CREEK ROAD			0.240	0.240	16
2050	HAMMIL ROAD	0.780			0.780	21
2051	CINNAMON RANCH ROAD	0.280			0.280	21
2052	CRESTVIEW DRIVE	0.500			0.500	21
2053	BLACK ROCK MINE ROAD	7.880		0.310	8.190	20
2054	VAN LOON CUT-OFF			2.650	2.650	20
2055	WALKER PLACE	0.090			0.090	16
2056	SOUTH ROAD	0.320			0.320	16
2057	GOOLSBY RANCH ROAD	0.440			0.440	16
2058	CHRISTIE LANE	0.100		0.300	0.400	16
2059	REICHART RANCH ROAD	0.690			0.690	16
2060	CLARK RANCH ROAD			0.430	0.430	16
2061	FOOTHILL ROAD			4.210	4.210	16
2062	G-BAR-T RANCH ROAD			0.920	0.920	16
2063	SIPES RANCH ROAD			1.030	1.030	16
2064	PEDRO RANCH ROAD			0.800	0.800	16
2065	BRAMLETTE RANCH ROAD			1.640	1.640	16
2066	TRUMAN MEADOWS ROAD			2.590	2.590	16
2067	BLACK LAKE ROAD			0.100	0.100	16
2068	CANYON ROAD			2.860	2.860	26
2069	RANCH ROAD			1.510	1.510	26
2070	ASPEN SPRINGS RANCH	0.740			0.740	24
2071	HOT CREEK RANCH ROAD			1.140	1.140	19
2072	OWENS RIVER ROAD	3.800		12.320	16.120	19
2073	SCHOOL ROAD	0.120			0.120	19
2074	WHITMORE TUBS ROAD			2.790	2.790	19
2076	PIT ROAD	1.040			1.040	19
2077	SUMMERS ROAD			0.220	0.220	19
2078	SUBSTATION ROAD	1.530			1.530	19
2080	CASA DIABLO CUT-OFF	0.040			0.040	19
2081	ANTELOPE SPRINGS ROAD	0.940		8.820	9.760	19
2082	HUNTLEY MINE ROAD			0.500	0.500	19
2083	DRY CREEK CUT-OFF			2.440	2.440	19
2084	DEADMAN CREEK ROAD			7.140	7.140	19
2085	GLASS CREEK ROAD			0.650	0.650	15
2086	OWENS RIVER RANCH ROAD			0.150	0.150	19
2088	AIRPORT ROAD	1.340			1.340	19
2089	SHERWIN CREEK ROAD	0.280		2.040	2.320	19
2090	SAWMILL ROAD	0.230		0.980	1.210	19
2091	HOT CREEK HATCHERY ROAD	1.800		3.170	4.970	19
2101	WESTRIDGE ROAD	0.440			0.440	24
2102	PARADISE POINT	0.040			0.040	24
2103	SCOTT ROAD	0.070			0.070	24
2104	SUMMIT ROAD	0.190			0.190	24

ATTACHMENT "A"

ROAD NO.	ROAD NAME	PAVED	SURFACE TREATED	GRAVEL	TOTAL	MAP NO.
2105	DENNIS WAY	0.030			0.030	24
2106	GLEN COURT	0.040			0.040	24
2107	ALISON LANE	0.100			0.100	24
2108	SHERWIN TRAIL	0.120			0.120	24
2109	DEER PEAK TRAIL	0.160			0.160	24
2110	EAGLE VISTA	0.090			0.090	24
2111	VALLEY VIEW ROAD	0.330			0.330	24
2112	RIMROCK DRIVE	0.970			0.970	24
2115	PINION DRIVE	0.310			0.310	24
2116	QUAIL CIRCLE	0.100			0.100	24
2117	SIERRA WAVE	0.400			0.400	24
2118	RIDGE VIEW	0.080			0.080	24
2120	SIERRA VISTA CIRCLE	0.040			0.040	24
2201	SWALL MEADOWS ROAD	1.490			1.490	24
2202	WILSON ROAD	0.180			0.180	24
2204	WILLOW ROAD	0.140			0.140	24
2205	ORCHARD ROAD	0.190			0.190	24
2206	MEADOW ROAD	0.100			0.100	24
2207	FOOTHILL ROAD	0.220			0.220	24
2208	N. VALLEY VIEW DRIVE	0.100		0.110	0.210	24
2209	MOUNTAIN VIEW DRIVE	0.410	0.440		0.850	24
2210	PINE DRIVE	0.050	0.190		0.240	24
2211	SKY MEADOWS ROAD	0.240	0.090	0.710	1.040	24
2301	MEADOW VIEW DRIVE	0.240			0.240	24
2302	LAKE MANOR PLACE	0.170			0.170	24
2303	ASPEN TERRACE	0.270			0.270	24
2304	DELTA DRIVE	0.270			0.270	24
2305	PLACER ROAD		0.040	0.200	0.240	24
2306	HILTON CREEK DRIVE	0.230			0.230	24
2307	HILTON CREEK PLACE	0.100			0.100	24
2308	CROWLEY LAKE CIRCLE	0.040			0.040	24
2309	ELDERBERRY LANE	0.110			0.110	24
2310	PEARSON ROAD	0.320			0.320	24
2311	WILD ROSE DRIVE	0.050			0.050	24
2312	SIERRA SPRINGS DRIVE	0.640			0.640	24
2313	LARKSPUR LANE	0.140			0.140	24
2314	SHANNA CIRCLE	0.020			0.020	24
2315	LARKSPUR DRIVE	0.150			0.150	24
2401	HUNTER AVENUE	0.270			0.270	25
2402	VALLEY ROAD	0.700			0.700	25
2403	VIRGINIA AVENUE	0.210			0.210	25
2404	CHASE AVENUE	0.200			0.200	25
2405	MOUNTAIN VIEW AVENUE	0.230			0.230	24
2406	BROWN SUBDIVISION ROAD	0.100			0.100	25
2407	LOCUST STREET	0.250		0.250	0.500	25
2408	CHIDAGO WAY	0.200			0.200	25

ATTACHMENT "A"

ROAD NO.	ROAD NAME	PAVED	SURFACE TREATED	GRAVEL	TOTAL	MAP NO.
2409	PIUTE LANE	0.090			0.090	25
2410	COLD WATER ROAD	0.090			0.090	25
2411	WHITE MOUNTAIN DRIVE	0.170			0.170	25
2412	SACRAMENTO STREET	0.250			0.250	25
2413	CHALFANT ROAD	0.940			0.940	25
2414	COYOTE ROAD	0.200			0.200	25
2415	BUENA VISTA DRIVE	0.230			0.230	25
2416	LISA LANE	0.280			0.280	25
2417	RONDA LANE	0.170			0.170	25
2418	MARY LANE	0.170			0.170	25
2801	WHEELER VIEW DRIVE	0.020			0.020	24
2802	MONTANA ROAD	0.050			0.050	24
3001	BIG SPRINGS ROAD	0.490		4.870	5.360	19-15
3002	OBSIDIAN DOME ROAD			1.560	1.560	15
3003	BALD MOUNTAIN ROAD			11.310	11.310	15
3004	BALD MOUNTAIN SPRINGS ROAD			1.600	1.600	15
3005	PUMICE MINE ROAD	0.410		2.940	3.350	15
3006	WEST PORTAL ROAD			3.500	3.500	14-15
3008	PINE CLIFF ROAD	0.980			0.980	15
3009	ASPEN ROAD	0.220			0.220	14
3010	DREAM MOUNTAIN DRIVE	0.300			0.300	14
3012	PARKER LAKE ROAD			2.670	2.670	14
3014	CITY CAMP ROAD	0.190			0.190	14
3015	OIL PLANT ROAD	0.730		0.290	1.020	11
3016	TEST STATION ROAD	1.210		4.430	5.640	11-12
3017	RUSH CREEK ROAD			3.080	3.080	12
3018	DROSS ROAD	0.410			0.410	15
3019	SAND FLAT CUT-OFF			4.560	4.560	15
3020	PILOT SPRINGS ROAD			4.080	4.080	15
3021	LOGGING CAMP ROAD			5.450	5.450	11
3022	WET MEADOW ROAD			20.750	20.750	15
3023	JOHNNY MEADOWS ROAD			1.980	1.980	15
3024	CROOKED MEADOWS ROAD			0.430	0.430	15
3025	SAGE HEN MEADOWS ROAD			8.820	8.820	15
3026	BAXTERS ROAD			0.680	0.680	15
3027	DOBIE MEADOWS ROAD			31.630	31.630	9-12-13
3028	ADOBE RANCH ROAD			4.390	4.390	16
3029	McGEE CANYON ROAD			10.780	10.780	16
3030	RIVER SPRINGS ROAD			3.770	3.770	16
3031	BLACK CANYON ROAD			1.850	1.850	16
3032	SAWMILL MEADOWS ROAD			10.200	10.200	16
3033	SAWMILL CROSS-OVER ROAD			4.000	4.000	16
3034	LOG CABIN MINE ROAD			4.850	4.850	25
3035	POOLE POWER PLANT ROAD	1.920		1.400	3.320	11
3036	ELLERY LAKE CAMPGROUND ROAD	0.250			0.250	11
3037	SADDLEBAG LAKE ROAD			2.590	2.590	11

ATTACHMENT "A"

ROAD NO.	ROAD NAME	PAVED	SURFACE TREATED	GRAVEL	TOTAL	MAP NO.
3038	JCT. CAMPGROUND ROAD			0.190	0.190	11
3039	PICNIC GROUNDS ROAD			4.110	4.110	11
3040	PICNIC SHORT-CUT ROAD			0.110	0.110	11
3041	McPHERSON SUBDIVISION ROAD			0.380	0.380	11
3042	CEMETERY ROAD	1.400		4.520	5.920	11
3043	THOMPSON ROAD			1.130	1.130	11
3044	LUNDY LAKE ROAD	5.210		1.510	6.720	11
3045	LUNDY CUT-OFF			0.400	0.400	11
3046	LUNDY DAM ROAD			0.240	0.240	11
3047	MILLER SPUR ROAD			0.060	0.060	11
3048	MILL CREEK POWER HOUSE ROAD			0.780	0.780	11
3049	CONWAY RANCH ROAD			3.150	3.150	11
3050	RATTLESNAKE GULCH ROAD			0.610	0.610	11
3051	COONEY ROAD			2.420	2.420	11
3052	GOAT RANCH CUT-OFF	0.700		6.400	7.100	11-8-9
3053	COTTONWOOD CANYON ROAD		3.400	7.560	10.960	9
3054	COYOTE SPRINGS ROAD			6.570	6.570	8
3101	BIG ROCK ROAD	0.120			0.120	15
3102	LAKEVIEW DRIVE	0.290			0.290	15
3103	KNOLL AVENUE	0.180			0.180	15
3104	CRAWFORD AVENUE	0.290			0.290	15
3105	FOSTER AVENUE	0.120			0.120	15
3106	BRENNER STREET	0.100			0.100	15
3107	FOREST ROAD	0.400			0.400	14
3108	BRUCE STREET	0.220			0.220	15
3109	LEONARD AVENUE	0.550			0.550	15
3110	HOWARD AVENUE	0.070			0.070	15
3111	GRANITE AVENUE	0.210			0.210	15
3112	GULL LAKE ROAD	0.140			0.140	15
3113	LYLE TERRACE	0.390			0.390	15
3114	GULL LAKE CAMPGROUND ROAD	0.310			0.310	15
3116	ALDERMAN STREET	0.200			0.200	15
3117	MOUNTAIN VISTA DRIVE	0.160			0.160	15
3118	HIGHLAND DRIVE	0.240			0.240	15
3119	HIGHLAND PLACE	0.070			0.070	15
3120	NORTHSHORE	3.550			3.550	14-15
3201	PUMICE ROAD	0.150			0.150	11
3202	AIRPORT ROAD	0.650			0.650	11
3203	UTILITY ROAD	0.930			0.930	11
3204	LEE VINING AVENUE	0.440			0.440	11
3205	FOURTH STREET	0.060			0.060	11
3206	C STREET	0.040			0.040	11
3207	D STREET	0.060			0.060	11
3208	MONO LAKE AVENUE	0.160			0.160	11
3209	THIRD STREET	0.100			0.100	11
3210	YOSEMITE DRIVE	0.060			0.060	11

ATTACHMENT "A"

ROAD NO.	ROAD NAME	PAVED	SURFACE TREATED	GRAVEL	TOTAL	MAP NO.
3211	PAOHA DRIVE	0.120			0.120	11
3212	SECOND STREET	0.070			0.070	11
3214	FIRST STREET	0.090			0.090	11
3215	MATTLY AVENUE	0.540			0.540	11
3301	EAST MONO LAKE DRIVE	1.230			1.230	11
3302	BLUE LAKE WAY	0.040			0.040	11
3303	TWIN LAKES DRIVE	0.160			0.160	11
3304	GREEN LAKE COURT	0.030			0.030	11
3305	LAKE HELEN COURT	0.040			0.040	11
3306	PEELER LAKE DRIVE	0.380			0.380	11
3307	SILVER LAKE WAY	0.090			0.090	11
3401	CONWAY ROAD	0.340			0.340	11
3402	WILSON CREEK ROAD	0.380			0.380	11
3403	GLACIER CANYON ROAD	0.250			0.250	11
3404	LUNDY CIRCLE	0.070			0.070	11
3405	BODIE CIRCLE	0.060			0.060	11
4001	VIRGINIA LAKES ROAD	5.900		0.360	6.260	11-8
4002	DUNDERBURG MEADOWS ROAD			8.320	8.320	8-11
4003	LITTLE VIRGINIA LAKES ROAD			0.200	0.200	11
4004	GREEN CREEK ROAD			9.360	9.360	8
4005	UPPER SUMMERS MEADOWS ROAD			6.700	6.700	8
4007	BODIE ROAD			10.440	10.440	8-9
4008	BODIE MASONIC ROAD			15.460	15.460	5-9
4009	BODIE CEMETERY ROAD			0.280	0.280	5
4010	COW CAMP ROAD			5.120	5.120	5
4011	BOUNDARY ROAD			1.480	1.480	6
4012	TWIN LAKES ROAD	13.460			13.460	8-5
4013	HUNEWILL RANCH ROAD	1.040		0.100	1.140	8
4014	HACKAMORE PLACE	0.520			0.520	8
4015	SPUR COURT	0.070			0.070	5
4016	KAYAK ROAD	0.090			0.090	8
4017	SOUTH TWIN ROAD		1.690	0.530	2.220	8
4018	GARBAGE PIT ROAD	0.050			0.050	5
4019	RAMP ROAD	0.200			0.200	5
4020	MASONIC ROAD			11.840	11.840	5
4021	BUCKEYE ROAD	0.400	0.500	6.500	7.400	8
4022	BUCKEYE CREEK ROAD			0.600	0.600	5
4101	JACK SAWYER ROAD	0.190			0.190	5
4102	BRIDGE STREET	0.050			0.050	5
4103	HAYS STREET	0.060			0.060	5
4104	KINGSLEY STREET	0.370			0.370	5
4105	LAUREL AVENUE	0.100			0.100	5
4106	SINCLAIR STREET	0.230			0.230	5
4107	SCHOOL STREET	0.160			0.160	5
4108	KIRKWOOD STREET	0.100			0.100	5
4109	EMIGRANT STREET	0.490			0.490	5

ATTACHMENT "A"

ROAD NO.	ROAD NAME	PAVED	SURFACE TREATED	GRAVEL	TOTAL	MAP NO.
4110	DAY LANE	0.050			0.050	5
4111	STOCK DRIVE	0.500			0.500	5
4112	COURT STREET	0.040			0.040	5
4113	BRYANT STREET	0.200			0.200	5
4114	AURORA CANYON ROAD	0.650		7.210	7.860	5
4115	CEMETERY ROAD	0.040			0.040	5
4116	CAMERON DRIVE	0.100			0.100	5
4117	SIERRA VIEW DRIVE	0.100			0.100	5
4118	N. BUCKEYE DRIVE	0.250			0.250	5
5001	BURCHAM FLAT ROAD		0.050	14.730	14.780	3-4
5002	PINE NUT ROAD	0.690			0.690	2
5003	HACKNEY DRIVE	0.090			0.090	2
5004	SHOP ROAD	0.070			0.070	2
5005	MILL CANYON ROAD	0.040		8.250	8.290	2
5006	GOLDEN GATE ROAD			6.250	6.250	2
5007	EASTSIDE LANE	6.760		1.260	8.020	1-2
5008	CAMP ANTELOPE ROAD	0.910			0.910	3
5009	PATRICIA LANE	0.430			0.430	2
5010	LONE COMPANY ROAD	0.080		0.350	0.430	15
5011	EASTSIDE ROAD		1.070		1.070	2
5012	OFFAL ROAD	0.310			0.310	2
5013	LARSON LANE	2.100			2.100	2
5014	CUNNINGHAM LANE	2.830			2.830	1
5015	TOPAZ LANE	3.510			3.510	1
5016	CHARLEBOIS ROAD			0.190	0.190	1
5017	LOBDELL LAKE ROAD			7.000	7.000	2
5018	LITTLE WALKER ROAD			3.800	3.800	4
		181.620	8.380	494.420	684.420	



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Human Resources

TIME REQUIRED

SUBJECT Employment Contract for Director of Finance -Janet Dutcher

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Proposed resolution approving a contract with Janet Dutcher as Director of Finance, and prescribing the compensation, appointment and conditions of said employment.

RECOMMENDED ACTION:

Approve Resolution #R_____, approving a contract with Janet Dutcher as Director of Finance, and prescribing the compensation, appointment and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County.

FISCAL IMPACT:

Remaining 6 weeks of FY 2015/16 – Approximately \$27,830 comprised of \$17,500 in Salary, \$3,945 in PERS, and \$6,385 in Benefits. 2016/17 impact – Approximately \$223,822 comprised of \$140,000 in Salary, \$31,559 in PERS, and \$52,263 in Benefits.

CONTACT NAME: Dave Butters

PHONE/EMAIL: 760 932-5413 / dbutters@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Resolution Janet Dutcher

History

Time	Who	Approval
4/28/2016 7:06 AM	County Administrative Office	Yes
5/5/2016 1:54 AM	County Counsel	Yes
5/4/2016 2:55 PM	Finance	Yes



COUNTY OF MONO

P.O. BOX 696, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5413 • FAX (760) 932-5411

Dave Butters
Director of Human Resources

To: Honorable Board of Supervisors

From: Dave Butters

Date: May 10, 2016

Re: Approval of Director of Finance Employment Agreement

Recommended Action:

Approve Resolution #R_____, approving a contract with Janet Dutcher as Director of Finance, and prescribing the compensation, appointment and conditions of said employment. Authorize the Board Chair to execute said contract on behalf of the County (start date May 23, 2016).

Fiscal Impact:

Remaining 6 weeks of FY 2015/16 – Approximately \$27,830 comprised of \$17,500 in Salary, \$3,945 in PERS, and \$6,385 in Benefits.

2016/17 impact – Approximately \$223,822 comprised of \$140,000 in Salary, \$31,559 in PERS, and \$52,263 in Benefits.

Discussion: Janet has a strong background in accounting with experience in the private sector as Tax Manager and Senior Audit Manager and more recently in the public sector as Senior Financial Officer for Alpine County. There is sufficient appropriation in the current budget to cover these salary costs.

If you have any questions on this matter prior to your meeting, please call me at 760 932-5413.



RESOLUTION NO. R16-

A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS APPROVING AN EMPLOYMENT AGREEMENT WITH JANET DUTCHER AND PRESCRIBING THE COMPENSATION, APPOINTMENT, AND CONDITIONS OF SAID EMPLOYMENT

WHEREAS, the Mono County Board of Supervisors has the authority under Section 25300 of the Government Code to prescribe the compensation, appointment, and conditions of employment of County employees;

NOW, THEREFORE, BE IT RESOLVED by the Mono County Board of Supervisors, that the Agreement re Employment of Janet Dutcher, a copy of which is attached hereto as an exhibit and incorporated herein by this reference as though fully set forth, is hereby approved and the compensation, appointment, and other terms and conditions of employment set forth in that Agreement are hereby prescribed and shall govern the employment of Janet Dutcher. The Chairman of the Board of Supervisors shall execute said Agreement on behalf of the County.

PASSED AND ADOPTED this ____ day of _____, 2016, by the following vote:

- AYES :
NOES :
ABSTAIN :
ABSENT :

ATTEST: Clerk of the Board Fred Stump, Chair Board of Supervisors

APPROVED AS TO FORM: COUNTY COUNSEL

AGREEMENT RE EMPLOYMENT OF JANET DUTCHER

This Agreement is entered into this 10th day of May, 2016, by and between Janet Dutcher and the County of Mono.

I. RECITALS

The County wishes to employ Ms. Dutcher as the Director of Finance on a full-time basis on the terms and conditions set forth in this Agreement. Janet Dutcher wishes to accept employment with the County on said terms and conditions.

II. AGREEMENT

1. The term of this Agreement shall be May 23, 2016, until May 23, 2019, unless earlier terminated by either party in accordance with this Agreement. The County shall notify Ms. Dutcher in writing no later than November 23, 2018, whether it intends to negotiate a renewal of this Agreement. In the event the County fails to provide such notice, Ms. Dutcher shall notify the County in writing of its breach of this provision of the Agreement and County shall be allowed 30 days from the receipt of that notice to cure the breach. If the County cures the breach and notifies Ms. Dutcher that it does not intend to negotiate a renewal of the Agreement, then this Agreement shall terminate six months after said notification and no additional compensation or damages shall be owing to Ms. Dutcher as a result of the cured breach. If County does not cure the breach, then the Agreement shall automatically renew for another three years, commencing on the date of its expiration, on the same terms in effect at the time of renewal.
2. Commencing May 23, 2016, Ms. Dutcher shall be employed by Mono County as Director of Finance, serving at the will and pleasure of the County Administrative Officer in accordance with the terms and conditions of this Agreement. Ms. Dutcher accepts such employment. The County Administrative Officer shall be deemed the "appointing authority" for all purposes with respect to Ms. Dutcher's employment.
3. Effective May 23, Ms. Dutcher's salary shall be \$11,667 per month (pro-rated for the month of May 2016 based on the effective date of the new position). Ms. Dutcher understands that she is responsible for paying the employee's share of any retirement contributions owed to the Public Employees Retirement System (PERS) with respect to her employment for the County. The Board may unilaterally increase Ms. Dutcher's compensation in its discretion at any time while this Agreement is in effect. Should a wage

increase be granted under the MOU with Local 39, applicable to Mono County Public Employees (MCPE), it is agreed that this contract will be reopened for discussion and potential re-negotiation with respect Ms. Dutcher's salary. During such negotiations the County shall consider and discuss the issue of increased compensation with Ms. Dutcher in good faith, but the County's decision whether or not to grant such additional compensation shall be final and non-appealable.

4. Ms. Dutcher shall earn and accrue vacation and sick leave in accordance with the County's Management Benefits Policy and in accordance with any applicable County Code provisions not in conflict with said Policy. Also pursuant to said Policy, in recognition of the fact that her employment will be exempt from the payment of overtime or compensatory time-off under the Fair Labor Standards Act, she shall be entitled to 80 hours of merit leave (aka administrative leave) during each year of service under this Agreement. Ms. Dutcher understands that said merit leave does not accrue from one calendar year to the next; rather, it must be used by December 31st of each calendar year in which it is provided or it is lost. (Note: Due to the May 23 effective date of Ms. Dutcher's position change, her merit leave shall be prorated to 49 hours for 2016.)
5. To the extent deemed appropriate by the County Administrative Officer, the County shall pay the professional dues, subscriptions, and other educational expenses necessary for Ms. Dutcher's full participation in applicable professional associations, or for her continued professional growth and for the good of the County.
6. To the extent not inconsistent with the foregoing or any other provision of this Agreement, Ms. Dutcher shall be entitled to the same general benefits provided by the County to other management-level employees, as described more fully in the County's Management Benefits Policy. Such benefits include but are not limited to CalPERS retirement benefits applicable to PERS members whose membership preceded the passage of the Public Employees' Pension Reform Act of 2013 (PEPRA) (currently 2.7% at 55) unless otherwise required by law, CalPERS medical insurance, County dental and vision coverage, and life insurance. Any and all references in this Agreement to the County's Management Benefits Policy shall mean the "Policy Regarding Benefits of Management-level Officers and Employees," adopted by Resolution R14-54 of the Mono County Board of Supervisors, as the same may be amended from time to time and unilaterally implemented by the County.
7. Ms. Dutcher understands and agrees that her receipt of compensation or benefits of any kind under this Agreement or under any applicable County

Code provision or policy – including but not limited to salary, insurance coverage, and paid holidays or leaves – is expressly contingent on her actual and regular rendering of personal services to the County or, in the event of any absence, upon her proper use of any accrued leave. Should Ms. Dutcher cease rendering such services during this Agreement and be absent from work without any accrued leave to cover said absence, then she shall cease earning or receiving any additional compensation or benefits until such time as she returns to work and resumes rendering personal services; provided, however, that the County shall provide any compensation or benefits mandated by state or federal law. Furthermore, should Ms. Dutcher's regular schedule ever be reduced to less than full-time employment, on a temporary or permanent basis, then all compensation and benefits provided by this Agreement or any applicable County policies shall be reduced on a pro-rata basis, except for those benefits that the County does not generally pro-rate for its other part-time employees (e.g., medical insurance).

8. Consistent with the "at will" nature of Ms. Dutcher's employment, the County Administrative Officer may terminate Janet Dutcher's employment at any time during this agreement, without cause. In that event, this Agreement shall automatically terminate concurrently with the effective date of the termination. Ms. Dutcher understands and acknowledges that as an "at will" employee, she will not have permanent status nor will her employment be governed by the County Personnel System (Mono County Code Chapter 2.68) except to the extent that System is ever modified to apply expressly to at-will employees. Among other things, she will have no property interest in her employment, no right to be terminated or disciplined only for just cause, and no right to appeal, challenge, or otherwise be heard regarding any such termination or other disciplinary action the County Administrative Officer may, in his or her discretion, take during Ms. Dutcher's employment.

9. In the event that such a termination without cause occurs after May 23, 2017, (i.e., after the first twelve months of employment as Director of Finance) Ms. Dutcher shall receive as severance pay a lump sum equal to six months' salary or, to the extent that fewer than six full calendar months remain (as of that effective date) before this Agreement would have expired, Ms. Dutcher shall instead receive a lesser amount equal to any remaining salary payments she would have received before expiration of the Agreement had she not been terminated. Notwithstanding the foregoing, Ms. Dutcher shall receive severance pay equal to six months' salary in the event that termination occurs after the County has notified Ms. Dutcher that it intends to negotiate a renewal of this Agreement but before this Agreement expires. In no event shall the parties' failure or inability to arrive at mutually acceptable terms of a

renewed agreement trigger the payment of severance pay. Note: for purposes of severance pay, "salary" refers only to base compensation (i.e., it does not include any other compensation, including but not limited to any temporary performance or merit pay).

10. Notwithstanding the foregoing, Ms. Dutcher shall not be entitled to any severance pay in the event that the County Administrative Officer has grounds to discipline her on or about the time she gives her notice of termination. For purposes of this provision, grounds for discipline include but are not limited to those specified in Section 2.68.230 of the County Code or any successor Code provision, as the same may be amended from time to time. Ms. Dutcher shall also not be entitled to any severance pay in the event that she becomes unable to perform the essential functions of her position (with or without reasonable accommodations) and her employment is duly terminated for such non-disciplinary reasons.
11. Ms. Dutcher may resign her employment with the County at any time. Her resignation shall be deemed effective when tendered, and this agreement shall automatically terminate on that same date, unless otherwise mutually agreed to in writing by the parties. Ms. Dutcher shall not be entitled to any severance pay or additional compensation of any kind after the effective date of such resignation.
12. This Agreement constitutes the entire agreement of the parties with respect to the employment of Janet Dutcher.
13. The parties agree that the Board of Supervisors' approval of this Agreement on behalf of the County is a legislative act and that through this agreement, the Board of Supervisors is carrying out its responsibility and authority under Section 25300 of the Government Code to set the terms and conditions of County employment. It is not the parties' intent to alter in any way the fundamental statutory (non-contractual) nature of Ms. Dutcher's employment with the County nor to give rise to any future contractual remedies for breach of this Agreement or of an implied covenant of good faith and fair dealing. Rather, the parties intend that Ms. Dutcher's sole remedy in response to any failure by the County to comply with this Agreement shall be traditional mandamus.
14. Ms. Dutcher acknowledges that this Agreement is executed voluntarily by her, without duress or undue influence on the part or on behalf of the County. Ms. Dutcher further acknowledges that she has participated in the negotiation and preparation of this Agreement and has had the opportunity to be represented by counsel with respect to such negotiation and preparation or does hereby

knowingly waive her right to do so, and that she is fully aware of the contents of this Agreement and of its legal effect. Thus, any ambiguities in this Agreement shall not be resolved in favor of or against either party.

III. EXECUTION:

This Agreement shall be deemed executed as of _____.

JANET DUTCHER

THE COUNTY OF MONO

By: FRED STUMP, Chairman
Board of Supervisors

APPROVED AS TO FORM:

COUNTY COUNSEL



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Clerk of the Board

TIME REQUIRED

SUBJECT Mono County Local Planning Council
Zip Code Based Child Care Priorities

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Approve adoption of new zip code priority for Benton for Fiscal Year 2015-16 in response to changes to Mono County Local Planning Council Zip Code Priorities for Fiscal Year 2015-16. This item is sponsored by Supervisor Fesko.

RECOMMENDED ACTION:

Discuss changes to Mono County Local Planning Council Zip Code Based Priorities for Fiscal Year 2015-16. Approve addition of existing zip code for Benton to priority 1 child care list for Fiscal Year 2015-16.

FISCAL IMPACT:

None.

CONTACT NAME: Helen Nunn

PHONE/EMAIL: x5534 / hnunn@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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[Staff Report](#)

[Zip Code Priorities](#)

[LPC Priority Setting Process](#)

History

Time	Who	Approval
5/5/2016 1:06 PM	County Administrative Office	Yes
5/5/2016 1:42 AM	County Counsel	Yes
5/4/2016 2:57 PM	Finance	Yes



People Helping People

**Administration
Personnel
Community
Services
Housing**

137 E. South St.
P.O. Box 845
Bishop, CA
93515
(760) 873-8557
Fx (760) 873-8182
e-mail:
info@imaca.net

**Community
Connection
for Children**

625 Old Mammoth
Rd.
P.O. Box 8571
Mammoth Lakes,
CA 93546
(760) 934-3343
Fx (760) 934-2075
e-mail:
ccc@imaca.net

**Child
Development
&
Family
Services
Head Start/State
Preschool**

Administration
Office
180 E. Clarke St.
Bishop, CA
93514
(760) 873-3021
Fx (760) 872-5570

**Glass
Mountain
Apartments**

25 Mountain Blvd.
Mammoth Lakes,
CA 93546
(760) 924-3888

**Valley
Apartments**

156 E. Clarke St.
Bishop, CA
93514
(760) 873-8557

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Revenue Code.

Date: May 10, 2016

To: Honorable Board of Supervisors

From: Queenie Barnard, Mono County Child Care Council Coordinator

Subject: Mono County Local Planning Council Zip Code Priorities for Fiscal Year 2015-16

Recommendation:

Discuss changes to Mono County Local Planning Council Zip Code Based Priorities for Fiscal Year 2015-16. Approve addition of existing zip code for Benton to priority 1 child care list for Fiscal Year 2015-16.

Discussion:

In 1998, AB 1857-Escutia amended the Education Code, Section 8499.5, to include specific expanded mandates for Local Child Care Planning Councils (LPCs) (8499.5 (a) through (e)). One of these was an expansion of the existing LPC mandate to identify local priorities for the distribution of new state child care and development and preschool funding. The Education Code language specifies how LPCs are to conduct their work in order to identify priorities which will ensure that all the child care and preschool needs of the county are met to the greatest extent possible. The priorities are to be submitted annually to the California Department of Education and used by the Department to determine funding decisions.

Fiscal Impact:

None

Mono County Child Care Council



www.monocccc.org

Serving Inyo, Mono & Alpine Counties Since 1981

Zip Code Priorities for Infant Toddler Full-Day Care (CCTR)

County: Mono

LPC Contact: Queenie Barnard

Phone: (760) 934-3343

Email: qbarnard@imaca.net

County Code	Zip Code	Priority (1,2 or 3)
Mono-26	93512 Benton	1
Mono-26	93517 Bridgeport	1
Mono-26	93529 June Lake	2
Mono-26	93541 Lee Vining	2
Mono-26	93546 Mammoth	1
Mono-26	96107 Coleville	1
Mono-26	96133 Walker	2

Counties with under 60,000 residents (Tuolumne County, San Benito County, Calaveras County, Siskiyou County, Amador County, Lassen County, Del Norte County, Glenn County, Colusa County, Plumas County, Mariposa County, Inyo County, Trinity County, Mono County, Modoc County, Sierra County, Alpine County).

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 10 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County

Zip Code Priorities for CA State Preschool (CSPP) Full and Part-Day

County: Mono

LPC Contact: Queenie Barnard

Phone: (760) 934-3343

Email: qbarnard@imaca.net

County Code	Zip Code	Priority (1,2 or 3)
Mono-26	93512 Benton	1
Mono-26	93517 Bridgeport	2
Mono-26	93529 June Lake	2
Mono-26	93541 Lee Vining	2
Mono-26	93546 Mammoth	1
Mono-26	96107 Coleville	1
Mono-26	96133 Walker	2

Counties with under 60,000 residents (Tuolumne County, San Benito County, Calaveras County, Siskiyou County, Amador County, Lassen County, Del Norte County, Glenn County, Colusa County, Plumas County, Mariposa County, Inyo County, Trinity County, Mono County, Modoc County, Sierra County, Alpine County).

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 10 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County

Zip Code Priorities for School-Aged Care (CCTR)

County: Mono

LPC Contact: Queenie Barnard

Phone: (760) 934-3343

Email: qbarnard@imaca.net

County Code	Zip Code	Priority (1,2 or 3)
Mono-26	93512 Benton	1
Mono-26	93517 Bridgeport	1
Mono-26	93529 June Lake	2
Mono-26	93541 Lee Vining	2
Mono-26	93546 Mammoth	1
Mono-26	96107 Coleville	1
Mono-26	96133 Walker	2

Counties with under 60,000 residents (Tuolumne County, San Benito County, Calaveras County, Siskiyou County, Amador County, Lassen County, Del Norte County, Glenn County, Colusa County, Plumas County, Mariposa County, Inyo County, Trinity County, Mono County, Modoc County, Sierra County, Alpine County).

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 10 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County

Local Planning Council Priority Setting Process for State Child Care and Preschool Funds (Approved 10-13-14)

History

In 1998, AB 1857-Escutia amended the Education Code, Section 8499.5, to include specific expanded mandates for Local Child Care Planning Councils (LPCs) (8499.5 (a) through (e)). One of these was an expansion of the existing LPC mandate to identify local priorities for the distribution of new state child care and development and preschool funding. The Education Code language specifies how LPCs are to conduct their work in order to identify priorities which will ensure that all the child care and preschool needs of the county are met to the greatest extent possible. The priorities are to be submitted annually to the California Department of Education and used by the Department to determine funding decisions.

The Priority Setting Process

Local Planning Councils develop priorities for funding using:

- Census zip code data and American Community Survey data as a baseline to estimate the number of children eligible for State Funded Services (and Head Start). Other pertinent local data, such as county growth factors, planning department data, or school district growth data, is then applied to achieve the most accurate estimate.
- CDE and other available zip code level data to determine the number and percent of eligible children served/not served by State or Federally Funded Services
- California Academic Performance Index, Smarter Balanced Assessment, or other School Performance Data or Child Outcome Data

The data is then analyzed using the Priority 1, 2, and 3 number and percentage thresholds and methodology, described in Attachment 1, to assign county zip codes to Priority 1, 2, or 3 designation.

These priorities are first reviewed and approved by the members of the Local Planning Council for each county, which is made up of parent consumers of child care, child care and preschool providers, public agency representatives and community agency representatives, who have been appointed by the County Board of Supervisors and the County Superintendent of Schools. The priorities are next made available for public review and finally reviewed and approved by the County Board of Supervisors at public hearing as prescribed in State regulations.

CSPP Full and Part-Day Priorities

1. Counties with over 5 million residents (Los Angeles County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 1500 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 50% or more of eligible children underserved AND there are more than 750 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 50% or more of eligible children underserved AND there are more than 500 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

2. Counties with over 1 million residents (Orange, San Diego, Riverside, San Bernardino, Santa Clara, Alameda, Sacramento and Contra Costa Counties):

Priority 1: A zip code qualifies as Priority 1 when: there are 40% or more eligible children underserved AND there are more than 300 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 40% or more of eligible children underserved AND there are more than 200 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 25% or more of eligible children underserved AND there are more than 100 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

3. Counties with over 200,000 residents (Fresno County, Ventura County, Kern County, San Francisco County, San Mateo County, San Joaquin County, Stanislaus County, Sonoma County, Tulare County, Solano County, Monterey County, Santa Barbara County, Placer County, San Luis Obispo County, Santa Cruz County, Marin County, Merced County, Butte County):

Priority 1: A zip code qualifies as Priority 1 when: there are 40% or more eligible children underserved AND there are more than 150 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 25% or more of eligible children underserved AND there are more than 75 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 25% or more of eligible children underserved AND there are more than 50 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

4. Counties with under 200,000 residents (Yolo County, Shasta County, El Dorado County, Imperial County, Kings County, Madera County, Napa County, Humboldt County, Nevada County, Sutter County, Mendocino County, Yuba County, Lake County, Tehama County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 24 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

5. Counties with under 60,000 residents (Tuolumne County, San Benito County, Calaveras County, Siskiyou County, Amador County, Lassen County, Del Norte County, Glenn County, Colusa County, Plumas County, Mariposa County, Inyo County, Trinity County, Mono County, Modoc County, Sierra County, Alpine County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 10 children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

CCTR Priorities for Full-Day Infant Toddler Services

1. Counties with over 5 million residents (Los Angeles County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 1500 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 50% or more of eligible children underserved AND there are more than 750 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 50% or more of eligible children underserved AND there are more than 500 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

2. Counties with over 1 million residents (Orange, San Diego, Riverside, San Bernardino, Santa Clara, Alameda, Sacramento and Contra Costa Counties):

Priority 1: A zip code qualifies as Priority 1 when: there are 40% or more eligible children underserved AND there are more than 300 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 40% or more of eligible children underserved AND there are more than 200 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 25% or more of eligible children underserved AND there are more than 100 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

3. Counties with over 200,000 residents (Fresno County, Ventura County, Kern County, San Francisco County, San Mateo County, San Joaquin County, Stanislaus County, Sonoma County, Tulare County, Solano County, Monterey County, Santa Barbara County, Placer County, San Luis Obispo County, Santa Cruz County, Marin County, Merced County, Butte County):

Priority 1: A zip code qualifies as Priority 1 when: there are 40% or more eligible children underserved AND there are more than 150 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 25% or more of eligible children underserved AND there are more than 75 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 25% or more of eligible children underserved AND there are more than 50 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

4. Counties with under 200,000 residents (Yolo County, Shasta County, El Dorado County, Imperial County, Kings County, Madera County, Napa County, Humboldt County, Nevada County, Sutter County, Mendocino County, Yuba County, Lake County, Tehama County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 24 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

5. Counties with under 60,000 residents (Tuolumne County, San Benito County, Calaveras County, Siskiyou County, Amador County, Lassen County, Del Norte County, Glenn County, Colusa County, Plumas County, Mariposa County, Inyo County, Trinity County, Mono County, Modoc County, Sierra County, Alpine County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 10 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

CCTR Priorities for Full-Year School-Aged Child Development Services

Afterschool Safety and Education Services (ASES) and Twenty-first Century funding allocated to Counties should be included in calculation of supply, even though these programs do not offer year round child care services.

1. Counties with over 5 million residents (Los Angeles County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 1500 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 50% or more of eligible children underserved AND there are more than 750 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 50% or more of eligible children underserved AND there are more than 500 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

2. Counties with over 1 million residents (Orange, San Diego, Riverside, San Bernardino, Santa Clara, Alameda, Sacramento and Contra Costa Counties):

Priority 1: A zip code qualifies as Priority 1 when: there are 40% or more eligible children underserved AND there are more than 500 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 40% or more of eligible children underserved AND there are more than 200 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 25% or more of eligible children underserved AND there are more than 100 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

3. Counties with over 200,000 residents (Fresno County, Ventura County, Kern County, San Francisco County, San Mateo County, San Joaquin County, Stanislaus County, Sonoma County, Tulare County, Solano County, Monterey County, Santa Barbara County, Placer County, San Luis Obispo County, Santa Cruz County, Marin County, Merced County, Butte County):

Priority 1: A zip code qualifies as Priority 1 when: there are 40% or more eligible children underserved AND there are more than 200 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 25% or more of eligible children underserved AND there are more than 100 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 25% or more of eligible children underserved AND there are more than 50 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

4. Counties with under 200,000 residents (Yolo County, Shasta County, El Dorado County, Imperial County, Kings County, Madera County, Napa County, Humboldt County, Nevada County, Sutter County, Mendocino County, Yuba County, Lake County, Tehama County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 24 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.

5. Counties with under 60,000 residents (Tuolumne County, San Benito County, Calaveras County, Siskiyou County, Amador County, Lassen County, Del Norte County, Glenn County, Colusa County, Plumas County, Mariposa County, Inyo County, Trinity County, Mono County, Modoc County, Sierra County, Alpine County):

Priority 1: A zip code qualifies as Priority 1 when: there are 50% or more eligible children underserved AND there are more than 10 eligible children underserved.

Priority 2: A zip code qualifies as Priority 2 when: there are 35% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Priority 3: Option 1: A zip code qualifies as Priority 3 when: there are 20% or more of eligible children underserved AND there are more than 10 eligible children underserved.

Option 2: All other zip codes in the County.

Option 3: No other zip codes in the County.



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: CAO

TIME REQUIRED

SUBJECT Board Appointment to the First 5
Commission

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Appointment of Berta Jimenez to the First 5 Mono County Children and Families Commission

RECOMMENDED ACTION:

Appoint Berta Jimenez to the Mono County Children and Families Commission to serve a three-year term, commencing June 1, 2015 and expiring June 2, 2018.

FISCAL IMPACT:

None.

CONTACT NAME: Leslie Chapman

PHONE/EMAIL: 760-932-5414 / lchapman@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
**PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Jiminez Letter of Interest

History

Time

Who

Approval

5/3/2016 8:06 AM	County Administrative Office	Yes
5/4/2016 12:12 PM	County Counsel	Yes
5/4/2016 6:42 PM	Finance	Yes



Kim Escudero, MD
Commission Chair
Pediatrician
Mammoth Lakes Hospital

Date: May 2, 2016

To: Honorable Board of Supervisors

Jeanne Sassin
Commission Vice-Chair
Teacher
Lee Vining Elementary School

From: Molly DesBaillets, Executive Director First 5 Mono County

Subject: Appointment of Berta Jimenez to the First 5 Mono County Children and Families Commission

Barbara Miller
Commission Secretary
Program Director
Mammoth Unified School
District

Recommended Action:

Appoint Berta Jimenez to the Mono County Children and Families Commission to serve a three-year term, commencing June 1, 2015 and expiring June 2, 2018.

Stacey Adler, PhD
Mono County Superintendent
of Schools

Discussion:

On behalf of the Mono County Children and Families Commission, I respectfully request the Board of Supervisors to appoint Berta Jimenez to the First 5 Mono County Children and Families Commission.

Tim Alpers
Mono County Board of
Supervisors

In accordance with Mono County Code, Ms. Jimenez wishes to serve under the membership category: *A person responsible for management of the following county functions: children's services, public health services, behavioral health services, social services and tobacco and other substance abuse prevention and treatment services.*

Rick Johnson, MD
Mono County Health Officer

Fiscal Impact:

None

*Providing leadership in sustaining a network of support for all children, ages 0 through 5 years, and their families.
Partnering with the community to improve outcomes in children's health, safety and learning.*

P.O. Box 130 w Mammoth Lakes, CA 93546
760-924-7626 w 760-934-8443 (fax) w mdesbaillets@monocoe.org monokids.org



MONO COUNTY BEHAVIORAL HEALTH DEPARTMENT

COUNTY OF MONO

P. O. BOX 2619 MAMMOTH LAKES, CA 93546 (760) 924-1740 FAX: (760) 924-1741

To Whom It May Concern:

My name is Bertha Jimenez and I am interested in the position for First 5 Mono County Commissioner. I have held the positions of a Case Manager III and as the psychiatrist coordinator at Mono County Behavioral Health for the last three and a half years. Prior to working at Mono County Behavioral Health, I was employed at Mammoth Unified School district as a Bilingual Liaison and at Wild Iris as a Crisis Counselor and Office Supervisor. Since 2003, I have been working with families in Mono County. I myself grew up in Mammoth Lakes and understand the unique needs our community has from being in a remote area. When I was ten years old, my life went through a drastic change. My family decided to leave our home in Mexico and move to the United States. Since I was from a rural town called Ixtlahuacan Del Rio, I was not used to my new environment. Not only was the landscape different, but the culture was foreign to me. I had to quickly adapt to my new surroundings. I spent my adolescent years in the Mammoth Unified School system, where I learned English and the American culture. From the experience and knowledge I have gained through my journey as an immigrant, I believe I would be a great candidate for the First 5 Mono County Commissioner position.

The description of the position looks for individuals who are involved with prevention or early intervention for families at risk. My professional and personal life have given me the strategies and experience to be an advocate for families in need. I have been able to establish rapport with the families in our community, both Latino and Caucasian. With the diversity in our community, I feel that it is important to have a representative on the commission that closely understands the necessities and daily

struggles families face. If I were given the opportunity to serve in the commission, I would be the voice for the children and families who need support and advocacy.

After many years of serving our families, I recognize that there is a gap between the Spanish speaking families and the agencies that provide local resources. As a professional, I am passionate about bridging the gap in our community. As a resident in Mammoth Lakes and a mother, I am eager in participating in making decisions that will impact our children and families. I believe that working together we can improve the lives of many. Thank you for your time and consideration.

Sincerely,

A handwritten signature in blue ink that reads "Bertha Jimenez". The signature is fluid and cursive, with the first name "Bertha" and last name "Jimenez" clearly legible.

Bertha Jimenez



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Clerk of the Board

TIME REQUIRED

SUBJECT Cancellation of May 17, 2016
Regular Meeting of the Board of
Supervisors - Call of Special Meeting

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Cancel the regular meeting of the Board of Supervisors on May 17, 2016 and call a special meeting to be held on May 17, 2016 at 9:00 a.m. in Suite Z, Town Council Chambers, Mammoth Lakes (morning session to be a joint meeting with the Mammoth Lakes Town Council).

RECOMMENDED ACTION:

Cancel regular meeting and call special meeting for May 17, 2016.

FISCAL IMPACT:

None.

CONTACT NAME: Helen Nunn

PHONE/EMAIL: x5534 / hnunn@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

<p>Click to download</p> <p>No Attachments Available</p>
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History

Time

Who

Approval

5/4/2016 12:21 PM	County Administrative Office	Yes
5/4/2016 12:56 PM	County Counsel	Yes
5/4/2016 6:46 PM	Finance	Yes



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Clerk of the Board

TIME REQUIRED

SUBJECT Letter Regarding Deer Herd Crossing
Mitigation

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Letter from Liz O'Sullivan to Stuart Itoga, CDFW Deer Program Coordinator regarding deer crossing mitigation on Highway 395 from McGee Creek Maintenance Station to Highway 203.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME: Leslie Chapman

PHONE/EMAIL: /

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
**PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

<p>Click to download</p> <p> Letter</p>

History

Time	Who	Approval
5/4/2016 6:43 PM	County Administrative Office	Yes
5/5/2016 1:33 AM	County Counsel	Yes

5/5/2016 2:36 PM

Finance

Yes



April 20, 2016

Mr. Stuart Itoga, Deer Program Coordinator
Deer Plan
California Department of Fish and Wildlife
1812 Ninth Street
Sacramento, CA 95811

Mr. Itoga:

A comprehensive review and modernization of the California Department of Fish and Wildlife (CDFW) *California Deer Conservation and Management Plan, Public Review Draft, March 2015* (Plan) is most welcome and very much needed. Since the last *A Plan for California Deer* was crafted in 1976, the Eastern Sierra Deer Conservation Unit (DUC) landscape, land use, human population, human habitation, dirt roads and highway infrastructure, cattle grazing, tourism, and critical winter and summer range habitat have changed dramatically. These changes have most frequently been negative for the deer herds of Eastern Sierra DUC. As articulated in this new Plan, the success and survival of the Eastern Sierra deer herds will depend on greater collaboration between the DCFW and public/private land management entities, State funding for this collaboration, greater public support/involvement, and restoration of critical habitat. Sierra Paradise Estates residents in southern Mono County ask that the CDFW implement the following mitigation measures to protect and preserve the Eastern Sierra deer herds:

1. A collaborative effort between the CDFW, Caltrans, and Mono County to reduce the biannual Highway 395 auto/deer mortality during deer winter/summer migrations along this highway by erecting wildlife fencing and over/under crossings where auto/deer conflict is highest. The section of Highway 395 between the McGee Caltrans Maintenance Yard and Highway 203 should be one of the first retrofitted with fencing and crossings. This portion of 395 is the scene of some of the most horrific deer suffering and mortality in Mono County as documented by Caltrans during their removal of dead animals from this part of the roadway.

Goal 3: Habitat Conservation of the Plan discusses government incentive programs for public/private land managers for "successful conservation of deer populations in the future." These incentive programs are: The California Legislature enacted Private Lands Management Program (PLM), the Private Lands Habitat Alliance for Recreational Enhancement (SHARE), and the California Wildlife Conservation Board (WCB), as well as the federal Farm Bill and the Wildlife Habitat Incentive Program. Such incentive programs can and should be used to significantly reduce auto/deer collisions/mortality incidents in high roadway/migratory route conflict areas.

2. A collaborative partnership between the CDFW, Mono County, Inyo County, the U.S. Forest Service (USFS), the Bureau of Land Management (BLM), and the Los

Angeles Department of Water and Power (LADWP) to preserve, protect, and enhance the Round Valley deer herd's critical winter range in Round Valley. This objective is articulated in *Goal 3, Habitat Conservation* and states, "Conserving and managing at a landscape level requires partnerships with public and private landowners/managers." Round Valley has been ravaged by three fires in the last twenty years. The first fire occurred along the base of Mount Tom, the second in Bishop Creek Canyon, adjacent to southern Round Valley, and lastly, the Round Fire. Drought conditions have profoundly retarded forage growth in the remaining, viable habitat also. Protection of the remaining vegetation is essential to the survival of this deer herd. This can be brought about by:

Work with LADWP to retire remaining seasonal open-range grazing allotments in Round Valley.

Work with Mono County, Inyo County, the USFS, the BLM, and the LADWP to publicly designate and protect Round Valley as the critical winter range for both the Round Valley deer herd and the federally endangered Sierra Nevada bighorn sheep, Wheeler Ridge herd. This must include the restriction of off-highway vehicle (OHV) use if this critical range is to remain viable for these species, especially since the majority of OHV use occurs in the wintertime when these animals are on their winter habitat. The largest threat to the Round Valley ecosystem comes in the form of a dramatic increase in OHV use from the Inyo County Adventure Trails Pilot Program. A majority of Sierra Paradise Estates residents are profoundly opposed to Adventure Trails/OHV use in Round Valley. The need to protect critical habitats, such as Round Valley, is clearly articulated in *Goal 3*:

Habitat loss in key areas where deer concentrate during winter, migration, and fawning will have a relatively higher impact than losses in areas with low deer densities. Identifying and delineating important deer habitat areas for protection and improvement is important for successful conservation of deer populations in the future.

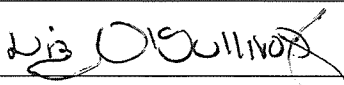
We ask both the CDFW and the Caltrans to take decisive and immediate action to mitigate the biannual auto/deer slaughter on Highway 395 with wildlife fencing and over/under crossings. We also ask CDFW, Mono County, Inyo County, the USFS, the BLM, and the LADWP to protect and preserve Round Valley from any further habitat destruction as a result of seasonal cattle grazing allotments and to prohibit OHV use in this critical winter range.


Thank you for your time and attention,

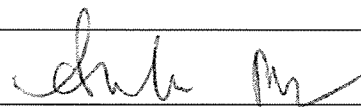


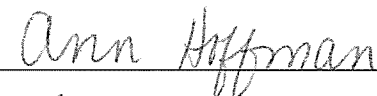
Liz O'Sullivan
133 Summit Road
Bishop CA 93514


cc: Mono County Board of Supervisors
Mono County Local Transportation Commission
Caltrans


SIGNATURE:	
NAME:	LIZ O'SULLIVAN
ADDRESS:	133 SUMMIT ROAD BISHOP CA 93514

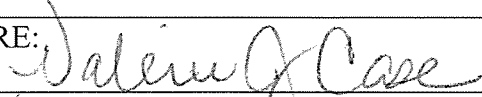
SIGNATURE:	
NAME:	MICHAEL O'SULLIVAN
ADDRESS:	133 SUMMIT ROAD BISHOP, CA 93514


SIGNATURE:	
NAME:	Amber Popp
ADDRESS:	147 Summit Rd Bishop, Ca 93514


SIGNATURE:	
NAME:	Ann Hoffman
ADDRESS:	173 Summit Rd. Bishop CA 93514

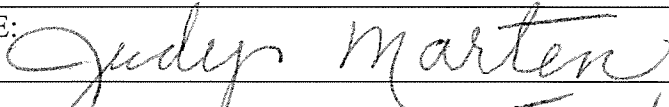
SIGNATURE:	
NAME:	John Hoffman
ADDRESS:	173 Summit Rd. Bishop, Ca 93514

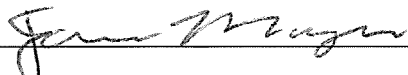
SIGNATURE:	
NAME:	JAMES KEATING
ADDRESS:	117 SUMMIT RD BISHOP CA 93514


SIGNATURE:	
NAME:	Valerie Case
ADDRESS:	4973 Westridge Rd Bishop CA 93514


SIGNATURE:	
NAME:	Michelle Case
ADDRESS:	4973 Westridge Rd Bishop CA 93514

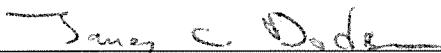
SIGNATURE:	
NAME:	STEVEN D. CASE
ADDRESS:	4973 Westridge Rd. Bishop, CA. 93514


SIGNATURE:	
NAME:	Judy Marten
ADDRESS:	113 Scott Rd. Bishop, CA 93514

SIGNATURE:	
NAME:	JAMES MOYER
ADDRESS:	137 SCOTT RD. BISHOP, CA 93514

SIGNATURE:	
NAME:	FREDA LOVELL
ADDRESS:	125 Summit Rd Bishop CA 93514

SIGNATURE:	
NAME:	Sherry Dodson
ADDRESS:	148 Summit Rd., Bishop, CA 93514

SIGNATURE:	
NAME:	James C. Dodson
ADDRESS:	148 Summit Rd., Bishop, CA. 93514

SIGNATURE:	
NAME:	MARGARET BROCKMAN
ADDRESS:	165 Summit Rd Bishop CA 93514

SIGNATURE:	<i>Catherine Gilbert</i>
NAME:	Catherine Gilbert
ADDRESS:	159 Summit Rd

SIGNATURE:	<i>Joseph Napoles</i>
NAME:	JOSEPH NAPOLES
ADDRESS:	5001 WESTRIDGE RD BISHOP, CA 93514

SIGNATURE:	<i>Jeanne Schneider</i>
NAME:	Jeanne Schneider
ADDRESS:	5046 Westridge Rd Bishop CA 93514

SIGNATURE:	<i>Sam Lovell</i>
NAME:	SAM Lovell
ADDRESS:	125 Summit Rd. Bishop CA. 93514

SIGNATURE:	<i>Barbara Schneider</i>
NAME:	Barbara Schneider
ADDRESS:	5046 Westridge Rd Bishop CA 93514

SIGNATURE:	<i>Gene Martes</i>
NAME:	Gene Martes
ADDRESS:	118 Scott rd

SIGNATURE:	<i>Judith Peña</i>
NAME:	Judith Peña
ADDRESS:	105 Glen Ct Bishop

SIGNATURE:	<i>Stacy Castellano</i>
NAME:	STACEY CASTELLANO
ADDRESS:	124 Summit Rd, Bishop

SIGNATURE:	<i>T. Bedore</i>
NAME:	T. Bedore
ADDRESS:	4930 WESTRIDGE RD, BISHOP

SIGNATURE:	<i>R. Rena Rebelo</i>
NAME:	105 Glen Ct Bishop
ADDRESS:	



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Clerk of the Board

TIME REQUIRED

SUBJECT Officer of the Year Awards Ceremony

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Flyer announcing that the Bridgeport Christian Fellowship is holding its Officer of the Year Awards on Thursday, May 26, 2016 at 10:00 a.m.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME: Helen Nunn

PHONE/EMAIL: x5534 / hnunn@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download

[BCF Flyer](#)

History

Time	Who	Approval
5/4/2016 6:17 PM	County Administrative Office	Yes
5/5/2016 1:43 AM	County Counsel	Yes

5/4/2016 6:44 PM

Finance

Yes

Everyone is invited to join in honoring
MONO COUNTY LAW ENFORCEMENT

Mono
County
Sheriff



California
Highway
Patrol



OFFICER OF THE YEAR AWARDS
to be presented by
Bridgeport Christian Fellowship

Date: Thursday, May 26

Time: 10 AM

**Place: Bridgeport Christian Fellowship
HWY 182**

Refreshments following



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Clerk of the Board

TIME REQUIRED

SUBJECT Letter from Great Basin Unified Air
Pollution Control District

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Correspondence dated April 26, 2016 received from the Great Basin Unified Air Pollution Control District regarding Owens Valley 2016 State Implementation Plan.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME: Helen Nunn

PHONE/EMAIL: x5534 / hnunn@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Correspondence.GBUAPCD

History

Time

Who

Approval

5/4/2016 6:46 PM	County Administrative Office	Yes
5/5/2016 1:27 AM	County Counsel	Yes
5/4/2016 6:45 PM	Finance	Yes

Phillip L. Kiddoo
Air Pollution Control Officer



FILED

MAY 2 2016

MONO COUNTY CLERK

GREAT BASIN UNIFIED AIR POLLUTION CONTROL DISTRICT

157 Short Street, Bishop, California 93514-3537
760-872-8211 Fax: 760-872-6109

April 26, 2016

**RE: 2016 Owens Valley PM₁₀ Planning Area Demonstration of Attainment
State Implementation Plan (SIP)**

To: Owens Valley SIP Contacts

On April 13, 2016, the Great Basin Unified Air Pollution Control District Governing Board approved revisions to the Owens Valley PM₁₀ Planning Area Demonstration of Attainment State Implementation Plan (2016 SIP) along with accompanying Board Order #160413-01 and District Rule 433. These actions are for the purpose of installing, operating and maintaining dust control measures at Owens Lake, California in order to meet state and federal air quality standards for PM₁₀. The results are the culmination of efforts by the District and the City of Los Angeles to implement an agreement to implement dust control measures at Owens Lake and to bring the area into attainment with the air quality standards. In part, the City will implement Best Available Control Measures (BACM) on an additional area of 3.62 square miles of the Owens Lake bed by the end of 2017, bringing the total lake bed dust control areas to 48.6 square miles.

Under the 2016 SIP, the City will be able to use newly approved dust control methods that will substantially reduce the amount of water used at Owens Lake including dynamic water management to shorten the shallow flood dust control periods, tillage with shallow flood back-up, and brine BACM. These new approaches are designed to be more cost effective and use less water than the shallow flood and managed vegetation BACM methods that were previously available.

The 2016 SIP, Board Order #160413-01 and District Rule 433 can be viewed or downloaded from the District website at <http://www.gbuapcd.org/ovpm10sip.htm>. Please call the District staff at (760) 872-8211 if you have any questions regarding this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Phillip L. Kiddoo", is written over a horizontal line.

Phillip L. Kiddoo
Air Pollution Control Officer



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Health Department/Tobacco Control

TIME REQUIRED 40 minutes (20 minute presentation; 20 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Nancy Mahannah, PHN, Health Program Manager

SUBJECT Tobacco Control Policy Update

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Presentation by Nancy Mahannah, Health Promotions Manager, regarding tobacco policy updates and possible future ordinances.

RECOMMENDED ACTION:

Consider advancing tobacco use prevention policy by directing staff to investigate the possibility of new ordinances.

FISCAL IMPACT:

None.

CONTACT NAME: Lynda Salcido, Public Health Director

PHONE/EMAIL: 760-924-1842 / lsalcido@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH ATTACHMENTS TO THE OFFICE OF THE COUNTY ADMINISTRATOR
**PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Board of Supervisor Tobacco Policy Update
History of National and Mono County Tobacco Control

History

Time	Who	Approval
5/4/2016 6:39 PM	County Administrative Office	Yes
5/5/2016 1:46 AM	County Counsel	Yes
5/5/2016 2:36 PM	Finance	Yes

COUNTY of MONO

HEALTH DEPARTMENT
P.O. BOX 3329
MAMMOTH LAKES, CA 93546

Public Health (760) 924-1830 Fax (760) 924-1831
Environmental Health (760) 924-1800 Fax (760) 924 1801



TO: Honorable Board of Supervisors

FROM: Nancy Mahannah, Public Health Promotion Division Manager

DATE: May 10, 2016

Subject

Tobacco Control Policy Update

Recommendation

Consider advancing tobacco use prevention policy by directing staff to investigate the possibility of new ordinances.

Discussion

Tobacco use continues to physically and financially affect Mono County families. Evidence-based methods of encouraging tobacco cessation and preventing initiation of tobacco use will be presented. Results of local public opinion surveys of those affected by potential policies will be presented. Potential policies for consideration of the Board are: creation of smoke free zones 20 feet from business doorways and in outdoor dining; creation of smoke free multiunit housing including patios, balconies and 20 feet from doorways; and the inclusion of electronic cigarettes in the current county policy which states smoking is prohibited in buildings and 20 feet from doorways, windows and ventilation systems.

Fiscal impact

None to general fund. Implementation of any new ordinances would be funded by Tobacco Education Program funded by the 25 cent tax on tobacco products from *Tobacco Tax and Health Protection Act of 1988*.

For questions on this item, please contact Nancy Mahannah at 760-924-4621

Smoke Free Policy Overview

Because, “If you can’t breathe,
nothing else matters.”

American Lung Association

Nancy Mahannah, PHN
Health Promotion Division Manager
Mono County Health Dept.

The Objective of Public Health

Public Health is what we, as a society, do collectively to assure the conditions in which people can be healthy.

10 Greatest Public Health Achievements in the U.S. in the 20th Century

Immunization

Motor Vehicle Safety

Workplace Safety

Control of Infectious Disease

Decline in deaths from heart disease & stroke

Healthier food & water

Healthier moms & babies

Family Planning

Fluoridation of water

Tobacco as a Health Hazard

Prevention Efforts Must Address All to Prevent Tobacco Use



Retail availability

Social availability



Community norms

Enforcement

Tobacco Promotion

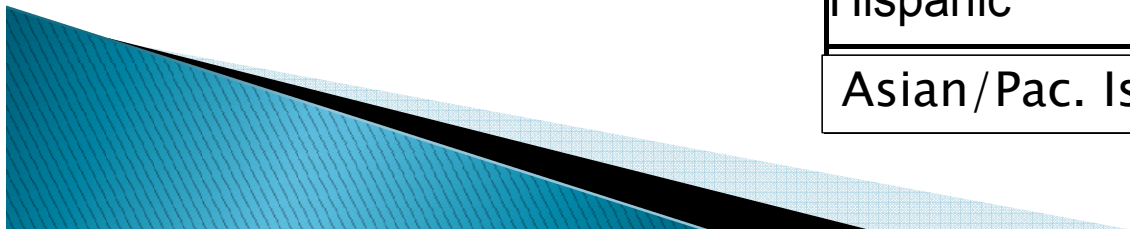
Individual factors



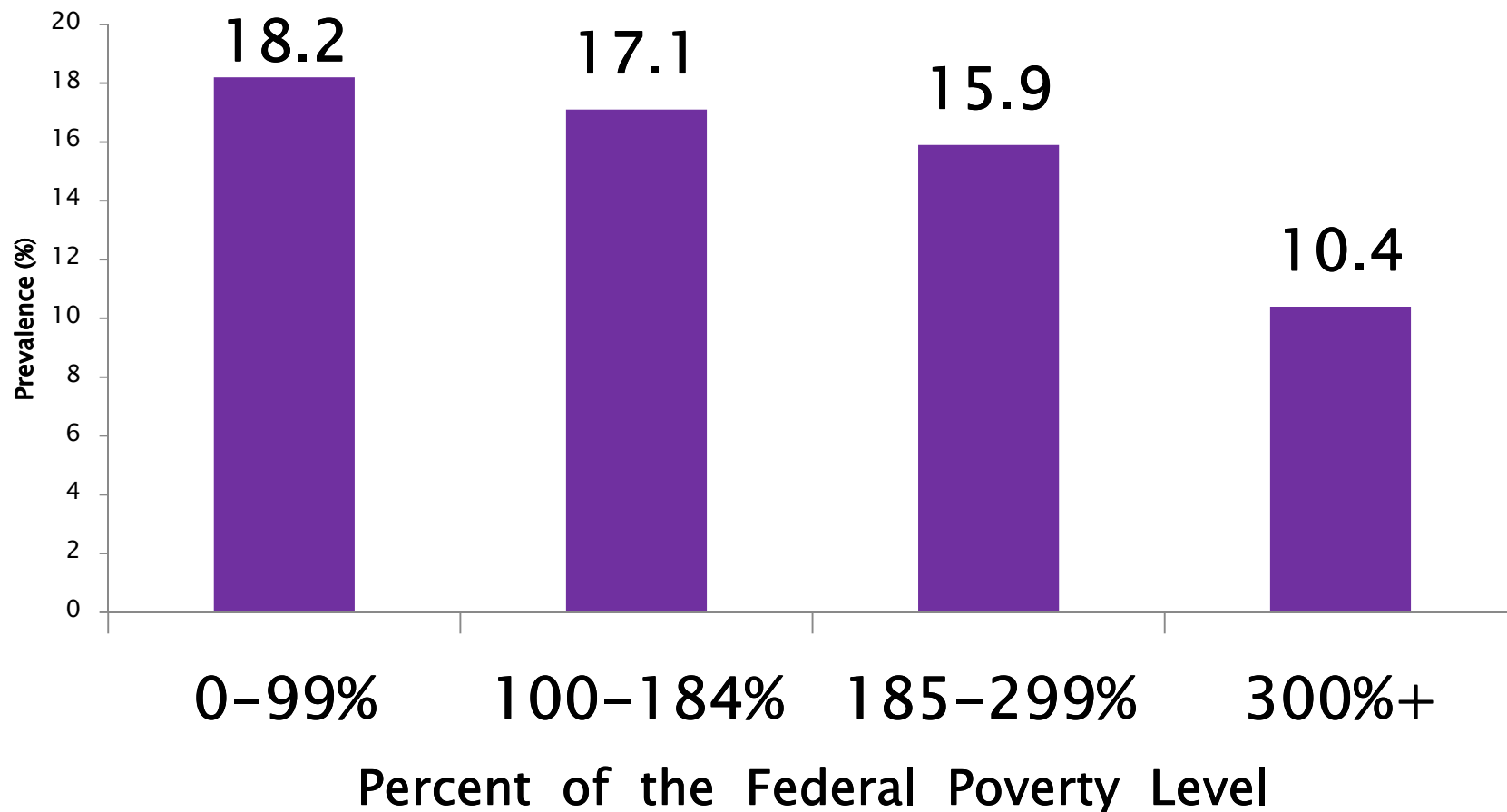
California Tobacco Control Is Successful

Men	1996	2011	% Decline
White	21.5%	14.3%	33.5
African American	21.6%	18.9%	12.5
Hispanic	19.0%	15.5%	18.4
Asian/Pac. Is.	19.0%	13.1%	31.1

Women	1996	2011	% Decline
White	16.6%	11.2%	32.5
African American	23.7%	15.2%	35.9
Hispanic	10.6%	5.7%	46.2
Asian/Pac. Is	8.3%	4.5%	45.8

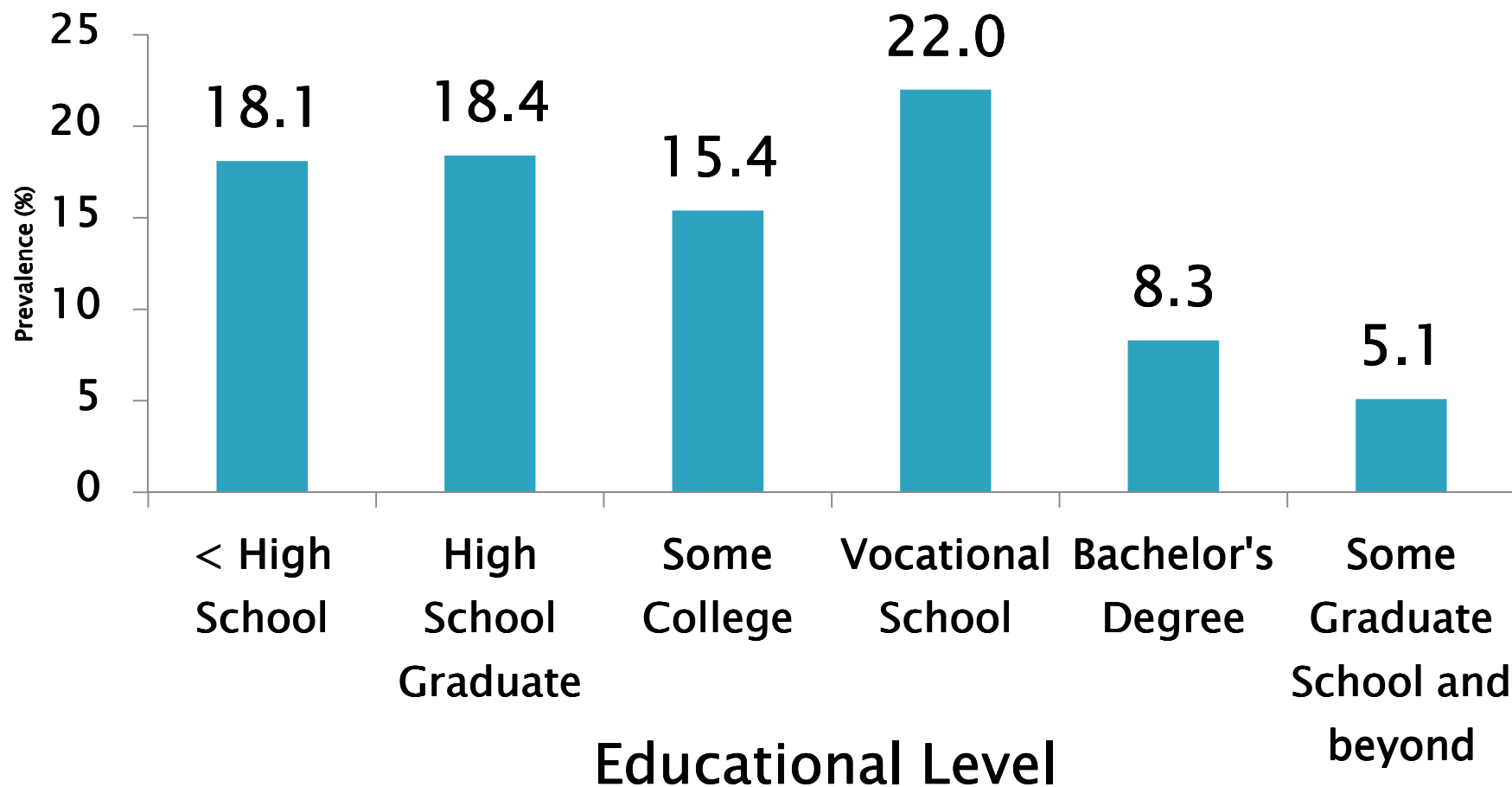


California Adult Cigarette Smoking Rates By Income, 2011–2012.



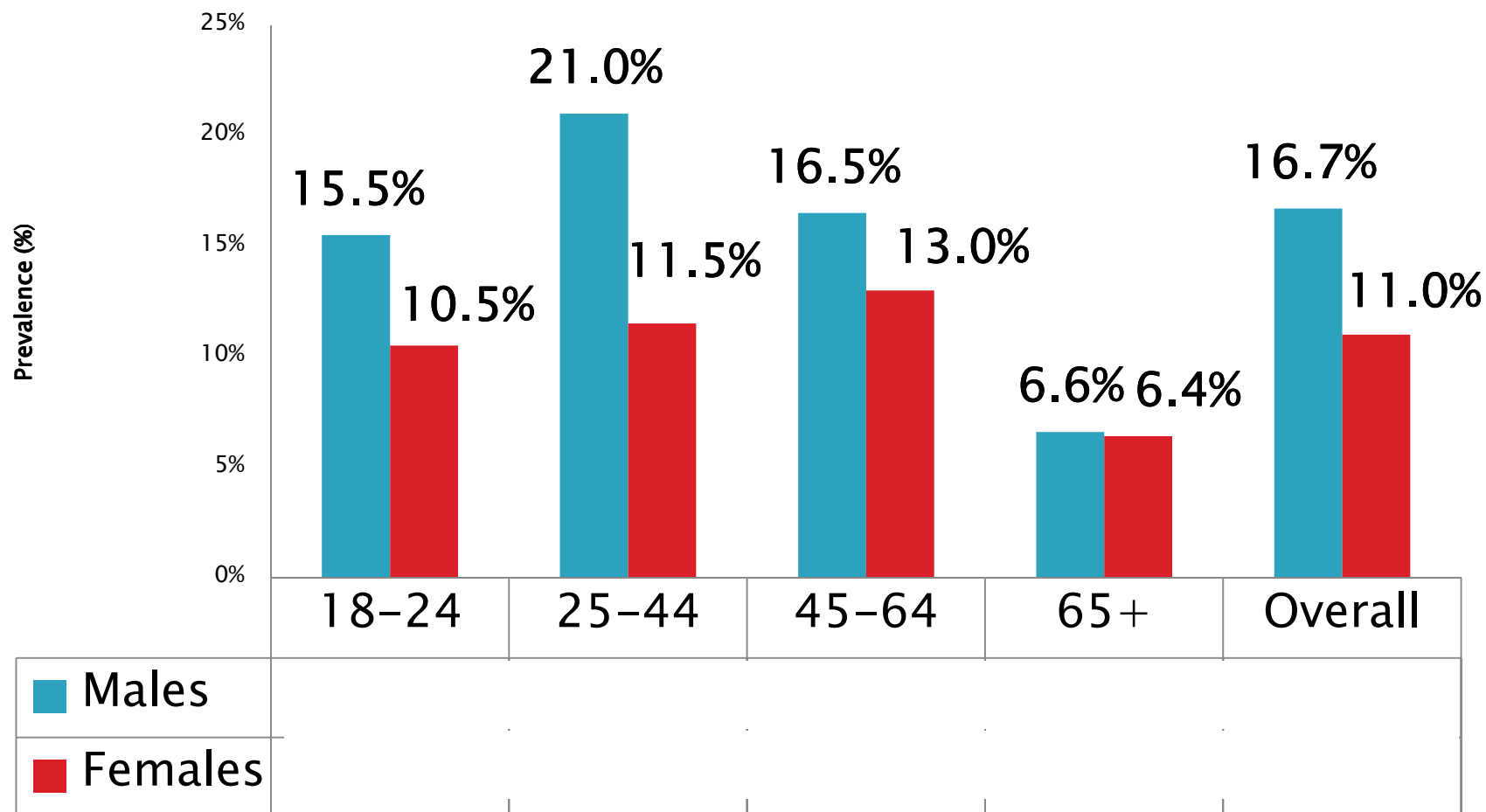
Source: California Health Interview Survey (CHIS) 2011-2012 (restricted to respondents 18 years of age and older).

California Adult Cigarette Smoking Rate by Educational Level, 2011–2012



Source: California Health Interview Survey (CHIS) 2011-2012 (restricted to respondents 18 years of age and older)

California Adult Cigarette Smoking Rate by Age and Gender, 2011–2012.



Study of Light Smokers

- ▶ 42,700 people followed from 1970 – 2002
- ▶ Smokers of 1 –4 cigarettes per day when compared to never smokers had:
 - 2.8 greater risk of dying from heart disease
 - 3 times the risk of dying from lung cancer (men)
 - 5 times the risk of dying from lung cancer (women)
 - 1.5 times the risk of dying from all causes

Tobacco control, October 2005, Bjartveit & Tverdal, conducted in Norway

Local Surveys Data

- ▶ What types of policies are supported and by whom?
- ▶ Does the person's view of themselves as leaning toward conservative or liberal affect their tobacco policy choices?
- ▶ Census sampling versus the squeaky wheel

Public Opinion Survey – June 2014

Unincorporated County N=104;

Mammoth Lakes N=118

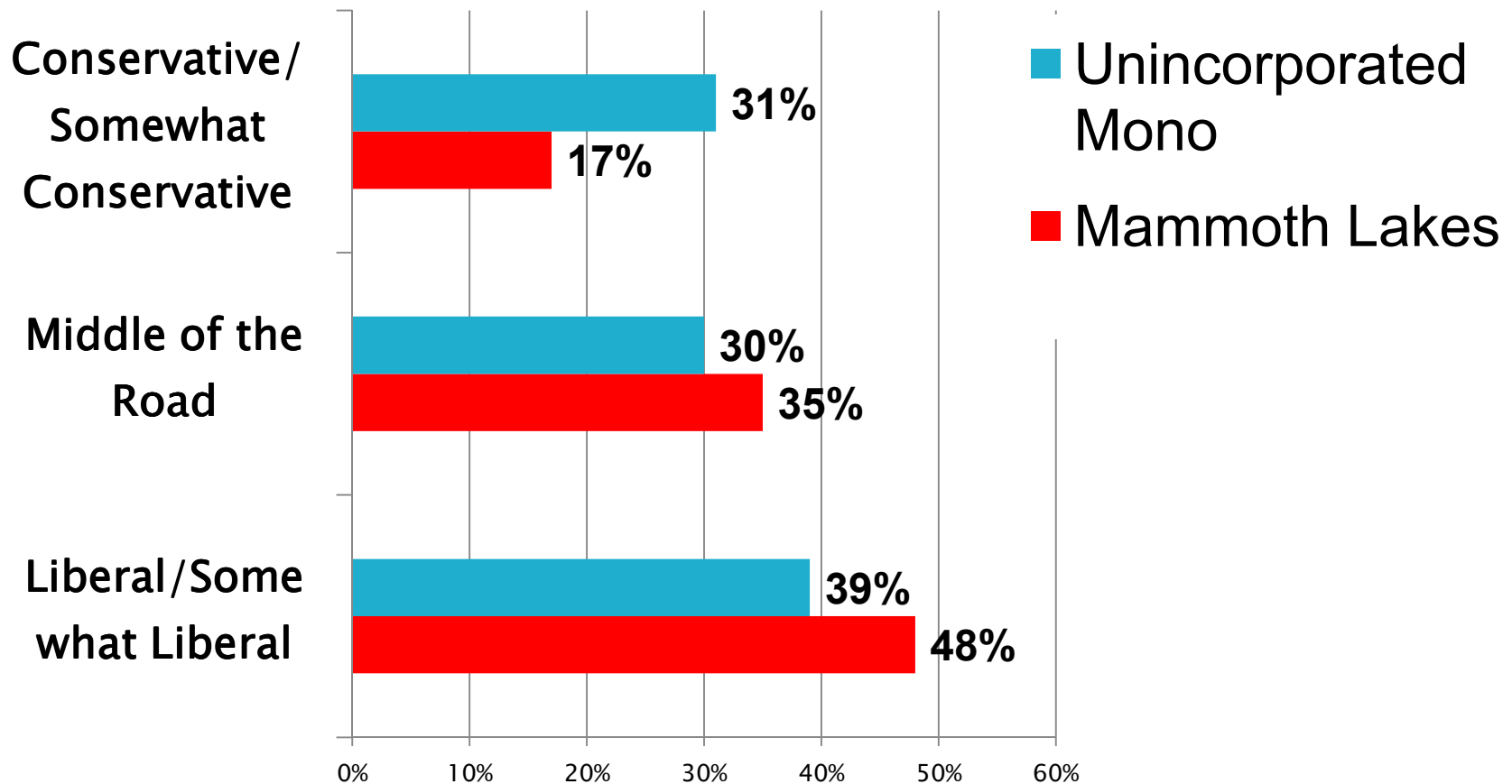
In what community do you live?	
Coleville/Walker/Topaz	10 (9%)
Bridgeport	12 (12%)
Lee Vining/Mono City	14 (13%)
June Lake	13 (13%)
Benton/Hammil Valley/Chalfant	9 (9%)
Crowley Lake	29 (28%)
Tom's Place/Sunny Slopes	3 (3%)
Swall Meadows/Paradise	14 (13%)
Mammoth Lakes	118 (100%)

Public Opinion Survey – June 2014

Unincorporated County N=104

Mammoth Lakes N=118

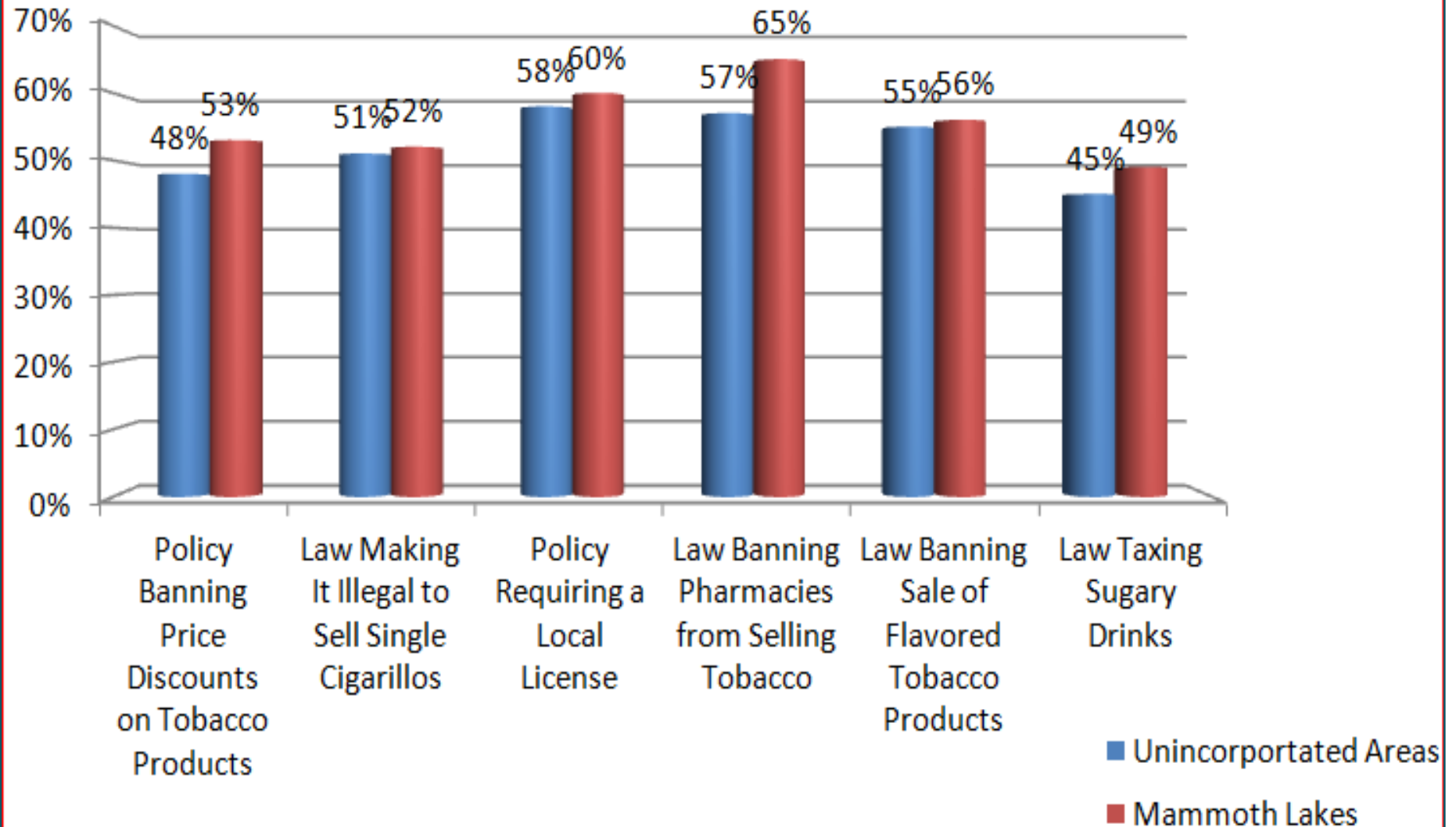
How would you best describe yourself using the following terms:



Public opinion survey – June 2014

Unincorporated County N=104; Mammoth Lakes N=118

Level of support for tobacco control laws:



Looking at Public Health Policy

- ▶ Consider smoke free doorways within 20 feet and outdoor dining for businesses
- ▶ Consider smoke free multiunit housing, balconies and within 20 feet of the building
- ▶ Include electronic cigarettes in definition of smoking in the Mono County smoke free policy

Rationale Local Data Policy Precedent



Mono County Strategic Plan

Support Healthy People in Healthy Communities

Fostering community wide social emotional health across the lifespan for all residents

Accessing to affordable healthy housing

Addressing and preventing harmful and habitual addictive behaviors through environmental intervention and policy (alcohol, tobacco and other drugs)

Assuring public safety concerns are addressed in a timely and effective manner

Workforce Wellness

Providing access to mental health services

Supporting policy initiatives and workforce collaboration that drive improved employee health, well-being, productive work place engagement and work satisfaction

Providing access to affordable and safe physical fitness

Providing safe work environments

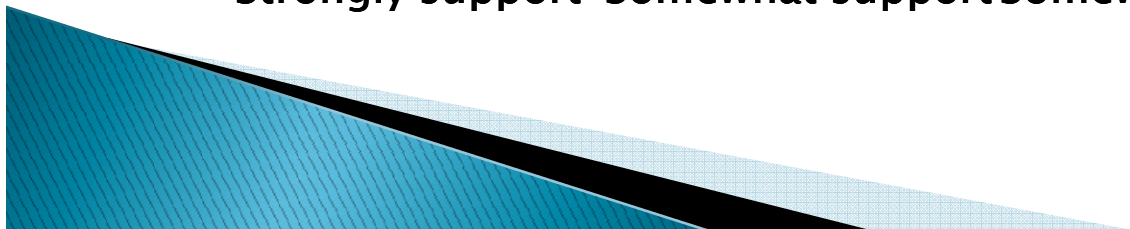
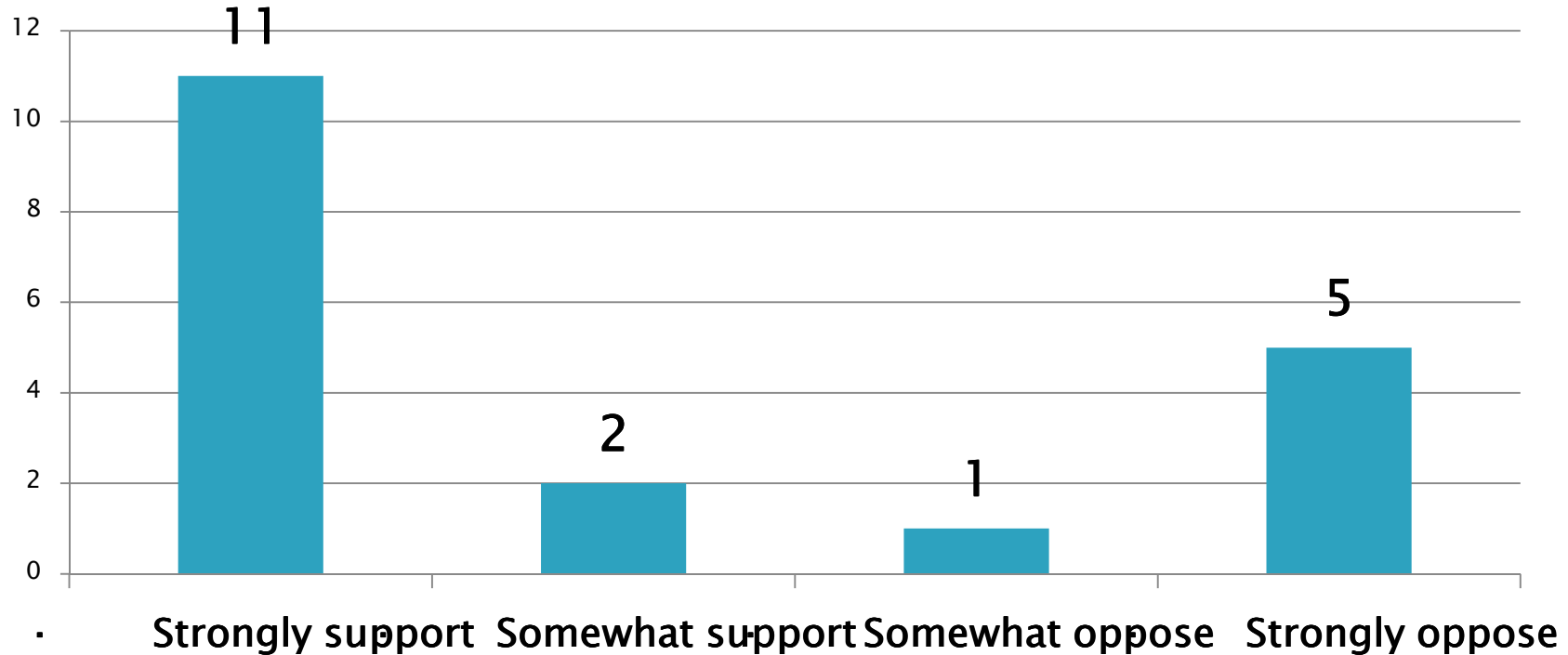
Priority #1
Smoke Free 20 feet from
Doorways And In All
Outdoor Dining

Establish a Smoke Free Zone 20 Feet from
Business Doorways, Windows
And In All Outdoor Dining

Food Retail Markets

Support For Smoke Free Zone Ordinance

September 2014 N=19



Mono Co. Foreign Tourist Survey 1997

N=2472

464 smokers (16.5%)

26% Great Britain

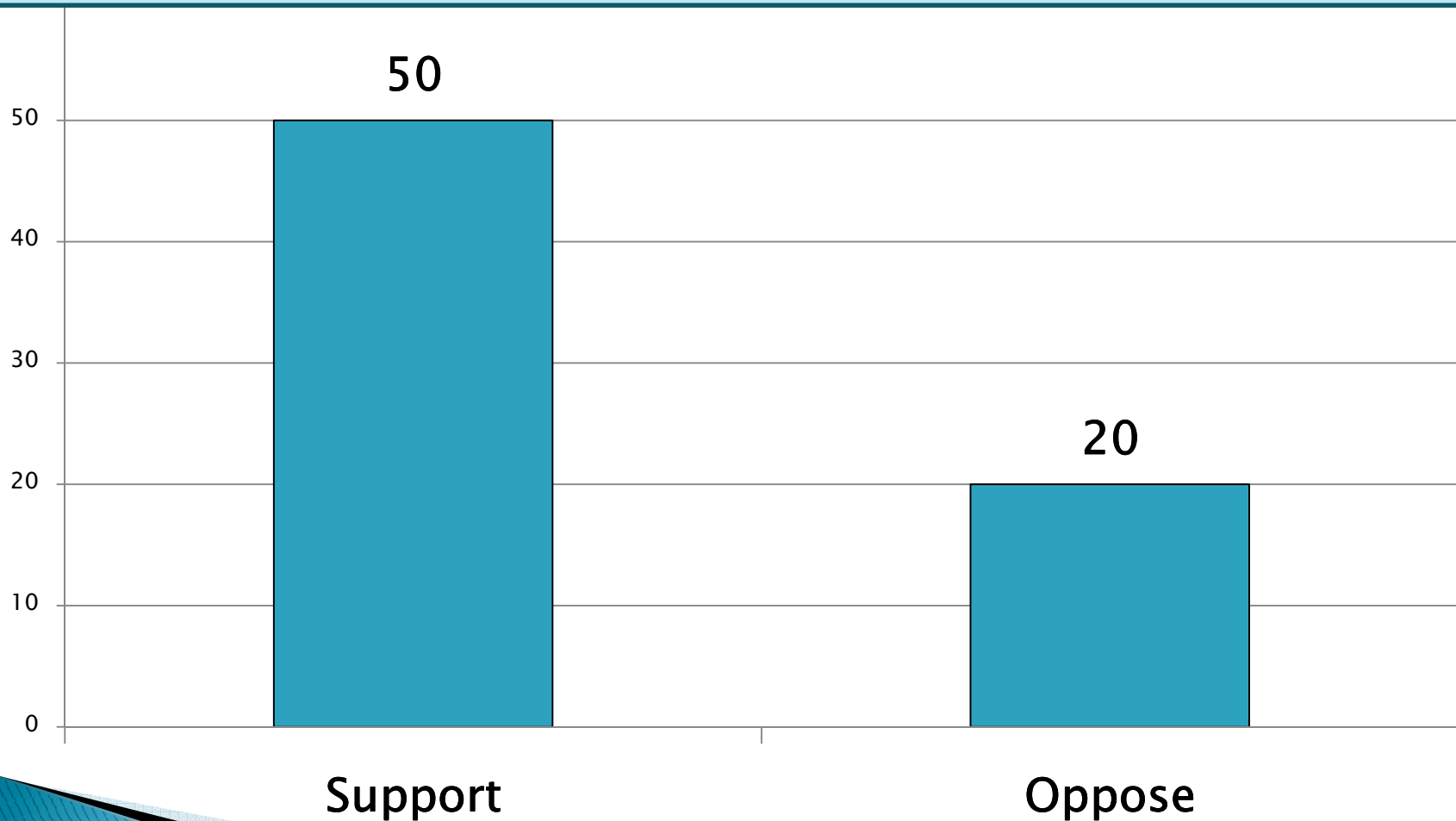
23% Germany

< 10% Six European countries & Latin America

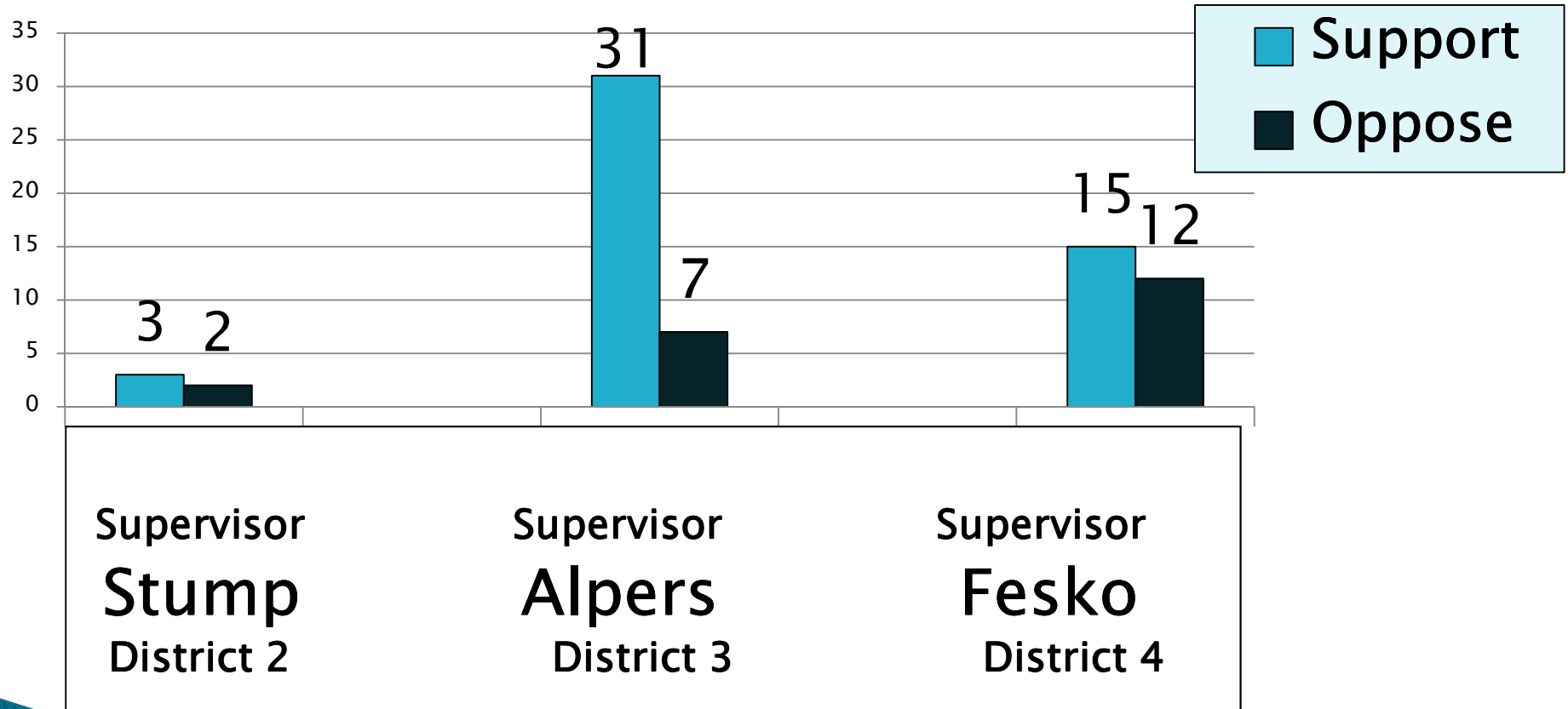
Preference for smoke free environments	Smokers	Non smokers
Secondhand smoke is dangerous to non smokers	71%	94%
Prefer smoke free restaurants or don't care	55%	99%
Prefer smoke free lodging	38%	92%

Unincorporated Mono Businesses Support for Smoke Free Zone Ordinance September 2015

N=70



Unincorporated Mono Businesses Support for Smoke Free Zone Ordinance Fall 2015 N=70



COMMENTS PRO

- ▶ Many stated: SHS is nuisance, offensive, and a health hazard.
- ▶ “*Jones’s* dad passed away from emphysema.”
- ▶ “*Smith* was just diagnosed with stage 4 lung cancer and given six months to live”.
- ▶ “I really don't like smoking but I don't want to hurt the bar next door.”

COMMENTS CON

- ▶ Should be decided by the business owner and not the government. “It is a question for the property owner,”
- ▶ “I don't support smoking behavior, but there are too many laws”.
- ▶ “We have guests that smoke. It would put a damper on business.”

Research Says

- ▶ The California Air Resources Board (2009) has categorized secondhand smoke as a toxic air contaminant, the same category as diesel exhaust.
- ▶ The 2006 Surgeon General's report *The Health Consequences of Involuntary Exposure to Tobacco Smoke* concludes: there is no risk free level of exposure.
- ▶ Smoke-Free Policies Change Tobacco Use Behavior
 - Proven to decrease current smoking prevalence
 - Decrease the amount of cigarettes used by those who continue to smoke
 - Change social norms around tobacco use

PRIORITY # 2

Smoke Free

Multi-Unit Housing

Smoking by visitors and residents is prohibited within all units, the patios or balconies, within 20 feet of buildings and within all common areas indoors and outdoors.

Why Should We Care ?

Smoking damages property

\$\$\$\$\$

- ⦿ Leading cause of residential fire deaths in US
- ⦿ Causes cigarette burn damage to carpets, counters, etc.
- ⦿ Leaves smoke residue on walls and curtains

Smoking Damages Health

- ⦿ Contributes to lung disease
- ⦿ Contributes to heart disease

PEOPLE WHO ARE EXPOSED
TO SECOND HAND SMOKE CARE !



INDOOR-OUTDOOR AIR LEAKAGE OF APARTMENTS AND COMMERCIAL BUILDINGS

California Energy Commission 2006

There is:

Leakage from individual apartments to and from the outdoors.

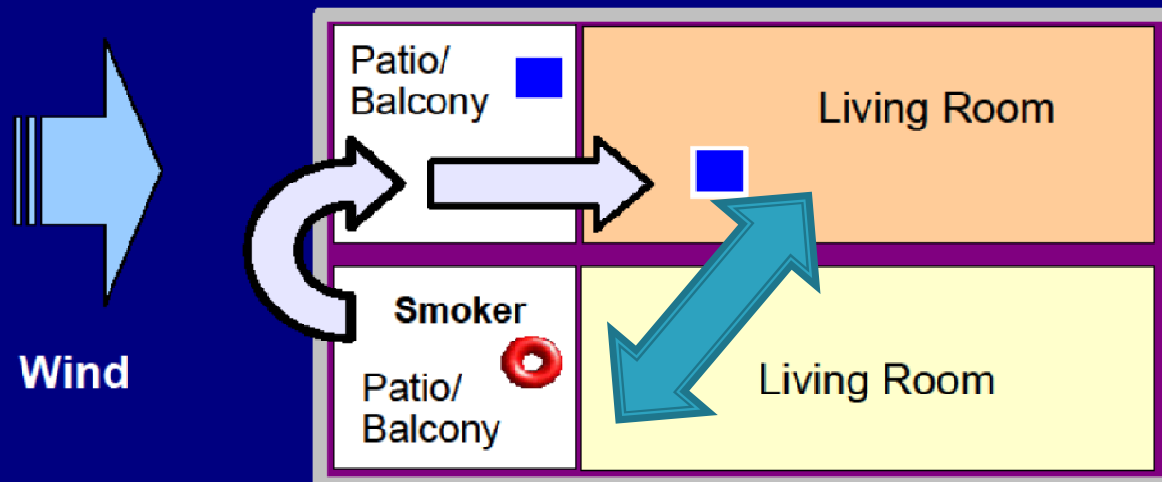
Leakage from one apartment to another from the standpoint of occupant health and safety.

There is interaction between the whole building and one suite can affect another.

Opening a window can change air flows into or out of every apartment on the floor or even through out the building.

If you can smell when your neighbor is cooking dinner, you have air exchange

Patio-to-Patio Transfer of Tobacco Smoke



THIRD HAND TOBACCO SMOKE ???



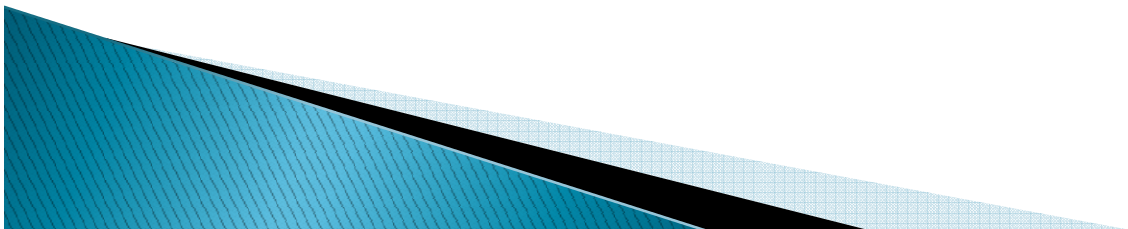
The sticky residue from nicotine and tar left behind in carpets, furnishings, drapes, dust and on skin and clothes long after the smoker has crushed out the cigarette.



Multi Unit Housing Points

- ▶ Smoke free housing has economic benefits.
- ▶ Smoking is not a protected status under the law.
- ▶ Litigation favors smoke free multiunit housing residents.

37 CA cities and counties have 100% smoke free multiunit housing ordinances which include both public and private housing.



Where does the private property begin and end?



And the BUTTS



Quotes from condo site managers

- “People throw butts wherever like they will magically disappear.”
- “People smoke on the balconies and porches constantly.”
- “Two times daily I pick up butts on walkways, balconies, and in the parking lot.”

PRIORITY # 3

Electronic Cigarettes

Include electronic cigarette devices in the current Mono County ordinance

Electronic Cigarette = No Regulation

- ▶ Humidifiers
- ▶ Flavoring
- ▶ +/- Nicotine
- ▶ Toxicants
- ▶ Carcinogens
- ▶ Metallic nano-particles

INGREDIENTS

- ▶ Leads to dual use
- ▶ Nicotine collects on surfaces
- ▶ Decreases lung response to infection
- ▶ Unknown effect of heating flavoring

EFFECTS


Current Definition Of Smoking In County Ordinance

7.92.010 (c)

“Smoke or smoking means the carrying or holding of a lighted, pipe, cigar or cigarette of any kind or the emitting or exhaling the smoke of a pipe cigar or cigarette of any kind.”

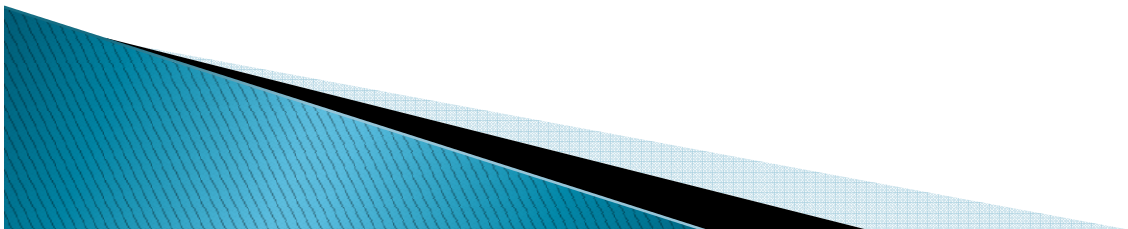
ADD THE FOLLOWING:

“Electronic Smoking Device” includes any such device, whether manufactured, distributed, marketed, or sold as an electronic cigarette, an electronic cigar, an electronic cigarillo, an electronic pipe, an electronic hookah, or any other product name or descriptor.”

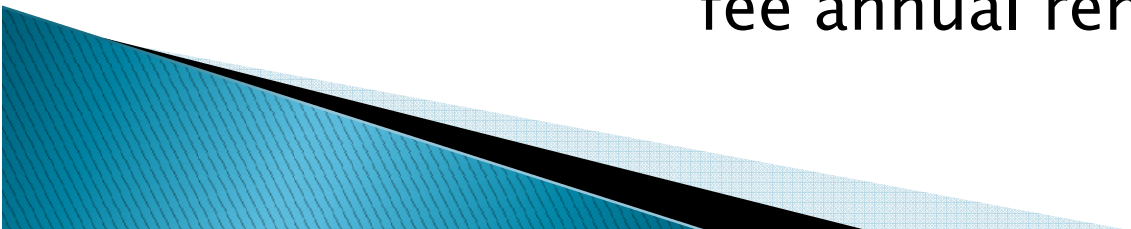


Public Health Policy Summary

- ▶ **Priority #1**
Smoke Free 20 Feet From Doorways and in All Outdoor Dining
- ▶ **Priority # 2**
Smoke Free Multi-Unit Housing
- ▶ **Priority # 3**
Inclusion of electronic nicotine delivery devices in the current county smoke free ordinance.



Now On The Governors Desk

- ▶ [SBX2 5](#) Defines and regulates e-cigarettes & other vaporized liquids as tobacco products.
 - ▶ [SBX2 7](#) Raises the minimum smoking age from 18 to 21 years of age, with the exception of active duty military.
 - ▶ [ABX2 7](#) Closes loop holes in the state's smoke free laws.
 - ▶ [ABX2 9](#) Requires schools to be tobacco-free.
 - ▶ [ABX2 10](#) Allows county boards of supervisors to impose local tobacco tax increases.
 - ▶ [ABX 11](#) Increases tobacco licensing fees and makes fee annual renewal.
- 

Public Health Policy Rationale

Smokefree policies effectively do the following:

- Reduce tobacco use

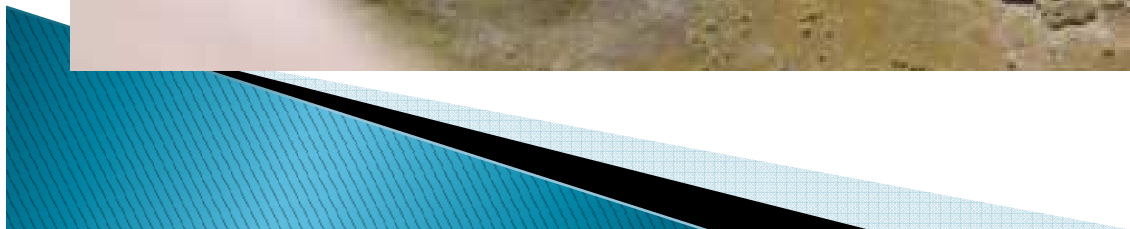
- Reduce exposure to secondhand smoke

- Increase the number of tobacco users who quit








- Reduce initiation of tobacco use among young people


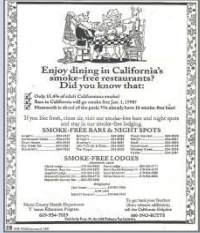




- Reduce tobacco-related illnesses and death

***LOCAL IS WHERE
THE ACTION
BEGINS***



YEAR	SMOKING RATE - US	NATIONAL, STATE AND LOCAL POLICY ACTIONS
1964	42%	
1966		 <p data-bbox="748 533 927 569">Warning labels</p>
1967		PSAs countering tobacco ads thru equal time law
1969		Phase out of TV and radio ads
1970	37%	Ban on TV & Radio ads, stronger warning label
1971		 <p data-bbox="688 1024 1187 1060">Last TV cigarette ad runs on Tonight Show</p>
1972		Surgeon General's report on second hand smoke
1973		<p data-bbox="461 1394 1024 1430">Arizona restricts smoking in some public places</p> 
1975		<p data-bbox="461 1547 980 1610">Military ceases giving cigarettes to troops in rations</p> 
1980	33%	

YEAR	SMOKING RATE - US	NATIONAL, STATE AND LOCAL POLICY ACTIONS
1988		California is first to use tobacco tax for prevention 
1990	26%	
1990		 Domestic flights become smoke free
1990		San Luis Obispo passes first smoke free restaurant law 
1990		 Mono County begins Health Dept Tobacco Program along with all the Health Departments in CA
1992		National Cancer Institute creates prevention program in 17 states
1992		EPA classifies second hand smoke as a carcinogen
1993		  <ul style="list-style-type: none"> • Mammoth Mountain Marlboro pay race course was removed. • Yodler became the first smoke free bar in Mammoth, 5 years before the Labor Code 6404.5 took effect. • Mono County schools smoke free 3 years before required Department of Education. 
1994		Mississippi files first lawsuit against US Tobacco

YEAR	SMOKING RATE - US	NATIONAL, STATE AND LOCAL POLICY ACTIONS	
1995			<p>California passes first statewide smoke free restaurant and bar law (Bar law to be implemented in 1998).</p> <p>17 of 24 Mammoth bars were voluntarily smoke free.</p>
1997		<p>22/24 Mammoth bars were smoke free before the CA law effective 1/1998.</p>	
1998		<p>46 states and 4 tobacco companies sign Master Settlement agreement</p>	
1999		<p>DOJ files suit against industry for deceiving Americans</p>	
1999		<p>CDC launches prevention programs in 50 states</p> 	
1999		<p>Bans of outdoor & transit billboard ads</p>	
2000	23%	<p>Mammoth Hospital created a smoke free campus.</p>	
2001		<p>Mammoth Parks are 100% tobacco free 7/2001, 2 years before CA state law made playgrounds (only) smoke free in 2003.</p>	
2002			<p>Mono County makes County buildings smoke free 20 ft. from doors and windows a year before mandated by state law.</p>
2003		<p>WHO adopts first tobacco control treaty</p>	

YEAR	SMOKING RATE - US	NATIONAL, STATE AND LOCAL POLICY ACTIONS
2006		<p>US tobacco convicted of racketeering for deceiving Americans</p> <p>Mammoth Town Council passes a Comprehensive Smoke Free Ordinance & makes public events, dining patios & areas of housing and 20 ft. businesses smoke free.</p>  <p>decks, bus stops, common from doors and windows of</p>
2009		<p>Tobacco Control Act and biggest federal excise tax</p> <p>33% of Mammoth multiunit housing are voluntarily smoke free inside units by survey.</p>
2010	19%	
2010		<p>Half of US states have smoke free laws</p>
2013		<p>All vacation rental agencies report 100% smoke free unit policies by survey.</p>
2014	18%	<ul style="list-style-type: none"> • Mammoth Lakes Housing Authority Board makes all buildings smoke free within units and 20 feet from the doorways. • Low income housing property management company make all buildings smoke free within units and 20 feet from the doorways • IMACA makes its low income housing complexes smoke free campuses.  <ul style="list-style-type: none"> • Mammoth Town Council revises the 2006 Comprehensive Smoke Free Ordinance to include electronic cigarette devices. 
2014		<p>50 out of 70 unincorporated Mono businesses support smoke free 20 foot doorways and smoke free outdoor dining.</p>
2015		<p>57% of 105 condo complex managers report buildings to be 100% smoke free.</p>



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: CAO, Finance

TIME REQUIRED 15 minutes (10 minute presentation;
5 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Leslie Chapman

SUBJECT Mono County Audited Financial Statements

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Presentation of the Comprehensive Annual Financial Statements (CAFR), the Single Audit Report, The Treasury Oversight Committee Report and the GANN Limit Report.

RECOMMENDED ACTION:

1. Hear brief presentation of the annual audit reports including financial highlights. 2. Provide feedback and staff direction if desired.

FISCAL IMPACT:

None at this time.

CONTACT NAME: Leslie Chapman

PHONE/EMAIL: 760-932-5414 / lchapman@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH ATTACHMENTS TO THE OFFICE OF THE COUNTY ADMINISTRATOR **PRIOR TO 5:00 P.M. ON THE FRIDAY 32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> CAFR
<input type="checkbox"/> Single Audit
<input type="checkbox"/> TOC Audit

History

Time	Who	Approval
5/5/2016 11:54 AM	County Administrative Office	Yes
4/4/2016 6:54 AM	County Counsel	Yes
5/5/2016 2:35 PM	Finance	Yes



COUNTY OF MONO

P.O. BOX 696, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5410 • FAX (760) 932-5411

Leslie L. Chapman
County Administrative Officer

May 10, 2016

To: Honorable Board of Supervisors

From: Leslie Chapman, CAO
Stephanie Butters, Auditor-Controller

Subject:

Presentation of the Comprehensive Annual Financial Statements (CAFR), the Single Audit Report, The Treasury Oversight Committee Report and the GANN Limit Report.

Recommended Action:

1. Hear brief presentation of the annual audit reports including financial highlights.
2. Provide feedback and staff direction if desired.

Discussion:

Each year, the County is required to have audits of the Countywide financial statements along with a separate audit for the Federally funded programs. There is also a compliance review of the Treasury Oversight Committee. The outside auditors check the County's calculation of the GANN spending limit issue a report.

Staff will do a broad overview of each audit report and present financial highlights that are in the reports including discussion about the new Governmental Accounting Standard that requires reporting the pension liability (GASB 68).

Your Board will have the opportunity to engage in discussion, ask questions and request a more in-depth presentation on any elements of the financial reports.

Fiscal Impact:

None as a result of this presentation

COUNTY OF MONO
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2015

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COUNTY OF MONO

AUDIT REPORT

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COUNTY OF MONO

AUDIT REPORT

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INTRODUCTORY SECTION

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DEPARTMENT OF FINANCE COUNTY OF MONO

Gerald Frank
Assistant Finance Director
Treasurer-Tax Collector

Leslie L. Chapman, CPA
Finance Director

Stephanie M. Butters
Assistant Finance Director
Auditor-Controller

P.O. Box 495
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P.O. Box 556
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(760) 932-5490
Fax (760) 932-5491

Honorable Board of Supervisors
County of Mono
Bridgeport, California 93517

Members of the Board:

The Comprehensive Annual Financial Report of the County of Mono for the fiscal year ended June 30, 2015, is hereby submitted in accordance with Section 25253 of the Government Code. We believe the data, as presented, is accurate in all material aspects and this report presents fairly the financial position and results of operations of the County's various funds. It also includes necessary and appropriate disclosures and supplementary data to enable the reader to fully understand the overall County financial position.

The financial report conforms to standards established by the Governmental Accounting Standards Board and the recommended practices of the Government Finance Officers Association. It consists of three main sections:

- The **Introductory Section** provides general information about Mono County government.
- The **Financial Section** presents the independent auditor's report, a summary discussion by management, the basic financial statements, which include the government-wide statements, the fund-based statements, the notes to the financial statement, and supplementary information.
- The **Statistical Section** presents information on financial trends and economic and demographic statistics.

ACCOUNTING AND BUDGETARY POLICIES

The County maintains accounting controls, which are designed to safeguard assets, and the reliability of financial records for financial statement presentation. These controls include systems of authorization and approval, separation of duties, physical control and custody over assets.

Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

The safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

The cost of a control should not exceed the benefits likely to be delivered; and

The evaluation of costs and benefits requires estimates and judgments of management.

All internal control evaluations occur within the above framework. We believe that the County’s internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In accordance with provisions of Section 29000 and 29143, inclusive, of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and adopts a budget for each fiscal year. Budgetary control for expenditures is maintained at the category level for all budgetary units except for fixed assets, which are controlled on the fund level. The budget is enacted into law through the passage of a resolution. This resolution constitutes the maximum authorization to spend during the fiscal year and cannot be exceeded except by subsequent amendment of the budget by the Board of Supervisors. Unexpended appropriations at the end of the fiscal year lapse.

THE REPORTING ENTITY AND ITS SERVICES

This report includes all the funds and account groups for which the County’s Board of Supervisors has oversight responsibility. This oversight responsibility includes, but is not limited to, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The County provides a full range of local government functions that includes Public Protection, Public Ways and Facilities, Health and Sanitation, Social Services, Education, Culture and Recreation, and General Services.

GENERAL GOVERNMENT FUNCTIONS

Revenues from all Governmental fund type sources totaled \$55,934,259 in 2014-15, an increase of 7.4 percent from 2013-14. The amount of variance from the prior fiscal year is shown in the following tabulation. For fiscal year 2014-15 this variance is primarily from an increase in intergovernmental revenues, taxes and assessments, and restricted grant revenues.

Sources: FY 2014-15	Amount	Percent of Total	Increase (Decrease) from FY 2013-14
Taxes and assessments	21,915,585	39.18%	665,338
Licenses and permits	659,532	1.18%	(2,368)
Fines, forfeitures and penalties	836,368	1.50%	(18)
Use of money and property	165,637	0.30%	20,658
Intergovernmental	25,421,960	45.45%	2,199,470
Charges for current services	5,841,674	10.44%	116,526
Other revenue	1,093,503	1.95%	853,955
TOTAL	55,934,259	100.00%	3,853,561

Expenditures for all Governmental fund type functions totaled \$51,683,035 an increase of 4.2 percent over 2013-14. The amount of variance from the prior fiscal year is shown in the following tabulation. There were expenditure decreases in General Government, Public Protection, and Health and Sanitation reflecting Board policies to keep expenditures low; however, the increase in Public Ways and Facilities more than made up for savings and reductions in other categories. This increase in Public Ways and Facilities was matched primarily by intergovernmental revenues that provided for road and street improvement projects.

Sources: FY 2014-15	Amount	Percent of Total	Increase (Decrease) from FY 2013-14
General Government	10,310,419	19.95%	(1,881,307)
Public Protection	15,458,350	29.91%	(772,656)
Public Ways and Facilities	11,144,707	21.56%	4,059,837
Health and Sanitation	8,839,953	17.10%	(203,660)
Public Assistance	4,348,726	8.41%	354,982
Education	39,164	0.08%	3,597
Recreation and Culture	-	0.00%	(25,316)
Debt Service			
Principal	596,300	1.15%	48,300
Interest	139,494	0.27%	(22,957)
Capital Outlay	805,922	1.56%	565,129
TOTAL	51,683,035	100.00%	2,125,949

Mono County implemented GASB 54 beginning June 30, 2011. GASB 54 reflects an accounting rule designating and reclassifying fund balances into the following categories: Nonspendable, Restricted, Committed, Assigned and Unassigned.

Nonspendable fund balance, \$443,404, consists of amounts that are not spendable in form or are legally or contractually required to remain intact. Prepaid items and inventory make up the \$443,404 total, with \$73,469 attributable to the General Fund, \$368,462 attributable to the Road Fund, and \$1,473 attributable to other Governmental Funds.

Restricted fund balance, \$12,752,917, consists of amounts with constraints externally imposed by creditors, grantors, laws, regulations and enabling legislation. The total is comprised of \$3,027,867 for Realignment, \$5,861,124 for Health services, \$2,229,499 for County Service Areas, \$329,080 for Community Development, and \$1,305,347 for various grant programs.

Committed fund balance represents amounts committed by the Board of Supervisors for specific purposes. There are no committed fund balances as of June 30, 2015.

Assigned fund balance, \$282,551, represents resources set aside by the Board of Supervisors for a particular purpose. The total is the amount of capital projects in other government funds.

At June 30, 2015, the Governmental fund types unassigned fund balance of \$4,676,479 was composed of the following:

General Government Type Funds	\$ 5,868,809
Road Fund	(1,052,824)
Other Governmental	(139,506)

The unassigned fund balance represents the difference between total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.

CASH MANAGEMENT

Cash temporarily idle during the fiscal year was invested with the County Treasury pooled cash. This investment is composed of deposits and investments allowed by California Government Code and the Mono County investment policy. This pooled cash concept allows the various funds within the County Treasury to earn interest based on their average daily cash balance. The County, pursuant to the adopted investment policy, invested in United States Government Agency Obligations, Certificates of Deposit (CD), Corporate Bonds and the State Local Agency Investment Fund (LAIF). See note 3 for additional information.

CAPITAL ASSETS RELATED TO GOVERNMENTAL ACTIVITIES

The capital assets related to governmental activities of the County are those fixed assets used in the performance of its general government functions. As of June 30, 2015, the amount in the general fixed asset account group of the County was \$37,457,469. This amount represents the book value of the assets. Of this amount, \$10,027,380 is non-depreciable.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 68

Beginning in fiscal year 2014-15, GASB 68 requires the reporting of the liability associated with pension plans. This Statement requires the liability of employers to employees for defined benefit pensions (net pension liability) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. The result of the implementation of this standard reduced the net position by \$37,792,342 on June 30, 2015. The liability has always existed, but because of the "pay-as-you-go" nature of the given annually assigned contribution rates, the point-in-time liability had never been recognized by any governmental agency with defined pension plans. See note 8 for additional information.

INDEPENDENT AUDIT

Sections 25250 and 25253 of the Government Code requires the County to annually issue a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited by an independent firm of licensed certified public accountants in accordance with auditing standards generally accepted in the United States of America. In compliance with the requirement, we hereby issue the comprehensive annual financial report of the County of Mono for the fiscal year ended June 30, 2015. Included is the independent auditor's report issued by Gallina, LLP.

PROSPECTS FOR THE FUTURE

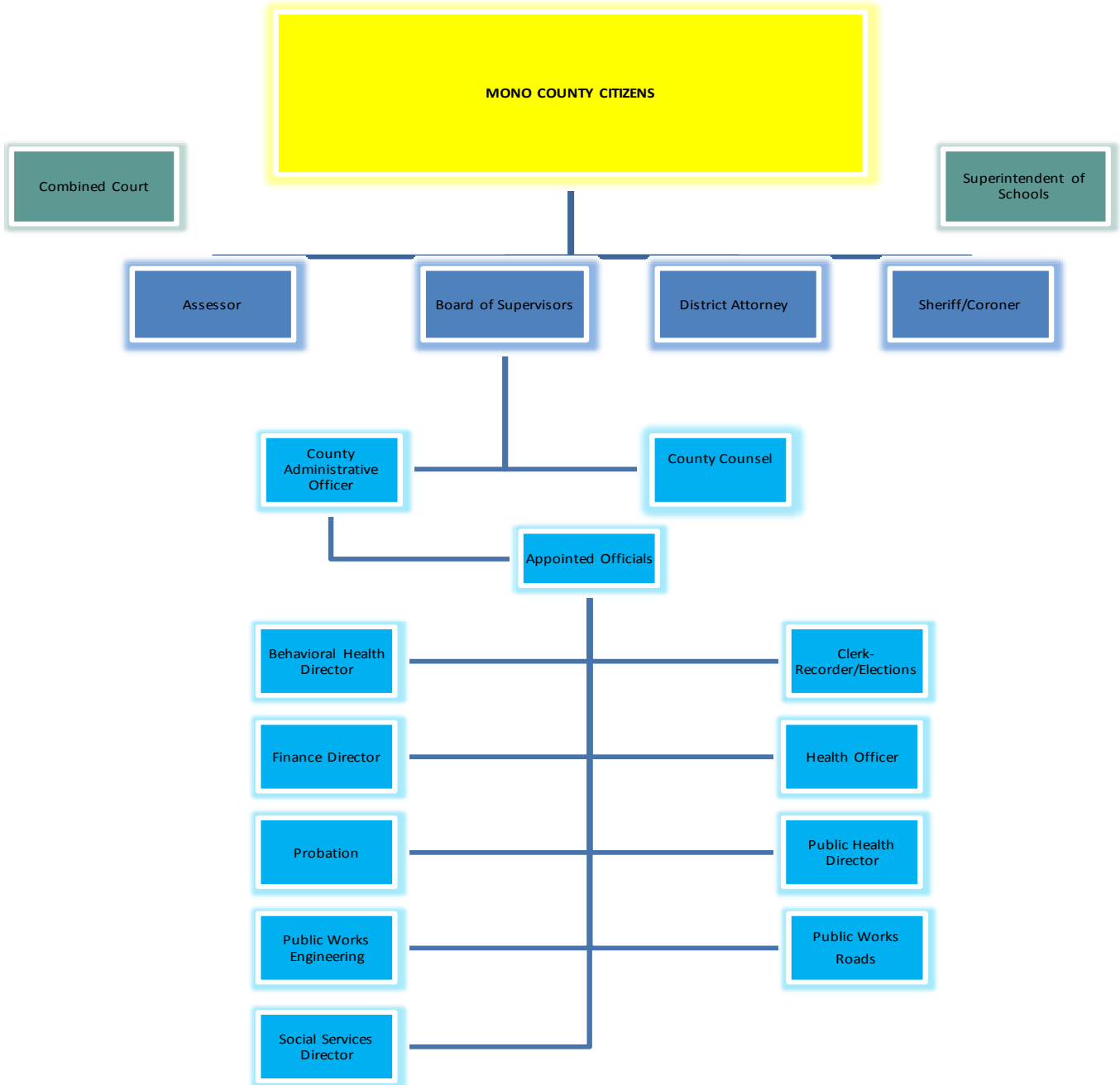
Mono County continues to struggle with the "budget battle" even though Mono County saw a moderate increase of tax revenues for 2014-15 and experienced another very moderate increase in property values for 2015-16. Federal and State revenues have begun to rebound, but the County continues the struggle to keep up with the increasing costs of providing services. Budget considerations for the future regarding personnel will include salary increases from the sunset of furloughs on July 1, 2016 for many County Employees and, effective as of January 1, 2017, many employees will be eligible to receive "step increases" again at a reduced rate. Effective January 1, 2017 and again on January 1, 2018, the majority of employees will be provided with a 2% cost of living increase to their base salary. In spite of the very modest increase in property taxes in 2014-15, Mono County still endured a small set-back with the 2015 Round Fire declared disaster affecting property values in the southern part of the County as well as absorbing the extra costs associated with the disaster. While the County hopes to recover approximately 70% of the approved costs from the California Office of Emergency Services, only a very small portion has been received thus far.

Respectfully submitted this 29th day of March, 2016,



STEPHANIE M. BUTTERS
ASSISTANT DIRECTOR OF FINANCE
AUDITOR-CONTROLLER
COUNTY OF MONO

Mono County Organization Chart Elected and Appointed Officials



COUNTY OF MONO
DIRECTORY OF PUBLIC OFFICIALS
JUNE 30, 2015

<u>DEPARTMENT</u>	<u>DEPARTMENT OFFICIAL</u>
ELECTED OFFICIALS	
Assessor	Barry Beck
Board of Supervisors	
District #1	Larry Johnston
District #2	Fred Stump, Vice-Chairman
District #3	Timothy Alpers
District #4	Timothy Fesko, Chairman
District #5	Stacey Coreless
District Attorney	Tim Kendall
Sheriff- Coroner	Ingrid Braun
Combined Court	Stan Eller
Superintendent of Schools	Stacey Alder
 APPOINTED OFFICIALS	
County Administrative Officer	Lynda Salcido, Acting
County Counsel	Marshall Rudolph
Behavioral Health Director	Robin Roberts
Clerk-Recorder/Clerk of the Board	Robert Musil
Finance Director	Leslie L. Chapman, CPA
Health Officer	Richard Johnson, MD
Probation Chief	Karin Humiston
Public Health Director	Lynda Salcido
Public Works Director	Jeff Walters
Social Services Director	Kathy Peterson

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable Members of the Board of Supervisors
County of Mono
Bridgeport, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono (County), California, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2015, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Honorable Members of the Board of Supervisors
County of Mono

Emphasis of Matter

Implementation of New Accounting Standards

As disclosed in the Notes to the Financial Statements, effective as of July 1, 2014, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios and schedule of contributions, schedule of funding progress – other postemployment benefits, and budgetary comparison information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Roseville, California
March 29, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

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COUNTY OF MONO

Management Discussion and Analysis June 30, 2015

In this section of the County of Mono (County) annual financial report, County management discusses financial results for the fiscal year ended June 30, 2015. It should be read in conjunction with the transmittal letter at the front of this report and the County's financial statements following this section.

I. FINANCIAL HIGHLIGHTS

- Beginning in fiscal year 2014-15, GASB 68 requires the reporting of the liability associated with pension plans. This Statement requires the liability of employers to employees for defined benefit pensions (net pension liability) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. The result of the implementation of this standard reduced the net position by \$37,792,342 on June 30, 2015. The liability has always existed, but because of the "pay-as-you-go" nature of the given annually assigned contribution rates, the point-in-time liability had never been recognized by any governmental agency with defined pension plans. See footnote No. 8.
- The County's overall assets and deferred outflows exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$21,961,493 (net position). Of this amount, \$44,084,811 is invested in Capital Assets net of debt; \$16,198,325 is restricted for various programs; and (\$38,321,643) is unrestricted for governmental activities. The unrestricted deficit is due to the implementation of GASB 68 and the required reporting of the net pension liability. Adjusted for net pension liability, the unrestricted total would be \$5,265,983.
- The government's total net position decreased by \$31,666,461 (59%) from the June 30, 2014, report. The material impact on the County's Net Position is due to the implementation of GASB 68 reporting requirements which totals \$37,792,342 in net pension liability. The reporting change is designed to improve accounting and financial reporting for pensions, thereby improving the decision-making usefulness of the financial report as well as providing supporting assessments of accountability and inter period equity and creating additional transparency.
- As of June 30, 2015, the County's governmental funds reported combined ending fund balances of \$18,155,351, an increase of \$4,185,872 in comparison with the prior year. This increase can be primarily attributed to a reduction in General Fund transfers out which reported a \$3,253,518 decrease from the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental type funds was \$4,676,479, or 9% of total general government expenditures, a 0.37% decrease in unassigned fund balance from last year.
- Total long-term liabilities in the Solid Waste enterprise fund increased by \$509,283 during the fiscal year in spite of loan repayments. Closure/post closure costs accounted for \$138,022 of this increase. Also included is the addition of the net pension liability amount of \$669,672.
- In September 2010 and September 2011, the Board of Supervisors authorized interest free inter-fund loans from General Reserves to the Solid Waste Enterprise fund totaling \$1,950,000 to be repaid over 10 years (final payments due 2021 and 2022). The solid waste enterprise fund has been making the payments as scheduled and the balance owing to the general fund is now \$1,050,000 and is reflected in Internal Balances.

COUNTY OF MONO

Management Discussion and Analysis June 30, 2015

II. OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statement. Required supplementary information is included in addition to the basic financial statements.

A. Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a board overview of the County's finances, using accounting methods similar to those of a private-sector business, that is, using the accrual basis of accounting. The financial statements demonstrate Mono County's accountability by showing the extent to which it has met operating objectives efficiently and effectively, using all resources available, and whether it can continue to do so.

The **Statement of Net Position** presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The **Statement of Activities** presents information on expenses and revenues to show how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported as soon as earned and expenses are reported as soon as incurred even though the related cash flows may not take place until future fiscal periods (e.g., uncollected taxes; earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation. The business-type activities include the solid waste program, airport fund, cemetery fund and campground fund. In 2009 two internal service funds were created to develop self-sustaining funds for operational and replacement equipment. These two internal service funds, Motor Pool and Copier Pool, are considered governmental activities. At the end of fiscal year 2013, two more internal service funds were established, Tech Refresh and Insurance. These two internal service funds provide for the regular updating of County computer equipment and the distribution of insurance costs, both liability and workers' compensation.

B. Fund Financial Statements

The fund financial statements provide evidence of accountability by demonstrating compliance with budgetary decisions made in public forum. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations or policies. The funds of the County are divided into three categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

COUNTY OF MONO

Management Discussion and Analysis June 30, 2015

The County maintains 243 individual funds, including 191 fiduciary funds, organized according to type (governmental, fiduciary, or proprietary). On the financial statements for governmental funds, information is presented separately for three major funds: General Government Type Funds, the Road Fund, and the Realignment Fund. Data from the other governmental funds are aggregated into a single column. However, data for each of these non-major governmental funds is provided in the combining statements located in the Required Supplementary Information section of this report.

Proprietary funds are of two types. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste program, a major fund, as well as the airport, cemetery and campground funds. Internal service funds are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its motor pool, copier pool, insurance pool, and tech refresh pool.

Proprietary funds statements provide the same type of information as the part of government-wide financial statements pertaining to business-type activities, only in more detail. The County's internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds account for resources held for the benefit of parties outside the county government such as special districts and schools. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's programs. In the fiduciary fund category, the County maintains several agencies' funds. The accounting used for fiduciary funds is similar to that used for proprietary funds.

C. Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the information provided in the financial statements.

D. Required Supplementary Information

In addition to the basic financial statements, this report presents Required Supplementary Information (RSI) that includes budgetary comparisons for the General Fund and the major funds and combining statements for the aggregated non-major funds. The schedule of changes in net pension liability, schedule of the County's retirement plan contributions and schedule of OPEB funding progress are also presented as RSI.

Immediately following the required supplementary information is an unaudited statistical section for the benefit of the readers of the comprehensive annual financial report. The objectives of the statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition.

III. GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Prior year assets and liabilities are shown below for the purpose of providing comparative data on a government-wide level.

COUNTY OF MONO

**Management Discussion and Analysis
June 30, 2015**

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 35,597,732	\$ 30,559,260	\$ 4,014,141	\$ 3,001,695	\$ 39,611,873	\$ 33,560,955
Capital assets	37,457,469	35,400,923	6,694,009	7,025,302	44,151,478	42,426,225
Total Assets	<u>73,055,201</u>	<u>65,960,183</u>	<u>10,708,150</u>	<u>10,026,997</u>	<u>83,763,351</u>	<u>75,987,180</u>
Deferred outflows of resources						
Deferred pensions	3,721,083	--	60,641	--	3,781,724	--
Current and other liabilities	6,651,892	4,240,191	136,011	109,735	6,787,903	4,349,926
Long term liabilities	40,461,535	7,976,739	10,555,337	10,032,561	51,016,872	18,009,300
Total Liabilities	<u>47,113,427</u>	<u>12,216,930</u>	<u>10,691,348</u>	<u>10,142,296</u>	<u>57,804,775</u>	<u>22,359,226</u>
Deferred inflows of resources						
Deferred pensions	7,659,538	--	119,269	--	7,778,807	--
Net investment in capital assets	37,457,469	35,400,923	6,627,342	6,925,302	44,084,811	42,326,225
Restricted	16,168,103	12,664,544	30,222	--	16,198,325	12,664,544
Unrestricted	(31,622,253)	5,677,786	(6,699,390)	(7,040,601)	(38,321,643)	(1,362,815)
Total Net Position	<u>\$ 22,003,319</u>	<u>\$ 53,743,253</u>	<u>\$ (41,826)</u>	<u>\$ (115,299)</u>	<u>\$ 21,961,493</u>	<u>53,627,954</u>

The County's net position was \$21,961,493 as of June 30, 2015, a decrease of \$31,666,461, or 59%, during the fiscal year, as described in the following paragraphs.

Investment in capital assets net of related debt reflects the County's investment in capital assets (i.e. its land, structures and improvements, infrastructure and equipment). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The only capital related debt at this time is found in the Solid Waste program. This original \$500,000 interest free loan will be paid off completely in two years.

Restricted net position represents resources that are subject to external restrictions on how they may be used. The County's restricted net position of \$16,198,325 or 73.7% of total net position is comprised of resources such as community development (2.0%), general county programs (16.2%), road projects (30.3%), endowments (0.2%), health services (37.5%) and county service areas (13.8%). During the fiscal year ended June 30, 2015, restricted net position increased \$3,533,781 or 27.7%.

Unrestricted net position (deficit) is (\$38,321,643) or (174.5%) of total net position. The total unrestricted net position decreased by \$36,958,828 primarily as a result of implementing GASB 68 and recording the County's net pension liability. Of the three categories for net position, the County reported positive balances in two for both governmental and business-type activities.

The following table presents the activities that accounted for the changes in net position for governmental and business-type activities.

COUNTY OF MONO

**Management Discussion and Analysis
June 30, 2015**

Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Program revenues:						
Fees, Fines & Charges for Services	\$ 7,106,835	\$ 7,228,332	\$ 2,962,429	\$ 2,575,738	\$ 10,069,264	\$ 9,804,070
Operating grants	27,527,859	22,395,925	30,000	45,215	27,557,859	22,441,140
Capital grants	157,241	--	30,011	265,412	187,252	265,412
General revenues:						
Property taxes	18,653,314	17,635,489	--	--	18,653,314	17,635,489
Sales and use taxes	511,011	646,921	--	--	511,011	646,921
Other taxes	2,751,260	2,967,837	--	--	2,751,260	2,967,837
Other revenue	113,063	24,783	52,021	47,997	165,084	72,780
Interest/Investment earnings	199,428	228,882	36,993	33,744	236,421	262,626
Total Revenues	<u>57,020,011</u>	<u>51,128,169</u>	<u>3,111,454</u>	<u>2,968,106</u>	<u>60,131,465</u>	<u>54,096,275</u>
Expenses:						
General government	9,495,667	12,262,308	--	--	9,495,667	12,262,308
Public protection	15,022,593	16,064,917	--	--	15,022,593	16,064,917
Public ways and facilities	9,115,279	6,637,301	--	--	9,115,279	6,637,301
Health and Sanitation	8,638,229	9,004,355	--	--	8,638,229	9,004,355
Public assistance	4,280,862	3,970,208	--	--	4,280,862	3,970,208
Education	39,164	35,567	--	--	39,164	35,567
Culture and recreation	110,690	144,042	--	--	110,690	144,042
Interest and fiscal charges	138,475	160,559	--	--	138,475	160,559
Solid Waste Landfill	--	--	2,018,282	2,280,854	2,018,282	2,280,854
Airport	--	--	509,576	93,883	509,576	93,883
Cemeteries	--	--	3,017	11,879	3,017	11,879
Campgrounds	--	--	45,894	28,763	45,894	28,763
Total Expenses	<u>46,840,959</u>	<u>48,279,257</u>	<u>2,576,769</u>	<u>2,415,379</u>	<u>49,417,728</u>	<u>50,694,636</u>
Change in net position before transfers	10,179,052	2,848,912	534,685	552,727	10,713,737	3,401,639
Transfers	(2,000)	(9,500)	2,000	9,500	--	--
Change in net position	<u>10,177,052</u>	<u>2,839,412</u>	<u>536,685</u>	<u>562,227</u>	<u>10,713,737</u>	<u>3,401,639</u>
Net position - beginning	53,743,253	50,903,841	(115,299)	(677,526)	53,627,954	50,226,315
Prior period adjustment	(41,916,986)	--	(463,212)	--	(42,380,198)	--
Net position - beginning, as restated	<u>11,826,267</u>	<u>50,903,841</u>	<u>(578,511)</u>	<u>(677,526)</u>	<u>11,247,756</u>	<u>50,226,315</u>
Net position, ending	<u>\$ 22,003,319</u>	<u>\$ 53,743,253</u>	<u>\$ (41,826)</u>	<u>\$ (115,299)</u>	<u>\$ 21,961,493</u>	<u>\$ 53,627,954</u>

- Governmental Activities increased the County's net position by \$10,179,052 before transfers. The increase can primarily be attributed to operating grants such as those for 2011 realignment. Business Type Activities revenues exceeded expenses by \$534,685 before transfers. Even though this amount is consistent with the 2013-14 fiscal year, program revenues for fees, fines, and charges for services increased but were offset by the increase in airport expenses.

IV. FINANCIAL ANALYSIS OF FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with budgetary and legal requirements.

Governmental funds: The County's general governmental functions are contained in the General Government, Special Revenue, and Capital Project Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

COUNTY OF MONO

**Management Discussion and Analysis
June 30, 2015**

At June 30, 2015, the County's governmental funds reported combined ending fund balances of \$18,155,351, an increase of \$4,185,872, or 30%, in comparison with the prior year. The increase is primarily a result of increased cash and investments offset by increased accounts payable and unavailable resources. Approximately 25.8% (a decrease over last year) of the total governmental fund balance, \$4,676,479 constitutes unassigned fund balance, which may be used to meet the County's ongoing obligations to citizens and creditors. The remainder of fund balance is reserved to indicate that it is not available for new spending because it: 1) reflects inventories and the amount due from other funds that are long-term in nature and does not represent spendable resources, 2) liquidates contractual commitments of the prior period, and 3) provides funds for any type of disaster. In addition, funds may not be available to meet general obligations because the terms of the revenue/funds may be restricted, committed, or assigned by Board of Supervisors or other prevailing law.

The general fund is the main operating unit of the County. At June 30, 2015, unassigned fund balance of the general fund was \$5,868,809 while total fund balance reached \$11,737,562. As measures of this fund's liquidity, it is useful to note that unassigned fund balance represents 15.8% of total fund expenditures, while total fund balance represents 31.6% of that same amount.

The Road fund had a deficit unassigned fund balance of (\$1,052,824), and total fund balance of (\$684,362). The deficit is due to an increase of \$1.7 million in accounts payable where capital project expenditures occur before federal and/or state reimbursement is received.

The Realignment Fund had a fund balance of \$3,027,867 which was all restricted. This was a \$1.17 million increase over the prior year due primarily to an increase in revenues.

Other Governmental fund balance reflects a consolidated fund balance of \$4,074,284. The unassigned fund balance of negative \$139,506 reflects delays in funding reimbursement for expenditure driven programs once the expenditures have been made. The general fund covers this deficit while waiting for reimbursement.

Revenues for government functions totaled \$55,934,259 for fiscal year 2014-15, which represents an increase of 7.4% from fiscal year 2013-14. The greatest single increase in revenues was from other revenues primarily due to increases in the special revenue funds included in the other governmental funds category. Even though this was the largest increase, the amount only comprises 1.95% of total revenues. Use of money & property had the second largest increase at 14.3% and can be attributed to higher earnings on investments. Intergovernmental revenue follows at a 9.5% increase and is the largest component of total revenues.

The following table presents the revenues from various sources as well as increases or decreases from the prior year in the governmental funds.

Revenues Classified by Source - Governmental Funds

Revenue sources	FY 2015		FY 2014		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Taxes	\$ 21,915,585	39.18%	\$ 21,250,247	40.80%	\$ 665,338	3.13%
Licenses and permits	659,532	1.18%	661,900	1.27%	(2,368)	-0.36%
Fines, forfeitures & penalties	836,368	1.50%	836,386	1.61%	(18)	0.00%
Use of money & property	165,637	0.30%	144,979	0.28%	20,658	14.25%
Intergovernmental	25,421,960	45.45%	23,222,490	44.59%	2,199,470	9.47%
Charges for services	5,841,674	10.44%	5,725,148	10.99%	116,526	2.04%
Other	1,093,503	1.95%	239,548	0.46%	853,955	356.49%
Total	\$ 55,934,259	100%	\$ 52,080,698	100%	\$ 3,853,561	7.40%

COUNTY OF MONO

**Management Discussion and Analysis
June 30, 2015**

Significant changes for major revenue sources are explained below.

- Taxes – Tax revenues covers a multitude of taxes including sales taxes, transient occupancy taxes and property taxes. These taxes suffered from the economic downturn, but Mono County turned the corner in 2012-13 and the upward trend continues with a modest increase again in 2014-15. Mono County relies on tourism to bring in sales tax and transient occupancy taxes and while those numbers fell dramatically in recent years, it has stabilized and we are beginning to see increases.
- Licenses and Permits – While the economy is seeing a turn for the better, licenses and permits were flat in Mono County with a nominal decrease of .36%.
- Use of money and property – Better interest rates and higher cash balances resulted in higher earnings for 2014-15.
- Intergovernmental Revenues increased in part due to 2011 Realignment and some programs received growth allocations. Realignment is funded by various taxes paid to the state and allocated based on a set formula. The increased amount the County received is a reflection of an improvement in the economy.
- Other Revenues increased dramatically due to increases in the other governmental category comprised of non-major governmental funds.

The following table presents expenditures by function compared to prior year's amounts in the governmental funds.

Expenditures Classified by Function - Governmental Funds

	FY 2015		FY 2014		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General government	\$ 10,310,419	19.95%	\$ 12,191,726	24.60%	\$ (1,881,307)	-15.43%
Public protection	15,458,350	29.91%	16,231,006	32.75%	(772,656)	-4.76%
Public ways and facilities	11,144,707	21.56%	7,084,870	14.30%	4,059,837	57.30%
Health and sanitation	8,839,953	17.10%	9,043,613	18.25%	(203,660)	-2.25%
Public assistance	4,348,726	8.41%	3,993,744	8.06%	354,982	8.89%
Education	39,164	0.08%	35,567	0.07%	3,597	10.11%
Culture and recreation	--	0.00%	25,316	0.05%	(25,316)	-100.00%
Debt service	735,794	1.42%	710,451	1.43%	25,343	3.57%
Capital outlay	805,922	1.56%	240,793	0.49%	565,129	234.69%
Total Expenditures	\$ 51,683,035	100%	\$ 49,557,086	100%	\$ 2,125,949	4.29%

Significant changes for major functions are explained below.

- General government – \$1,881,307 decrease in expenditures resulted primarily from budgetary constraints, negotiated furlough agreements with certain employee bargaining units and vacant positions in general government departments.
- Public protection – \$772,656 decrease in expenditures resulted mainly from vacant positions and reducing motor pool expenditures and personnel expenditures.
- Public ways and facilities – Many road and transportation projects are grant funded. There was a 57.3% increase as new projects were added during the fiscal year.
- Debt service – The County refunded the PERS Side fund late in fiscal year 2012. Every year until the refunded PERS Side fund has been repaid there will be a shift between increased principal payments and interest payments. Principal payments will go up and interest payments will go down.
- Public assistance – FY 2014-15 saw an 8.9% increase over the prior fiscal year, \$354,982. Public assistance can fluctuate widely depending upon fluctuations of available State and Federal funding

COUNTY OF MONO

**Management Discussion and Analysis
June 30, 2015**

and the need in any particular year. While there are normal salary and benefit increases as in all departments, the bulk of expenditures are reflected in the needs of the community at any given time and good management practices.

Proprietary funds: The County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. These funds include the solid waste program, airport fund, cemetery fund and campground fund. Additionally, there are four internal service funds that are presented in aggregate: Motor Pool, Copier Pool, Tech Refresh Pool and Insurance Pool. Factors affecting the financial results of these funds were discussed earlier in the business-type activities of Mono County.

V. GENERAL FUND BUDGETARY HIGHLIGHTS

The Board adopted their initial budget September 16, 2014, after much hard work and public hearings. This initial adopted budget allowed for revenues of \$33,559,972 and expenditures of \$34,733,452. The gap was met through prior year fund balance and use of other financing sources. A few minor changes were made throughout the year and a mid-year budget review occurred in February 2015 that resulted in an overall decrease of fund balance used in the amount of \$120,186.

VI. CAPITAL ASETS AND DEBT ADMINISTRATION

A. Capital Assets

The County’s investment in capital assets for its Governmental Activities, as of June 30, 2015, totals \$37,457,469 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, infrastructure and construction in progress. The total increase in the County’s governmental net investment in capital assets for the current period was 5.8% (net of accumulated depreciation). Current depreciation for governmental type funds is \$3,255,287. Business type function assets saw no changes. Business type activities totals \$331,293 in current year depreciation and total assets net of depreciation is \$6,694,009. More detailed discussion can be found in Note 4 in the Notes to the Financial Statements section in this report.

Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 6,793,617	\$ 6,678,830	\$ 233,335	\$ 233,335	\$ 7,026,952	\$ 6,912,165
Construction in progress	4,171,194	3,348,550	--	2,687,530	4,171,194	6,036,080
Infrastructure	89,814,386	85,932,867	--	--	89,814,386	85,932,867
Structures & improvements	18,100,383	17,944,931	7,730,944	4,988,193	25,831,327	22,933,124
Equipment	17,322,582	17,549,696	1,532,463	1,532,463	18,855,045	19,082,159
Intangibles	1,148,577	1,148,577	--	--	1,148,577	1,148,577
Accumulated Depreciation	(99,893,270)	(97,202,528)	(2,802,733)	(2,277,284)	(102,696,003)	(99,479,812)
Total	\$ 37,457,469	\$ 35,400,923	\$ 6,694,009	\$ 7,164,237	\$ 44,151,478	\$ 42,565,160

COUNTY OF MONO

Management Discussion and Analysis June 30, 2015

The County elected to report its general infrastructure assets beginning July 1, 2003, and hired a consultant to value the infrastructure. The County has maintained and updated its initial valuation as necessary to keep current. It is important to note, assets are valued at their acquisition cost and not as a market value or replacement cost.

B. Long-Term Debt

At June 30, 2015, the County Governmental activities had total long-term liabilities outstanding of \$7,277,320, consisting of \$3,084,923 in compensated absences, \$1,383,097 in potential claims liability and \$2,809,300 in 2012 PERS Side fund Refunding. The Business type activities had \$2,620,600 in 2011 COP Refunding payable, \$66,667 in loans payable, \$84,758 in compensated absences and \$7,172,270 in landfill post-closure costs. Additional information on the County's long-term liabilities can be found in Notes 5 and 6 of the financial statements.

VII. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The unemployment rate for Mono County annualized for 2014 was 7.2 percent. While this is higher than both the State's average unemployment rate of 5.8 percent in October 2015, and the United States seasonally adjusted unemployment rate of 6.2 percent annualized for 2014, this information is almost a year behind. The unemployment rate for Mono County dropped by 1.4 percent when compared to 8.6 percent for 2013. The economy and employment statistics have improved, but still lag behind the state. Mono County's employment rate follows tourism activity and, even though on the rise, tourism has not completely rebounded.
- Property tax values have stabilized and are expected to increase moderately for 2015-16 after years of decline. This decline was the first since 1978 when Proposition 13 first went into effect. There still is very little new construction and the Assessor continues to monitor Prop 8 values. There should be fewer decreases and slow re-growth as defaulted property is resold and property tax appeals are settled and as the economy as a whole within the state and nation improves. Total assessed valuations in Mono County increased 2.11% from the 2014 Assessor Certified Values to the 2015 Assessor Certified Values.
- Continuing from the 2014-15 budget, MOU negotiations resulted in a slight increase in employee participation in health benefits as well as salary freezes and furloughs to contain costs. Furloughs for employees will sunset July 1, 2016.
- The 2015-16 budget will also incorporate a reduction in post-employee benefit costs. As this liability reduces each year, so does the amount needed to budget to cover the required contribution. The employer payment of the PERS unfunded liability, however, is an increase to be considered in 2015-16. In addition to the normal cost rate that will be going up an average of 1% for each employee group, the lump sum payment due for the unfunded liability for 2015-16 is \$690,285.
- Road Funding for 2015-16 is expected to take a hit as falling gas tax revenue has led to state funding cuts for road transportation projects. Currently there is no State legislative fix and we cannot rely on road fund carryover fund balance to cushion the impact. One possible solution is the Federal Highway Administration's new FAST Act that was signed into law on December 4, 2015. This is the first Federal law in over ten years to provide long-term funding for surface transportation projects. With its enactment, the County may be able to secure funding that will keep some projects going that would otherwise be stalled indefinitely without the previously relied upon State funding.
- For revenue, tourism is up over the last year which results in increased transient occupancy tax revenue, sales tax is looking strong and the cost of living adjustment for property taxes is expected to be 1.5% creating cautious optimism for the future.

COUNTY OF MONO

**Management Discussion and Analysis
June 30, 2015**

These factors plus others were considered in preparing the County's budget for the 2015-16 fiscal year.

The 2015-16 adopted budget continues to:

- Provide core services and programs while avoiding significant reductions to other programs and services
- Avoid additional impact to staff, including layoffs
- Allocate an amount of \$38,934 to the General Fund Reserves to continue towards funding the policy minimum
- Provide for contingencies in the adopted amount of \$365,000. The vast majority will be utilized to offset unforeseen personnel changes occurring in 2015-16 such as retirements that resulted in large payouts.

VIII. REQUEST FOR INFORMATION

This financial report is designed to demonstrate accountability by the Mono County government by providing both a long-term and near-term views of the County's finances. Questions or comments regarding any of the information presented in this report or requests for additional financial information should be addressed to:

Director of Finance
County of Mono
P.O. Box 556
Bridgeport, CA 93517-0556
(760) 932-5490

**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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COUNTY OF MONO

Statement of Net Position
June 30, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	\$ 22,141,644	\$ 1,765,554	\$ 23,907,198
Cash with fiscal agent	73,836	74,363	148,199
Restricted cash	--	2,882,673	2,882,673
Accounts receivable	949,096	332,054	1,281,150
Due from other governments	4,249,050	7,385	4,256,435
Taxes receivable	364,454	--	364,454
Deposits with others	3,014,304	--	3,014,304
Prepaid expenses	73,676	--	73,676
Inventories	369,728	2,112	371,840
Other asset - OPEB	3,311,944	--	3,311,944
Internal balances	1,050,000	(1,050,000)	--
Capital assets:			
Nondepreciable	10,964,811	233,335	11,198,146
Depreciable, net	26,492,658	6,460,674	32,953,332
Total Assets	<u>73,055,201</u>	<u>10,708,150</u>	<u>83,763,351</u>
Deferred outflows of resources			
Deferred pensions	<u>3,721,083</u>	<u>60,641</u>	<u>3,781,724</u>
LIABILITIES			
Accounts payable	2,897,839	66,234	2,964,073
Retention payable	108,858	--	108,858
Salaries and benefits payable	2,381,386	50,940	2,432,326
Interest payable	11,029	18,737	29,766
Deposits from others	800	--	800
Unearned revenue	1,251,980	100	1,252,080
Long-Term Liabilities:			
Portion due or payable within one year:			
Refunded certificates of participation	--	214,600	214,600
Bonds payable	647,700	--	647,700
Loan payable	--	33,333	33,333
Liability for compensated absences	925,477	25,427	950,904
Claims liability	1,383,097	--	1,383,097
Portion due or payable after one year:			
Refunded certificates of participation	--	2,406,000	2,406,000
Bonds payable	2,161,600	--	2,161,600
Loan payable	--	33,334	33,334
Liability for compensated absences	2,159,446	59,329	2,218,775
Closure/post-closure liability	--	7,172,270	7,172,270
Net pension liability	<u>33,184,215</u>	<u>611,044</u>	<u>33,795,259</u>
Total Liabilities	<u>47,113,427</u>	<u>10,691,348</u>	<u>57,804,775</u>
Deferred inflows of resources			
Deferred pensions	<u>7,659,538</u>	<u>119,269</u>	<u>7,778,807</u>
NET POSITION			
Net investment in capital assets	37,457,469	6,627,342	44,084,811
Restricted for:			
Community development	329,080	--	329,080
General County programs	2,631,317	--	2,631,317
Road projects	4,909,685	--	4,909,685
Endowments	--	30,222	30,222
Health services	6,068,522	--	6,068,522
County service areas	2,229,499	--	2,229,499
Unrestricted	<u>(31,622,253)</u>	<u>(6,699,390)</u>	<u>(38,321,643)</u>
Total Net Position	<u>\$ 22,003,319</u>	<u>\$ (41,826)</u>	<u>\$ 21,961,493</u>

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

COUNTY OF MONO

Statement of Activities
For the Fiscal Year Ended June 30, 2015

Functions/Programs	Program Revenues				
	Direct Expenses	Indirect Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:					
Governmental Activities:					
General government	\$ 10,841,300	\$ (1,345,633)	\$ 2,173,109	\$ 8,689,334	\$ 157,241
Public protection	15,021,512	1,081	2,055,966	2,850,475	--
Public ways and facilities	8,875,557	239,722	726,653	7,370,632	--
Health and sanitation	8,143,530	494,699	2,026,843	5,777,059	--
Public assistance	3,754,954	525,908	124,264	2,839,383	--
Education	39,164	--	--	--	--
Recreation and culture	110,690	--	--	976	--
Debt service - interest	138,475	--	--	--	--
Total Governmental Activities	46,925,182	(84,223)	7,106,835	27,527,859	157,241
Business-Type Activities:					
Solid Waste	1,949,878	68,404	2,917,822	10,000	--
Airport	497,227	12,349	11,489	20,000	30,011
Cemeteries	3,017	--	--	--	--
Campgrounds	42,424	3,470	33,118	--	--
Total Business-type Activities	2,492,546	84,223	2,962,429	30,000	30,011
Total Mono County	\$ 49,417,728	\$ --	\$ 10,069,264	\$ 27,557,859	\$ 187,252

General Revenues:

Taxes:

Property taxes

Sales and use taxes

Transient occupancy tax

Unrestricted interest and investment earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Prior period adjustment

Net Position - Beginning of Year, restated

Net Position - End of Year

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

Net (Expense) Revenue and
Changes in Net Position

Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 1,524,017	\$ --	\$ 1,524,017
(10,116,152)	--	(10,116,152)
(1,017,994)	--	(1,017,994)
(834,327)	--	(834,327)
(1,317,215)	--	(1,317,215)
(39,164)	--	(39,164)
(109,714)	--	(109,714)
(138,475)	--	(138,475)
<u>(12,049,024)</u>	<u>--</u>	<u>(12,049,024)</u>
--	909,540	909,540
--	(448,076)	(448,076)
--	(3,017)	(3,017)
--	<u>(12,776)</u>	<u>(12,776)</u>
<u>--</u>	<u>445,671</u>	<u>445,671</u>
<u>(12,049,024)</u>	<u>445,671</u>	<u>(11,603,353)</u>
18,653,314	--	18,653,314
511,011	--	511,011
2,751,260	--	2,751,260
199,428	36,993	236,421
113,063	52,021	165,084
(2,000)	2,000	--
<u>22,226,076</u>	<u>91,014</u>	<u>22,317,090</u>
10,177,052	536,685	10,713,737
53,743,253	(115,299)	53,627,954
<u>(41,916,986)</u>	<u>(463,212)</u>	<u>(42,380,198)</u>
<u>11,826,267</u>	<u>(578,511)</u>	<u>11,247,756</u>
<u>\$ 22,003,319</u>	<u>\$ (41,826)</u>	<u>\$ 21,961,493</u>

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

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**BASIC FINANCIAL STATEMENTS –
FUND FINANCIAL STATEMENTS**

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COUNTY OF MONO

Balance Sheet
Governmental Funds
June 30, 2015

	General	Road	Realignment	Other Governmental	Total
<u>Assets</u>					
Cash and investments	\$12,475,615	\$1,049,915	\$ 3,024,526	\$ 4,344,389	\$20,894,445
Accounts receivable	939,627	520	--	8,949	949,096
Due from other governments	1,971,343	1,889,654	3,341	384,712	4,249,050
Taxes receivable	364,454	--	--	--	364,454
Due from other funds	1,157,419	--	--	--	1,157,419
Prepays	72,203	--	--	1,473	73,676
Inventories	1,266	368,462	--	--	369,728
Total Assets	<u>\$16,981,927</u>	<u>\$3,308,551</u>	<u>\$ 3,027,867</u>	<u>\$ 4,739,523</u>	<u>\$28,057,868</u>
<u>Liabilities, Deferred Inflows of Resources and Fund Balance</u>					
Liabilities:					
Accounts payable	\$ 596,779	\$1,843,556	\$ --	\$ 216,013	\$ 2,656,348
Retention payable	--	91,736	--	17,122	108,858
Salaries and benefits payable	2,171,484	154,041	--	36,401	2,361,926
Due to other funds	--	--	--	107,419	107,419
Deposits from others	800	--	--	--	800
Unearned revenue	1,230,218	21,762	--	--	1,251,980
Total Liabilities	<u>3,999,281</u>	<u>2,111,095</u>	<u>--</u>	<u>376,955</u>	<u>6,487,331</u>
Deferred Inflows of Resources:					
Unavailable revenue	<u>1,245,084</u>	<u>1,881,818</u>	<u>--</u>	<u>288,284</u>	<u>3,415,186</u>
Fund Balances:					
Nonspendable	73,469	368,462	--	1,473	443,404
Restricted	5,795,284	--	3,027,867	3,929,766	12,752,917
Assigned	--	--	--	282,551	282,551
Unassigned	5,868,809	(1,052,824)	--	(139,506)	4,676,479
Total Fund Balances	<u>11,737,562</u>	<u>(684,362)</u>	<u>3,027,867</u>	<u>4,074,284</u>	<u>18,155,351</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$16,981,927</u>	<u>\$3,308,551</u>	<u>\$ 3,027,867</u>	<u>\$ 4,739,523</u>	<u>\$28,057,868</u>

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

COUNTY OF MONO

Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2015

Fund Balance - total governmental funds (page 23)	\$ 18,155,351
Amounts reported for governmental activities in the statement of net position is different because:	
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	
Other post employment benefit asset	3,311,944
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	36,290,182
Deferred outflows of resources reported in the Statement of Net Position	3,711,089
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	3,415,186
Internal service funds are used by the County to charge the cost of its motor pool and copier pool to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	3,748,218
Interest payable on long-term debt does not require current financial resources, therefore, interest payable is not reported as a liability in the Governmental Funds Balance Sheet.	(11,029)
Deferred inflows of resources reported in the Statement of Net Position	(7,639,883)
Long-term liabilities, including capital leases, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Bonds payable	(2,809,300)
Compensated absences	(3,084,923)
Net pension liability	<u>(33,083,516)</u>
Net position of governmental activities (page 19)	<u>\$ 22,003,319</u>

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

COUNTY OF MONO

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	<u>General</u>	<u>Road</u>	<u>Realignment</u>	<u>Other Governmental</u>	<u>Total</u>
Revenues:					
Taxes	\$ 21,724,168	\$ --	\$ --	\$ 191,417	\$ 21,915,585
Licenses and permits	648,972	10,560	--	--	659,532
Fines, forfeitures and penalties	696,509	47,319	--	92,540	836,368
Use of money and property	125,658	(1,631)	12,375	29,235	165,637
Intergovernmental	12,357,819	5,428,077	3,093,035	4,543,029	25,421,960
Charges for services	5,116,577	589,619	--	135,478	5,841,674
Other revenues	74,863	2,173	--	1,016,467	1,093,503
Total Revenues	<u>40,744,566</u>	<u>6,076,117</u>	<u>3,105,410</u>	<u>6,008,166</u>	<u>55,934,259</u>
Expenditures:					
Current:					
General government	10,147,713	--	--	162,706	10,310,419
Public protection	14,186,823	--	--	1,271,527	15,458,350
Public ways and facilities	--	7,815,376	--	3,329,331	11,144,707
Health and sanitation	8,531,304	--	--	308,649	8,839,953
Public assistance	4,254,460	--	--	94,266	4,348,726
Education	39,164	--	--	--	39,164
Debt service:					
Principal	--	--	--	596,300	596,300
Interest	122	--	--	139,372	139,494
Capital outlay	--	--	--	805,922	805,922
Total Expenditures	<u>37,159,586</u>	<u>7,815,376</u>	<u>--</u>	<u>6,708,073</u>	<u>51,683,035</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,584,980</u>	<u>(1,739,259)</u>	<u>3,105,410</u>	<u>(699,907)</u>	<u>4,251,224</u>
Other Financing Sources (Uses):					
Transfers in	2,355,645	605,594	--	1,709,814	4,671,053
Transfers out	(2,025,683)	--	(1,934,921)	(712,449)	(4,673,053)
Sale of capital assets	6,650	23,750	--	--	30,400
Total Other Financing Sources (Uses)	<u>336,612</u>	<u>629,344</u>	<u>(1,934,921)</u>	<u>997,365</u>	<u>28,400</u>
Net Changes in Fund Balances	<u>3,921,592</u>	<u>(1,109,915)</u>	<u>1,170,489</u>	<u>297,458</u>	<u>4,279,624</u>
Fund Balances, Beginning	7,871,308	425,553	1,857,378	3,813,767	13,968,006
Prior period adjustment	(55,338)	--	--	(38,414)	(93,752)
Fund Balances, Beginning restated	<u>7,815,970</u>	<u>425,553</u>	<u>1,857,378</u>	<u>3,775,353</u>	<u>13,874,254</u>
Fund Balances, End of Year	<u>\$ 11,737,562</u>	<u>\$ (684,362)</u>	<u>\$ 3,027,867</u>	<u>\$ 4,072,811</u>	<u>\$ 18,153,878</u>

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

COUNTY OF MONO

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2015

Net change to fund balance - total governmental funds (page 25)		\$ 4,279,624
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 5,069,083	
Less: current year depreciation	<u>(2,804,468)</u>	2,264,615
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		2,263,140
Long-term debt proceeds provide current resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal retirements	<u>596,300</u>	596,300
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences	41,809	
Change in net pension liability	404,277	
Change in accrued interest on long-term debt	<u>1,019</u>	447,105
Other post employment benefits are reported as an expenditure when contributions are made in the governmental funds, but are deferred assets for contributions made in excess of required amounts.		1,046,870
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain activities of the internal service funds is reported with governmental activities.		<u>(720,602)</u>
Change in net position of governmental activities (page 20)		<u>\$ 10,177,052</u>

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

COUNTY OF MONO

Statement of Fund Net Position
Proprietary Funds
June 30, 2015

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	\$ 1,446,294	\$ 237,391	\$ 81,869	\$ 1,765,554	\$ 1,321,035
Cash with fiscal agent	74,363	--	--	74,363	--
Accounts receivable	331,984	70	--	332,054	--
Due from other governments	7,385	--	--	7,385	--
Deposits with others	--	--	--	--	3,014,304
Inventory	--	2,112	--	2,112	--
Total Current Assets	<u>1,860,026</u>	<u>239,573</u>	<u>81,869</u>	<u>2,181,468</u>	<u>4,335,339</u>
Noncurrent Assets:					
Restricted cash in Treasury	2,882,673	--	--	2,882,673	--
Capital assets:					
Non-depreciable	--	233,335	--	233,335	--
Depreciable, net	859,653	5,601,021	--	6,460,674	1,167,287
Total Noncurrent Assets	<u>3,742,326</u>	<u>5,834,356</u>	<u>--</u>	<u>9,576,682</u>	<u>1,167,287</u>
Total Assets	<u>5,602,352</u>	<u>6,073,929</u>	<u>81,869</u>	<u>11,758,150</u>	<u>5,502,626</u>
Deferred Outflows - Pension	60,641	--	--	60,641	9,994
LIABILITIES					
Current Liabilities:					
Accounts payable	62,652	566	3,016	66,234	241,491
Salaries and benefits payable	50,940	--	--	50,940	19,460
Interest payable	18,737	--	--	18,737	--
Due to other funds	1,050,000	--	--	1,050,000	--
Refunded certificates of participation	214,600	--	--	214,600	--
Loan payable	33,333	--	--	33,333	--
Unearned revenue	--	100	--	100	--
Compensated absences	25,427	--	--	25,427	--
Total Current Liabilities	<u>1,455,689</u>	<u>666</u>	<u>3,016</u>	<u>1,459,371</u>	<u>260,951</u>
Noncurrent Liabilities:					
Refunded certificates of participation	2,406,000	--	--	2,406,000	--
Loan payable	33,334	--	--	33,334	--
Compensated absences	59,329	--	--	59,329	--
Claims liability	--	--	--	--	1,383,097
Closure and postclosure liability	7,172,270	--	--	7,172,270	--
Net pension liability	611,044	--	--	611,044	100,699
Total Noncurrent Liabilities	<u>10,281,977</u>	<u>--</u>	<u>--</u>	<u>10,281,977</u>	<u>1,483,796</u>
Total Liabilities	<u>11,737,666</u>	<u>666</u>	<u>3,016</u>	<u>11,741,348</u>	<u>1,744,747</u>
Deferred Inflows - Pension	119,269	--	--	119,269	19,655
NET POSITION					
Net investment in capital assets	792,986	5,834,356	--	6,627,342	1,167,287
Restricted	--	--	30,222	30,222	738,543
Unrestricted	(6,986,928)	238,907	48,631	(6,699,390)	1,842,388
Total Net Position	<u>\$ (6,193,942)</u>	<u>\$ 6,073,263</u>	<u>\$ 78,853</u>	<u>\$ (41,826)</u>	<u>\$ 3,748,218</u>

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

COUNTY OF MONO

Statement of Revenues, Expenses and Changes in Fund Net Position
 Proprietary Funds
 For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues:					
Charges for services	\$ 2,917,822	\$ 11,489	\$ 33,118	\$ 2,962,429	\$ 1,481,140
Total Operating Revenues	<u>2,917,822</u>	<u>11,489</u>	<u>33,118</u>	<u>2,962,429</u>	<u>1,481,140</u>
Operating Expenses:					
Salaries and benefits	627,627	--	--	627,627	301,424
Services and supplies	1,110,548	211,630	48,911	1,371,089	1,565,453
Claims expense	--	--	--	--	500
Closure and postclosure costs	138,022	--	--	138,022	--
Depreciation and amortization	33,347	297,946	--	331,293	450,819
Total Operating Expenses	<u>1,909,544</u>	<u>509,576</u>	<u>48,911</u>	<u>2,468,031</u>	<u>2,318,196</u>
Operating Income (Loss)	<u>1,008,278</u>	<u>(498,087)</u>	<u>(15,793)</u>	<u>494,398</u>	<u>(837,056)</u>
Non-Operating Revenue (Expenses):					
Interest income	33,095	3,163	735	36,993	33,791
Interest expense	(119,738)	--	--	(119,738)	--
Operating grants	10,000	20,000	--	30,000	--
Miscellaneous	49,730	2,291	--	52,021	82,663
Gain (loss) on sale of capital assets	11,000	--	--	11,000	--
Total Non-Operating Revenue (Expenses)	<u>(15,913)</u>	<u>25,454</u>	<u>735</u>	<u>10,276</u>	<u>116,454</u>
Income (Loss) Before Capital Contributions and Transfers	992,365	(472,633)	(15,058)	504,674	(720,602)
Capital contributions	--	30,011	--	30,011	--
Transfers in	--	--	2,000	2,000	--
Change in Net Position	<u>992,365</u>	<u>(442,622)</u>	<u>(13,058)</u>	<u>536,685</u>	<u>(720,602)</u>
Net Position - Beginning of Year	(6,723,095)	6,515,885	91,911	(115,299)	4,580,205
Prior period adjustment	(463,212)	--	--	(463,212)	(111,385)
Net Position - Beginning of Year, restated	<u>(7,186,307)</u>	<u>6,515,885</u>	<u>91,911</u>	<u>(578,511)</u>	<u>4,468,820</u>
Net Position - End of Year	<u>\$ (6,193,942)</u>	<u>\$ 6,073,263</u>	<u>\$ 78,853</u>	<u>\$ (41,826)</u>	<u>\$ 3,748,218</u>

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

COUNTY OF MONO

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal
					Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipts from customers	\$ 2,789,238	\$ 11,534	\$ 35,132	\$ 2,835,904	\$ --
Cash receipts from internal fund services provided	--	--	--	--	1,481,140
Cash paid to suppliers for goods and services	(1,083,946)	(211,630)	(47,520)	(1,343,096)	(816,445)
Cash paid to employees for services	(410,271)	--	--	(410,271)	(282,989)
Net Cash Provided (Used) by Operating Activities	1,295,021	(200,096)	(12,388)	1,082,537	381,706
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Due to other funds	(195,000)	--	2,000	(193,000)	--
Miscellaneous	49,730	2,291	--	52,021	82,663
Operating grants	10,000	20,000	--	30,000	--
Repayment of debt not attributable to capital purposes	(204,600)	--	--	(204,600)	--
Interest payments and related fiscal charges	(121,201)	--	--	(121,201)	--
Net Cash Provided (Used) by Noncapital Financing Activities	(461,071)	22,291	2,000	(436,780)	82,663
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Capital grants	--	50,011	--	50,011	--
Transfer of capital assets between funds	(127,462)	127,855	--	393	(251,890)
Principal repayments related to capital purposes	(33,333)	--	--	(33,333)	--
Sale of capital assets	11,000	--	--	11,000	9,140
Net Cash Provided (Used) by Capital and Related Financing Activities	(149,795)	177,866	--	28,071	(242,750)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received (paid)	33,095	3,163	735	36,993	33,791
Net Cash Provided (Used) by Investing Activities	33,095	3,163	735	36,993	33,791
Net Increase (Decrease) in Cash and Cash Equivalents	717,250	3,224	(9,653)	710,821	255,410
Cash and Cash Equivalents, Beginning of Year	3,686,080	234,167	91,522	4,011,769	1,065,625
Cash and Cash Equivalents, End of Year	\$ 4,403,330	\$ 237,391	\$ 81,869	\$ 4,722,590	\$ 1,321,035
Reconciliation of Cash and Cash Equivalents to the Statement of Fund Net Position					
Cash and investments	1,446,294	237,391	81,869	\$ 1,765,554	1,321,035
Cash with fiscal agent	74,363	--	--	74,363	--
Restricted cash in Treasury	2,882,673	--	--	2,882,673	--
Total Cash and Cash Equivalents	\$ 4,403,330	\$ 237,391	\$ 81,869	\$ 4,722,590	\$ 1,321,035

continued

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

COUNTY OF MONO

Statement of Cash Flows (continued)
 Proprietary Funds
 For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 1,008,278	\$ (498,087)	\$ (15,793)	\$ 494,398	\$ (837,056)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	33,347	297,946	--	331,293	450,819
Changes in assets and liabilities:					
(Increase) decrease in:					
Receivables	(128,584)	(55)	2,014	(126,625)	--
Deposits with others	--	--	--	--	582,324
Increase (decrease) in:					
Accounts payable	26,602	--	1,391	27,993	228,494
Accrued salaries and benefits	(747)	--	--	(747)	19,460
Unearned revenue	--	100	--	100	--
Claims liability	--	--	--	--	(61,310)
Closure and postclosure liability	138,022	--	--	138,022	--
Liability for compensated absences	11,643	--	--	11,643	--
Net pension liability	206,460	--	--	206,460	(1,025)
Net Cash Provided (Used) by Operating Activities	\$ 1,295,021	\$ (200,096)	\$ (12,388)	\$ 1,082,537	\$ 381,706

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

COUNTY OF MONO

Statement of Fiduciary Net Position
June 30, 2015

	Investment Trust Fund	Agency Funds
<u>Assets</u>		
Pooled cash and investments	\$ 36,269,199	\$ 19,920,873
Total Assets	<u>\$ 36,269,199</u>	<u>\$ 19,920,873</u>
<u>Liabilities</u>		
Agency funds held for others	\$ --	\$ 19,920,873
Total Liabilities	<u>--</u>	<u>19,920,873</u>
<u>Net Position</u>		
Net position held in trust for investment pool participants	<u>36,269,199</u>	<u>--</u>
Total Net Position	<u>\$ 36,269,199</u>	<u>\$ --</u>

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

COUNTY OF MONO

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2015

	Investment Trust Fund
<u>Additions</u>	
Contributions to pooled investments	\$ 65,082,394
Net investment income:	
Investment income	<u>300,186</u>
Total Additions	<u>65,382,580</u>
<u>Deductions</u>	
Distributions from pooled investments	<u>69,229,656</u>
Total Deductions	<u>69,229,656</u>
Change in net position	(3,847,076)
Net Position - Beginning of Year	<u>40,116,275</u>
Net Position - End of Year	<u><u>\$ 36,269,199</u></u>

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

NOTES TO FINANCIAL STATEMENTS

The notes provided in the financial section of this report are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a Summary of Significant Accounting Policies for the County and other necessary disclosure of pertinent matters relating to the financial position of the County. The notes provide significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this document.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The County operates under an Administrator-Board of Supervisors form of government and provides the following services: public protection, public ways and facilities, health and sanitation, public assistance, education, culture and recreation, and general services.

The accounting methods and procedures adopted by the County conform to generally accepted accounting principles as applied to governmental entities. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable under the criteria set by Governmental Accounting Standards Board (GASB) Statement No. 14 and amended by GASB Statement No. 39 and No. 61.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the government's operations. Blended component units are an extension of the County and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each component unit has a June 30th year end.

Blended Component Units

There are three entities which meet the criteria of a blended component unit. These dependent districts are Community Service Districts whose Advisory Boards are governed by the Board of Supervisors. The affected districts are Community Service Area #1 – Crowley; Community Service Area #5 – Bridgeport; and Community Service Area #2 – Benton.

Discretely Presented Component Units

There are no entities which meet the criteria of a discretely presented component unit.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the County) and its blended component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

When both restricted and unrestricted net position are available, management has discretion as to which resources to apply. Generally, restricted resources are depleted before unrestricted.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, public ways and facilities, health and sanitation, public assistance, education and recreation and cultural services.
- The *Road Fund* is used to account for revenues and expenditures necessary to carry out basic governmental activities of the County that relate to public ways not accounted through other funds.
- The *Realignment Fund* is used to account for revenues and expenditures related to state realignment revenues.

The County reports the following major enterprise funds:

- The *Mono County Solid Waste Fund* is used to account for revenues and expenses necessary to carryout basic governmental activities of the County that relate to sanitation and are not accounted for through other funds.
- The *Airport Fund* is used to account for the activity of the airport.

The County reports the following additional fund types:

- *Internal Service Funds* account for the County's copier pool which purchases and maintains copy machines on a cost reimbursement basis, insurance program, and the County's motor pool which purchases and maintains vehicles on a cost reimbursement basis.
- The *Investment Trust Fund* accounts for the assets of legally separate entities that deposit cash with the County Treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards and authorities and pass through funds for tax collections for cities.

These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

- The *Agency Funds* account for assets held by the County as an agent for various local governments.

C. Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except agency funds which have no measurement focus.

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 County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds 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. Property and sales taxes, interest, certain state and federal grants and charges for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

D. Cash and Investments

The County pools cash and investments with the County Treasurer. Investments are stated at amortized cost.

For purpose of the statement of cash flows, the proprietary funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less and pooled cash to be cash equivalents.

In accordance with authorized investment laws, the County Treasurer invests in higher quality securities including various variable rate securities, such as federal agency notes, negotiable certificates of deposit and highly rated corporate medium-term note floating rate instruments. These securities are reported at cost on the balance sheet. They are included in the aggregate total for U.S. government agencies, negotiable certificates of deposit and corporate notes in Note 3 on Cash and Investments.

E. Restricted Cash

Restricted cash consists of pooled cash and investments held to finance closure and postclosure costs as required by state and federal laws and regulations.

F. Inventory

Inventory is valued at cost. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed. Reported inventories are

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

equally offset by a corresponding nonspendable portion of fund balance to indicate that they do not constitute "available spendable resources" even though they are a component of net current assets.

G. Receivables

The County uses a 60-day time period for recognizing accruals in the governmental funds. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

H. Capital Assets

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general fixed assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and proprietary funds.

The estimated useful lives are as follows:

Infrastructure	20 to 50 years
Structures and improvements	20 to 50 years
Equipment	3 to 15 years

The County has four networks of infrastructure assets – roads, lighting, drainage, and flood control.

I. Unavailable Revenue and Unearned Revenue

Governmental funds report unavailable revenue in connection with receivables not considered available to liquidate liabilities of the current period. Governmental and enterprise funds report unearned revenue in connection with resources that have been received, but not yet earned.

J. Compensated Absences

Under the terms of union contracts, County employees are granted vacation and sick leave in varying amounts depending upon their respective bargaining unit. In the event of termination or death, an employee, or the employee's estate, is compensated for 100 percent of accumulated vacation up to a maximum of 2.5 times the normal annual leave. In the event of an employee's death or retirement, an employee, or the employee's estate, is compensated for accumulated sick leave in varying amounts from zero percent to 100 percent depending on the employee's bargaining unit and length of service. Comparing current and prior year balances with their respective payouts, it has been determined that approximately 30% of the accumulated balance is paid out the following year.

K. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

consolidation and are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a corresponding nonspendable portion of fund balance to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

L. Property Tax Revenue

The County’s property taxes are levied on July 1 (unsecured roll) and October 1 (secured roll) on assessed values established on the lien date of the previous January 1 for all taxable property located within the County.

Property is reappraised from the 1975-76 base year value to current full value upon either (1) a change in ownership or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised).

Taxes are due in one installment (unsecured roll) by July 1 and are subject to late payment penalties if paid after August 31, or two installments (secured roll) due November 1 and February 1, and again subject to late payment penalties if paid after December 10 and April 10, respectively.

Property taxes are accrued as receivables in the period when they are levied. Property tax revenues are recognized when they become available. “Available” means due, or past due, and receivable within the current period and collected or expected to be collected soon enough thereafter to be used to pay liabilities for the current period. This period was 60 days from the end of the fiscal year.

M. Grant Revenues

Certain grant revenues are recognized when specific related expenditures have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenditure and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at the time of receipt, or earlier if susceptible to accrual criteria is met. Cash received prior to incurrence of the related expenditure is recorded as unearned revenue.

N. Net Position/Fund Balance

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position are 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 and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

COUNTY OF MONO

Notes to the Financial Statements For the Year Ended June 30, 2015

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (CONTINUED)

- *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 County, not restricted for any project or other purpose.

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, fund balances for governmental funds consist of the following categories:

- *Nonspendable Fund Balance* – includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as inventories or prepaid amounts).
- *Restricted Fund Balance* – includes amounts that can be spent only for specific purposes stipulated by external parties (such as creditors, grant providers, or contributors) or by law.
- *Committed Fund Balance* – includes amounts that can be used only for the specific purpose determined by the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action. The formal action must occur prior to the end of the reporting period. The amount which will be subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance* – is comprised of amounts intended to be used by the government entity for specific purposes that are neither restricted nor committed. Intent can be expressed by the Board of Supervisors or by an official or body to which the Board delegates the authority. Assigned fund balance can be used to eliminate a projected budgetary deficit in the subsequent year's budget.
- *Unassigned Fund Balance* – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purposes.

The Board of Supervisors establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution or an ordinance. This can be done through the adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, followed by the committed, assigned and unassigned resources as they are needed.

O. Estimates

The preparation of basic 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.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. New Accounting Pronouncements

GASB recently released several new accounting and financial reporting standards. The following GASB Statements have been implemented in the current financials.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, is effective for periods beginning after June 15, 2014. The principal objective of this statement is to improve the usefulness of information for decisions made by the various users of the general purpose external financial reports of governments whose employees – both active employees and inactive employees – are provided with pensions. An additional objective is to improve the information provided in government financial reports about pension-related financial support provided by certain non-employer entities that make contributions to pension plans that are used to provide benefits to the employees of other entities.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, is effective for periods beginning after December 15, 2013.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, is effective for periods beginning after December 15, 2013.

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has deferred outflows of resources related to pensions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has deferred inflows of resources related to unavailable revenues reported under the modified accrual basis of accounting in the governmental funds balance sheet and related to pensions in its proprietary and government-wide statements. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 2: DEFICIT FUND EQUITY

The following funds had deficit fund balances/net position at June 30, 2015, as follows:

<u>Fund</u>	<u>Deficit</u>
Special Revenue Funds:	
Road	\$ 684,632
Tobacco	26,010
Bioterrorism	99,085
Debt Service Fund	12,938
Enterprise Funds:	
Solid Waste	6,193,942

These deficits are anticipated to be recovered through future years' revenues.

NOTE 3: CASH AND INVESTMENTS

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust.

The Board of Supervisors reviews and approves the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2015, total County cash and investments were as follows:

Imprest cash	\$ 770
Deposits in bank	<u>2,810,091</u>
Total	<u>2,810,861</u>
Investments:	
In Treasurer's pool	66,356,778
With fiscal agents external to the pool	<u>13,960,503</u>
	<u>80,317,281</u>
Total Cash and Investments	<u><u>\$ 83,128,142</u></u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

Cash and investments were reported in the Basic Financial Statements as follows:

Primary government	\$ 26,938,070
Investment trust fund	36,269,199
Agency funds	<u>19,920,873</u>
 Total	 <u>\$ 83,128,142</u>

Investments

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Federal Agency Obligations	5 years	None	None
U.S. Treasury Bills	5 years	None	None
Local Agency Bonds and Obligations	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper - Selected Agencies	270 days	10%	10%
Commercial Paper - Other Agencies	270 days	10%	10%
Negotiable Certificates of Deposit	5 years	10%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	None	None
Medium-Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	None	None
California Asset Management Program	N/A	None	None

At June 30, 2015, the County had the following investments:

	<u>Interest Rates</u>	<u>Maturities</u>	<u>Par</u>	<u>Fair Value</u>	<u>Cost</u>	<u>WAM (Years)</u>
Investments in Investment Pool						
Federal Agency Issues - Coupon	.55% - 2.050%	3/20/16 - 6/4/18	\$ 25,000,000	\$ 24,977,790	\$ 24,982,065	3.38
Medium Term Corporate Bonds	.90% - 2.35%	7/19/13 - 5/3/18	6,000,000	6,020,455	6,038,509	2.01
CD's	.50% - 2.25%	9/19/14 - 9/19/16	9,085,000	9,084,596	9,084,406	2.37
Municipal Bonds	.80% - 4.5%	9/1/13 - 9/1/17	5,865,000	5,905,439	5,899,656	1.42
Treasury Loans	1.25%	6/30/2019	75,038	75,038	75,038	4.00
LAIF	Variable	On Demand	20,277,104	20,277,104	20,277,104	0.00
Total investments in investment pool			<u>\$ 66,302,142</u>	<u>\$ 66,340,422</u>	<u>\$ 66,356,778</u>	1.91
Investments outside Investment Pool						
<i>Cash held with fiscal agent</i>						
Money Market Mutual Funds	Variable	On Demand	<u>\$ 13,960,503</u>	<u>\$ 13,960,503</u>	<u>\$ 13,960,503</u>	

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

The fair value of the investments is obtained by the County's safekeeping agent. At June 30, 2015, the difference between the cost and fair value of cash and investments was not material (fair value was 99.975% of carrying value). The County is reporting its cash and investments at cost.

Interest Rate Risk

The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to two years or less in accordance with its investment policy.

Credit Risk

State law and the County's Investment Policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on government agency securities.

Concentration of Credit Risk

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County Investment Pool's fair value at June 30, 2015.

	<u>Quality Rating Range</u>	<u>% of Portfolio</u>
Municipal Bonds	AAA to A1	8.89%
Federal Agency Issues - Coupon	AAA to AA+	37.65%
Local Agency Investment Fund (LAIF)	Unrated	30.56%
Negotiable CDs	Unrated	13.69%
Medium Term Corporate Notes	AAA to A1	9.10%
Treasury Loans	Unrated	0.11%
Total		<u>100.00%</u>

At June 30, 2015, the County had the following investments in any one issuer that represent 5 percent or more of the total investments. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded because they are not a concentration of credit risk.

Federal Home Loan Banks	7.53%	\$ 4,999,577
Federal Home Loan Mortgage Corporation	18.07%	11,990,964
Federal Farm Credit Banks	7.53%	<u>4,994,114</u>
Total		<u>\$ 21,984,655</u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 3: **CASH AND INVESTMENTS** (CONTINUED)

Custodial Credit Risk Related to Deposits

Custodial credit risk for deposits is the risk that the County will not be able to recover its deposits or will not be able to recover collateral securities that in the possession of an outside party. The risk is mitigated in that of the County's total bank balances, \$250,000 is insured by the Federal Depository Insurance Corporation. The remaining \$4,932,607 on deposit is collateralized with securities held by the pledging financial institution's agent. Per Government Code Section 53652, the depository is required to maintain a market value of at least 110% of the pledged collateral. At June 30, 2015, the carrying amount of the Pool's deposits was \$2,810,091 and the corresponding bank balance was \$5,182,607. The difference of \$2,375,516 was due to deposits in transit and outstanding checks.

Local Agency Investment Fund

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF). LAIF is part of the Pooled Money Investment Account (PMIA), an investment pool consisting of funds held by the state in addition to those deposited in LAIF. All PMIA funds are managed by the Investment Division of the State Treasurer's Office. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute.

The Pool's total investment in the Local Agency Investment Fund (LAIF), managed by the Treasurer for the State of California was \$20,277,104. LAIF is part of the State of California Pooled Money Investments Account (PMIA), whose balance at June 30, 2015 was \$71.6 billion. The PMIA portfolio includes 0.97% invested in medium and short-term structured notes and asset backed securities and 1.11% invested in short term asset backed commercial paper. PMIA is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The value of pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the pooled treasury's portion in the pool.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 3: **CASH AND INVESTMENTS** (CONTINUED)

County Investment pool Condensed Financial Statements

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of June 30, 2015:

Statement of Net Position

Net position held for pool participants	<u>\$ 69,167,639</u>
Equity of external pool participants	\$ 32,898,440
Equity of internal pool participants	<u>36,269,199</u>
Total net position	<u>\$ 69,167,639</u>

Statement of Changes in Net Position

Net position at July 1, 2014	\$ 63,575,016
Net change in investments by pool participants	<u>5,592,623</u>
Net position at June 30, 2015	<u>\$ 69,167,639</u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions	Deletions	Transfers & Adjustments	Balance June 30, 2015
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 6,678,830	\$ 114,787	\$ --	\$ --	\$ 6,793,617
Construction in progress	3,348,550	3,177,302	--	(2,354,658)	4,171,194
Total capital assets, not being depreciated	<u>10,027,380</u>	<u>3,292,089</u>	<u>--</u>	<u>(2,354,658)</u>	<u>10,964,811</u>
Capital assets, being depreciated:					
Infrastructure	85,932,867	1,526,861	--	2,354,658	89,814,386
Structures and improvements	17,944,931	155,452	--	--	18,100,383
Equipment	17,549,696	364,846	(591,960)	--	17,322,582
Intangibles	1,148,577	--	--	--	1,148,577
Total capital assets, being depreciated	<u>122,576,071</u>	<u>2,047,159</u>	<u>(591,960)</u>	<u>2,354,658</u>	<u>126,385,928</u>
Less accumulated depreciation for:					
Infrastructure	(74,354,845)	(2,027,327)	--	--	(76,382,172)
Structures and improvements	(7,422,894)	(477,204)	--	--	(7,900,098)
Equipment	(14,378,448)	(698,361)	576,551	(12,006)	(14,512,264)
Intangibles	(1,046,341)	(52,395)	--	--	(1,098,736)
Total accumulated depreciation	<u>(97,202,528)</u>	<u>(3,255,287)</u>	<u>576,551</u>	<u>(12,006)</u>	<u>(99,893,270)</u>
Total capital assets, being depreciated, net	<u>25,373,543</u>	<u>(1,208,128)</u>	<u>(15,409)</u>	<u>2,342,652</u>	<u>26,492,658</u>
Governmental activities capital assets, net	<u>\$ 35,400,923</u>	<u>\$ 2,083,961</u>	<u>\$ (15,409)</u>	<u>\$ (12,006)</u>	<u>\$ 37,457,469</u>
Business-Type Activities					
Capital assets, not being depreciated:					
Land	\$ 233,335	\$ --	\$ --	\$ --	\$ 233,335
Construction in progress	55,221	--	--	(55,221)	--
Total capital assets, not being depreciated	<u>288,556</u>	<u>--</u>	<u>--</u>	<u>(55,221)</u>	<u>233,335</u>
Capital assets, being depreciated:					
Structures and improvements	7,675,723	--	--	55,221	7,730,944
Equipment	1,532,463	--	--	--	1,532,463
Total capital assets, being depreciated	<u>9,208,186</u>	<u>--</u>	<u>--</u>	<u>55,221</u>	<u>9,263,407</u>
Less accumulated depreciation for:					
Structures and improvements	(957,654)	(296,744)	--	--	(1,254,398)
Equipment	(1,513,786)	(34,549)	--	--	(1,548,335)
Total accumulated depreciation	<u>(2,471,440)</u>	<u>(331,293)</u>	<u>--</u>	<u>--</u>	<u>(2,802,733)</u>
Total capital assets, being depreciated, net	<u>6,736,746</u>	<u>(331,293)</u>	<u>--</u>	<u>55,221</u>	<u>6,460,674</u>
Business-type activities capital assets, net	<u>\$ 7,025,302</u>	<u>\$ (331,293)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,694,009</u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 4: CAPITAL ASSETS (CONTINUED)

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 94,962
Public protection	177,207
Public ways and facilities	2,372,543
Health and sanitation	47,847
Public assistance	1,219
Recreation and culture	110,690
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the asset	<u>450,819</u>
Total Depreciation Expense - Governmental Functions	<u><u>\$ 3,255,287</u></u>

Depreciation expense was charged to the business-type functions as follows:

Solid Waste	\$ 33,347
Airport	<u>297,946</u>
Total Depreciation Expense - Business-Type Functions	<u><u>\$ 331,293</u></u>

NOTE 5: LONG-TERM LIABILITIES

Operating Leases

The County has commitments under long-term operating lease agreements for leased office space. Total rent expense under operating lease agreements during the year ended June 30, 2015 was approximately \$1,178,079.

The minimum rental payments required under the operating lease commitments at June 30, 2015, was as follows:

<u>June 30:</u>	<u>Activities</u>
2016	755,000
2017	949,137
2018	958,875
2019	966,541
2020	<u>976,279</u>
	<u><u>\$ 4,605,832</u></u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of long-term liabilities transactions for the year ended June 30, 2015:

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015	Amounts Due Within One Year
Governmental Activities					
Bonds payable	\$ 3,405,600	\$ --	\$ (596,300)	\$ 2,809,300	\$ 647,700
Compensated absences	3,126,732	--	(41,809)	3,084,923	925,477
Claims liability	1,444,407	422,655	(483,965)	1,383,097	1,383,097
Total Governmental Activities Long-term liabilities	<u>\$ 7,976,739</u>	<u>\$ 422,655</u>	<u>\$ (1,122,074)</u>	<u>\$ 7,277,320</u>	<u>\$ 2,956,274</u>
Business-type Activities					
Refunded certificates of participation	\$ 2,825,200	\$ --	\$ (204,600)	\$ 2,620,600	\$ 214,600
Loans payable	100,000	--	(33,333)	66,667	33,333
Compensated absences	73,113	11,643	--	84,756	25,427
Landfill postclosure cost	7,034,248	138,022	--	7,172,270	--
Total Business-type Activities Long-term liabilities	<u>\$ 10,032,561</u>	<u>\$ 149,665</u>	<u>\$ (237,933)</u>	<u>\$ 9,944,293</u>	<u>\$ 273,360</u>

Claims and judgments are paid from the self-insurance fund held by a third party administrator and County funds are charged directly for their appropriate insurance cost. Compensated absences are generally liquidated by several of the County's funds, including the general fund and several special revenue funds.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

As of June 30, 2015, annual debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities	
	Bonds Payable	
	Principal	Interest
2016	\$ 647,700	\$ 113,220
2017	702,100	85,809
2018	762,900	52,562
2019	116,300	30,921
2020	127,200	25,412
2021-2023	453,100	38,841
	<u>\$ 2,809,300</u>	<u>\$ 346,765</u>

Year Ending June 30	Business-Type Activities			
	Certificates of Participation		Loans Payable	
	Principal	Interest	Principal	Interest
2016	\$ 214,600	\$ 112,424	\$ 33,333	\$ --
2017	223,300	103,218	33,334	--
2018	236,800	93,638	--	--
2019	245,200	83,480	--	--
2020	253,400	72,960	--	--
2020-2024	1,131,200	177,826	--	--
2025	316,100	13,560	--	--
	<u>\$ 2,620,600</u>	<u>\$ 657,106</u>	<u>\$ 66,667</u>	<u>\$ --</u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

Long-term debt at June 30, 2015, consisted of the following:

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rates</u>	<u>Annual Principal Installments</u>	<u>Original Issue Amount</u>	<u>Outstanding at June 30, 2015</u>
<u>Governmental activities</u>						
2012 PERS Side Fund Refunding (to refund unfunded accrued liability for the County's retirement plan)	02/12	02/18 - 02/23	4.36%	\$116,300 - \$762,900	\$ 4,612,900	\$ 2,809,300
<u>Business-type activities</u>						
2011 Refunding of COPS 2001A (to refund 2001 Series A Certificates of Participation; to finance closure of four County landfills)	03/11	05/11 - 05/25	4.29%	\$189,000 - \$316,100	3,609,000	2,620,600
Note Payable (to finance capital improvements at the Bridgeport Landfill facility)	01/02	06/03 - 06/17	0.00%	\$33,333	<u>500,000</u>	<u>66,667</u>
Total business-type activities					<u>\$ 4,109,000</u>	<u>\$ 2,687,267</u>

NOTE 6: CLOSURE AND POSTCLOSURE LIABILITY

The County of Mono has six landfill sites. State and federal laws and regulations require the County to perform certain closure and postclosure maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an expenditure in each year based on landfill capacity used as of each balance sheet date. The \$7,172,270 reported as closure and postclosure liability in the Enterprise Fund at June 30, 2015, represents the cumulative amount reported to date based on the following estimated percentages of capacity applied to the estimated closure and postclosure care costs:

Landfill Site	<u>Estimated Closure Costs</u>	<u>Estimated Postclosure Costs</u>	<u>Total Estimated Cost</u>	<u>Estimated Total Capacity (Cubic Yards)</u>	<u>Remaining Capacity (Cubic Yards)</u>	<u>Estimated Capacity Used (Cubic Yards)</u>	<u>Estimated Percentage of Capacity Used through June 30, 2015</u>	<u>Landfill Closure and Postclosure Liability at June 30, 2015</u>
Benton Crossing	\$ 4,501,422	\$ 2,143,831	\$ 6,645,253	2,253,100	1,004,988	1,248,112	55.40%	\$ 3,681,159
Pumice Valley	1,321,948	1,538,633	2,860,581	347,112	232,250	114,862	33.09%	946,588
Walker	1,532,259	1,154,055	2,686,314	340,716	276,459	64,257	18.86%	506,623
Benton*	--	710,700	710,700	--	--	--	0.00%	710,700
Bridgeport*	--	801,600	801,600	--	--	--	0.00%	801,600
Chalfant*	--	525,600	525,600	--	--	--	0.00%	525,600
Total	<u>\$ 7,355,629</u>	<u>\$ 6,874,419</u>	<u>\$ 14,230,048</u>	<u>\$ 2,940,928</u>	<u>\$ 1,513,697</u>	<u>\$ 1,427,231</u>	<u>48.53%</u>	<u>\$ 7,172,270</u>

* Landfills are closed and tracking of statistics is no longer required or useful.

The County will recognize the remaining estimated cost of closure and postclosure care of \$7,057,778 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2015.

Actual costs may be higher due to inflation, change in technology, or changes in regulations.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 6: CLOSURE AND POSTCLOSURE LIABILITY (CONTINUED)

The County is required by state and federal laws and regulations to make annual contributions to a trust or pledge future revenues to finance closure and postclosure costs. At June 30, 2015, cash and investments of \$2,882,673 were held as restricted cash for these purposes. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenues. The County has elected to utilize the Pledge of Revenue financial assurance mechanism.

NOTE 7: INTERFUND TRANSACTIONS

Transfers:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General Fund	Road	\$ 457,152
	Nonmajor Governmental Funds	1,566,531
	Nonmajor Enterprise Funds	<u>2,000</u>
		<u>2,025,683</u>
Realignment Fund	General Fund	1,906,638
	Nonmajor Governmental Funds	<u>28,283</u>
		<u>1,934,921</u>
Nonmajor Governmental Funds	General Fund	449,007
	Road	148,442
	Nonmajor Governmental Funds	<u>115,000</u>
		<u>712,449</u>
		<u>\$ 4,673,053</u>
	Total	

The composition of interfund balances as of June 30, 2015, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Solid Waste Fund	\$ 1,050,000
	Nonmajor Governmental Funds	<u>107,419</u>
		<u>\$ 1,157,419</u>

The above balances reflect temporary loans to cover cash deficits at June 30.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 8: DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the County's Safety (sheriff, emergency medical services and certain district attorney members) or Miscellaneous (all others) Plans. The County's Safety Plan is a cost-sharing multiple-employer defined benefit plan while the Miscellaneous Plan is an agent multiple-employer defined benefit pension plan. The County's Safety and Miscellaneous Plans are part of the California Public Employees Retirement System (PERS), a public employee retirement system which acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by State statute and County resolution. The County's defined benefit pension plans provide retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and their beneficiaries. The County selects optional benefit provisions by contract with CalPERS and adopts those benefits through County ordinance. CalPERS issues a separate comprehensive annual financial report; however, separate reports for the County's Safety and Miscellaneous Plans are not available. Copies of CalPERS annual financial reports which include required supplementary information (RSI) for each plan may be obtained from CalPERS Executive Offices, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

Benefits Provided

All pension plans provide benefits, upon retirement, disability or death of members. Retirement benefits are based on years of service, final average compensation, and retirement age. Employees terminating before accruing five years of retirement service credit forfeit the right to receive retirement benefits unless they establish reciprocity with another public agency within a prescribed time period. Non-vested employees who terminate service are entitled to withdraw their accumulated contributions plus accrued interest. Employees who terminate service after earning five years of retirement service credit may leave their contributions on deposit and elect to take a deferred retirement. Differences between expected and actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

Service related disability benefits are provided to safety members and are based on final compensation. Non-service related disability benefits are provided to both safety and miscellaneous members. The benefit is based on final compensation, multiplied by *service*, which is determined as follows:

- *service* is CalPERS credited service, for members with less than 10 years of service or greater than 18.518 years of service; or
- *service* is CalPERS credited service plus the additional number of years that the member would have worked until age 60, for members with at least 10 years but not more than 18.518 years of service.

Death benefits are based upon a variety of factors including whether the participant was retired or not.

Annual cost-of-living adjustments (COLAs) after retirement are provided in all plans. COLAs are granted to retired members each May based upon the Bureau of Labor Statistics Average Consumer Price Index for All Urban Consumers for the previous calendar year and is subject to a maximum of 2% per annum.

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Miscellaneous		
	Prior to June 1, 2012	On or after June 1, 2012	On or after Jan. 1, 2013
Hire Date			
Benefit formula	2.5% @55	2.7% @55	2% @62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-55	52-67
Monthly benefits, as % of eligible compensation	2.00%-2.50%	2.00%-2.75%	1.00%-2.50%
Required employee contribution rates	8%	8%	6.25%
Required employer contribution rates	21.46%	21.46%	21.46%
Status	Open	Open	Open

	Safety			
	County Peace Officer	Sheriff	Sheriff Tier II	Fire Tier I
Hire Date	Prior to Jan. 1, 2013	Prior to Jan. 1, 2013	On or after Dec. 27, 2012	Prior to July 1, 2007
Benefit formula	3% @50	3% @50	3% @55	3% @50
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50	50	55	50
Monthly benefits, as % of eligible compensation	3.00%	3.00%	3.00%	3.00%
Required employee contribution rates	11.50%	9.00%	11.50%	9.00%
Required employer contribution rates	27.85%	28.10%	15.43%	27.85%
Status	Open	Open	Open	Open

	Fire Tier II	Pepra-Safety Peace Officer	Pepra-Safety Sheriff	Pepra-Safety Fire
	Hire Date	On or after July 1, 2007/ Prior to Jan. 1, 2013	On or after Jan 1. 2013	On or after Jan 1. 2013
Benefit formula	2% @50	2.7% @57	2.7% @57	2.7% @57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50	57	57	57
Monthly benefits, as % of eligible compensation	2.00%	2.70%	2.70%	2.70%
Required employee contribution rates	9.00%	11.50%	11.50%	11.50%
Required employer contribution rates	20.92%	11.50%	11.50%	11.50%
Status	Open	Open	Open	Open

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Employees Covered

At June 30, 2015, the following employees were covered by the benefit terms for the Miscellaneous Plan. The corresponding data is not available for employees included in the Safety Plan as the plan is a cost-sharing multiple employer plan:

	<u>Miscellaneous</u>
Inactive employees or beneficiaries currently receiving benefits	296
Inactive employees entitled to but not yet receiving benefits	181
Active employees	201
	<u>678</u>

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Net Pension Liability

The County's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2014, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2013	June 30, 2013
Measurement Date	June 30, 2014	June 30, 2014
Actuarial Cost Method	Entry-Age Normal	
Actuarial Assumptions:		
Discount Rate	7.50%	7.50%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	Varies by Entry Age and Service	
Investment Rate of Return	7.50% ⁽¹⁾	7.50% ⁽¹⁾
Mortality	Derived using CalPERS' Membership Data for All Funds	

(1) Net of pension plan investment expenses, including inflation.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.5 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-2018 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until there is a change in methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension investment expense and inflation) are developed for each major asset class.

The long-term expected rate of return includes both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

<u>Asset Class</u>	<u>Strategic Allocation</u>	<u>Real Return Years 1-10 ⁽¹⁾</u>	<u>Real Return Years 11-60 ⁽²⁾</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

⁽¹⁾ An expected inflation rate of 2.5% used for this period

⁽²⁾ An expected inflation rate of 3.0% used for this period

C. Changes in the Net Pension Liability

The changes in the Net Pension Liability for the County's Miscellaneous Plan follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Balance at June 30, 2013	<u>\$ 89,752,634</u>	<u>\$ 60,027,099</u>	<u>\$ 29,725,535</u>
Changes in the year:			
Service cost	2,502,844		2,502,844
Interest on total pension liability	6,656,474		6,656,474
Contributions from the employer		2,568,003	(2,568,003)
Contributions from employees		1,305,551	(1,305,551)
Net Investment Income		10,459,289	(10,459,289)
Benefit payments, including refunds of employee contributions	<u>(4,502,141)</u>	<u>(4,502,141)</u>	-
Net Changes	<u>4,657,177</u>	<u>9,830,702</u>	<u>(5,173,525)</u>
Balance at June 30, 2014	<u>\$ 94,409,811</u>	<u>\$ 69,857,801</u>	<u>\$ 24,552,010</u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

The County's net pension liability for the Safety Plan was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all plan participants, actuarially determined. The County's net pension liability and related Plan proportion for the Safety Plan is as follows:

Plan	Plan's Proportion to Total Pool @ June 30, 2013	Plan's Proportion to Total Pool @ June 30, 2014	Plan's Proportionate Share of Net Pension Liability
Safety			
County Peace Officer	0.06121%	0.05989%	\$ 3,726,415
PEPRA - Safety Peace Officer	0.00000%	0.00000%	48
Fire Tier II	0.00113%	0.00111%	68,869
Sheriff	0.08892%	0.08755%	5,447,868
Sheriff Tier II	0.00000%	0.00000%	44
PEPRA - Safety Sheriff	0.00000%	0.00000%	5
Total			\$ 9,243,249

Sensitivity of the Net Pension Liability to Change in the Discount Rate

The following presents the net pension liability of the County for each Plan, calculated using the discount rate for each Plan, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage points lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety	Total
1% Decrease	6.50%	6.50%	6.50%
Net Pension Liability	\$ 36,023,641	\$ 15,833,853	\$ 51,857,494
Current Discount Rate	7.50%	7.50%	7.50%
Net Pension Liability	\$ 24,552,010	\$ 9,243,249	\$ 33,795,259
1% Increase	8.50%	8.50%	8.50%
Net Pension Liability	\$ 14,905,186	\$ 3,812,793	\$ 18,717,979

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the year ended June 30, 2015, the County recognized pension expense of \$(411,519). Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

Change in net pension liability	\$ (8,124,122)
Contributions	3,715,519
Deferral for subsequent contributions	(3,645,383)
Deferred inflow - excess investment earnings	7,642,467
Pension expense	<u><u>\$ (411,519)</u></u>

At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments	-	7,545,834
Adjustment due to differences in proportions	136,341	232,973
County contributions subsequent to the measurement date	3,645,383	-
Total	<u><u>\$ 3,781,724</u></u>	<u><u>\$ 7,778,807</u></u>

\$3,645,383 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2016	\$ (1,934,021)
2017	(1,934,021)
2018	(1,918,419)
2019	(1,856,005)
2020	-
Thereafter	-
Total	<u><u>\$ (7,642,466)</u></u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 9: **OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Plan Description

The County administers a postemployment healthcare plan, a single-employer defined benefit post employment healthcare plan. The County established another post employment health benefit (OPEB) trust with the Public Agency Retirement Services (PARS) which is used to accumulate resources to fund future benefits, however it does not represent the activities of the plan. The Plan provides medical, dental and vision insurance benefits to eligible retirees.

The County provides post-retirement health care benefits, in accordance with County employment contracts, to all employees who retire, on a tiered basis. Employees hired prior to January 1, 2002, who have attained the age of 55 and have accrued a minimum of 20 years of service are entitled to post-retirement health care benefits. (In this category, age and time are tiered between age 50 and 55 with between 5 and 20 years of service depending upon the date of hire). Employees hired after January 1, 2002, are not eligible for post-retirement health care benefits. Instead, employees hired after this date shall be eligible to receive County contributions into an Internal Revenue Code Section 401(a) Plan established by the County. Currently, 159 retirees and 55 employees, not yet retired, meet the eligibility requirements for the pre-2002 hire health care retirement benefits. This is a closed group with no new members added or eligible. The County has a two-part system for acknowledging this liability. 1) The County budgets for the full 3% match of employee salaries to match the 3% maximum payable under the 401(a) plan. The excess not paid to participating employees remains in the retirement trust fund to pay on-going retiree costs. 2) The County budgets for the ARC with payments first going to fund current retiree costs and the remainder in trust to fund future retiree costs.

Funding Policy

The contribution requirements of the plan members and the County are established and may be amended by the County. The contribution is based on the difference between what the County paid directly to or on behalf of eligible employees and the full value of the annual required contributions (ARC). For fiscal year 2014-15, the County contributed \$2,581,939, or 172% of the ARC, to the Post Employment Benefit Plan.

Annual OPEB Cost and Net OPEB Obligation

The annual required contribution (ARC) is an amount actuarially determined in accordance with the parameters of GASB Statement 45 – *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pension*. The County's ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the Retiree Health Plan (dollar amount in thousands):

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Annual Required Contribution	\$ 1,501,197
Interest on prior year Net OPEB obligation	(148,738)
Adjustment to ARC	<u>182,610</u>
Annual OPEB cost	1,535,069
Contributions made	<u>(2,581,939)</u>
Change in OPEB benefit	(1,046,870)
Net OPEB asset - beginning of year	<u>(2,265,074)</u>
Net OPEB asset - end of year	<u><u>\$ (3,311,944)</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan (as described in the funding policy above), and the Net OPEB Obligation is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Asset</u>
6/30/13	\$ 1,977,787	136%	\$ 1,666,653
6/30/14	1,986,824	130%	2,265,074
6/30/15	1,501,197	172%	3,311,944

Funded Status and Funding Progress

The funded status of the plan, based on an actuarial valuation as of January 1, 2014, the plan's most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 25,894,516
Actuarial value of plan assets	<u>11,907,624</u>
Unfunded actuarial accrued liability (UAAL)	13,986,892
Funded ratio (actuarial value of plan assets/AAL)	45.99%
Covered payroll (active Plan members)	n/a
UAAL as a percentage of covered payroll	n/a

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2014 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 6.25% investment rate of return, an inflation rate of 2.5% per year, and assumed medical inflation of 9% graded down to 4% over 9 years. The OPEB plan's unfunded actuarial liability is being amortized by level percent of payroll contributions over 30 years. The remaining amortization period at June 30, 2015, was 23 years.

NOTE 10: NET POSITION/FUND BALANCES

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned and unassigned. A detailed schedule of fund balances at June 30, 2015 is as follows:

	General Fund	Road Fund	Realignment Fund	Other Governmental Funds	Total
Nonspendable:					
Prepays and inventory	\$ 73,469	\$ 368,462	\$ --	\$ 1,473	\$ 443,404
Total Nonspendable	<u>73,469</u>	<u>368,462</u>	<u>--</u>	<u>1,473</u>	<u>443,404</u>
Restricted for:					
Road projects	--	--	3,027,867	--	3,027,867
Health services	5,795,284	--	--	65,840	5,861,124
County service areas	--	--	--	2,229,499	2,229,499
Community development	--	--	--	329,080	329,080
Various grants programs	--	--	--	1,305,347	1,305,347
Total Restricted	<u>5,795,284</u>	<u>--</u>	<u>3,027,867</u>	<u>3,929,766</u>	<u>12,752,917</u>
Assigned:					
Capital projects	--	--	--	282,551	282,551
Debt service	--	--	--	--	--
Total Assigned	<u>--</u>	<u>--</u>	<u>--</u>	<u>282,551</u>	<u>282,551</u>
Unassigned	<u>5,868,809</u>	<u>(1,052,824)</u>	<u>--</u>	<u>(139,506)</u>	<u>4,676,479</u>
Total Fund Balance	<u>\$ 11,737,562</u>	<u>\$ (684,362)</u>	<u>\$ 3,027,867</u>	<u>\$ 4,074,284</u>	<u>\$ 18,155,351</u>

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 10: NET POSITION/FUND BALANCES (CONTINUED)

In circumstances where an expenditures is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned and unassigned.

NOTE 11: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The County's Insurance Internal Service Fund is used to account for and finance its uninsured risks of loss for general liability and workers' compensation. Under this program, the Risk Management Funds provide coverage for up to a maximum of \$125,000 for each workers' compensation claim and \$25,000 for each general liability claim, up to four claims per year. The County is a member of the Trindel Insurance Fund. Trindel Insurance Fund (JPA) is classified as a claims-servicing or account pool, which results in the County retaining the risk of loss and being considered self-insured with regard to liability coverage for the first \$100,000 of general liability per occurrence. The County maintains reserves on hand with the Trindel Insurance Fund for all known claims as calculated by the actuary and a prudent reserve for the deductibles for future claims. At June 30, 2015, the County held deposits with the Trindel Insurance Fund of \$3,014,304.

The County also belongs to another larger JPA called the California State Association of Counties Excess Insurance Authority (CSACEIA). CSACEIA, along with other commercial carriers, increases the coverage for general liability to \$15 million. Also, CSACEIA, along with other commercial carriers, covers replacement cost on property to \$600 million with a \$1,000 deductible per occurrence. CSACEIA is a public entity risk pool currently operating as a common risk management and insurance program. The County pays an annual premium to the Authority for excess insurance coverage. Should actual losses among participants be greater than anticipated, the County will be assessed its pro rata share of the deficiency. Conversely, if the actual losses are less than anticipated, the County will be refunded its pro rata share of the excess. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

All funds of the County participate in the program and make payments to the Risk Management funds based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. The claims liability of \$1,383,097 reported in the government-wide statements at June 30, 2015, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Estimates of the liabilities for incurred (both reported and unreported) but unpaid claims are actuarially determined. Liabilities are based on the estimated cost of settling the claims.

Changes in the County's claims liability amount for the fiscal years ending June 30, 2014 and 2015 were as follows:

<u>Fiscal Year Ended</u>	<u>Balance at Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at End of Fiscal Year</u>
2014	\$ 1,666,590	\$ 343,494	\$ 566,037	\$ 1,444,407
2015	\$ 1,444,407	\$ --	\$ 61,310	\$ 1,383,097

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 11: **RISK MANAGEMENT** (CONTINUED)

The County is also involved in various cases in which there is a reasonable possibility of loss. All of the cases in excess of the \$100,000 retained liability limit are covered by excess insurance coverage. In accordance with Governmental Accounting Standards Board Statement No. 10, these cases have not been accrued in the financial statements.

NOTE 12: **JOINT AGENCIES**

The CSAC Excess Insurance Authority is a joint powers authority organized to develop and fund excess insurance programs for member counties. The Authority operates public entity risk pools for workers' compensation, comprehensive liability, property, medical malpractice, and the pool purchases excess insurance and provides services for members. The Authority is under the control and direction of a board of directors consisting of representatives of the fifty member counties.

Complete audited financial statements for CSAC Excess Insurance Authority can be obtained from the Authority's Office at 3017 Gold Canal Drive, Suite 300, Rancho Cordova, California 95670.

NOTE 13: **COMMITMENTS AND CONTINGENCIES**

The County is involved in several lawsuits. Due to the nature of the cases, County Counsel is unable to estimate at this time the probability of favorable or unfavorable outcomes. Therefore, no provision has been made in the financial statements for a loss contingency.

NOTE 14: **FUTURE ACCOUNTING PRONOUNCEMENTS**

GASB recently released several new accounting and financial reporting standards. The following GASB Statements will be implemented in the future financial statements.

GASB Statement No. 72, *Fair Value Measurement and Application*, is effective for reporting periods beginning after June 15, 2015.

GASB Statement No. 73, *Accounting and Financial Reporting for Pension and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provision of GASB Statements No. 67 and No. 68*, is effective for fiscal years beginning after June 15, 2015 – except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of GASB Statement No. 68, which are effective for fiscal years beginning after June 15, 2016.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, is effective for fiscal years beginning after June 15, 2016.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans*, is effective for reporting periods beginning after June 15, 2017.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, is effective for reporting periods beginning after June 15, 2015.

COUNTY OF MONO

Notes to the Financial Statements
For the Year Ended June 30, 2015

NOTE 15: PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$42,380,198 was made to decrease both governmental and business-type activities' beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of the net pension liability and other adjustments as described below.

The restatement of beginning net position is summarized as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Net position at July 1, 2014, as previously stated	\$ 53,743,253	\$ (115,299)	\$ 53,627,954
Net pension liability adjustment	<u>(41,916,986)</u>	<u>(463,212)</u>	<u>(42,380,198)</u>
Net position at July 1, 2014, as restated	<u><u>\$ 11,826,267</u></u>	<u><u>\$ (578,511)</u></u>	<u><u>\$11,247,756</u></u>

Prior adjustments were made in the following funds:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
Governmental Activities		
General Fund	To account for various fund reclassifications	\$ (55,338)
Nonmajor Governmental Funds	To account for various fund reclassifications	(38,414)
Motor Pool Fund	To account for net pension liability	(111,385)
Governmental Funds	To account for net pension liability	<u>(41,711,849)</u>
	Total	<u><u>\$ (41,916,986)</u></u>
Business-Type Activities		
Solid Waste Fund	To account for adjustment to post-closure liability	\$ 212,677
	To account for net pension liability	<u>(675,889)</u>
	Total	<u><u>\$ (463,212)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

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COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2015

Schedule of Changes in Net Pension Liability and Related Ratios

Miscellaneous Plan – Agent Multiple-Employer Defined Benefit Pension Plan
Last 10 Fiscal Years*

	<u>FY 2014</u>
Total Pension Liability	
Service cost	\$ 2,502,844
Interest on total pension liability	6,656,474
Benefit payments, including refunds of employee contributions	<u>(4,502,141)</u>
Net Change in total pension liability	4,657,177
Total pension liability - beginning	89,752,634
Total pension liability - ending (a)	<u>\$ 94,409,811</u>
Plan Fiduciary Net Position	
Contributions - employer	\$ 2,568,003
Contributions - employee	1,305,551
Net investment income	10,459,289
Benefit payments, including refunds of employee contributions	<u>(4,502,141)</u>
Net change in plan fiduciary net position	9,830,702
Plan fiduciary net position - beginning	60,027,099
Plan fiduciary net position - ending (b)	<u>\$ 69,857,801</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 24,552,010</u>
Plan fiduciary net position as a percentage of total pension liability	73.99%
County's covered-employee payroll	\$ 12,796,381
Net pension liability as a percentage of covered-employee payroll	191.87%

*Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2015

Schedule of Pension Plan Contributions

Miscellaneous Plan – Agent Multiple-Employer Defined Benefit Pension Plan

	2014
Actuarially determined contribution	\$ 2,568,003
Contributions in relation to the actuarially determined contributions	2,568,003
Contributions deficiency (excess)	\$ -
	<hr/> <hr/>
Covered-employee payroll	12,796,381 20.07%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2013-2014 were from the June 30, 2011 valuations.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For details, see June 30, 2011 Funding Valuation Report.
Asset Valuation Method	Actuarial Value of Asset. For details, see June 30, 2001 Funding Valuation Report.
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment Rate of Return	7.50% Net of pension plan investment and administrative expenses; includes inflation.
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2015

Schedule of Proportionate Share of the Net Pension Liability / (Asset) and Related Ratios as of the Measurement Date

Safety Plans – Cost-Sharing Multiple-Employer Defined Benefit Pension Plans

Last 10 Fiscal Years*	FY 2014
County Peace Officer	
County's proportion of the net pension liability (asset)	0.05989%
County's proportionate share of the net pension liability (asset)	\$ 3,726,415
County's covered-employee payroll	\$ 570,922
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	652.70%
Plan fiduciary net position as a percentage of total pension liability	81.42%
Plan's proportionate share of aggregate employer contributions	\$ 462,270
PEPRA - Safety Peace Officer	
County's proportion of the net pension liability (asset)	0.00000%
County's proportionate share of the net pension liability (asset)	\$ 48
County's covered-employee payroll	\$ 45,275
percentage of its covered-employee payroll	0.11%
Plan fiduciary net position as a percentage of total pension liability	81.47%
Plan's proportionate share of aggregate employer contributions	\$ 6
Fire Tier II	
County's proportion of the net pension liability (asset)	0.00111%
County's proportionate share of the net pension liability (asset)	\$ 68,869
County's covered-employee payroll	\$ 348,595
percentage of its covered-employee payroll	19.76%
Plan fiduciary net position as a percentage of total pension liability	81.42%
Plan's proportionate share of aggregate employer contributions	\$ 8,543
Sheriff	
County's proportion of the net pension liability (asset)	0.08755%
County's proportionate share of the net pension liability (asset)	\$ 5,447,868
County's covered-employee payroll	\$ 3,270,845
percentage of its covered-employee payroll	166.56%
Plan fiduciary net position as a percentage of total pension liability	81.07%
Plan's proportionate share of aggregate employer contributions	\$ 660,500
Sheriff Tier II	
County's proportion of the net pension liability (asset)	0.00000%
County's proportionate share of the net pension liability (asset)	\$ 44
County's covered-employee payroll	\$ 278,037
percentage of its covered-employee payroll	0.02%
Plan fiduciary net position as a percentage of total pension liability	81.59%
Plan's proportionate share of aggregate employer contributions	\$ 6

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2015

Schedule of Proportionate Share of the Net Pension Liability / (Asset) and Related Ratios as of the Measurement Date (continued)

Last 10 Fiscal Years*

	<u>FY 2014</u>	
PEPRA - Safety Sheriff		
County's proportion of the net pension liability (asset)		0.00000%
County's proportionate share of the net pension liability (asset)	\$	5
County's covered-employee payroll	\$	56,701
percentage of its covered-employee payroll		0.01%
Plan fiduciary net position as a percentage of total pension liability		83.33%
Plan's proportionate share of aggregate employer contributions	\$	1

Schedule of Pension Plan Contributions

Safety Plans – Cost-Sharing Multiple-Employer Defined Benefit Pension Plans

Last 10 Fiscal Years*

Safety Plans

	<u>2014</u>	
Actuarially determined contribution	\$	1,147,516
Contributions in relation to the actuarially determined contributions		1,147,516
Contributions deficiency (excess)	\$	-
		<hr/> <hr/>
Covered-employee payroll		4,570,385
		25.11%

*Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2015

Other Post-Employment Benefits (OPEB)

Schedule of Funding Progress

The table below shows an analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of June 30 (\$ amount in thousands):

<u>Actuarial Valuation Date</u>	<u>Actuarial Accrued Liability</u>	<u>Actuarial Asset Value</u>	<u>Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Percentage of Covered Payroll</u>
01/01/10	\$ 27,643	\$ 3,567	\$ 24,076	12.9%	n/a	n/a
01/01/12	26,703	7,315	19,388	27.4%	n/a	n/a
1/1/2014	25,895	11,908	13,987	46.0%	n/a	n/a

COUNTY OF MONO

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 20,288,000	\$ 20,276,000	\$ 21,495,009	\$ 1,219,009
Licenses and permits	326,700	326,700	363,550	36,850
Fines, forfeits and penalties	527,950	527,950	689,771	161,821
Revenue from use of money and property	32,800	32,800	41,194	8,394
Aid from other governments	3,851,701	3,651,435	4,539,431	887,996
Charges for services	3,854,233	3,858,896	4,511,990	653,094
Miscellaneous revenue	258,000	300,144	66,827	(233,317)
Total Revenues	<u>29,139,384</u>	<u>28,973,925</u>	<u>31,707,772</u>	<u>2,733,847</u>
Expenditures:				
Current:				
General government	11,265,783	11,192,220	9,515,738	1,676,482
Public protection	16,508,899	16,063,097	14,185,970	1,877,127
Health and sanitation	3,642,412	3,947,486	3,895,567	51,919
Public assistance	193,382	221,432	129,834	91,598
Education	38,342	39,164	39,164	--
Debt service:				
Interest			122	(122)
Total Expenditures	<u>31,648,818</u>	<u>31,463,399</u>	<u>27,766,395</u>	<u>3,697,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,509,434)</u>	<u>(2,489,474)</u>	<u>3,941,377</u>	<u>6,430,851</u>
Other Financing Sources (Uses):				
Sale of capital assets	1,500	1,500	6,650	5,150
Transfers in	1,880,292	1,583,175	868,057	(715,118)
Transfers out	(3,584,418)	(2,173,353)	(919,335)	1,254,018
Total Other Financing Sources (Uses)	<u>(1,702,626)</u>	<u>(588,678)</u>	<u>(44,628)</u>	<u>544,050</u>
Net Change in Fund Balances	(4,212,060)	(3,078,152)	3,896,749	6,974,901
Budgetary Fund Balances - Beginning of Year	767,249	767,249	767,249	--
Prior period adjustment	--	--	(47,342)	(47,342)
Budgetary Fund Balances - Beginning of Year, restated	<u>767,249</u>	<u>767,249</u>	<u>719,907</u>	<u>(47,342)</u>
Budgetary Fund Balances - End of Year	<u>\$ (3,444,811)</u>	<u>\$ (2,310,903)</u>	<u>\$ 4,616,656</u>	<u>\$ 6,927,559</u>

(1) Explanation of differences between statement of revenues, expenditures and changes in fund balance:

Sources/inflows of resources

Actual amounts from the budgetary comparison schedule	\$ 31,707,772
Receipts from funds reclassified from County Agency Funds, not budgeted	<u>9,036,794</u>

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (page 25)	<u>\$ 40,744,566</u>
--	----------------------

Uses/outflows of resources

Actual amounts from the budgetary comparison schedule	\$ 27,766,395
Disbursements from funds reclassified from County Agency Funds, not budgeted	<u>9,393,191</u>

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds (page 25)	<u>\$ 37,159,586</u>
--	----------------------

COUNTY OF MONO

Budgetary Comparison Schedule
Road Fund
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ 5,000	\$ 5,000	\$ 10,560	\$ 5,560
Fines, forfeits and penalties	40,000	40,000	47,319	7,319
Revenue from use of money and property	1,000	1,000	(1,631)	(2,631)
Aid from other governments	2,962,871	2,867,017	5,428,077	2,561,060
Charges for services	720,000	720,000	589,619	(130,381)
Other revenues	--	--	2,173	2,173
Total Revenues	3,728,871	3,633,017	6,076,117	2,443,100
Expenditures:				
Current:				
Public way and facilities	4,176,522	12,308,955	7,815,376	4,493,579
Total Expenditures	4,176,522	12,308,955	7,815,376	4,493,579
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (447,651)	 (8,675,938)	 (1,739,259)	 6,936,679
Other Financing Sources (Uses):				
Transfers in	448,317	606,749	605,594	(1,155)
Sale of capital assets	5,000	5,000	23,750	18,750
Total Other Financing Sources (Uses)	453,317	611,749	629,344	17,595
 Net Change in Fund Balances	 5,666	 (8,064,189)	 (1,109,915)	 6,954,274
 Fund Balances - Beginning of Year	 425,553	 425,553	 425,553	 --
 Fund Balances - End of Year	 <u>\$ 431,219</u>	 <u>\$ (7,638,636)</u>	 <u>\$ (684,362)</u>	 <u>\$ 6,954,274</u>

COUNTY OF MONO

Budgetary Comparison Schedule
 Realignment Fund
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Aid from other governments	\$ --	\$ --	\$ 3,093,035	\$ 3,093,035
Use of money and property	--	--	12,375	12,375
Total Revenues	<u>--</u>	<u>--</u>	<u>3,105,410</u>	<u>3,093,035</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>3,105,410</u>	<u>3,093,035</u>
Other Financing Sources (Uses):				
Transfers out	--	--	(1,934,921)	(1,934,921)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(1,934,921)</u>	<u>(1,934,921)</u>
Net Change in Fund Balances	--	--	1,170,489	1,158,114
Fund Balances - Beginning of Year	<u>--</u>	<u>--</u>	<u>1,857,378</u>	<u>1,857,378</u>
Fund Balances - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,027,867</u>	<u>\$ 3,015,492</u>

COUNTY OF MONO

Note to Required Supplementary Information
For the Year Ended June 30, 2015

BUDGETARY BASIS OF ACCOUNTING

General Budget Policies

By State law, the County Board of Supervisors must approve a tentative budget no later than June 30 of each year, and adopt a final budget no later than August 30. A public hearing must be conducted to receive comments prior to adoption. However, due to the lateness of the adoption of the State budget, the County by resolution R03-058 has extended these periods to August 10 and October 2, respectively.

From the effective date of the budget, which is adopted and controlled at the departmental level, the amounts stated therein as proposed expenditures become appropriations to the various County departments. However, the legal level of control is the fund level. The Board of Supervisors may amend the budget by resolution during the fiscal year. Department heads may, upon approval of the Auditor-Controller, make transfers from one object or purpose to another within the same budget unit. All other budget amendments must be approved by the Board. It is this final revised budget that is presented in the basic financial statements. Appropriations lapse at year end.

Budgets are adopted for the general fund and most special revenue funds. Accounting principles applied for purposes of developing data on a budgetary basis are materially the same as those used to present financial statements in conformity with GAAP.

Individual fund budgetary comparisons are not presented at the detail budget unit level due to their excessive length. A separate publication presenting this information is available.

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including that acquisition or construction of capital facilities and other capital assets.

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COUNTY OF MONO

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015

Special Revenue

	Geothermal	Bio Terrorism	Fish and Game	Tobacco	Emergency Medical Services
<u>Assets</u>					
Cash and investments	\$ 128,981	\$ --	\$ 11,824	\$ --	\$ 65,840
Accounts receivable	--	4	--	--	--
Prepaid expenses	--	73	--	1,400	--
Due from other governments	--	42,011	--	--	--
Total Assets	\$ 128,981	\$ 42,088	\$ 11,824	\$ 1,400	\$ 65,840
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ --	\$ 1,925	\$ --	\$ 44	\$ --
Retention payable	--	--	--	--	--
Salaries and benefits payable	--	20,372	--	9,158	--
Due to other funds	--	89,211	--	18,208	--
Total Liabilities	--	111,508	--	27,410	--
Deferred Inflows of Resources:					
Unavailable Revenue	--	29,665	--	--	--
Fund Balance					
Nonspendable	--	73	--	1,400	--
Restricted	128,981	--	11,824	--	65,840
Assigned	--	--	--	--	--
Unassigned	--	(99,158)	--	(27,410)	--
Total Fund Balances	128,981	(99,085)	11,824	(26,010)	65,840
Total Liabilities, Deferred Inflows and Fund Balances	\$ 128,981	\$ 42,088	\$ 11,824	\$ 1,400	\$ 65,840

continued

COUNTY OF MONO

Combining Balance Sheet (continued)
 Nonmajor Governmental Funds
 June 30, 2015

	Special Revenue			
	Major Thoroughfare	Mitigation Fee	County Service Areas	Development Impact
<u>Assets</u>				
Cash and investments	\$ 119	\$ 119,292	\$ 2,225,442	\$ 209,788
Accounts receivable	--	--	8,913	--
Prepaid expenses	--	--	--	--
Due from other governments	--	--	1,336	--
Total Assets	\$ 119	\$ 119,292	\$ 2,235,691	\$ 209,788
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ 5,829	\$ --
Retention payable	--	--	--	--
Salaries and benefits payable	--	--	363	--
Due to other funds	--	--	--	--
Total Liabilities	--	--	6,192	--
Deferred Inflows of Resources:				
Unavailable Revenue	--	--	--	--
Fund Balance				
Nonspendable	--	--	--	--
Restricted	119	119,292	2,229,499	209,788
Assigned	--	--	--	--
Unassigned	--	--	--	--
Total Fund Balances	119	119,292	2,229,499	209,788
Total Liabilities, Deferred Inflows and Fund Balances	\$ 119	\$ 119,292	\$ 2,235,691	\$ 209,788

continued

COUNTY OF MONO

Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue		Capital Projects	Debt Service	Total
	Various	Total	Miscellaneous	Debt Service	
	Restricted Grant Funds	Special Revenue	Capital Improvements	Fund	
<u>Assets</u>					
Cash and investments	\$ 1,117,703	\$ 3,878,989	\$ 403,300	\$ 62,100	\$ 4,344,389
Accounts receivable	32	8,949	--	--	8,949
Prepaid expenses	--	1,473	--	--	1,473
Due from other governments	124,068	167,415	217,297	--	384,712
Total Assets	\$ 1,241,803	\$ 4,056,826	\$ 620,597	\$ 62,100	\$ 4,739,523
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 28,977	\$ 36,775	\$ 104,200	\$ 75,038	\$ 216,013
Retention payable	573	573	16,549	--	17,122
Salaries and benefits payable	6,508	36,401	--	--	36,401
Due to other funds	--	107,419	--	--	107,419
Total Liabilities	36,058	181,168	120,749	75,038	376,955
Deferred Inflows of Resources:					
Unavailable Revenue	41,322	70,987	217,297	--	288,284
Fund Balance					
Nonspendable	--	1,473	--	--	1,473
Restricted	1,164,423	3,929,766	--	--	3,929,766
Assigned	--	--	282,551	--	282,551
Unassigned	--	(126,568)	--	(12,938)	(139,506)
Total Fund Balances	1,164,423	3,804,671	282,551	(12,938)	4,074,284
Total Liabilities, Deferred Inflows and Fund Balances	\$ 1,241,803	\$ 4,056,826	\$ 620,597	\$ 62,100	\$ 4,739,523

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue				Emergency Medical Services
	Geothermal	Bio Terrorism	Fish and Game	Tobacco	
Revenues:					
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --
Fines, forfeitures and penalties	--	--	10,026	971	68,043
Use of money and property	228	(635)	137	(135)	1,101
Intergovernmental	122,316	254,188	--	150,000	--
Charges for services	--	--	--	--	--
Miscellaneous	76,432	4	--	--	--
Total Revenues	<u>198,976</u>	<u>253,557</u>	<u>10,163</u>	<u>150,836</u>	<u>69,144</u>
Expenditures:					
Current:					
General government	--	--	--	--	--
Public protection	73,618	339,658	14,076	--	--
Public ways and facilities	--	--	--	--	--
Health and sanitation	--	--	--	176,341	132,308
Public assistance	--	--	--	--	--
Debt service:					
Principal	--	--	--	--	--
Interest	--	--	--	--	--
Capital outlay	--	--	--	--	--
Total Expenditures	<u>73,618</u>	<u>339,658</u>	<u>14,076</u>	<u>176,341</u>	<u>132,308</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>125,358</u>	<u>(86,101)</u>	<u>(3,913)</u>	<u>(25,505)</u>	<u>(63,164)</u>
Other Financing Sources (Uses):					
Transfers in	--	100,210	--	32,333	--
Transfers out	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>100,210</u>	<u>--</u>	<u>32,333</u>	<u>--</u>
Net Change in Fund Balances	125,358	14,109	(3,913)	6,828	(63,164)
Fund Balances - Beginning of Year	3,623	(113,267)	15,737	(34,238)	129,004
Prior period adjustment	--	--	--	--	--
Beginning of Year, restated	<u>3,623</u>	<u>(113,267)</u>	<u>15,737</u>	<u>(34,238)</u>	<u>129,004</u>
Fund Balances - End of Year	<u>\$ 128,981</u>	<u>\$ (99,158)</u>	<u>\$ 11,824</u>	<u>\$ (27,410)</u>	<u>\$ 65,840</u>

continued

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue			
	Major Thoroughfare	Mitigation Fee	County Service Areas	Development Impact
Revenues:				
Taxes	\$ --	\$ --	\$ 191,417	\$ --
Fines, forfeitures and penalties	--	--	--	--
Use of money and property	454	982	19,231	1,727
Intergovernmental	--	--	--	--
Charges for services	--	--	129,152	--
Miscellaneous	--	--	27,180	--
Total Revenues	<u>454</u>	<u>982</u>	<u>366,980</u>	<u>1,727</u>
Expenditures:				
Current:				
General government	--	--	149,622	--
Public protection	--	--	--	--
Public ways and facilities	--	--	--	--
Health and sanitation	--	--	--	--
Public assistance	--	--	--	--
Debt service:				
Principal	--	--	--	--
Interest	--	--	--	--
Capital outlay	--	--	--	--
Total Expenditures	<u>--</u>	<u>--</u>	<u>149,622</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>454</u>	<u>982</u>	<u>217,358</u>	<u>1,727</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	(64,407)	--	(199,035)	--
Total Other Financing Sources (Uses)	<u>(64,407)</u>	<u>--</u>	<u>(199,035)</u>	<u>--</u>
Net Change in Fund Balances	(63,953)	982	18,323	1,727
Fund Balances - Beginning of Year	64,072	118,310	1,541,228	208,061
Prior period adjustment	--	--	669,948	--
Beginning of Year, restated	<u>64,072</u>	<u>118,310</u>	<u>2,211,176</u>	<u>208,061</u>
Fund Balances - End of Year	<u>\$ 119</u>	<u>\$ 119,292</u>	<u>\$ 2,229,499</u>	<u>\$ 209,788</u>

continued

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2015

	Special Revenue		Capital Projects	Debt Service	Total
	Various	Total	Miscellaneous	Debt Service	
	Restricted Grant Funds	Special Revenue	Capital Improvements	Fund	
Revenues:					
Taxes	\$ --	\$ 191,417	\$ --	\$ --	\$ 191,417
Fines, forfeitures and penalties	13,500	92,540	--	--	92,540
Use of money and property	6,145	29,235	--	--	29,235
Intergovernmental	3,859,284	4,385,788	157,241	--	4,543,029
Charges for services	6,326	135,478	--	--	135,478
Miscellaneous	911,551	1,015,167	1,300	--	1,016,467
Total Revenues	<u>4,796,806</u>	<u>5,849,625</u>	<u>158,541</u>	<u>--</u>	<u>6,008,166</u>
Expenditures:					
Current:					
General government	13,084	162,706	--	--	162,706
Public protection	844,175	1,271,527	--	--	1,271,527
Public ways and facilities	3,329,331	3,329,331	--	--	3,329,331
Health and sanitation	--	308,649	--	--	308,649
Public assistance	94,266	94,266	--	--	94,266
Debt service:					
Principal	--	--	--	596,300	596,300
Interest	--	--	--	139,372	139,372
Capital outlay	--	--	805,922	--	805,922
Total Expenditures	<u>4,280,856</u>	<u>5,166,479</u>	<u>805,922</u>	<u>735,672</u>	<u>6,708,073</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>515,950</u>	<u>683,146</u>	<u>(647,381)</u>	<u>(735,672)</u>	<u>(699,907)</u>
Other Financing Sources (Uses):					
Transfers in	306,097	438,640	446,013	825,161	1,709,814
Transfers out	(330,433)	(593,875)	--	(118,574)	(712,449)
Total Other Financing Sources (Uses)	<u>(24,336)</u>	<u>(155,235)</u>	<u>446,013</u>	<u>706,587</u>	<u>997,365</u>
Net Change in Fund Balances	491,614	527,911	(201,368)	(29,085)	297,458
Fund Balances - Beginning of Year	1,381,171	3,313,701	483,919	16,147	3,813,767
Prior period adjustment	(708,362)	(38,414)	--	--	(38,414)
Beginning of Year, restated	<u>672,809</u>	<u>3,275,287</u>	<u>483,919</u>	<u>16,147</u>	<u>3,775,353</u>
Fund Balances - End of Year	<u>\$ 1,164,423</u>	<u>\$ 3,803,198</u>	<u>\$ 282,551</u>	<u>\$ (12,938)</u>	<u>\$ 4,072,811</u>

NONMAJOR ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the County has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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COUNTY OF MONO

Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2015

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
<u>Assets</u>			
Current Assets:			
Pooled cash and investments	<u>\$ 45,814</u>	<u>\$ 36,055</u>	<u>\$ 81,869</u>
Total Assets	<u>45,814</u>	<u>36,055</u>	<u>81,869</u>
<u>Liabilities</u>			
Current Liabilities:			
Accounts payable	<u>2,365</u>	<u>651</u>	<u>3,016</u>
Total Liabilities	<u>2,365</u>	<u>651</u>	<u>3,016</u>
<u>Net Position</u>			
Restricted	--	30,222	30,222
Unrestricted	<u>43,449</u>	<u>5,182</u>	<u>48,631</u>
Total Net Position	<u><u>\$ 43,449</u></u>	<u><u>\$ 35,404</u></u>	<u><u>\$ 78,853</u></u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and
Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2015

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 33,118	\$ --	\$ 33,118
Total Operating Revenues	<u>33,118</u>	<u>--</u>	<u>33,118</u>
Operating Expenses:			
Services and supplies	<u>45,894</u>	<u>3,017</u>	<u>48,911</u>
Total Operating Expenses	<u>45,894</u>	<u>3,017</u>	<u>48,911</u>
Operating Income (Loss)	<u>(12,776)</u>	<u>(3,017)</u>	<u>(15,793)</u>
Non-Operating Revenues (Expenses):			
Interest income (expense)	<u>441</u>	<u>294</u>	<u>735</u>
Total Non-Operating Revenues	<u>441</u>	<u>294</u>	<u>735</u>
Income (loss) before transfers	(12,335)	(2,723)	(15,058)
Transfers in	<u>--</u>	<u>2,000</u>	<u>2,000</u>
Change in Net Position	(12,335)	(723)	(13,058)
Net Position - Beginning of Year	<u>55,784</u>	<u>36,127</u>	<u>91,911</u>
Net Position - End of Year	<u>\$ 43,449</u>	<u>\$ 35,404</u>	<u>\$ 78,853</u>

COUNTY OF MONO

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2015

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 35,132	\$ --	\$ 35,132
Cash paid to suppliers for goods and services	<u>(45,154)</u>	<u>(2,366)</u>	<u>(47,520)</u>
Net Cash Provided (Used) by Operating Activities	<u>(10,022)</u>	<u>(2,366)</u>	<u>(12,388)</u>
CASH FLOWS FROM NONCAPITAL FINANCING			
Transfers from other funds	<u>--</u>	<u>2,000</u>	<u>2,000</u>
Net Cash Provided (Used) by Noncapital Financing	<u>--</u>	<u>2,000</u>	<u>2,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	<u>441</u>	<u>294</u>	<u>735</u>
Net Cash Provided (Used) by Investing Activities	<u>441</u>	<u>294</u>	<u>735</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(9,581)	(72)	(9,653)
Cash and Cash Equivalents, Beginning of Year	<u>55,395</u>	<u>36,127</u>	<u>91,522</u>
Cash and Cash Equivalents, End of Year	<u>\$ 45,814</u>	<u>\$ 36,055</u>	<u>\$ 81,869</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (12,776)	\$ (3,017)	\$ (15,793)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
Increase (decrease) in:			
Receivables	2,014	--	2,014
Payables	<u>740</u>	<u>651</u>	<u>1,391</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (10,022)</u>	<u>\$ (2,366)</u>	<u>\$ (12,388)</u>

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INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

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COUNTY OF MONO

Combining Statement of Net Position
Internal Service Funds
June 30, 2015

	<u>Copier Pool</u>	<u>Motor Pool</u>	<u>Insurance Pool</u>	<u>Tech Refresh Pool</u>	<u>Total</u>
<u>Assets</u>					
Current Assets:					
Pooled cash and investments	\$ 40,414	\$ 1,052,363	200,449	27,809	\$ 1,321,035
Deposits with others	--	--	3,014,304	--	3,014,304
Total Current Assets	<u>40,414</u>	<u>1,052,363</u>	<u>3,214,753</u>	<u>27,809</u>	<u>4,335,339</u>
Noncurrent Assets:					
Capital assets:					
Depreciable, net	73,121	1,094,166	--	--	1,167,287
Total Noncurrent Assets	<u>73,121</u>	<u>1,094,166</u>	<u>--</u>	<u>--</u>	<u>1,167,287</u>
Total Assets	<u>113,535</u>	<u>2,146,529</u>	<u>3,214,753</u>	<u>27,809</u>	<u>5,502,626</u>
Deferred Outflows - Pension	--	9,994	--	--	9,994
<u>Liabilities</u>					
Current Liabilities:					
Accounts payable	7,003	234,488	--	--	241,491
Salaries and benefits payable	--	15,698	3,762	--	19,460
Claims liability	--	--	1,383,097	--	1,383,097
Net pension liability	--	100,699	--	--	100,699
Total Liabilities	<u>7,003</u>	<u>350,885</u>	<u>1,386,859</u>	<u>--</u>	<u>1,744,747</u>
Deferred Inflows - Pension	--	19,655	--	--	19,655
<u>Net Position</u>					
Net investment in capital assets	73,121	1,094,166	--	--	1,167,287
Restricted	50,756	687,787	--	--	738,543
Unrestricted	(17,345)	4,030	1,827,894	27,809	1,842,388
Total Net Position	<u>\$ 106,532</u>	<u>\$ 1,785,983</u>	<u>\$ 1,827,894</u>	<u>\$ 27,809</u>	<u>\$ 3,748,218</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2015

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
Operating Revenues:					
Charges for services	\$ 98,475	\$ 594,450	\$ 725,665	\$ 62,550	\$ 1,481,140
Total Operating Revenues	<u>98,475</u>	<u>594,450</u>	<u>725,665</u>	<u>62,550</u>	<u>1,481,140</u>
Operating Expenses:					
Salaries and benefits	--	192,968	108,456	--	301,424
Services and supplies	72,684	275,043	1,182,902	34,824	1,565,453
Claims expense	--	--	500	--	500
Depreciation	27,388	423,431	--	--	450,819
Total Operating Expenses	<u>100,072</u>	<u>891,442</u>	<u>1,291,858</u>	<u>34,824</u>	<u>2,318,196</u>
Operating Income (Loss)	<u>(1,597)</u>	<u>(296,992)</u>	<u>(566,193)</u>	<u>27,726</u>	<u>(837,056)</u>
Non-Operating Revenues (Expenses):					
Interest income (expense)	98	7,819	25,791	83	33,791
Miscellaneous	--	34,539	48,124	--	82,663
Total Non-Operating Revenues	<u>98</u>	<u>42,358</u>	<u>73,915</u>	<u>83</u>	<u>116,454</u>
Change in Net Position	<u>(1,499)</u>	<u>(254,634)</u>	<u>(492,278)</u>	<u>27,809</u>	<u>(720,602)</u>
Net Position - Beginning of Year	108,031	2,152,002	2,320,172	--	4,580,205
Prior period adjustment	--	(111,385)	--	--	(111,385)
Net Position - Beginning of Year, restated	<u>108,031</u>	<u>2,040,617</u>	<u>2,320,172</u>	<u>--</u>	<u>4,468,820</u>
Net Position - End of Year	<u>\$ 106,532</u>	<u>\$ 1,785,983</u>	<u>\$ 1,827,894</u>	<u>\$ 27,809</u>	<u>\$ 3,748,218</u>

COUNTY OF MONO

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2015

	<u>Copier Pool</u>	<u>Motor Pool</u>	<u>Insurance Pool</u>	<u>Tech Refresh Pool</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipts from interfund services provided	\$ 98,475	\$ 594,450	\$ 725,665	\$ 62,550	\$ 1,481,140
Cash paid to employees for services	--	(178,295)	(104,694)	--	(282,989)
Cash paid to suppliers for goods and services	<u>(76,863)</u>	<u>(41,437)</u>	<u>(663,321)</u>	<u>(34,824)</u>	<u>(816,445)</u>
Net Cash Provided (Used) by Operating Activities	<u>21,612</u>	<u>374,718</u>	<u>(42,350)</u>	<u>27,726</u>	<u>381,706</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Other revenues	--	34,539	48,124	--	82,663
Net Cash Provided (Used) by Noncapital Financing	<u>--</u>	<u>34,539</u>	<u>48,124</u>	<u>--</u>	<u>82,663</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Payments related to the acquisition of capital assets	(22,374)	(229,516)	--	--	(251,890)
Sale of capital assets	--	9,140	--	--	9,140
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(22,374)</u>	<u>(220,376)</u>	<u>--</u>	<u>--</u>	<u>(242,750)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received (paid)	98	7,819	25,791	83	33,791
Net Cash Provided (Used) by Investing Activities	<u>98</u>	<u>7,819</u>	<u>25,791</u>	<u>83</u>	<u>33,791</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(664)	196,700	31,565	27,809	255,410
Cash and Cash Equivalents, Beginning of Year	<u>41,078</u>	<u>855,663</u>	<u>168,884</u>	<u>--</u>	<u>1,065,625</u>
Cash and Cash Equivalents, End of Year	<u>\$ 40,414</u>	<u>\$ 1,052,363</u>	<u>\$ 200,449</u>	<u>\$ 27,809</u>	<u>\$ 1,321,035</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (1,597)	\$ (296,992)	\$ (566,193)	\$ 27,726	\$ (837,056)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	27,388	423,431	--	--	450,819
Changes in assets and liabilities:					
(Increase) decrease in:					
Deposits with others	--	--	582,324	--	582,324
Increase (decrease) in:					
Claims liability	--	--	(61,310)	--	(61,310)
Accrued salaries and benefits	--	15,698	3,762	--	19,460
Payables	(4,179)	233,606	(933)	--	228,494
Net pension liability	--	(1,025)	--	--	(1,025)
Net Cash Provided (Used) by Operating Activities	<u>\$ 21,612</u>	<u>\$ 374,718</u>	<u>\$ (42,350)</u>	<u>\$ 27,726</u>	<u>\$ 381,706</u>

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INVESTMENT TRUST FUNDS

The Investment Trust Fund accounts for the assets of legally separate entities that deposit cash with the County Treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards and authorities and pass through funds for tax collections for cities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.

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COUNTY OF MONO

Combining Statement of Fiduciary Net Position
Investment Trust Fund
June 30, 2015

	<u>Local Districts</u>	<u>School Funds</u>	<u>Total</u>
<u>Assets</u>			
Pooled cash and investments	\$ 13,437,515	\$ 22,831,684	\$ 36,269,199
Total Assets	<u>\$ 13,437,515</u>	<u>\$ 22,831,684</u>	<u>\$ 36,269,199</u>
<u>Net Position</u>			
Net position held in trust for investment pool participants	<u>\$ 13,437,515</u>	<u>\$ 22,831,684</u>	<u>\$ 36,269,199</u>

COUNTY OF MONO

Combining Statement of Changes in Fiduciary Net Position
Investment Trust Fund
For the Year Ended June 30, 2015

	<u>Local Districts</u>	<u>School Districts</u>	<u>Total</u>
Additions			
Contributions	\$ 24,091,668	\$ 40,990,726	\$ 65,082,394
Investment income	<u>100,920</u>	<u>199,266</u>	<u>300,186</u>
Total Additions	24,192,588	41,189,992	65,382,580
Deductions:			
Distribution from pooled investment	<u>25,505,592</u>	<u>43,724,064</u>	<u>69,229,656</u>
Change in net position	(1,313,004)	(2,534,072)	(3,847,076)
Beginning net position held in trust for pool participants	<u>14,750,519</u>	<u>25,365,756</u>	<u>40,116,275</u>
Ending net position held for pool participants	<u>\$ 13,437,515</u>	<u>\$ 22,831,684</u>	<u>\$ 36,269,199</u>

STATISTICAL SECTION (UNAUDITED)

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COUNTY OF MONO

**Tax Levies and Collections
General Fund Secured Roll
1992-93 through 2014-15**

<u>Fiscal Year</u>	<u>Secured Tax Levy</u>	<u>Current Taxes Collected</u>	<u>Percent of Levy</u>	<u>Delinquent Collections</u>	<u>Total Collections</u>	<u>Percent of Levy Collected</u>
1992-93	\$ 5,677,052	\$ 5,939,621	103.30%	\$ 255,980	\$ 6,195,601	107.75%
1993-94	4,841,678	5,066,272	104.64%	217,070	5,283,342	109.12%
1994-95	5,047,309	5,372,192	106.44%	228,890	5,601,082	110.97%
1995-96	4,962,551	5,024,418	101.19%	238,335	5,262,753	106.12%
1996-97	5,309,141	5,243,350	98.76%	156,743	5,400,093	101.71%
1997-98	5,977,025	5,236,546	87.61%	175,404	5,411,950	90.55%
1998-99	6,120,181	5,420,929	88.57%	185,983	5,606,912	91.61%
1999-00	6,420,655	5,699,096	88.77%	166,327	5,865,423	91.35%
2000-01	6,880,850	6,464,711	93.95%	139,088	660,379	95.97%
2001-02	7,073,947	6,992,736	98.85%	151,339	7,144,075	100.99%
2002-03	8,271,224	8,307,872	100.44%	250,939	8,558,811	103.48%
2003-04	8,426,505	8,523,576	101.15%	69,133	8,592,709	101.97%
2004-05	9,536,891	9,449,034	99.08%	58,669	9,507,703	99.69%
2005-06	11,362,185	10,892,350	95.86%	85,125	10,977,475	96.61%
2006-07	13,630,827	13,805,122	101.28%	122,857	13,927,980	102.18%
2007-08	15,706,796	16,120,226	102.63%	85,260	16,205,486	103.17%
2008-09	17,388,237	16,726,245	96.19%	145,777	16,872,022	97.03%
2009-10	17,600,670	16,124,835	91.61%	604,423	16,729,257	95.05%
2010-11	16,514,331	14,230,471	86.17%	578,940	14,809,410	89.68%
2011-12	14,392,453	14,296,942	99.34%	505,527	14,802,468	102.85%
2012-13	15,368,593	15,038,334	97.85%	340,237	15,378,571	100.06%
2013-14	15,889,566	14,384,146	90.53%	435,043	14,819,189	93.26%
2014-15	16,152,775	15,713,842	97.28%	205,656	15,919,498	98.56%

COUNTY OF MONO

**Property Tax Value Allocation Collection
1992-93 through 2014-15
AB-8 VALUES**

<u>Fiscal Year</u>	<u>Real Property</u>		<u>Personal</u>		<u>Total</u>	
	<u>Inc. HOPTR</u>	<u>% Chg</u>	<u>Property</u>	<u>% Chg</u>		<u>% Chg</u>
1992-93	\$ 1,475,079,312		\$ 235,660,094		\$ 1,710,739,406	
1993-94	1,528,919,793	3.65%	242,890,893	3.07%	1,771,810,686	3.57%
1994-95	1,596,913,764	4.45%	231,701,331	-4.61%	1,828,615,095	3.21%
1995-96	1,592,321,372	-0.29%	215,419,598	-7.03%	1,807,740,970	-1.14%
1996-97	1,597,912,626	0.35%	224,837,451	4.37%	1,822,750,077	0.83%
1977-98	1,632,980,213	2.19%	225,309,948	0.21%	1,858,290,161	1.95%
1998-99	1,676,009,395	2.64%	229,640,519	1.92%	1,905,649,914	2.55%
1999-00	1,779,593,856	6.18%	229,350,947	-0.13%	2,008,944,803	5.42%
2000-01	1,989,414,352	11.79%	196,039,081	-14.52%	2,185,453,433	8.79%
2001-02	2,215,280,910	11.35%	224,479,974	14.51%	2,439,760,884	11.64%
2002-03	2,430,999,676	9.74%	252,782,477	12.61%	2,683,782,153	10.00%
2003-04	2,762,004,268	13.62%	265,105,692	4.88%	3,027,109,960	12.79%
2004-05	3,085,979,775	11.73%	267,934,406	1.07%	3,353,914,181	10.80%
2005-06	3,550,462,443	15.05%	260,084,308	-2.93%	3,810,546,751	13.61%
2006-07	4,278,126,257	20.49%	281,570,435	8.26%	4,559,696,692	19.66%
2007-08	5,015,813,891	17.24%	302,045,338	7.27%	5,317,859,229	16.63%
2008-09	5,554,102,507	10.73%	318,725,408	5.52%	5,872,827,915	10.44%
2009-10	5,634,656,131	1.45%	282,290,022	-11.43%	5,916,946,153	0.75%
2010-11	5,096,159,613	-9.56%	418,506,072	48.25%	5,514,665,685	-6.80%
2011-12	4,964,600,710	-2.58%	413,444,230	-1.21%	5,378,044,940	-2.48%
2012-13	4,957,878,484	-0.14%	360,781,678	-12.74%	5,318,660,162	-1.10%
2013-14	4,911,028,555	-0.94%	383,101,102	6.19%	5,294,129,657	-0.46%
2014-15	4,990,657,506	1.62%	392,756,377	2.52%	5,383,413,883	1.69%

COUNTY OF MONO
Property Tax Allocation Collection

County Wide Tax Limitation is 1 percent of Full Cash Value of \$1.00 Per Hundred Dollars of Full Cash Value per Proposition 13.

Distribution:

The tax levy generated by the \$1.00 rate is distributed to various taxing agencies using factors based upon tax collections of the three previous years (Local Agencies) and one year for schools (1977-78).

Voter approved debt service is exempt from the 1 percent limitation.

COUNTY OF MONO
TAX RATES
2014-15

<u>TAX AREAS 051-000 THRU 051-013/ 051-019 THRU 051-033</u>	<u>PERCENTAGE</u>
PROP 13 (1% Limit)	1.000000
ESUSD BOND Current	0.051518
ESUSD BOND Redemption	0.008482
TOTAL	1.060000

<u>TAX AREAS: 051-014 THRU 051-018</u>	
PROP 13 (1% Limit)	1.000000
ESUSD BOND Current	0.051518
ESUSD BOND Redemption	0.008482
June Lake PUD Bond	0.000000
TOTAL	1.060000

<u>TAX AREAS: 010-000, 010-002, 010-003, 010-004, 010-006, 010-008, 010-011, 010-012</u>	
PROP 13 (1% Limit)	1.000000
Mammoth Unified Bond '98, '00 & '01	0.034086
Mammoth-Kern SFID	0.031151
Southern Mono Hospital Bond Redemption	0.014484
Southern Mono Hospital Bond Current	0.036805
TOTAL	1.116526

<u>TAX AREAS: 010-001, 010-005, 010-007, 010-009, 010-010</u>	
PROP 13 (1% Limit)	1.000000
Mammoth-Kern SFID	0.031151
Mammoth County Water Improv. Bond #2	0.000000
Southern Mono Hospital Bond Redemption	0.014484
Southern Mono Hospital Bond Current	0.036805
Mammoth Unified Bond '98, '00 & '01	0.034086
TOTAL	1.116526

<u>TAX AREAS: 010-013, 059-000, 059-005, 059-007, 059-012</u>	
PROP 13 (1% Limit)	1.000000
Mammoth Unified Bond '98, '00 & '01	0.034086
Southern Mono Hospital Bond Redemption	0.014484
Southern Mono Hospital Bond Current	0.036805
TOTAL	1.085375

<u>TAX AREAS: 060-000</u>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.041090
Bishop HS Bond (Determined by Inyo County)	0.011190
Southern Mono Hospital Bond Redemption	0.014484
Southern Mono Hospital Bond Current	0.036805
TOTAL	1.103569

<u>TAX AREAS: 060-001 THRU 060-006</u>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.041090
Bishop HS Bond (Determined by Inyo County)	0.011190
TOTAL	1.052280

COUNTY OF MONO
Distribution of Pooled Property Tax
1992-93 through 2014-15

<u>Fiscal Year</u>	<u>County</u>	<u>Town of Mammoth Lakes</u>	<u>Schools Library and ERAF</u>	<u>Special Districts</u>	<u>Total</u>
1992-93	38.10%	2.93%	31.80%	27.17%	100.00%
1993-94	32.52%	3.02%	41.18%	23.28%	100.00%
1994-95	31.89%	3.03%	41.52%	23.56%	100.00%
1995-96	31.17%	3.96%	42.34%	22.53%	100.00%
1996-97	32.41%	3.07%	42.67%	21.85%	100.00%
1997-98	33.60%	3.05%	41.27%	22.08%	100.00%
1998-99	31.86%	3.06%	41.28%	23.80%	100.00%
1999-00	31.70%	3.19%	41.04%	24.07%	100.00%
2000-01	31.45%	3.58%	40.40%	24.57%	100.00%
2001-02	30.97%	3.64%	40.79%	24.60%	100.00%
2002-03	30.75%	3.74%	40.79%	24.72%	100.00%
2003-04	30.51%	3.89%	40.64%	24.96%	100.00%
2004-05	30.32%	4.00%	40.51%	25.17%	100.00%
2005-06	30.04%	4.17%	42.01%	23.78%	100.00%
2006-07	29.78%	4.29%	41.84%	24.08%	100.00%
2007-08	29.60%	4.43%	40.06%	25.91%	100.00%
2008-09	29.51%	4.50%	40.01%	25.97%	100.00%
2009-10	29.65%	4.46%	40.18%	25.71%	100.00%
2010-11	29.85%	4.37%	40.37%	25.42%	100.00%
2011-12	29.85%	4.36%	42.06%	23.73%	100.00%
2012-13	29.96%	4.30%	40.18%	25.56%	100.00%
2013-14	30.01%	4.29%	42.22%	23.48%	100.00%
2014-15	30.00%	4.30%	40.54%	25.16%	100.00%

COUNTY OF MONO
Tax Collections
1992-93 through 2014-15

Fiscal Year	General Fund		Secured and Unsecured			
	County General Fund		Town of Mammoth	School Districts and Augmentation Fund	Special Districts	Totals
	Secured	Unsecured				
1992-93	\$ 5,939,621	\$ 862,128	\$ 522,068	\$ 6,716,833	\$ 5,361,881	\$ 19,402,531
1993-94	5,066,272	755,388	540,072	6,802,385	5,701,810	18,865,927
1994-95	5,372,192	741,145	577,391	8,161,950	5,785,370	20,638,048
1995-96	5,024,418	682,488	759,583	8,283,649	4,268,796	19,018,934
1996-97	5,243,350	729,092	583,068	7,768,595	472,288	14,796,393
1997-98	5,448,545	719,526	571,570	7,730,443	4,451,114	18,921,198
1998-99	5,582,040	731,930	588,337	7,930,027	4,572,566	19,404,900
1999-00	5,778,043	723,824	647,065	8,306,363	4,794,903	20,250,198
2000-01	6,264,163	616,687	782,357	8,817,667	5,238,415	21,719,289
2001-02	7,073,947	695,136	825,121	7,085,768	5,591,710	21,271,682
2002-03	7,534,894	772,978	953,355	11,204,067	6,080,626	26,545,920
2003-04	8,523,576	807,741	1,158,647	12,615,367	6,936,400	30,041,730
2004-05*	9,449,034	706,107	1,348,916	13,642,275	7,916,718	33,063,050
2005-06*	11,455,149	765,220	1,592,687	16,021,241	9,067,830	38,902,127
2006-07*	12,910,660	894,463	2,295,078	18,389,553	11,787,382	46,277,136
2007-08*	14,515,638	870,916	2,624,774	22,147,747	12,860,888	53,019,963
2008-09*	14,933,794 **	919,168 **	2,653,891 **	23,571,923 **	15,301,520 **	57,380,296
2009-10*	15,165,933 **	1,260,670 **	2,417,595 **	25,336,531 **	11,152,009 **	55,332,738
2010-11*	15,209,742 **	2,409,465 **	2,409,465 **	22,262,705 **	12,855,279 **	55,146,657
2011-12*	14,822,535 **	1,288,349 **	2,355,391 **	22,694,146 **	12,800,764 **	53,961,185
2012-13*	14,814,123 **	1,122,030 **	2,286,660 **	22,419,290 **	12,544,531 **	53,186,634
2013-14*	14,697,811 **	1,149,583 **	2,269,698 **	22,354,923 **	12,476,495 **	52,948,509
2014-15*	14,935,887 **	1,146,281 **	2,341,781 **	21,402,568 **	14,014,837 **	53,841,353

*** Triple-Flip Adjustments not recognized in these figures**

The lien or assessment date is the first Monday in January

Taxes may be paid in two installments. First installment is due November 1, and becomes delinquent on December 10, with 10% penalty added. Second installment is due February 1, and becomes delinquent on April 10, with 10% penalty and \$10.00 per parcel added for costs.

After June 30, property is transferred to the delinquent roll. Beginning July 1, additional penalties of 1% per month for the first year and 1/2% per month thereafter until the property is redeemed. After five years, the property may be sold for taxes due.

COUNTY OF MONO
Triple Flip
2004-05 through 2014-15

	<u>COUNTY</u>			<u>TOWN</u>			<u>SPECIAL</u>
	<u>Sales Tax</u>	<u>VLF</u>	<u>ERAF III</u>	<u>Sales Tax</u>	<u>VLF</u>	<u>ERAF III</u>	<u>DISTRICTS</u>
							<u>ERAF III</u>
2004-05	96,378	943,697	(92,964)	456,945	415,538	(217,497)	(890,482)
2005-06	101,279	1,074,952	(92,964)	501,959	517,229	(217,497)	(983,446)
2006-07	134,817	1,289,321	0	679,429	628,899	0	0
2007-08	148,749	1,494,755	0	518,443	744,745	0	0
2008-09	105,026	1,651,183	0	509,504	832,471	0	0
2009-10	120,633	1,673,140	0	349,063	874,007	0	0
2010-11	101,414	1,559,622	0	448,180	802,561	0	0
2011-12	117,111	1,520,974	0	431,197	783,012	0	0
2012-13	103,613	1,499,142	0	501,938	761,411	0	0
2013-14	163,165	1,492,432	0	458,344	756,080	0	0
2014-15	192,623	1,517,599	0	487,874	769,304	0	0

SB 1096 adopted by the State in FY 2003 and implemented in FY 2004 is measure whereby Sales Taxes and Vehicle License Fees are "swaped" for property taxes. This is in the wake of the State obtaining debt reduction bonds using sales tax revenue as the funding source. These are manual adjustments made to property tax revenue and based upon projections from the state and "trued up" the following year. Funds are taken from ERAF to fill the revenue gaps. ERAF III is a swap from polital subdivisions to back-fill the sales tax and VLF taken from ERAF. ERAF III is only in effect for FY 2004-05 and 2005-06.

COUNTY OF MONO
Miscellaneous Statistical Information
June 30, 2015

County Date of Formation:	April 21, 1861	
Form of Government:	General Law County under California Constitution 1849	
Area:	3,030 Square Miles	
County Road Mileage:	684.42	
Fire Protection:	No county-wide fire district, each community has its own special fire protection district	
Public Protection:	Sworn Sheriff/Jail Personnel	45
	Non-Sworn Sheriff/Jail Personnel	4
	Number of Stations	3
	Number of Employees	49
	Percentage of Public Protection Personnel	16.61%
Countywide Employees:	Full-Time <i>(Includes Public Protection Employees)</i>	274
	Part-Time	21
	Total	295
	<u>November-12</u>	
Elections:	Number of Eligible Voters	9,635
	Number of Registered Voters	5,812
	Number of Votes Cast Last General Election	3,155
	Percentage of Registered Voters Voting	54.28%

COUNTY OF MONO
Miscellaneous Statistical Informantion
June 30, 2015

Population:	<u>FY Year</u>	<u>County</u>	<u>Incorporated</u>	<u>Total</u>
(Bodie Only)	1879		8,000	8,000
	1910	2,042		2,042
	1920	960		960
	1930	1,360		1,360
	1940	2,299		2,299
	1950	2,115		2,115
	1960	2,213		2,213
	1970	4,016		4,016
	1980	8,577		8,577
	1999		***	10,223
	2000		***	10,293
<i>As of 1/1/**</i>	2001		***	12,799
	2002		***	13,250
	2003		***	13,350
	2004	5,946	7,617	13,563
	2005	5,982	7,667	13,649
	2006	5,880	7,717	13,597
	2007	6,346	7,413	13,759
	2008	6,214	7,413	13,627
	2009	6,318	7,299	13,617
	2010	5,819	8,209	14,028
	2011	5,890	8,286	14,176
	2012	5,819	8,209	14,028
	2013	6,186	8,307	14,493
	2014	6,045	8,098	14,143
	2015	6,285	8,410	14,695

*** No Data Kept for these years

COUNTY OF MONO
SINGLE AUDIT REPORT
JUNE 30, 2015

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COUNTY OF MONO

Single Audit Report
For the Year Ended June 30, 2015

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Supervisors
County of Mono
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Supervisors
County of Mono

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
March 29, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Board of Supervisors
County of Mono
Bridgeport, California

Report on Compliance for Each Major Federal Program

We have audited the County of Mono's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2015, and have issued our report thereon dated March 29, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Roseville, California
March 29, 2016

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through USDA Forest Service:			
2014 USDA Forest Service	10.304	--	\$ 24,052
Subtotal CFDA 10.304			<u>24,052</u>
Passed through State Department of Public Health:			
WIC - Women, Infants, and Children	10.557	--	204,703
Passed through State Department of Social Services:			
State Administrative Matching Grants for Food Stamp Program	10.561	--	480,082
Total U.S. Department of Agriculture			<u>\$ 708,837</u>
<u>U.S. Dept. of Housing and Urban Development</u>			
Passed through State Dept. of Housing and Community Development:			
Community Development Block Grant	14.228	12-CDBG-8400	50,000
U.S. Dept. of Housing and Urban Development			<u>\$ 50,000</u>
<u>U.S. Department of the Interior</u>			
Bureau of Land Management:			
Sagegrouse Cooperative Agreement	15.231	--	23,377
National Parks Service:			
Public Transit Outreach & Edu for Visitor Enjoyment	15.954	--	5,180
Total U.S. Department of the Interior			<u>\$ 28,557</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
State Criminal Alien Assistance Program	16.606	--	14,577
Passed through State Office of Emergency Services:			
Victim Witness Assistance Program	16.575	VW13230260	52,515
Anti Drug Abuse Program	16.738	BSCC 645-14	23,676
Juvenile Accountability Block Grant (JABG)	16.523	BSCC 217-13	63,340
Reducing Racial and Ethnic Disparities	16.540	BSCC 394-14	58,971
Subtotal CFDA 16.804			<u>198,502</u>
Passed through Drug Enforcement Administration			
2013 Domestic Cannabis Eradication	16.111	2013-34	9,942
2014 Domestic Cannabis Eradication	16.111	2014-39	4,372
Subtotal CFDA 16.111			<u>14,314</u>
Total U.S. Department of Justice			<u>\$ 227,393</u>
<u>U.S. Department of Labor</u>			
Passed through Employment Development Department via Kern County ETR:			
Workforce Investment Act - Adult	17.258	--	13,716
Workforce Investment Act - Youth	17.259	--	14,935
Workforce Investment Act - Dislocated Worker	17.278	--	21,721
Total U.S. Department of Labor			<u>\$ 50,372</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	3-06-0119-007-2013	\$ 14,899
Airport Improvement Program	20.106	3-06-0030-009-2013	23,055
Subtotal CFDA 20.106			<u>37,954</u>
Passed through State Department of Transportation:			
Highway Planning & Construction-	20.205	09-1300006	87,576
Highway Planning & Construction (RSTP Apportionment)	20.205	09-15000049	229,725
National Scenic Byways Program	20.205	902-5947	60,158
Subtotal CFDA 20.205			<u>377,459</u>
Total U.S. Department of Transportation			<u>\$ 415,413</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through California Dept. of Aging Via Inyo County:			
Aging Title III Part B	93.044	--	29,320
Aging Title III Part C	93.045	--	14,435
Nutrition Services Incentive Program	93.053	--	5,977
Subtotal Pass Through			<u>49,732</u>
Passed through California Secretary of State:			
Help America Vote Act (HAVA)	93.617	--	<u>27,013</u>
Passed through State Department of Social Services:			
Family Preservation and Support Services	93.556	--	11,740
Temporary Assistance for Needy Families	93.558	--	372,951
Refugee Cash Assistance	93.566	--	1,735
Child Welfare Services – State Grants	93.645	--	11,260
Foster Care – Title IV-E	93.658	--	59,514
Adoption Assistance	93.659	--	4,926
In-Home Supportive Services	93.667	--	47,423
Independent Living	93.674	--	18,355
Subtotal			<u>527,904</u>
Passed through State Department of Health Services:			
Public Health Emergency Preparedness	93.069	--	110,281
Pandemic Flu	93.069	--	40,697
Maternal and Child Health Services	93.110	--	104,544
Immunization	93.268	--	25,000
California Children's Services	93.767	--	107,342
Health Care Program for Children in Foster Care	93.767	--	2,236
Medical Assistance Program	93.778	--	292,982
Hospital Emergency Preparedness and Response	93.889	--	107,635
HIV Care Formula Grants	93.917	--	20,501
Children's Health and Disability Prevention	93.994	--	43,957
Subtotal			<u>855,175</u>
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	<u>392,257</u>
Total U.S. Department of Health and Human Services			<u>\$ 1,852,081</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Homeland Security</u>			
Passed through State Dept. of Boating and Waterways			
2014 Boating Safety & Equipment Grant	97.012	--	\$ <u>113,435</u>
Passed through State Office of Homeland Security:			
2014 EMPG	97.042	--	128,065
2014 State Homeland Security Grant	97.067	--	29,665
2013 State Homeland Security Grant	97.067	--	33,380
Subtotal			<u>191,110</u>
Total U.S. Department of Homeland Security			<u>\$ 304,545</u>
Total Expenditures of Federal Awards			<u>\$ 3,637,198</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

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COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Mono. The County of Mono reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for expenditures accounted for in proprietary funds, as described in Note 1 of the County's basic financial statements.

NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

NOTE 4: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity; the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

NOTE 5: PROGRAM CLUSTERS

Federal programs, which must be audited as a program cluster, include the following:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster:</u>		
17.258	Workforce Investment Act – Adult	\$ 13,716
17.259	Workforce Investment Act – Youth	14,935
17.278	Workforce Investment Act – Dislocated	<u>21,721</u>
	TOTAL	<u>\$ 50,372</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging-Title III Part B	\$ 29,320
93.045	Special Programs for the Aging-Title III Part C	14,435
93.053	Nutritional Services Incentive Program	<u>5,977</u>
	TOTAL	<u>\$ 49,732</u>

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

NOTE 6: DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 29,320	\$ --
93.045	14,435	29,254
93.053	<u>5,977</u>	<u>--</u>
	<u>\$ 49,732</u>	<u>\$ 29,254</u>

NOTE 7: TOTAL FEDERAL AWARDS EXPENDED BY CFDA NUMBER

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards presents totals of all programs under the one CFDA number. Occasionally, however, the total could not be conveniently displayed because all programs under one CFDA were not contiguous. When this occurred, this total is not shown on the schedule, but instead provided here

93.069	\$ 150,978
93.767	109,578
97.067	63,045

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No |

4. Identification of major programs:

CFDA Number

Name of Federal Program

10.561

State Administrative Matching
Grants for Food Stamp Program
Highway Planning and Construction
Block Grants for Prevention and
Treatment of Substance Abuse

20.205

93.959

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 300,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes |

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Section 2

Financial Statement Findings

None reported

Section 3

Federal Award Findings and Questioned Costs

None reported

COUNTY OF MONO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2015

None noted.

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SUPPLEMENTARY SCHEDULES

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COUNTY OF MONO

Schedule of the California Emergency Management Agency
and the Department of Corrections and Rehabilitation Grants Expenditures
For the Year Ended June 30, 2015

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2014	For the Year Ended June 30, 2015	Cumulative As of June 30, 2015	Federal Share	State Share	County Share
CalMMET# MH08.03.0260						
Personal services	\$ 156,314	\$ 48,976	\$ 205,290	\$ --	\$ 48,976	\$ --
Operating expenses	--	1,058	1,058	--	1,058	--
Equipment	--	6,185	6,185	--	6,185	--
Totals	<u>\$ 156,314</u>	<u>\$ 56,219</u>	<u>\$ 212,533</u>	<u>\$ --</u>	<u>\$ 56,219</u>	<u>\$ --</u>
2011 HSG# 2011-0077						
Equipment	\$ 15,408	\$ --	\$ 15,408	\$ --	\$ --	\$ --
Totals	<u>\$ 15,408</u>	<u>\$ --</u>	<u>\$ 15,408</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2013 HSG# 2013-						
Equipment	\$ 50,149	\$ 33,380	\$ 83,529	\$ 33,380	\$ --	\$ --
Totals	<u>\$ 50,149</u>	<u>\$ 33,380</u>	<u>\$ 83,529</u>	<u>\$ 33,380</u>	<u>\$ --</u>	<u>\$ --</u>
2014 HSG						
Equipment	\$ --	29,665	\$ 29,665	\$ 29,665	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 29,665</u>	<u>\$ 29,665</u>	<u>\$ 29,665</u>	<u>\$ --</u>	<u>\$ --</u>
2013 EMPG# 2013-0047						
Personal services	\$ 115,462	--	\$ 115,462	\$ --	\$ --	\$ --
Equipment	12,488	--	12,488	--	--	--
Totals	<u>\$ 127,950</u>	<u>\$ --</u>	<u>\$ 127,950</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2014 EMPG						
Personal services	\$ --	\$ 128,065	\$ 128,065	\$ 128,065	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 128,065</u>	<u>\$ 128,065</u>	<u>\$ 128,065</u>	<u>\$ --</u>	<u>\$ --</u>
Victim/Witness Assistance VW13-23-0260						
Personal services	\$ 64,552	\$ 95,766	\$ 160,318	\$ 52,515	\$ 43,251	\$ --
Operating expenses	5,807	4,707	10,514	--	4,707	--
Totals	<u>\$ 70,359</u>	<u>\$ 100,473</u>	<u>\$ 170,832</u>	<u>\$ 52,515</u>	<u>\$ 47,958</u>	<u>\$ --</u>

**COUNTY OF MONO
TREASURY OVERSIGHT COMMITTEE
COMPLIANCE REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

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COUNTY OF MONO

Treasury Oversight Committee
Compliance Report
For the Year Ended June 30, 2015

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INDEPENDENT ACCOUNTANT'S REPORT

Members of the Treasury
Oversight Committee
County of Mono
Bridgeport, California

We have examined the County of Mono's compliance with the Treasury Oversight Committee provisions contained in Sections 27130-27137 of the California Government Code for the fiscal year ended June 30, 2015. Treasury's management is responsible for the compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination. We did not audit, verify or confirm the existence of the investments as this was not within the scope of this engagement and is normally included as part of the County's annual financial audit. Rather, the sole purpose of this audit was to determine compliance with the requirements specified in the Government Code Sections.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Treasury management's compliance and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on compliance with specified requirements.

In our opinion the County of Mono is in compliance, in all material respects, with the articles of Sections 27130-27137 of the Government Code for the fiscal year ended June 30, 2015. We have included on the following pages our discussion and observations regarding the oversight provided.

This report is intended only for the information of the Treasury's management, Treasury Oversight Committee, the Board of Supervisors, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.



Roseville, California
January 8, 2016

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COUNTY OF MONO

Treasury Oversight Committee
Compliance Report
For the Year Ended June 30, 2015

COMMITTEE MEMBERS

<u>Member</u>	<u>Organization Representing</u>
Leslie L. Chapman, Chairman	Mono County Finance Director
Caty Ecklund	Chief Business Officer, Mono County Office of Education
Michael Grossblatt	Long Valley Fire Department
Olga Gilbert	Antelope Valley Fire Department
Brooke Bien	Business Manager, Mammoth Unified School District
George R. Savage	Retired CPA/Court Fiscal Officer - Public
Larry Johnston	Supervisor, Mono County Board of Supervisors
Shields Richardson	Member, Town Council, Town of Mammoth Lakes
Daniel C. Holler	Town Manager, Town of MammothLakes, Alternate Member
Fred Stump	Supervisor, Mono County, Board of Supervisors, Alternate Member

COUNTY OF MONO

Treasury Oversight Committee Compliance Report For the Year Ended June 30, 2015

Background and General

In 1995, the California legislature passed provisions requiring each county to establish an oversight committee of from 3 to 11 members representing various organizations (the pool of organizations was also specified in the legislation). The purpose of this committee was to oversee the policies that guide the investment of public funds. The committee was not to impinge on the day-to-day operations of the County Treasurer, but rather to review and monitor the Treasurer's investment policy and reporting.

Certain statutory changes were enacted by the California legislature effective January 1, 2005. Government Code section 27131 now makes the Treasury Oversight Committee optional. Although Legislature encourages the continuation of the Oversight Committee, the Committee may wish to review whether to continue with the committee in future years. Other statutory changes also include the removal of the mandatory filing of the County's annual investment policy and the County's quarterly investment report. Instead, the County's annual investment policy should be submitted to the County Board of Supervisors and the quarterly investment reports should be submitted to the County's administrative office, auditor-controller or Board of Supervisors.

Compliance Audit Requirement

The oversight legislation included many specific requirements such as the required contents of the Treasurer's Investment Policy. Government Code Section (GC) 27134 requires an annual audit to determine compliance with the provisions. This audit serves to comply with that requirement.

Committee Formation and Operation

In 2013, Mono County issued a Resolution, which established the Mono County Treasury Oversight Committee (the "Committee"), membership, term of members, organization, powers and duties.

Meetings were held during the fiscal year on August 4, 2014, March 2, 2015, and May 4, 2015. We reviewed the minutes and believe the meetings were properly conducted in order to provide oversight.

COUNTY OF MONO

Treasury Oversight Committee
Compliance Report
For the Year Ended June 30, 2015

Investment Policy Statement

Government Code section 53646 requires the County Treasurer to annually prepare an investment policy statement even if there were no policy changes. The Statement is reviewed by the Oversight Committee and submitted to the Board of Supervisors for approval. We noted that when the TOC was formed, on December 17, 2013, the TOC adopted the investment policy that was submitted and approved by the Board of Supervisors on July 3, 2012. The updated Statement of Investment Policy was approved by the Mono County Board of Supervisors on November 12, 2014. All adopted changes are consistent with state law requirements.

Investment Policy Review

We reviewed the requirements specified in Government Code § 27133, items a-h. We believe the policy addressed all the required provisions as follows:

<u>Requirement</u>	<u>Policy Section</u>	<u>Deemed Compliant</u>
a) Authorized securities Maximum percentage by type	Investment Parameters Section VIII	Yes Yes
b) Maximum terms	Investment Parameters Section VIII, IX	Yes
c) Criteria for selection of brokers Prohibition of political contribution	Investment Parameters Section VI, XIII	Yes Yes
d) Limits on gifts	Investment Parameters Section V	Yes
e) Reporting to Oversight Committee	Investment Parameters Section X	Yes
f) Calculation of treasurer's costs (GC 27013)	Investment Parameters Section XI	Yes
g) Voluntary depositors	Investment Parameters Section VI	Yes
h) Requests for withdrawal	Investment Parameters Section XII	Yes

As shown above, we believe the policy adopted contained all the provisions specified in the oversight legislation. The policy appears to be complete in all respects.

COUNTY OF MONO

Treasury Oversight Committee
Compliance Report
For the Year Ended June 30, 2015

Compliance to Policy

We reviewed the County's actual practices during 2014-2015 to determine compliance to the investment policy. We verified that the maximum percentages by category of investment were not exceeded during the year. We also verified that maximums for single issuers and maximum term limits specified in the policy were not exceeded.

Reporting

We reviewed the quarterly reports which were submitted to the Board of Supervisors and to the Committee to verify that they contained the information specified in the law. They appeared to be complete with all the required information and included the cash needs disclosure, compliance to policy and the source of the market value information.

General Observations and Conclusion

The Treasury pool appears to be diversified. Since the portfolio is short term in nature, the market values and the cost are nearly the same. Investments in the portfolio appear to have been prudent and were of the type common to investment pools of other counties. Safekeeping agents were used for custody of investments. Quarterly reports on the treasury pool are complete and provide the necessary information to properly review the portfolio.

We believe the County was in compliance, in all material respects, with the oversight requirements and that oversight was provided for the 2014-2015 year.

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
County of Mono

We have performed the procedures enumerated below to the Appropriations Limit calculation of the County of Mono (County) for the year ended June 30, 2015. These procedures, which were agreed to by the County were performed solely to assist the County in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The County's management is responsible for the Appropriations Limit calculation. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed calculation, and compared the limit and annual adjustment factors in those calculation to the limit and annual adjustment factors that were adopted by resolution of the County Board of Supervisors. We also compared the population and inflation options included in the aforementioned calculation to those that were selected by a recorded vote of the Board of Supervisors.

Finding: No exceptions were noted as a result of our procedures.

2. For the Appropriations Limit calculation, we added last year's limit to total adjustments, and compared the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the current year information presented in the Appropriations Limit calculation to the other calculation described in #1 above.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the Appropriations Limit calculation to the prior year appropriations limit adopted by the County Board of Supervisors for the prior year.

Finding: No exceptions were noted as a result of our procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Appropriations Limit calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the County and management of the County of Mono and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
December 29, 2015



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Public Works

TIME REQUIRED 40 minutes (5 minute presentation;
35 minute discussion) **PERSONS APPEARING** Tony Dublino

SUBJECT Conway Ranch Strategic Facility Plan Update **BEFORE THE BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Presentation of the Draft Conway Ranch Strategic Facility Plan. Update Board on the public meetings held to date, discuss feedback and comments received, and how the feedback has influenced Draft.

RECOMMENDED ACTION:

Consider the Draft Conway Ranch Strategic Facility Plan, and whether additional outreach is necessary. Provide any comments and/or direction to staff relating to the Plan and next steps.

FISCAL IMPACT:

None at this time. Informational only.

CONTACT NAME: Tony Dublino

PHONE/EMAIL: 760.932.5453 / tdublin@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download

[Staff Report](#)

[Conway SFP](#)

[Comments Received](#)

History**Time**

5/5/2016 5:09 AM

5/5/2016 9:22 AM

5/4/2016 6:46 PM

Who

County Administrative Office

County Counsel

Finance

Approval

Yes

Yes

Yes



MONO COUNTY DEPARTMENT OF PUBLIC WORKS

Post Office Box 457 • 74 North School Street • Bridgeport, California 93517
(760) 932-5440 • Fax (760) 932-5441 • monopw@mono.ca.gov

Jeff Walters, Public Works Director

Garrett Higerd, PE
Assistant Director

Date: May 10, 2016
To: Honorable Board of Supervisors
From: Tony Dublino, Environmental Services Manager
Subject: Conway Ranch Strategic Facility Plan Update

Recommended Action: Receive presentation, and provide direction to staff on:

1. The need (if any) for additional public outreach
2. Necessary changes to the Plan, specifically the priority list of projects.
3. Consideration of when the document should be delivered.

Fiscal Impact: None at this time.

Background: At the Board's regular meeting on October 20, 2015, the Board directed staff to prepare a Conway Ranch Strategic Facility Plan to guide the management direction, and the allocation of resources for Conway Ranch. The Board requested the plan be presented at 4 public meetings, and set a tentative deadline of May 2016.

Discussion: The Plan was drafted throughout the winter, and was discussed at public workshops in Lee Vining and Bridgeport in March. The results of the workshops were incorporated into a Draft Plan that was distributed to the Mono Basin and Bridgeport RPACs, and was discussed as part of their regular meeting agendas in April. The plan was also discussed at the June Lake CAC on May 3.

Throughout the 5 public meetings held to date, there have been numerous constructive comments made about the Draft Plan, from a variety of perspectives. Staff has compiled the feedback and the notes from the meetings to provide the Board with some insight into the specific results of the outreach effort.

Because the Mono Basin RPAC, the Bridgeport RPAC and the June Lake CAC have each requested this topic to be on their next agendas, there will be more feedback and community input forthcoming.

In the interim, it would be helpful to understand how the Board views the outreach effort to date, and whether it has proven adequate for these purposes. It would also be helpful to know if the Board feels strongly about any one project or priority as presented, so that sentiment can be duly communicated to the RPACs and others as outreach continues.

If you have any questions regarding this item, please contact me at (760) 932-5453.

Respectfully submitted,



Tony Dublino
Environmental Services Manager

Conway Ranch Strategic Facility Plan



DRAFT – April 2016

Prepared by:

Mono County Department of Public Works
PO Box 457
Bridgeport, CA 93517



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I. Introduction and Executive Summary

The purpose of the Conway Ranch Strategic Facility Plan (CRSFP) is to provide direction and strategies for maintaining and enhancing the conservation, economic, recreation and cultural values of the Conway Ranch.

The primary need for a Strategic Facility Plan for Conway Ranch is due to its complexity. It possesses environmental, social, and economic values of regional importance. In order to simply preserve the property in its current state, there are numerous maintenance needs that vary in urgency and cost. Beyond that, the property has the resources and history to become more widely utilized by residents and visitors. This Plan will help to identify how and where that growth should occur, if at all.

Once maintenance needs and new improvements have been identified, there is a need to prioritize those needs so they can be carried out as resources become available. The Plan will lay the groundwork for when those projects should be funded, and how the projects should be funded. Whether with public General Fund dollars, partnerships with business entities, grant funds or other partnerships, the Plan will provide guidance on how to get from the current baseline to the Master Plan.

II. Public Involvement, Reporting, and Future Amendments

The direction for the CRSFP was provided by the Board of Supervisors at their regular meeting on October 20, 2015. The specific direction was for staff to prepare a Draft Strategic Facility Plan and to present the Draft Plan at 4 public meetings, with additional public outreach as necessary. A tentative deadline of May 2016 was also directed at that meeting.

The Outreach Plan is to hold 4 public meetings (and more as necessary) during March and April of 2016. Following those meetings and input received, a Final Plan will be prepared and delivered to the Board of Supervisors for further direction and/or approval.

Future amendments to the CRSFP will go through a process directed by the Board. The Board will have the final authority to amend the Plan from time to time, and to direct public outreach as they deem necessary. No amendments to, or substantial deviations from, the Plan shall be made without the prior approval of the Board of Supervisors.

III. Baseline Conditions as of January 2016

a. Agriculture

- i. **Grazing.** The current grazing lease (Appendix A) expires in November 15, 2017. Sheep grazing is the established historic use, and represents the current baseline. The meadows represent a valuable resource in terms of grazing potential, and the current condition of the meadows are good to excellent, in terms of forage quality and quantity. The desire to continuing grazing in some form is nearly unanimous.

CA DFW and US FWS have stated concerns about the risks associated with domestic sheep grazing in relation to Sierra Nevada Bighorn Sheep, and they have consistently opposed sheep grazing on Mattly Ranch, west of Hwy 395, in recent years. In response to these concerns, lessee has altered grazing operations to reduce potential impacts. These efforts have included BMPs, and by grazing Mattly as early as possible in the season.

Recent animal units have been around 600 ewes. The lease does not limit the number of animal units, but does contain certain criteria to ensure the meadows are not over-grazed.

- ii. **Corrals.** There is one corral complex on the property at North Conway, near the historic barn. The complex is dilapidated and is in need of a complete renovation. In its current state, the value of the corrals to a grazing operation is limited, and it has become unsightly.
- iii. **Fencing.** There is a limited amount of fencing throughout the Ranch, most of it in disrepair. Nearly all of the fencing that remains appears to have been erected to contain sheep. Since the current grazing operation is a herding operation, the need for fencing at this time is not clear. Some of this fencing was removed through recent volunteer efforts aimed at preserving and enhancing sage grouse habitat.

There have been discussions about the potential of installing additional fencing around the ranch to increase the buffer between domestic sheep and Bighorn. There have also been discussions of installing fencing to accommodate the grazing of different livestock. Any fencing installation on Conway will require suitable environmental review in order to ensure that wildlife corridors are preserved and other habitat values remain.

- iv. **Small Scale Organic Agriculture.** At this time, there is no small scale agriculture on Conway Ranch. There has been interest in developing such activity. The

conservation easement allows 2 arable acres within the designated 75 acre aquaculture site.

b. Irrigation

- i. **Irrigation Specialist Contract.** The irrigation of Conway Ranch is performed by the Irrigation Specialist, under contract with the County (Appendix B). The current agreement is for the irrigation of the North Conway and Mattly Ranch, and does not include the aquaculture area. The Specialist is responsible for utilizing the County's water right to irrigate the meadows, and generally includes the moving of water through a web of irrigation ditches, with slide gates and diversions, to attain the greatest benefit. The irrigation specialist makes requests to the County for water diversions where needed, and the County coordinates those deliveries in accordance with the existing water rights.
- ii. **Water Rights and Conveyance Systems.** The County holds water rights from two sources for utilization on Conway Ranch: Mill Creek and Virginia Creek.

Mill Creek water is available for diversion after flowing through SCE's Lundy Power Plant. Recent usage has been for irrigation of the Mattly Ranch, the Bowl Meadow, and wetland enhancement areas throughout the aquaculture area.

The availability of the Mill Creek water right is based on flow through the powerhouse, which is ultimately determined by SCE. There are four points of diversion for Mill Creek water rights: the Upper Conway and Lower Conway, the Bell, and the Bowl diversions. The County requests SCE to divert water onto the Upper Conway Ditch as necessary (the diversion point is within SCE's powerhouse infrastructure) and adjusts the other three diversions with internal staff, or by coordinating with the Irrigation Specialist.

The diversion structures at the Lower Conway Diversion as well as the Bowl Diversion are in need of improvement. Both structures leak, making a complete shutdown of the diversion impossible. When closed, the amount of leakage is negligible (less than .1cfs), and still within the County's water right, but a complete shutdown would be preferred.

- iii. **Meadow irrigation.** The meadows of North Conway, South Conway and Mattly Ranch are irrigated by a web of earthen irrigation ditches with a series of head gates that distribute flow. All ditches are cleaned out during irrigation season following the initial flood of water, and periodically as necessary. The banks of the ditches and head gates are in varying stages of repair, with the primary ditches reasonably well maintained. Many lesser ditches that enable improved distribution of water are cleaned out as time and resources permit, with head gates maintained or replaced as necessary.

- iv. **Crop Irrigation.** There are no crops being irrigated on the Conway Ranch at this time.
- v. **Stock Water.** Stock are currently watered by drinking out of irrigation ditches, Wilson Creek, and by a pipe that conveys water away from springs on the North Conway to where it can be discharged to the meadow and drank by livestock.

c. Aquaculture

- i. **Raceways and Ponds.** The aquaculture raceways and ponds are currently dry, except when it is necessary to utilize them for irrigation purposes. The raceways are currently unlined. Sections of certain ponds are lined, but the majority of the ponds are not lined. Because of the recent removal of liners, there are significant invasive weeds growing along the banks of some of the raceways as well as some erosion occurring from the banks into the raceways themselves. The concrete abutments and weirs are in good condition.
- ii. **Water Supply.** Water is supplied to the aquaculture facility by two pipelines that can be bypassed by flowing water through the historic earthen irrigation ditches that the pipelines replaced. The pipelines are fed by the so-called Bell Diversion and Bowl Diversion, with diversion structures on each.

The Bell Diversion is in good working condition, although the design of the outflow does not facilitate efficient watering of the historic Bell ditch. This issue can be solved by blocking or impeding the Bell Pipeline flow, but this is not a good long-term solution.

The Bowl Diversion is in working condition, although the gate does not seal completely so it leaks water (less than .1cfs) into the pipeline. This is not a significant problem but it would be preferred to shut it down completely.

- iii. **Fish origin and destination.** Currently there are no fish in the aquaculture area of Conway Ranch.
- iv. **Aquaponics.** Aquaponics is the process of delivering water with fish emulsion through a biofilter medium to provide nutrients to plants, which in turn filter nitrates and phosphates for recirculation to fish ponds. Currently there is no aquaculture, and thusly no aquaponics, occurring at Conway Ranch.

d. Education and Outreach

- i. **Programs.** There are no Education and Outreach Programs in place at this time.
- ii. **Interpretive Signage.** There is no interpretive signage in place at this time.

e. Recreation

- i. **Sightseeing.** There is limited sightseeing occurring on Conway Ranch itself, although there is a high degree of sightseeing across Conway Ranch, from the Scenic Vista above the ranch as well as the Scenic Hwy 395.
- ii. **Birding.** Birding is occurring on Conway Ranch but the intensity of the activity is not known, and presumed to be light. It is known that the Ranch hosts a large variety of bird species.
- iii. **Hunting.** Hunting is currently permitted, and is known to occur on the Ranch but the intensity of the activity is not known, and presumed to be light.
- iv. **Non-motorized.** Hiking and bicycling on the roads of Conway Ranch is occurring but the intensity of the activity is not known, and presumed to be light.
- v. **Motorized.** There is no motorized recreation occurring on Conway Ranch, aside from motor vehicle access. There have been no sign of OHV use either on-road or off-road. Snowmobiles have not been seen on the Ranch in many years, due in large part to a lack of snowpack on the Ranch.

f. Preservation of Historic Assets

The Historic Assets on the Ranch include the historic barn and corral complex, various archeologic sites, and the old creamery on Mattly Ranch. In recent years one historic structure has collapsed. There have not been any projects aimed at preserving these assets. A windstorm dropped a large cottonwood tree onto the historic barn in February 2015, severely damaging the roof and likely accelerating the rate of decline for this structure. Prior to any work occurring on the structure, it needs to be thoroughly exterminated and cleaned, and the effort needs to be coordinated with a historic preservation officer.

g. Access and Roads

Current access to the North Conway is provided from Conway Ranch Road, at the base of Conway Grade on US 395. The Ranch has two access points from the Conway Ranch Road. The US 395 turn-off allows for easy access by northbound traffic, but Southbound traffic is much more difficult.

South Conway is accessed off Hwy 167, by either passing through a park-and-ride lot on USFS Land or by passing through the old Conway Ranch subdivision. Both access points are gated and locked. The park-and-ride access crosses underneath a guy-line for a power pole within the CalTrans ROW, then crosses onto USFS land, before crossing LADWP and BLM land before reaching the gated Ranch. The subdivision access passes 4 residential properties on County Roads, before reaching the gate.

The Mattly Ranch is reached on Mill Creek Powerhouse.

IV. Master Vision

a. Agriculture

- i. **Grazing.** The master vision for grazing on Conway is one where historic (sheep) grazing activities continue while minimizing related environmental risks and impacts (i.e., water quality, sage grouse, SNBS). Sheep grazing may continue unless it becomes prohibited through federal action, on North Conway Ranch, South Conway Ranch, and Mattly Ranch, with appropriate seasonal restrictions and BMPs applied. Grazing leases should continue to be granted through an open and competitive bidding process. The process should allow for bidders to respond to opportunities at each of the Ranch's 3 meadows (North Conway, South Conway and Mattly). If a higher and better grazing use is identified, sheep grazing may be replaced by an alternative grazing use. The productive meadows, to the extent feasible and permitted by law, will continue to be grazed to provide economic benefit, as well as retaining the historic values of those activities at Conway.
- ii. **Corrals.** The sheep corral complex on North Conway should be renovated and maintained in a historic context to provide operational value to a grazing operation, to provide a defined enclosure for herded animals, and to provide an educational/interpretive opportunity.
- iii. **Fencing.** No additional fencing should be developed on Conway Ranch, unless it provides a distinct environmental benefit. Any new fencing shall be constructed with visually sensitive materials at least, and with historic materials at best. Existing fencing and gates should be maintained, and derelict fencing that provides no tangible benefit should be removed.
- iv. **Small Scale Organic Agriculture.** As resources permit and in accordance with demand, small scale organic agriculture should be developed on Conway Ranch within the aquaculture areas, and should be designed to work in harmony with and enhance other aspects of the Ranch. Where possible, small scale agriculture should incorporate native crops and practices, provide a direct community benefit, and provide a connection to historic agriculture of Conway Ranch.

b. Water Rights and Use

The appurtenant water rights should continue to be put to beneficial use on the lands of the Conway Ranch.

- i. **Water Utilization and Allocation.** Water utilization on Conway Ranch should be annually allocated between users by the County, based on availability, need,

and overall benefit (i.e., meadow irrigation, aquaculture, agriculture, environmental enhancement). Such allocation and delivery should be implemented and logged by a single county-appointed individual.

- ii. **Meadow irrigation, habitat maintenance, stock watering.** Meadow irrigation, habitat maintenance and stock watering hold the highest priority for surface water rights at Conway Ranch. Meadows should continue to be irrigated through existing irrigation ditches. Maintenance of the ditches and irrigation systems should be performed by a single county-appointed individual. Water-conserving irrigation alternatives may be implemented when found to provide a clear environmental benefit to the lands of Conway Ranch and the Mono Basin, when the alternatives are financially feasible, and visually acceptable. In the event of changes to water rights, reclamation of historic ditches and/or alternative irrigation methods may become necessary and should be pursued when necessary to continue meadow irrigation. Stock should be watered as necessary from surface water sources.
- iii. **Aquaculture.** Aquaculture holds the second priority for surface water rights on Conway Ranch. Aquaculture water should be delivered through the Bell diversion and Bowl diversion pipelines, should be determined based on the annual allocation, and delivered in coordination between the County and aquaculture operators.
- iv. **Crop Irrigation.** Crop irrigation is the third priority for water rights on Conway Ranch. Crop irrigation should utilize best practices for water conservation, should be gravity-based, and be visually unobtrusive. Crop irrigation should draw water from existing irrigation ditches without creating new or extended irrigation ditches.

c. Aquaculture

- i. **Raceways.** Aquaculture raceways should be lined, or enhanced in accordance with the desire of an aquaculture operator, but should not be expanded or moved from their existing locations.
- ii. **Water Supply.** Aquaculture water supply should be received primarily from surface water, with groundwater providing only emergency supply or for egg rearing. Any groundwater extraction must be preceded by a groundwater study, with limits as contemplated in the conservation easement. Whenever possible, Aquaculture operations should utilize recirculating systems to reduce necessary surface water consumption as well as groundwater pumping.
- iii. **Fish origin and destination.** Fish origin, when possible, should be Conway Ranch itself, with egg hatching and fingerling raising occurring on site, to the extent the available resources can provide for it. Aquaculture operations at Conway Ranch are intended for the benefit of Mono County residents and visitors. As such, fish raised at Conway Ranch should primarily benefit those groups. In the event that Conway Ranch fish rearing allows for export if fish from Mono County, such activity is acceptable so long as Mono County's needs are met first.

- iv. **Aquaponics.** Aquaponics should be utilized wherever possible and practical to provide bio-filtration of aquaculture effluent, to improve tailwater quality, and to provide another valuable commodity from the resources of Conway Ranch. Aquaponics should operate within the constraints of the conservation easement, and in coordination with an aquaculture operator, but may be a separate entity altogether.

d. Education and Outreach

- i. **Programs.** All Conway Ranch activities should allow for education and outreach programs to be developed that will provide insight into their operations and allow the public to better understand the history and current value of Conway Ranch. These activities include but are not limited to irrigation, grazing, habitat preservation, cultural and historical enhancements, aquaculture, aquaponics, and agriculture. Operators and/or contractors who conduct these activities on Conway Ranch should consider providing outreach and education as an integral part of their operation. In the event that operators can not or do not provide educational components, they should cooperate with willing parties who are interested in providing this service.
- ii. **Interpretive Signage.** No more than 3 interpretive signs should be erected at points of interest to provide brief information about the activities. Potential locations for interpretive signage include the historic structure and corral, the entrance to the aquaculture facility, and the Mattly Ranch Creamery site.

e. Recreation

Recreation on Conway should be allowed but not promoted. Public access to all parts of Conway and Mattly Ranch should be permitted in accordance with Board Ordinance 11-05 and 12-04 unless and until the Board amends the related County Code. The restrictions placed on the 'licensed aquaculture area' should be null and void when the aquaculture area is not under license.

- i. **Walking, hiking, sightseeing.** The Conway Ranch property should continue to be open for exploration and viewing of ranch activities along existing roads. Off-trail exploration should be discouraged, but not be prohibited.
- ii. **Birding.** Birding should be encouraged along existing roads.
- iii. **Hunting.** Hunting should be allowed on Conway Ranch, in accordance with existing hunting seasons and laws, and conducted in manner that minimizes user conflict and risk to other users.
- iv. **Non-motorized.** Bicycles should be permitted only on existing roads within Conway Ranch.
- v. **Motorized.** Motor vehicles should be permitted only on existing roads within Conway Ranch.
- vi. **Camping.** Overnight use and camping should be prohibited on Conway Ranch and Mattly Ranch. Although this activity is not expressly forbidden by Ordinance 11-05 or 12-04, the use of trailers (aside from those necessary for security relating to sheep grazing or aquaculture) is prohibited by the Conservation

Easement. Because there is a great prevalence of free camping within a 2 mile radius to Conway Ranch, it does not seem necessary or beneficial to allow for camping on the property.

f. Preservation of Historic Assets.

Historic Assets of Conway Ranch should be preserved, and to the extent feasible, utilized in the course of operations. The structures should provide a glimpse into the heyday of the ranch while providing an operational value today.

g. Access and Roads.

Access points should be limited to one on North Conway, one on South Conway, and one on Mattly Ranch.

V. Funding of Projects

- a. County Funding and Implementation.** The County General Fund may be used to fund improvements at Conway Ranch, through approval and direction by the Board of Supervisors. It is anticipated that individual Conway Ranch projects that are proposed to the Board of Supervisors will be presented at annual budget hearings, and decided upon at that time.
- b. Grant Funding.** Because of the nature of Conway Ranch, there are numerous Grant opportunities that may provide funding for projects. These grant opportunities include water supply and water quality grants, recreation enhancement grants, agriculture improvement grants, economic diversity grants, and many others. Conway Ranch staff should focus on identified projects, and aligning those projects with existing grant opportunities. As a part of the annual report on Conway Ranch, grant opportunities that have been identified, researched, applied for, and/or received should be discussed.
- c. For-Profit Implementation.** Due to the resources on Conway Ranch, there are viable business opportunities. Whether grazing, aquaculture, or other permitted activities, it is possible that for-profit businesses will be interested in funding improvements, and conducting business at the Conway Ranch.
- d. Non-Profit Implementation.** There may be opportunities for non-profit organizations to conduct certain activities at Conway Ranch. Such activities should be in accordance with this plan, with a public bidding process conducted.

- e. **Non-Governmental Organization Implementation.** Other NGO's may have an interest in conducting activities at Conway Ranch. Such activities should be in accordance with this plan, with a public bidding process conducted.

- f. **Bidding Process and Partnerships.** Whenever a partnership or contract for services at Conway Ranch is contemplated, a public bidding process should be offered.

APPENDIX A

CONWAY RANCH GRAZING LEASE

This CONWAY RANCH GRAZING LEASE (hereinafter "Lease") is made and entered into by and between the County of Mono, a political subdivision of the State of California (hereinafter referred to as "Lessor") and F.I.M. Corporation, a Nevada corporation (hereinafter referred to as "Lessee").

RECITALS

A. The Mono County property subject to this Lease is known as "The Conway Ranch," which is more particularly described in the legal description attached hereto as Exhibit "A" (hereinafter referred to as the "Property").

B. Lessee desires to hire from Lessor and Lessor desires to lease to Lessee the Property to be used for the pasturing and grazing of Lessee's sheep subject to all of the terms, covenants and provisions of this Lease.

Now, therefore, the parties hereto agree as follows:

1. Grant of Leasehold Interest: Lessor does hereby lease to Lessee and Lessee does hereby hire from Lessor the Property to be used for sheep grazing and related purposes subject to all of the terms, covenants and provisions hereunder.

2. Term: The term of this Lease shall commence on November 15, 2012 and shall cease and terminate on November 15, 2017.

3. Rent: As rental for the use of the Property, Lessee hereby promises and agrees to pay the Lessor the sum of Seventeen Thousand Dollars (\$17,000.00) for the first year of this Lease. A first installment of \$8,500 will be due on, May 15 2013, and then the second installment of \$8,500 will be due by November 15, 2013. Rent shall be paid by check or money order payable to Mono County care of Dan Lyster (or any later acting Mono County Economic Development Director), Economic Development Director.

For each successive year under this lease, the amount of rent will increase at an annual rate of three percent (3%). A schedule of the rent due and payable for each successive year is attached hereto as Attachment One, and incorporated herein by reference.

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4. Land Use Policies and Restrictions: During the entire lease term, lessee and its agents or employees shall be responsible for carrying out and abiding by the following land use policies and restrictions:

a. Weed Issues:

- i. Confer with the Conway Ranch Caretaker (who will be designated by Mono County and may change from time to time) to understand the locations of weed outcroppings on Conway Ranch;
- ii. Avoid driving through weed infested areas;
- iii. Remove weeds from vehicles by washing thoroughly on a paved area or in a car wash;
- iv. Avoid disturbing native vegetation or creating seedbeds (open areas) when possible. This especially applies to sheep bedding areas where weed control will be necessary to reduce the likelihood that invasion occurs into adjacent stands of native vegetation.
- v. Avoid grazing in areas where weed seed is ripe.
- vi. Remove and dispose of weed seeds from stock portion of the plant if grazing accidentally occurs in a weed infested area.
- vii. Carefully check livestock for weed seed and remove it before the animals are transported onto the Conway Ranch property.

b. Property Management:

- i. Salt or supplements for sheep should not be placed close to water, riparian zones, or known habitats of sensitive plants or wildlife species;
- ii. No fencing shall be constructed without the express written consent of the Conway Ranch Caretaker;
- iii. Sheep will be herded. Sheep should be moved on the Property in a manner that will leave a minimum of four inches of key forage plant species on the Property. Rotation of use areas will be achieved whenever practicable;
- iv. Sheep bedding grounds will not be within 250 feet from any historical structure, spring source, natural wetlands, or the creek;

APPENDIX A

- v. Lessee shall comply with any directive given to it by Lessor made in response to an action taken or designation made by an agency of the United States. In that event, Lessee may request Lessor to reduce the rent to be paid by the Lessee for its use of the Property.
- c. Water Quality:
 - i. Spring sources, natural wetlands and creeks should be avoided. Sheep should be kept at least ten feet away from these areas.
 - ii. Sheep and herds shall not disturb the fish raceways or other fish rearing facilities and shall not come within one hundred (100) feet of raceway areas.
 - iii. All irrigation and movement of water will be managed by the Conway Ranch Caretaker who will be designated by the County. *The sheep grazer(s) shall use their best efforts to assist the Caretaker with irrigation issues when the Caretaker requests such assistance.*

5. Liability Insurance: Lessee shall obtain and, at all times during the term of this Lease, shall carry and maintain in full force and effect at Lessee's own expense, a policy of liability insurance in the amount of not less than THREE HUNDRED THOUSAND DOLLARS (\$300,000.00) combined single-limit policy for personal injury and for property damage. Such policy shall be written by a company or companies having a Best Financial Size Category of not less than Class IX and a Best Policyholder's Rating of not less than "A" and shall name the Lessor and the County of Mono as the insured or as additional insured with Lessee and shall insure Lessor, its officers, agents, and employees against liability for Lessee's use or occupancy of the Property. This policy shall be in a form satisfactory to Lessor and shall not be subject to cancellation, reduction in coverage, or insured except after written notice to Lessor at the address provided in Paragraph 18 of this Lease, by certified mail, return receipt requested, not less than twenty (20) days prior to the effective date thereof. Lessee shall deliver a copy of the policy showing that the insurance is in full force and effect to Lessor upon execution of this Lease. Lessee's failure to carry and maintain in full force and effect such insurance policies shall be a default of this Lease pursuant to the terms of Paragraph 14 below.

6. Timber Rights: Lessee shall not cut or carry off any wood or burn any substance growing on the Property without the prior written consent of Lessor. All timber rights of any kind and character on the Property are reserved to Lessor, who has the right to cut and remove any timber, or otherwise exercise all timber rights at all times during the term of this Lease, provided that no damage shall otherwise be done by Lessor or those claiming under it to any of Lessee's sheep or other property rights of Lessee under this Lease.

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7. Hunting and Fishing Right: Lessee hereby agrees not to hunt or fish on the Property without the prior written consent of Lessor. All hunting and fishing rights and privileges on the Property are particularly reserved to Lessor, provided that no damage shall be done by Lessor or those claiming under him to any of Lessee's sheep or other property rights of Lessee under this Lease.

8. Right to Enter: The Property is on public property open to access by the public. Mono County employees, agents and contractors can enter the Property at any time.

9. Liens and Encumbrances: Lessee shall pay and discharge when due, all and every obligation incurred by it in connection with the use of the Property, and shall permit no mechanic's lien, materialmen's lien, or other lien of any nature or demand to be placed or filed against the Property.

10. Destruction of Improvements: In the event of the destruction of any or all of the improvements located on the Property by fire or other Acts of God, neither of the parties hereto shall be obligated to rebuild said improvements.

11. Waiver: A waiver by Lessor of any breach of this Lease by Lessee shall not be deemed to be continuing, and shall not operate as a waiver of any further breach of the conditions or agreements contained herein.

12. Waste: During the term of this Lease Lessee will not commit or suffer to be committed any waste upon the Property.

13. Surrender of Property: At the expiration of the term of this Lease, or sooner termination thereof, the Lessee covenants, promises and agrees to peaceably and quietly quit and surrender the Property to Lessor or its agent or designee in as good order, condition, and state of repairs received by him, reasonable wear and damage by the elements excepted.

14. Termination:

a. Default: It is mutually understood and agreed that time is of the essence hereof, and should Lessee fail to keep any of the covenants and agreements herein above specified on its part to be performed and kept, or should it at any time fail to make any of the above-mentioned payments, at the time and in the manner provided, the Lessor may, at its option, determine this Lease to be void and terminated, and may enter in and upon the Property, take possession thereof, and remove all parties and personal property from the Property during the time of occupancy by Lessee.

b. Insolvency and Bankruptcy: If the Lessee becomes insolvent or makes any assignment for the benefit of creditors or is adjudged bankrupt, either voluntarily or involuntarily, this Lease shall immediately terminate and shall not be

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APPENDIX A

assignable by any operation or process of law, and shall not be treated in any way whatsoever as an asset of the Lessee after such event. Lessor shall be entitled to retain any rents theretofore received without reduction, abatement or proration.

- c. Monitoring: The Lessee understands and agrees that the Caretaker of the Property will from time to time monitor and report on the grazing practices occurring on the Property. If any violations of this agreement occur, the County reserves the right to terminate this Lease and have Lessor remove the sheep from the Property within 72 hours.
- d. Cancellation: This Lease may be cancelled by either party to this Lease without cause, and at will, for any reason whatsoever, by giving sixty (60) days written notice of such intent to cancel. Lessor may cancel this Lease in the event of threatened or initiated litigation against Lessor related to this Lease by giving Lessee thirty (30) days written notice to Lessee of such intent to cancel.

15. Indemnification: Lessee agrees to hold Lessor harmless from any and all damage to the Property done by fire or other causes, which result from Lessee's use or operation of the Property. Lessee further agrees to defend, indemnify and hold Lessor harmless from all liability and/or claim for damages arising from any injury, from any cause to any person, including Lessee, or to any property, including Lessee's, which arise or arose from Lessee's operation or occupancy of the Property. Furthermore, Lessee shall at all times during the term of this Lease hold harmless, defend, and indemnify Lessor against any claim, loss, or liability whatsoever arising directly or indirectly out of Lessee's tenancy and/or the use of the Property by Lessee.

16. Attorney's Fees: It is understood and agreed that in the event suit should be brought for unlawful detainer of the Property, for the recovery of the rent due under the provisions of this Lease, or because of the breach of any other covenant, promise or condition herein contained, the prevailing party shall be entitled to recover from the other reasonable attorney's fees to be fixed by the court as part of the costs of suit.

17. Subordination: This Lease is and shall be subordinate to any mortgages or deeds of trust that are or may be placed on the Property. Lessee agrees to promptly execute any documents to effectuate a subordination of this Lease to any said mortgages or deeds of trust upon written request by the Lessor.

18. Notice: Any notice, communication, amendments, additions, or deletions to this Lease, including change of address of any party during the term of this Lease, shall be made in writing. Any such writing may be personally served, but shall otherwise be sent by prepaid first class mail as follows:

To Lessor: Dan Lyster, Economic Development Director
County of Mono

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P.O. Box 2415
Mammoth Lakes, CA 93546

To Lessee: F.I.M. Corporation
P.O. Box 12
Smith, NV 89430

19. Assignment: Lessee shall not voluntarily, or by operation of law, assign, transfer, mortgage, sublet, or otherwise transfer or encumber all or any part of Lessee's interest in this Lease or in the Property without the prior written consent of the Lessor.

20. Inurement: Subject to the restrictions against assignment, this Lease shall be binding upon and shall inure to the benefit of the Parties hereto and their respective heirs, successors and assigns.

21. Amendment: This Lease sets forth the entire agreement between the parties and may be modified or amended only if so agreed upon in writing by all the parties hereto.

22. Headings: Paragraph and subparagraph headings used in this Lease are for reference and convenience purposes only and shall not affect the meaning or interpretation of this Lease.

23. Governing Law: This Lease is made and shall be construed in accordance with the laws of the State of California.

24. Severability: If any provision of this Lease shall be held invalid, such invalidity shall not affect the other provisions hereof, and to this extent, the provisions of this Lease are intended to be and shall be deemed severable.

25. Taxes and Assessments: Lessee agrees to pay all taxes and assessments (if any) lawfully imposed on Lessee by any governmental agency with respect to Lessee's activities under this Lease, including but not limited to taxes or assessments imposed against Lessee's property, inventory, activities, and employee wages. Pursuant to Revenue and Taxation Code § 107.6, notice is hereby given that in the event that this Lease creates a possessory interest that may be subject to property taxation, the party in whom the possessory interest is vested may be subject to the payment of property taxes levied on the interest.

26. Representation by Counsel: The parties acknowledge that this Lease is executed voluntarily by them, without duress or undue influence on the part of or on behalf of any other party. The parties further acknowledge that they have participated in the negotiation and preparation of this Lease and have had the opportunity to be represented by counsel with respect to such negotiation and preparation or do hereby knowingly waive their right(s) to do so, and that they are fully aware of the contents of this Lease and of its legal effect. Thus, any ambiguities in

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this Lease shall not be resolved in favor of or against either party. The parties specifically acknowledge that the Mono County Counsel has only represented the County with respect to the negotiation and preparation of this Lease and that the parties have consented to such representation and have knowingly and voluntarily waived any actual or potential conflict with such representation.

27. Authorization to Execute Lease: Lessee shall have this Lease executed by an authorized agent or officer of Lessee's corporation as provided in Lessee's corporate articles and bylaws. Lessee shall immediately notify Lessor if there is any change in the corporate status of Lessee's corporation.

EXECUTION

Date: 9/5/11

Lessee / F.I.M. Corporation

Marianne F. Leinassar

Printed Name:

Marianne F. Leinassar

Title:

President

Date: 8/23/11

Lessor / Mono County

James M. Arkens

Printed Name:

JAMES M. ARKENS

Title:

CAO

APPROVED AS TO FORM

[Signature]
County Counsel

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APPENDIX A

ATTACHMENT ONE

SCHEDULE OF RENT

Year	Rent Due for Year	Rental Due Dates
2012	\$17,000	05/15/2013 & 11/15/2013
2013	\$17,510.00	05/15/2014 & 11/15/2014
2014	\$18,035.30	05/15/2015 & 11/15/2015
2015	\$18,576.36	05/15/2016 & 11/15/2016
2016	\$19,133.65	05/15/2017 & 11/15/2017
2017	\$19,707.66	05/15/2018 & 11/15/2018

**WATER-MASTER AGREEMENT
BETWEEN THE COUNTY OF MONO
AND F.I.M. CORPORATION**

This Water-Master Agreement ("Agreement") between the County of Mono, a political subdivision of the State of California ("County") and F.I.M. Corporation, A Nevada Corporation ("FIM") is entered into on or about March 15, 2012. (The County and FIM are referred to collectively in this Agreement as "the Parties.")

RECITALS

- A. The County owns certain real property and appurtenant water rights on real property known generally in the County as Conway Ranch.
- B. Water from Virginia Creek diversion serves the northern part of the Conway Ranch and the County-owned property called the Mattly Property is served by Lundy Powerhouse tail-race diversion. The Conway Ranch and Mattly Property are referred to herein collectively as "the Property."

On the basis of the mutual covenants, conditions and understandings set forth in this Agreement, together with its Recitals, the Parties agree as follows:

I. TERM

The initial term of this Agreement shall be April 15, 2012, to April 14, 2013. The Agreement shall then automatically renew for a subsequent twelve-month term, and shall similarly renew every year thereafter, unless or until it is terminated in the manner provided herein

II. WATER-MASTER and PROPERTY MANAGEMENT RESPONSIBILITIES

A. Water-Master General Responsibilities.

FIM shall provide water-master services for North Conway and Mattly Property. "North Conway" refers to the land irrigated by Virginia Creek and located north of Wilson Creek. "Water-master services" generally refers to utilizing the Virginia Creek and Powerhouse diversions and existing irrigation measures to provide water to and irrigate the subject properties. FIM shall provide the County with the name of the individual primarily responsible for such services ("the FIM Water-Master"). All actions of FIM and its water-master shall be consistent with the County's existing water rights as related to these diversions. Notwithstanding the foregoing or any other provisions of the Agreement, FIM shall not divert water or otherwise purport to utilize the County's water rights in a manner that is directly contrary to any other water-rights holder.

B. Specific Responsibilities (Scope of Work).

FIM shall maintain the irrigation system on the Property, including but not limited to the following tasks:

APPENDIX B

1. Cleaning and repairing ditches and culverts.
2. Cleaning and clearing, constructing and repairing head gates and other water diversion structures where necessary. The parties agree that maintenance and repair work required for the Virginia Creek diversion is substantial as of the date this Agreement is entered into and will require work over several years to complete.
3. Reactivation of existing historic ditches for agricultural purposes if and when expressly requested by the County in consultation with the National Resource Conservation Service (NRCS).
4. Inspection of Property perimeter gates, fences, and roads on a regular basis and use reasonable efforts to detect evidence of trespassing, vandalism, dumping of trash, erosion and off-road activity.
5. Prevent fire hazards, including not allowing campfires, fireworks, and other combustible materials to be brought onto the Property.

III. Public Work

In accordance with § 1720 et seq. of the California Labor Code, FIM is advised that some or all of the services FIM is to provide County pursuant to this Agreement may constitute a "public work." Accordingly, FIM, and any subcontractor retained by FIM, shall pay to all workers employed in the performance of those services that constitute a public work not less than the general prevailing rate of per diem wages for regular, holiday, and overtime work. These general prevailing rates of per diem wages have been determined by the Director of the California Department of Industrial Relations; copies of the Director's determinations are on file at the Mono County Department of Public Works, 74 N. School Street, Bridgeport, California, and are available upon request.

IV. Compensation

A. **Base Compensation.** The County shall pay FIM Six Thousand Dollars (\$6,000.00) as full compensation for all services provided by FIM during the initial term of this Agreement. The payment to FIM for its services shall be made by the County in the form of a check on which FIM is the payee. The check shall be issued by the County within thirty (30) days after the effective date of this Agreement and shall be the sole payment to FIM during the initial one-year term of this Agreement. Upon any renewal of the Agreement, the compensation for the new one-year term shall be the same as the prior term unless it is changed by mutual agreement of the parties. In the event of any termination of the Agreement prior to the expiration of the then-current term, FIM shall refund to the County a reasonable, pro-rata portion of the aforementioned compensation based on the quantity of services rendered for that term as of the date of termination.

B. **Contract Limit.** The total sum of all payments made to FIM during any twelve-month term of this Agreement shall not exceed six thousand dollars (\$6,000) ("the contract limit"). County expressly reserves the right to deny any payment or

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reimbursement requested by Contractor for services or work performed which is in excess of the contract limit.

V. GENERAL PROVISIONS

A. County Property

Any personal property provided to FIM by the County pursuant to this Agreement is, and at the termination of the Agreement remains, the sole and exclusive property of the County. FIM will use reasonable care to protect, safeguard and maintain such items while they are in FIM's possession. FIM will be financially responsible for any loss or damage to such items, partial or total that is the result of FIM's negligence.

B. Insurance

A certificate of insurance, for all stated insurances, shall be provided to the Mono County Risk Management at least ten (10) days prior to the start of services to be performed by FIM. The policies shall maintain a provision prohibiting the cancellation or modification of said policy except upon thirty (30) days prior written notice to the County Risk Manager.

1. General Liability

FIM shall procure and maintain during the entire term of this Agreement, a policy of general liability insurance which covers all the work and services to be performed by FIM under this Agreement. Such insurance policy will have a per occurrence combined single limit coverage of not less than \$1,000,000.00. Such policy will not exclude or except from coverage any of the services and work required to be performed by FIM under this Agreement. The required policy of insurance will be issued by an insurer authorized to sell such insurance by the State of California, and having at least a "Best's" policyholder's rating of "A" or "A+". County will be named as "an additional named insured" on this policy. FIM will provide the County a copy of the policy and certificate of insurance showing the County as "an additional named insured" and indicating that the policy will not be terminated, cancelled, or modified without thirty (30) days written notice to the County Risk Manager.

2. Business Vehicle

If FIM utilizes motor vehicles in performing any of the work or services described herein, FIM shall procure and maintain in force throughout the duration of this Agreement, a business auto liability insurance policy with minimum coverage levels of \$300,000.00 per occurrence, combined single limit for bodily injury liability and property damage liability. The coverage shall include all FIM owned vehicles and all hired and non-owned vehicles used in performance under this agreement.

3. Workers' Compensation

FIM shall provide workers' compensation insurance coverage, in the legally required amount, for all FIM's employees utilized in providing work and services pursuant this Agreement. By executing a copy of this Agreement, FIM acknowledges its obligations

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and responsibilities to its employees under the California Labor Code, and warrants that FIM has complied with and will comply during the term of this Agreement with all provisions of the California Labor Code with regard to its employees.

4. Deductible and Self Insured Retentions

Any deductibles or self insured retentions must be declared and approved by the Mono County Risk Manager. If possible the Insurer shall reduce or eliminate such deductibles or self insured retentions as respects to Mono County, its officials, officers, employees and volunteers; or FIM shall provide evidence satisfactory to Mono County Risk Manager guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

C. **Status of FIM**

All acts of FIM, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed by independent FIM's, and not as agents, officers, or employees of the County. FIM, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of, or exercise any right or power vested in, the County, except as expressly provided by law or set forth herein. No agent, officer, or employee of the County is to be considered an employee of FIM. It is understood by both FIM and the County that this Agreement shall not, under any circumstances, be construed to create an employer/employee relationship or a joint venture. As an independent contractor:

1. FIM shall determine the method, details and means of performing the work and services to be provided by FIM under this Agreement.

2. FIM shall be responsible to County only for the requirements and results specified in this Agreement, and excepts as expressly provided in this Agreement, shall not be subjected to County's control with respect to the physical action or activities of FIM in fulfillment of this Agreement.

3. FIM, its agents, officers and employees are, and at all times during the term of this Agreement shall represent and conduct themselves as, independent contractors, and not employees of the County.

D. **Defense and Indemnification**

FIM shall defend, indemnify, and hold harmless the County, its agents, officers, and employees from and against all claims, damages, losses, judgments, liabilities, expenses, and costs, including litigation costs and attorney's fees, arising out of, resulting from, or in connection with, the performance of this Agreement by FIM, or FIM's agents, officers, or employees. FIM's obligation to defend, indemnify, and hold harmless the County, its agents, officers, and employees harmless applies to any actual or alleged personal injury, death, damage or destruction to tangible or intangible property, including the loss of use. FIM's obligation under this paragraph extends to any claim, damage, loss, liability, expense, or other costs that are caused in whole or in part by any act or omission of the FIM, its agents, employees, suppliers, or anyone directly or

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indirectly employed by any of them, or anyone for whose acts or omissions any of them may be liable.

FIM's obligation to defend, indemnify, and hold the County, its agents, officers, and employees harmless under the provisions of this paragraph is not limited to, or restricted by, any requirement in this Agreement for FIM to procure and maintain a policy of insurance.

E. Records, Inspections and Audits

If and when requested by the County, FIM will keep reasonable records of its activities under this Agreement. Any authorized representative of the County shall have access to any books, documents, papers, or other records that the County determines to be pertinent to this Agreement, for the purposes of making audit, evaluation, examination, excerpts, and transcripts. Further, the County has the right, at all reasonable times, to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

F. Nondiscrimination

During the performance of this Agreement, FIM, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religion, color, ancestry, national origin, disability, medical condition, marital status, age, sex, sexual orientation, or any other status under state or federal law. FIM and its agents, officers, and employees shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated there under in the California Code of Regulations. FIM shall also abide by the Federal Civil Rights Act of 1964 (PL 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said Act.

G. Termination

This Agreement may be terminated by the County without cause, and at will, for any reason by giving to FIM thirty (30) days written notice of such intent to terminate. FIM may terminate this Agreement without cause, and at will, for any reason whatsoever by giving to the County thirty (30) days written notice of such intent to terminate.

H. Assignment

This is an Agreement for the personal services of FIM. County has relied upon the skills, knowledge, experience, and training of FIM as an inducement to enter into this Agreement. FIM may subcontract but shall not assign this Agreement, or any part of it, without the express written consent of the County. Further, FIM shall not assign any moneys due or to become due under this Agreement without the prior written consent of the County.

I. Default

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APPENDIX B

If FIM abandons the work, or fails to proceed with the work and services requested by the County in a timely manner, or fails in any way as required to conduct the work and services required by the County, the County may declare FIM in default and terminate this Agreement upon five (5) days written notice to FIM.

J. Waiver of Default

Waiver of any default by either party to this Agreement shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach, and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided in paragraph K below.

K. Amendment

This Agreement may be modified, amended, changes, added to, or subtracted from. By the mutual consent of the parties hereto, if such amendment or change is in written form, and executed with the same formalities as this Agreement and attached to the original Agreement to maintain continuity.

L. Notice

Any notice, communication, amendments, additions or deletions to this Agreement, including changing of address of any party during the term of this Agreement, which FIM or County shall be required, or may desire to make, shall be in writing and may be personally served, or sent by prepaid first-class mail to the respective parties as follows:

County of Mono
Attn: Economic Development Department
PO Box 2415
Mammoth Lakes CA 93546

F.I.M. Corporation
P.O. Box 12
Smith, NV 89430

(This space left intentionally blank.)

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IV. Execution

IN WITNESS of the foregoing provisions the parties hereto execute this Agreement as set forth below.

F.I.M. Corporation
A Nevada Corporation

Marianne J. Lemassar

Title: President
Date: June 12th, 2012

COUNTY OF MONO,
A political subdivision of the State of California

James M. Arkens

By: Jim Arkens, CAO
Date: 6/21, 2012

APPROVED AS TO FORM:

Marshall S. Rudolph

Marshall S. Rudolph
Mono County Counsel
Date: 6/21, 2012

APPROVED AS TO INSURANCE:

Rita Seeman

Mono County Risk Manager
Date: 6/21, 2012

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APPENDIX C

Conway Ranch and Mattly Ranch
Approximate Infrastructure Valuation

CONWAY					
	Price Per Unit	Estimated Units In Place	Unit cost		
Fencing ¹	\$1.51/ft	8,066 ²			\$12,179
Irrigation Ditch ³	\$2.00/ft	26,400 ²			\$52,800
Underground Pipe ⁴	\$2.73/ft	7,533 ²			\$20,565
Existing Wells ³			\$32,000		\$32,000
Surge Valve ³			\$1,675		\$1,675
Pump/ gearhead ³			\$27,500		\$27,500
Power ³			\$12,500		\$12,500
Checks (20) ³	\$40	20	\$800		\$800
Construction Costs ⁵	\$1.00	10,000	10,000		\$10,000
Acre Feet H2O	\$250 ⁶	6562 ²			\$1,640,500
CONWAY TOTAL					\$1,810,519
MATTLY					
Fencing ¹	\$1.51	4,033 ²			\$6,089
Flood Irrigation ²	\$2.00	34,833 ²			\$69,666
MATTLY TOTAL					\$75,755
TOTAL					\$1,886,274

¹ Mayer, Ralph. "Estimated costs for livestock fencing." Iowa State University. 2005. Print

² Mono County Public Works. "Conway Ranch 2014 Annual Report and 2015 Operations Plan." Mono County, 2014. Print

³ O'Brien, Daniel M., and Troy J. Dumler. "Irrigation Capital Requirements and Energy Costs." Manhattan, Kan.: Kansas State U Agricultural Experiment Station and Cooperative Extension Service, 1998. Print

⁴ Byelich, Boyd; Cook, Jennifer; Rowley, Chayla. "Small Acreage Irrigation Guide." Colorado State University NRCS Extension. 2013. Print

⁵ Knapp, Gunnar. "Simple Financial Analysis for a Small Fish Processing Plant." University of Alaska Anchorage. 2008. Print

⁶ Cline, Harry. "How much is Ag Water Worth?" Western Farm Press. 2007. Print.

APPENDIX D

List of Prioritized Projects at Conway and Mattly Ranch

(as ranked during public meetings 3/15 and 3/23)

	Corresponding # of 'dots' Both meetings combined
1. Invasive Weed Control	(16)
2. Historic Barn Stabilization	(14)
3. Diversion and Ditch Maintenance	(12)
4. Fence Removal and Repair	(12)
5. Virginia Creek Diversion and Maintenance	(12)
6. Livestock RFP/RFB	(11)
7. Aquaculture RFP/RFB	(10)
8. Groundwater Study	(9)
9. Diversion and Flow Measurement	(9)
10. Stock Water	(8)
11. Irrigation Efficiency	(8)
12. Corral Renovation	(8)
13. Education and Interpretive Programs	(7)
14. Organic Agriculture	(6)
15. Livestock Fencing	(6)
16. Interpretive Signage	(6)
17. Asphalt Removal and Recycling	(5)
18. Walking Trails	(4)
19. Recreation Activities Development	(4)
20. Bowl Meadow Enhancement	(3)
21. Tailwater Aquaponics	(2)
22. Conway Access	(1)
23. Public Park	(0)
24. Do Nothing	(0)

APPENDIX D

3/15 Mono Basin Workshop Results

Example of Completed Workshop Form:

Project:

Groundwater Study

Description:

Project would pump test existing well and others as necessary to determine safe yield for groundwater.



Potential Partners:

Aquaculture operator

SUGGESTIONS?

WILL CONWAY WELLS DRAW WATER FROM AQUIFER THAT SUPPLIES MONO CITY WELL?
HOW MANY WELLS WILL BE DRILLED?
WHAT PERCENT OF CONWAY RANCH WATER WILL COME FROM WELLS VS. SURFACE WATER

FOR TEST WELLS + FUTURE WELLS
WHAT KIND OF MONITORING EQUIPMENT WILL BE USED TO DETERMINE WATER TABLE LEVEL?
WHAT METERING EQUIPMENT WILL BE USED TO DETERMINE AMOUNT OF WATER PUMPED FROM WELLS?
WHAT AGENCY WILL MONITOR WATER TABLE AND AMOUNTS OF WATER EXTRACTED?

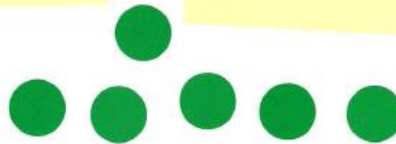
THIS ONLY AS A PART OF AN OVERALL HYDROLOGIC STUDY OF THE NORTH MONO BASIN

This is probably only necessary if the aquaculture area/program begins again. Should be the responsibility of the aquaculture operator.

WILL PUMPING DATA AND WATER TABLE LEVEL INFO BE AVAILABLE TO PUBLIC?
WILL MONO COUNTY INSTALL MONITORING WELLS TO PROTECT MONO CITY WELL?

Seems necessary IF aquaculture operation continues

PRIORITY?:



Compiled Comments and Priorities:

Project:	Individual Suggestions, Comments, Questions:	Priority:
Diversion and Ditch Maintenance	<ul style="list-style-type: none"> All water conveyance systems should be repaired/ maintained/ improved to maximize efficiency and minimize losses. Grant funding could help fund, in addition to non-profit partners. I want to see the diversion ditches over by Mattly Ranch filled in-ugly scarring and wildlife may trip so to speak on them. Leave Mattly Ranch to become a meadow sponge if the natural flow of water from Jordan Basin would be enough water for it. 	4
Diversion and Flow Measurement	<ul style="list-style-type: none"> Key to any management plan for Conway Ranch is the ability to correctly measure water inflow onto the property in order to prioritize uses and associate water requirements. All water use must be accurately metered and resulting data made available to the public. 	7
Fence Removal and Repair	<ul style="list-style-type: none"> There's fencing to remove on Mattly ranch east and a few feet from the dirt road heading north. Use FOI to organize. Just remove barbed wire and leave posts. Yes! Especially if this is a safety issue. 	5
Organic Agriculture	<ul style="list-style-type: none"> A research station for a sustainable agriculture that benefits biodiversity and supports a local food system and education could be perused. Beekeeping for pollination services. Local small scale Ag or another lessee? Are there additional larger areas that would support sustainable agriculture? 	
Corral Renovation	<ul style="list-style-type: none"> Trail rides, also corral could be part of the history exhibit (see education/interpretive programs) These areas are severely impacted by decades of sheep grazing and need rehabilitation to restore soils and biodiversity. Consider corrals that are not specific for sheep only. 	4
Asphalt removal and recycling	<ul style="list-style-type: none"> Go for it! I was thinking the asphalt should go, the other day. As funds are available asphalt should be removed and the area rehabilitated in such a manner as to prevent invasive species moving into the disturbed soil. Leave the asphalt to make use of it for a radio control car, airplane, or drone. No drones are allowed in the MBNFSA, drones are noisy and scare away wildlife. 	4
Tailwater Aquaponics	<ul style="list-style-type: none"> Yes- a must if fish culture at Conway ranch Best if fish are grown organically without chemicals Tail water treatment men's removing the fish or mitigating poop going into lower Wilson Creek and into Mono Lake? 	0
Bowl Meadow Enhancement	<ul style="list-style-type: none"> Mono County should adopt a sustainable irrigation/grazing plan. Fire management could be used to maintain with or without livestock grazing. 	1

	<ul style="list-style-type: none"> • Why is there a thatching problem on the bowl meadow? Is it a function of too much irrigation with too little grazing? 	
Stock Water	<ul style="list-style-type: none"> • This assumes this area is going to have stock? Don't do until there is actual stock there. No stock west of 395, please. • Stock water locations should consider impacts to wildlife, including increasing potential for bighorn-domestic sheep disease transmission. • Surface vs. Well? • How many acres? • Who monitors grazing? • Why should Mono County provide subsidized water to a private entity and not to residents? 	2
Irrigation Efficiency	<ul style="list-style-type: none"> • Funding could be secured with other partners. In these recent years of drought all water efficiency improvements should be a very high priority. 	3
Virginia Creek Diversion Conveyance Maintenance	<ul style="list-style-type: none"> • All water conveyance and water efficiency improvements should be prioritized as a high priority given recent drought conditions. • Where does the Virginia diversion go after it reaches Rattlesnake Gulch? Is it still in use? 	4
Invasive Weed Control	<ul style="list-style-type: none"> • Invasive weed control should not resort to pesticide use, as is a conflict with fish, wildlife, and human activities • As funding and/or volunteer crews or others are available, this should be a priority. Mono County should consult with local agencies- State parks, Inyo, DFW, an Caltrans to identify most successful non-toxic methods that are currently used in other parts of Mono Basin. 	10
Conway Access Project	<ul style="list-style-type: none"> • Presence of Sheep herders and aggressive sheep dogs would preclude public access to most of Conway Ranch during the summer. • Conservation easement wildlife habitat requirements should be the priority and access areas should be strategically located and minimal to reduce conflicts with wildlife. • Should be subordinate to the needs of the site. • The dirt roads work fine now especially on Mattly side of 395 	1
Groundwater Study	<ul style="list-style-type: none"> • This is probably only necessary if the aquaculture area/ program begins again. Should be the responsibility of the aquaculture operator. • Only as a part of an overall hydrologic study of the North Mono Basin. • Seems necessary if aquaculture operation continues. • Will Conway Wells draw water from aquifer that supplies mono city well? • How many wells will be drilled? • What percent of Conway Ranch water will come from wells vs. surface water? • What kind of monitoring equipment will be used to determine 	7

	<p>water table level?</p> <ul style="list-style-type: none"> • What agency will monitor water table and amounts of water extracted? • Will pumping data and water table level information be available to the public? • Will Mono County install monitoring wells to protect Mono City wells? • 	
Livestock RFP/RFB		6
Public Park	<ul style="list-style-type: none"> • Parking access • Tables, BBQ, and restrooms • Sports facility- tennis, basketball, climbing wall, Frisbee, yoga, tai chi, horseshoe, ping pong • County Park already has stuff there. 	0
Livestock Fencing	<ul style="list-style-type: none"> • Anything that would help prevent domestic and SNBS contact should be a priority. Mattly should be re-evaluated as a domestic sheep grazing area, due to the short duration of time that they are on that part of Conway Ranch. • Fencing should consider impacts to wildlife ie BSSG, Mule Deer, SNBS. These diverse interests may be hard to balance with sheep. • I thought sheep grazing could only be on the eastside of 395 because of SNBHS • Livestock grazing should be compatible with wildlife habitat and bio diversity enhancement based on science and monitored • Does this preclude other livestock? • Is sheep grazing necessary at Mattly, especially in light of SNBHS? 	6
Aquaculture RFP/RFB	<ul style="list-style-type: none"> • We will be back in drought mode starting next year. Fighting over water for the next 10 years. Wrong time for fish hatchery. Fish and Fishing will be struggling to survive through it all. • Will it be possible to raise enough fish to supply mono county fisheries in a meaningful way without depleting ground and surface water to an unacceptable level? • Perfect opportunity for a University Research Partnership or trout. • Is the absence of a private aquaculture operation, Mono Co. should consider Lahontan Cutthroat recovery program as was once discussed. Presumably the agency would be able to fund the improvements needed. There could an educational component. UNR could be involved. 	1
Do-Nothing	<ul style="list-style-type: none"> • Let it go natural and be there for wildlife. The Mono Basin is a connectivity/migration corridor. See CA EHCP at www.wildlife.ca.gov 	0
Walking Trails	<ul style="list-style-type: none"> • I enjoy waling on the dirt roads and don't need foot paths. There are plenty of roads to choose from already. Maybe put up dog 	2

	poop bags.	
Recreation Activities Development	<ul style="list-style-type: none"> • Before pursuing this, clear analysis of conservation easement and the wildlife habitat requirements should be identified. • Before recreational plans, helpful to understand how wildlife is present and how increased human activity would impact. • First have a bike path from Mono City to Lee Vining. • It is a wildlife corridor- see CQA Essential Habitat& Connectivity Project • No Development • Swimming pool in ponds and channels 	4
Interpretive Signage	<ul style="list-style-type: none"> • Combine with interp/education in other project 'panel' 	5
Historic Barn Stabilization	<ul style="list-style-type: none"> • Yes! Especially if this is a safety issue. • Excellent Idea! 	7
Education and Interpretive Programs	<ul style="list-style-type: none"> • Create an exhibit in the north end of the ranch- already has good road access of historic farming and how the Mono Basin ranches fed Bodie & other mining communities. • Considering existing access points for public, the development of a plan to celebrate and educate historic land uses...A model farm, large photos of how pioneers farmed, an extension of how historical societies inform, a 'Bodie' attraction that is more accessible. 	6

Project:

Aquaculture Request for Proposals, Request for bids.

Description:

Project would develop an RFB for aquaculture activities within the aquaculture area and distribute to interested parties



Potential Partners:

General Fish Stock & Trophy Trout for Profit and Sustainability

SUGGESTION

- What should the focus be? *Hatchery for hellgram*
- Interpretive/Educational *depends*
- LCT Restoration *YES*
- Trophy Trout Production *YES*
- General fish stocking *-depends on interference of regular use of phosphorous*
- Other? *red*

Question:
Is aquaculture water reused for irrigation?
or is it sent to Wilson creek.
It should be reused for irrigation.

- Operations?
- Recirculation *Possibly if feasible*
- Groundwater Pumping *possibly*
- Fish Origin and Destination

Interpretation as is and OK
LCT introduction will completely remove property from county control

continuous hatchery/Rearing Efforts

PRIORITY?:

Compiled Comments and Priorities:

Project:	Suggestions:	Priority:
Diversion and Ditch Maintenance	<ul style="list-style-type: none"> • Good idea and good stewardship • Need to constantly maintain ditch • Must maintain that investment/ resource 	8
Diversion and Flow Measurement	<ul style="list-style-type: none"> • Good idea- contact Dr. Jenkins- I believe he may have the readings? • With SB 88 you will have to do this by 2017, anyway. 	2
Fence Removal and Repair	<ul style="list-style-type: none"> • Good idea • Good idea. It is very hazardous for horses, and even people to have hidden barbed wire. • Good idea but who pays cost of removal 	7
Organic Agriculture	<ul style="list-style-type: none"> • Local tribe to grow and sell to local business • If an aquaculture is willing to do this and could be a great additional use 	4
Corral Renovation	<ul style="list-style-type: none"> • Complete this- the sight of deteriorating structures detracts from property • Good idea- the public might enjoy an explanatory map/ coral use station • What for? Horses will create major liability for County 	4
Asphalt removal and recycling	<ul style="list-style-type: none"> • When was completed, may need new nepa to verify it wouldn't disturb accustomed wildlife • No! • Money could be spent elsewhere • What's the loss? 	1
Tailwater Aquaponics	<ul style="list-style-type: none"> • Possibly a great idea 	2
Bowl Meadow Enhancement	<ul style="list-style-type: none"> • Badly needed- start doing this • Ask BLM, Cal Fire, Volunteer FDs to use for training • Do not burn! This will destroy habitat for existing animals • What's the loss? 	2
Stock Water	<ul style="list-style-type: none"> • Please do this in way suitable for how sheep water • Water rights and tax monies back tot the ranchers in dire need of water during bad drought years • This is grazer's responsibility 	6
Irrigation Efficiency	<ul style="list-style-type: none"> • I oppose traditional irrigation practices with all their inefficiency is what caused the value of the property as wildlife benefit and scenic area • Leave as is, restores ground water for Mono City Well 	5
Virginia Creek Diversion Conveyance	<ul style="list-style-type: none"> • Needs to be completed, soon. • Huge problem- main ditch seeps from design and 	8

Maintenance	<p>age of bog sides- if also get replenished from the many springs on that section of BLM land</p> <ul style="list-style-type: none"> • Very important to keep the diversion and ditch at Conway Summit in top condition. If it washes out it will be very expensive to fix. • Very important 	
Invasive Weed Control	<ul style="list-style-type: none"> • Needed • See weed abatement for application. Now available • Yes, OVCC, & Volunteer at no cost to county • Cheat grass, woolly mullein forestry/blm should do this on as prevent maintenance no additional taxes 	6
Conway Access Project	<ul style="list-style-type: none"> • Keep parking by 395 and off ranch property • Control traffic to keep vehicles off meadow when wet • No parking on ranch- will create additional problems 	0
Groundwater Study	<ul style="list-style-type: none"> • Yes 	2
Livestock RFP/RFB	<ul style="list-style-type: none"> • Sheep grazing is the only current source of income for this property. It is a very historic use and probably best for this land • Recognize this historic use and protect it for the future generations. The two uses for this property when the county purchased were fish rearing and sheep grazing. 	2
Livestock Fencing	<ul style="list-style-type: none"> • Herders and their dogs already accomplish this- there are no observed contracts • This is grazer's responsibility 	0
Aquaculture RFP/RFB	<ul style="list-style-type: none"> • General Fish & Stock trophy trout for profit and sustainable • Tail water should be reused for irrigation • Interpretation as is OK; LCT introduction will completely remove property from county control • Continue hatchery/restocking efforts • Is aquaculture water reused for irrigation? Or is it sent to Wilson Creek. 	9
Do-Nothing	<ul style="list-style-type: none"> • Without irrigation and grazing the Conway will revert to xeric conditions and weeds will take over • The ranch must generate revenue for tax payers 	0
Walking Trails	<ul style="list-style-type: none"> • Why? • No! Forest Service produces trails. Liability 	2
Recreation Activities Development/Public Park	<ul style="list-style-type: none"> • Not a good idea • Liability • Free tent camping is ok but RVs, Trailers, generators, etc is not. No KOA style camping • No necessary infrastructure • No, seldom enough growth and why not use Mono Lake 	0

	<ul style="list-style-type: none"> • Snowmobile and hunting/shooting are good ideas • Bad idea- bring all of that to Bridgeport and keep the Ranch natural • Bad • Bad idea • Could be used for maximum use- but fish are more important to our summer economy 	
Interpretive Signage	<ul style="list-style-type: none"> • No signage-keep it natural and hand out fliers • Interps at Mono are aesthetically acceptable to the natural surroundings, fliers generate trash • What signs that were placed for the fish rearing should be maximum signage 	1
Historic Barn Stabilization	<ul style="list-style-type: none"> • Do this too, see coral comment. • Definitely stabilize all structures • Waste of money to attack hanta virus and other rodents • If building not stabilized and cannot recreate resurrect... if damaged and levelled by acts of God they will be gone forever • It would be sad to see the continual decay of the buildings 	7
Education and Interpretive Programs	<ul style="list-style-type: none"> • Only if fish and sheep are allowed on the ranch then a small area within the specified acreage could be used. (x2) 	1

4/13/16 Mono RPAC Summary

Concerns over management of invasive weeds with pesticides. There was also a notion of knowing the exact natural resources available.

Much of the SFP was a repetition of material from the Conservation easement, and will have to operate within those confines, so there shouldn't be another exhaustive effort.

Concerns over the CDFW habitat connectivity plan and the desire for water conservation efforts to be focused on Mono Lake, thereby letting Conway become a natural riparian corridor.

Concerns about climate change and continuing drought, may render some plans impossible over time.

Request that "Potential Funding Source" be included with prioritization to allow for better understanding of fiscal impacts of a given project.

Disbelief that invasive weed control would be polled as the number one concern, stating that such a designation is a matter of perception. Thinks woolly mullein is beautiful.

Plan should include or link to other documents such as Conservation Easement, Grants, and 1600 permit.

Document needs to address protocol for amendment and revision.

Mono Basin RPAC requested that the item be on their next agenda. Group does not expect to issue recommendation as a group but wants to consider further, with more time to review document.

4/21/16 Bridgeport RPAC Summary

There was a consensus throughout the RPAC that the aquaculture facility would have the biggest cost benefit to the County revenue, and that economic stimulus should be the main concern. Discussion of the various benefits of aquaculture, including 'rent fish' and possessory interest taxes, and the possibility of developing County notoriety and branding relating to a quality hatchery.

Floyd Rathbun, as a representative of FIM corp, provided a written document calling for further analysis and definitions to specific sections stated throughout the letter. Livestock management would be more difficult if different types of livestock were on ranch at the same time.

Questions about why cattle have not been considered.

Interest in more economic information, such as the value of aquaculture, and the value of grazing.

Potential for commercial use of property, with any constraints from grants or easement, needs to be nailed down.

Need "Return on Investment" column on the prioritization page.

Noted that the nature of this open space is a result of the irrigation established on the site, and the preservation of this wetland depends on active irrigation; otherwise, it will be restored to sagebrush steppe with a riparian corridor.

Concern that the workshops and related prioritization will be considered the de facto public opinion when in fact it represents a vocal minority.

Bridgeport RPAC motioned to have a resolution from the RPAC regarding the Conway SFP to be an action item for the next scheduled meeting.

5/3/16 June Lake CAC Summary

Group was not provided a copy of the SFP in advance, so wanted more time to review.

Requested that the item be on the next CAC meeting, when they will consider aspects of the project that may impact June Lake, and will comment accordingly.

Copies will go to other CAC members and the Historical Society for potential comments.

Individual Comments Received as of 5/4/16

Tony - My brief comment regarding future use for Conway Ranch is to minimize impacts to this unique natural & visual open space. The added benefit is that minimal use of County funds will be required.

1. Construct unpaved, accessible trails around the property, with numbered interpretive markers. Provide trail maps at the trailhead that contain information that coincides with the interpretive markers. There needs to be debate whether to make these multi-use trails available for pedestrians, equestrians & bicycles. It may be beneficial for there to be separate-use trails to avoid conflict.
2. No buildings should be constructed, other than the possibility of a bathroom. Although, most trailheads do not have bathrooms, so I would be OK without one.
3. Construct an unpaved parking lot close to Route 167 to minimize the impacts to the property.
4. Install modest signs that direct access to the property.

That's my short wish list. Thanks for the opportunity to comment.

Joe Blommer
June Lake, CA

.....

I know you are coming to the CAC meeting tonight, but since I am on the CAC I wanted to give my thoughts regarding its possible "development" as a person in the community via email. I have been out of town most of the month, and kept meaning to do this earlier.

My thoughts are simple... leave it alone. I know that one of the BOS thought that since the county pays for the land that something of use should be there, but I disagree. First of all, that only creates more expense to the county, and secondly, that defeats what I see to be the main purposes of protecting land like this... to leave it relatively untouched and protected. I feel strongly about this.

I will add that I read the email my husband, Joe Blommer, wrote to you, and I would agree with what he said, minus the signage. Dirt trails that can be walked or ridden on bicycles would be nice, so that people can enjoy the land. Perhaps a sign with its story at the parking area, but I would leave the land in its natural state.

Thanks!
Ann Tozier

I have modified my opinion of the Conway Ranch plan. I like what folks have suggested to rehab the existing barn and grounds. Good ideas. I just was against something like building some new visitor center, skate park, motocross or the like.

thanks for coming last night!

Ann Tozier

Conway Ranch Strategic Facility Plan
Mono County Public Works
Comments by Mono Basin RPAC Member Chris I Lizza
April 20, 2016

Hello Tony:

Please consider the following comments relating to the Draft CRSFP as presented to the MBRPAC last Wednesday evening:

1. III. Baseline Conditions:

e. Recreation: There is also recreational fishing on Mill Creek as it runs through the property. I used to fish it frequently before the fire killed most if not all of the fish. I have not fished there since as I'm giving this 'secret spot' a chance to recover before returning. I've never seen anyone else fishing it before or after the fire.

Also, camping is discussed in the Master Vision and a camping baseline ought to be included here for consistency. I have never seen anyone camping on the property before, but evidence of prior camping abounds, at least by the shepherders.

2. f. Preservation of Historic Assets. The Mono Basin Historical Society has held two interpretive activities at the old barn/home structures as part of their annual GOST tours over the past 5-6 years. This activity is more interpretive than preservation oriented, but this section should be expanded to account for this activity. Also, the MBHS is certainly interested in preserving the old homes and barns of Conway.

3. G. Access and Roads. I have always accessed the property from the somewhat sketchy entrance from 395 near/across from the power plant/Mattly road. The one that drops down the embankment and goes through the gated fence. I recall earlier discussions about this access and the broad desire by the public to allow it to remain, unlocked. Like the fishing, I'd like to see this opportunity continue without fanfare....

4. IV. Master Vision.

a. iv. Organic? Certified? To get certified might be too costly. I'd suggest loosening the language to prohibit use of undesirable additives....

5. B. v. add a water use to maintain the fishery? Is this allowed in the easement? Is it required under DFW regs?

6. C. Aquaculture. iii. Typo in the last sentence should be 'of, not 'if'. Also there, 'acceptable' seems like a weak word, perhaps permitted or allowed.

7. D. Ed and Outreach. ii. Why limited to 3 signs? Clarify – 3 at each POI, or 3 on the whole property?

8. E. Recreation. '...show a man how to fish....'

9. V. Funding Projects. b. who is 'Conway Ranch staff'?

10. f. this provision eliminates the need to discuss public bidding in d and e, properly eliminated in c....

11. VI. Funding of Maintenance? Same or different?

Thanks for your efforts on this issue and offering us the ability to comment.

.....

Tony,
How are you doing?

Just a comment, Page 8 of 8 of Appendix A does not represent the correct payment schedule. Please review your files as Dan Lyster and I corrected to reflect lease dates and rent due dates to correspond.

Let me know if you have questions.

Thanks
Marianne

.....

Hi Tony,
Since we're coming up with a plan to guide our actions for some time and the drought is to be with us for longer than that, we should have monitoring of the level of the ground water and the recharge rate of the well(s). Here in Mono City we've decided that we need to get equipped to do this, presumably when the new pump is installed.
Thanks, Zane

.....

Tony,

I found the Conway Ranch Draft Strategic Plan that I received last evening to be well conceived and very well written upon cursory reading. I want to go over the document in more detail before sending you specific comments. My first impression is that the draft fails to discuss the importance of the ESLT Conservation Agreement in the Strategic Plans for Conway Ranch. I also found the the detailed comments on some of the specific projects present on the Conway Ranch GIS Map were not reflected in the text of the Draft Strategic Plan.

I'm very impressed with how you and your associates are handling future plans for Conway Ranch. Once I worked out the kinks with downloading and navigating the Conway

Ranch GIS Map, I'm very impressed with its potential for presentation of Conway Ranch Data in a highly accessible form.

John

FLOYD W. RATHBUN

CERTIFIED RANGE MANAGEMENT CONSULTANT

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P.O. BOX 1612

Fallon, NV 89407

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April 20, 2016

Memo to FIM Corp

re: Draft Conway Ranch Strategic Facility Plan 04-12-2016

Following are comments and recommended changes to this draft plan in the order they occur in the text. Notes are identified by page number and paragraph or topic:

Page 5 Grazing ---- discussion refers to objections about sheep grazing as made by employees of CDFW. The accusation of "disease transmission" from domestic to bighorn sheep is conjecture and not based on biological and veterinary fact. Mono County already determined that the conjecture about disease transmission is not credible and that policy of the county should be cited here. Also add statement to effect that grazing has the effect of pruning meadow plants much like mowing a domestic lawn. Failing to graze enough (under grazing) has already resulted in an accumulation of dead vegetation in the form of a thatch that will restrict the growth of vegetation in the future. More grazing or prescribed fire are the only possible solutions.

Page 5 Fencing --- proposes fence as "buffer" between bighorn sheep and domestic sheep. They offer no valid example of what type of fence would be needed to accomplish this task. Discuss the possibility of installing a line of sensors that would detect any bighorn sheep radio telemetry collars and alert the biologists about the proximity of bighorn sheep to the Mattly or Conway property.

Page 6 Irrigation item b(i) ---- excludes aquaculture use of water. Aquaculture has not been economically and environmentally feasible. Include the aquaculture area in the irrigation and grazing plan so water rights will not be jeopardized.

Page 6 Irrigation item b(ii) Irrigation Diversion ---- Add statements to the effect that the diversion structure and diversion ditch from Virginia Creek is in disrepair. Only a portion of the full water right can be conveyed by the diversion ditch in its present state.

Page 6 Irrigation item b(iii) Meadow Irrigation --- This paragraph has a good description of the irrigation system as it consists of numerous small irrigation ditches fed by the larger diversion ditches. Add a statement that in this area "meadows" are not naturally occurring or native meadows because they only exist as a result of irrigation to provide pasture forage. Decades of irrigation with an abundance of water has allowed a diversity of plants both native and introduced to be produced in this ranch with the specific plant species colonizing various areas on the basis of water being at the surface or at some depth below the soil surface. This pattern of

soil moisture in turn determines the diversity of plants and provides economic benefits of livestock grazing, ascetic benefits of the appearance of the area for the enjoyment of visitors, and production of wildlife habitat. Without the continued irrigation the meadows will cease to exist over much of the area and all the other benefits will be lost.

Add a statement to the effect that the healthy plants and diverse plant species composition depends on grazing intensively so as to remove old vegetation that will otherwise form a thatch that destroys productivity.

In order to continue to provide the multiple benefits that are of value, the meadow fields must be irrigated in such a way as to cause the soil water table to be near to the surface. That requires an abundance of water to be applied through irrigation. Efficient use of irrigation water will require cultivation and planting with forage crops that do not depend on water at or near the surface.

Page 7 Aquaculture discussion ---- This paragraph fails to mention that aquaculture as an enterprise does not exist today because the previous effort failed. Add a statement to that effect. Add an additional statement that aquaculture is only possible because water is diverted from another watershed through the power plant infrastructure and any loss of that diversion makes aquaculture impossible. Consider cancelling the aquaculture experiment and returning the full area to irrigated agriculture for grazing.

Page 8 Recreation --- I concur with the statement the people value the scenic vista from the highway. This area is attractive to view in conjunction with the view of Mono Lake as shown on the cover photo. Add statement that the attractive view is only possible because of long term use of the area for agriculture.

Page 9 "Master Vision" section starts with this page

Page 9 a(i) Grazing ----- This paragraph includes a number of distinct topics that deserve and individual response as arranged below by first quoting the text and then inserting a comment:

"The master vision for grazing on Conway is one where historic (sheep) grazing activities continue while minimizing related environmental risks and impacts (i.e., water quality, sage grouse, SNBS)."

Response ---- Environmental risks and impacts need to be identified and described in such a way that they can be measured. For example the section on aquaculture identifies the water contaminated by wastes from the fish as a water quality violation yet the same water can be used beneficially to grow plants. Sage grouse have historically thrived in the presence of sheep grazing which was often very heavy levels of use; that would imply that inadequate levels of grazing and predator control is harmful to future sage grouse populations. Bighorn sheep (SNBS) represent a

regulatory problem based on conjecture since there are no demonstrated problems from the presence of domestic sheep.

"Sheep grazing may continue

unless it becomes prohibited through federal action, on North Conway Ranch, South Conway Ranch, and Mattly Ranch, with appropriate seasonal restrictions and BMPs applied."

Response ---- Federal action that prohibits Mono County from allowing sheep grazing on county property is only possible if, under the 11th Amendment of the US Constitution, the county allows the federal agencies to prosecute or sue the county. Then the federal agencies must be prepared to take the issue directly to the US Supreme Court. The status of the county seems to make this threat of prohibiting sheep grazing a very unlikely event.

The process should allow for bidders to respond to opportunities at each of the Ranch's 3 meadows (North Conway, South Conway and Mattly).

Response ---- Separate bids on each of the three areas listed above implies that three or more separate lessees will have livestock in the area at any given time. That idea presents a number of problems that include the whole area is under a single irrigation system and plan which would be difficult to manage with multiple lessees, multiple ownerships of livestock are a threat to the livestock management practices of each of the various owners including the possibility of unwanted interbreeding, the possibility of introduction of disease, and the lack of any description of how the various factions will be policed by the county individually. Just the issue of biosecurity is enough reason for this to be a very bad idea. Please delete this sentence

If a higher and better grazing use is identified, sheep grazing may be replaced by an alternative grazing use.

Response ---- Please define what the phrase "higher and better grazing use" means so we can prepare a clear comment. Also, discuss any existing contractual requirements or deed restrictions that may have been included with purchase of this property and that require the continued use of the lands for sheep grazing.

Page 9(iv) Small Organic Gardens --- This proposal will require irrigation beyond the ability of the current irrigation system ability. Add a statement about how irrigation will be supplied to such an enterprise such as drilling and equipping wells and who will pay for it.

Page 9 (b) Water Rights --- I concur with the introductory statement. Add a statement that explains the history and lawfulness of the doctrine of prior appropriation and beneficial use of water.

Page 9 b(i) Water Utilization and Allocation --- Please clearly state what restrictions state law may place on allocation of water relative to each specific beneficial use.

Please clarify that there is a recognized lawful beneficial use called "environmental enhancement".

Sentence that suggests more efficient irrigation practices and also calls for alternatives to be financially feasible and provide continued presence of being visually acceptable seems to be internally contradictory. The desirable and attractive appearance of the landscape is the result of inefficient irrigation practices which in turn favors plant species that tolerate soil wetness at or near the surface. Any changes in irrigation technique will cause the mixture of plant species to change and that will be an undesirable change in the appearance of the landscape at a very great cost per acre. This sentence needs to be changed with enough qualifying statements to explain why the predictable consequences of more efficient irrigation are acceptable given the emphasis of this plan is the continuation of the appearance of this ranch.

Page 10 (ii) Meadow Irrigation, Habitat, Stock Watering ---- I concur with the proposal to continue to irrigate with the existing pattern of ditches. Water conservation will cause loss of diversity of plant species, damage the appearance of the meadows, and reduce the value of the ranch for visitors and the community. Please carefully define what the terms "financially feasible" and "visually acceptable" mean.

Page 10 (C) Aquaculture ---- Add a statement that the attempt to make money with aquaculture has failed. This effort was not financially successful and there is no indication in this plan that a future effort can succeed either. Discontinue this promotion of aquaculture at county expense. If aquaculture will be continued as a for-profit enterprise within the Conway Ranch then specify that aquaculture facilities will be completed by one or more aquaculture lessees at their expense and at the standards of Mono County. State that aquaculture will be available on the basis of competitive bids that may include acceptance of bids by multiple lessees at any given period of time.

Page 11 C (iv) aquaponics --- specify that this effort must be commercially feasible and the cost of development will be paid by future lessees. Aquaponics development must be based on competitive bids as required by other enterprises above. Add discussion that an alternative method of solving the problem of water contaminated by wastes from fish in the aquaculture enterprise is the use of that water to irrigate and fertilize forage crops within irrigated fields.

BY EMAIL

/s/ Floyd Rathbun

**Suggestions for Additions or Changes to Draft Conway Ranch
Facilities Management Plan
Mono Basin RPAC Meeting 4-13-16**

- 1. Add a Section at the beginning of the document that lists the other controlling, operating, regulating and guiding documents that provide the larger context in which the facilities management plan is developed, including, but not limited to: the Conservation Easement, Conservation Easement Management Plan, NRCS Conservation Plan, ESLT Monitoring Program, and CDFW Stream Alteration Agreement.**
- 2. The draft document has made a good start at this--but elaborate more fully-- for each proposed project or facility considered for maintenance or development, list the goals, needs, constraints or requirements as detailed in the above controlling documents.**
- 3. There is a strong need for an up-to-date natural resource inventory for Conway Ranch. A proactive approach for the analysis of many of the proposed maintenance or development projects would be to develop a new baseline on these resources through surveys and monitoring programs. What is the status of wildlife populations and habitats, animal and plant biodiversity, soil conditions, invasive species, water quality, etc? What are the impacts of human activities on these resources? What is the potential for these resources to thrive or decline under different management scenarios, including influences of climate change? What resources will experience degradation without human intervention? This information would help increase our understanding of potential future**

impacts to resources as well as possible mitigation measures. It would also help identify data gaps and priorities for monitoring and research. This would be an appropriate objective to explore for collaboration with responsible agencies such as ESLT, BLM, CDFW, etc.

- 4. Starting with #3 above would put Mono County and the ESLT in a better position to evaluate which projects meet immediate versus long-term objectives and can be ranked and prioritized.**

Ilene Mandelbaum

Submitted on Thursday, March 17, 2016 - 11:51am Submitted by anonymous user: [104.192.91.8]
Submitted values are:

Name: Lynn Boulton
E-mail Address: amazinglynn@yahoo.com
Comments:
March 17, 2016
Tony Dublino
Environmental Services Manager
Mono County, CA

Dear Tony,

Reflecting on last night's meeting regarding the setting of priorities for the Mattley and Conway Ranch lands, I'd like to make a few more comments. I liked the process and the meeting was well prepared and well conducted. I appreciate that you collected input from the public. However, I'm afraid I don't agree with the basic premise that development of those properties is needed at this time. Since development of these properties would be partially funded by the General Fund, the setting of priorities needs to be set in context of other uses for that money for the benefit of all who live in the County. I have not heard that we need another park, yet we were to prioritize a park/picnic area at Conway Ranch over other uses of that land. We currently have many recreational options in Mono County and adding another park is not a priority compared to the many other desired projects across the County. I put a green sticker on the park idea because I had to spend all ten stickers, so I put them on the least anthropogenic changing projects, not because I need another park for a wedding or a picnic. Yes, signage and educational programs are wonderful. However, there are some unreadable signs at the Mono Basin Scenic Overlook (by the Aeolian Buttes) that need replacing before we put up new ones at Conway Ranch. Yes, the Conway Ranch buildings are falling down and need restoration to preserve their historic value, but so do the highly photographic buildings out past Wilson Butte.

I personally would like to see the County let these lands revert back to nature than to develop them. I'm not opposed to a small aquaculture project on Conway Ranch, but I do have many concerns about our water supplies and uses going into the future. Fishing and the fishing industry are in jeopardy because of Climate Change. At this time, it is not the best use of the County's money to invest in setting up aquaculture when we will be in drought mode for the next 5-10 years. This "Godzilla" El Nino was more than underwhelming. It was a harbinger of what's to come—less and less snow, some rain. We should be looking at those water diversions with the idea that we need to increase flow into Mono Lake to preserve its ecosystem and/or to recharge our ground water. That should be our priority. The County should be making sure everyone is using low-flow toilets before it develops a fish hatchery.

There is a state-sponsored report called the California Essential Habitat and Connectivity Project that was published in 2010 on the California Department of Fish and Wildlife's website:

<https://www.wildlife.ca.gov/conservation/planning/connectivity/CEHC>

This report identifies natural landscape blocks and needed connectivity corridors. Most of the Mono Basin has been identified as a natural landscape block, which means it allows for the migration of animals that might be forced to find new habitat due to Climate Change. The Conway Ranch is surrounded by that natural landscape block that has been designated a critical habitat (pg. 93), near a missing east-west linkage (pg. 100), an eco-regional priority (pg. 114), and an Audubon Important Bird Area (pg. 118). The report assumes that the natural landscape blocks will not be degraded to the point

that they need to be protected. It is extremely important that we understand the role our open spaces will play in helping wildlife survive Climate Change. Now is not a good time to put noisy activities, pile in tourists, and plan for parties in the middle of a migration corridor. I would support projects that help return the land to a more natural state, that help conserve and retain water in the Mono Basin, and restore historical buildings. Remember, Mono County—Wild by Nature!

By the way, is it possible for the County to work with SCE to reduce the noise level of their Power Plant next to the Mattley Ranch? The noise disrupts bird communication and masks footfalls of predators.

Regards,
Lynn Boulton
Lee Vining, CA

CC: Mono County Board of Supervisors
Mono Basin Planner



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Public Works - Road

TIME REQUIRED 10 minutes (5 minute presentation; 5 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Jeff Walters

SUBJECT Long Valley Mineral Materials Contract

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

The Long Valley Mineral Materials Site, otherwise known as the Airport Pit, is located on Inyo National Forest land and requires a contract with the Forest Service in order to excavate material necessary for work on county roads.

RECOMMENDED ACTION:

Authorize the Public Works Director to sign this year's contract (and attached stipulations) for the excavation of materials from the Long Valley Mineral Materials Site, and to do so each year thereafter unless the contract is substantively changed.

FISCAL IMPACT:

The USFS does not charge for materials taken out of the surface mine. However, a yearly fee to the State Department of Conservation Office of Mine Reclamation is budgeted out of the Road fund and amounts to approximately \$2,750 per year.

CONTACT NAME: Jeff Walters

PHONE/EMAIL: 760 932 5459 / jwalters@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
**PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Long Valley Mineral Mining Permit - BOS Stff Rpt 05.10.16
LVMMS 2016 Permit
LVMMS 2016 Contract

History

Time	Who	Approval
5/3/2016 5:21 AM	County Administrative Office	Yes
5/5/2016 1:56 AM	County Counsel	Yes
4/28/2016 8:36 AM	Finance	Yes



MONO COUNTY DEPARTMENT OF PUBLIC WORKS

POST OFFICE BOX 457 • 74 NORTH SCHOOL STREET • BRIDGEPORT, CALIFORNIA 93517
760.932.5440 • Fax 760.932.5441 • monopw@mono.ca.gov • www.monocounty.ca.gov

Date: May 10, 2016

To: Honorable Chair and Members of the Board of Supervisors

From: Jeff Walters, Public Works Director / Director of Road Operations & Fleet Services

Subject: Long Valley Mining Materials Permit

Recommended Action:

1. Receive staff report regarding the Long Valley Mining Material Site.
2. Authorize the Public Works Director to sign this year's contract and permit, and each year thereafter, with the United States Forest Service (USFS) for mining materials out of the Long Valley Material Mining site.
3. Provide any desired direction to staff.

Fiscal Impact:

The USFS does not charge Mono County for materials taken out of the surface mine. However, a yearly fee to the State Department of Conservation Office of Mine Reclamation is budgeted out of the Road fund and amounts to approximately \$2,750 per year for this mine.

Discussion:

Mono County operates two surface mines to supply material necessary for road maintenance on county roads. One of the mines, located near the Mammoth Airport, is located on the Inyo National Forest and requires a contract and permit to allow county staff to excavate material. This material is used throughout the county for road base, shoulder repairs and other road related construction and repair projects.

If you have any questions regarding this item, please contact me at 932-5459.

Respectfully submitted,

Jeff Walters
Public Works Director / Director of Road Operations & Fleet Services

USDA Forest Service CONTRACT FOR THE SALE OF MINERAL MATERIALS (Ref. FSM 2850)	For Forest Service Use Only Forest Service Unit Name <u>Inyo NF</u> Contract Number <u>MonoCo-LVVMPermit2016</u>
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NOTE: This information is being collected to process your application and effect a binding contract agreement. This information will also be used to identify and communicate with applicants. Response to this request is required to obtain a benefit.

Public reporting burden for this collection of information is estimated to average 2 hours 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Department of Agriculture, Clearance Officer, OIRM, AG Box 7630, Washington, D.C. 20250; and to the Office of Management and Budget, Paperwork Reduction Project (OMB No. 0596-0081), Washington, D.C. 20503.

THIS AGREEMENT, made this 1 day of May, 2016, under authority of the Acts of July 31, 1947 (61 Stat. 681), as amended (30 U.S.C. 601 et seq.), March 4, 1917 (16 U.S.C. 520), and June 11, 1960 (74 Stat. 205), and the regulations set forth in 36 CFR 228, Subpart C, between the UNITED STATES OF AMERICA (hereinafter called the "Government"), acting through the Authorized Officer of the Forest Service (hereinafter called the "Authorized Officer"), and Mono County (hereinafter called the "Purchaser.")

WITNESSETH, That the parties hereto mutually agree as follows:

Sec. 1. Contract area. The Government hereby sells to Purchaser and Purchaser hereby buys from Government, under the terms and conditions of this contract, all of the mineral materials described in Sec. 2 below, for severance, extraction, or removal, on the following described lands situated in the Inyo National Forest, County of Mono, State of California as shown on the operating plan marked "Exhibit B", attached hereto and made a part hereof, viz: Section 1 and 2, Township 4 South, Range 28 East, Meridian Mount Diablo, containing 10 acres, more or less.

Sec. 2. Amount and price of materials. The total purchase price will be determined by multiplying the total quantity of each kind of mineral material designated by the respective unit price as set forth below, or as changed through reappraisal hereunder.

KIND OF MATERIALS	QUANTITY (Units Specified)	PRICE PER UNIT	TOTAL PRICE
Mineral Aggregate (Sand and Gravel)	Not to Exceed 3,300 CYD	Free Use (\$228)	\$0
Total	3,300 CYD	Free Use (\$228)	\$0

Determination by the Authorized Officer of the quantity of materials taken is binding on Purchaser subject to appeal only as provided in Sec. 14. All materials in the contract area in excess of the estimated quantity listed above are reserved by Government.

Sec. 3. Payments, passage of title, and risk of loss. Title to materials sold hereunder passes to Purchaser immediately before excavation and upon proper payment for such materials. No part of the material sold hereunder may be severed, extracted, or removed by Purchaser until payment for such materials has been made in accordance with the following:

(a) Unless materials sold under this contract are paid for in full in advance, payment for materials must be made in installments of not less than \$ 0 each. The first installment must be paid upon approval of this contract.

(b) Each additional installment is due and payable as billed by the Authorized Officer in advance of removal of the remaining material. The first installment will be retained as additional security for the full and faithful performance of this contract by Purchaser, and will be applied in whole or in part to the payment of the last installment required hereunder to make the total payment equal the total price set forth in Sec. 2, above.

The total purchase price must equal the sum of the total quantities severed, extracted, or designated therefor, multiplied by their respective unit prices. The balance due where less than a full installment remains to be paid upon the total price will be the value of material remaining to be severed or extracted. Each installment will be held in suspense until the quantity of material covered thereby has been determined. The total purchase price must be paid at least 60 days before the expiration date of the contract.

Upon termination, if the total payments made under the contract exceed the total value of the actual materials removed, the excess will be returned to Purchaser, except as noted in 36 CFR 228.66.

(c) Risk of loss shall be borne by the party holding title to the mineral material at the time of loss except that nothing herein shall be construed to relieve either party from liability for breach of contract or any wrongful or negligent act.

Sec. 4. Stipulation and reserved items. The rights of Purchaser are subject to the regulations in 36 CFR 228, Subpart C, which are made a part of this contract, and to the stipulation, if any, which are attached hereto and made a part hereof as Exhibit A.

Sec. 5. Bonds.

(a) Purchaser must file with the Authorized Officer and must maintain at all times the bond required under the regulations to be furnished as a condition to the award of this contract in the amounts established by the Authorized Officer and to furnish additional bonds or security as the Authorized Officer may require.

(b) If all terms of this contract are not faithfully and fully performed by Purchaser, the bond in the sum of \$N/A filed at the time of the signing of this contract will be forfeited to the amount of damages determined by the Authorized Officer. If damages exceed the amount of the bond, Purchaser hereby acknowledges liability for such excess. Upon satisfactory performance of this contract, the bonds will be canceled, or if cash or United States securities were furnished in lieu of a security bond, such cash or securities will be returned to Purchaser.

(c) Whenever any bond furnished under this contract is found unsatisfactory by the Authorized Officer, the Authorized Officer may require a new bond which is satisfactory.

Sec. 6. Expiration of contract and extensions of time. This contract will expire on October 31st, 2016, unless an extension of time is granted in accordance with the provisions of 36 CFR 228.53(b). Written application for an extension of time may be made by Purchaser between 30 and 90 days before the expiration date of the contract.

Sec. 7. Duties of Purchaser. Purchaser must take fire precaution and conservation measures and must dispose of slash and other debris resulting from operations hereunder in accordance with written instructions from the Authorized Officer.

Sec. 8. Notice of operations. Purchaser must notify the Authorized Officer immediately of the commencement and termination of operations hereunder. A report of production will be furnished at least annually by Purchaser to the Authorized Officer.

Sec. 9. Responsibility for damages. Purchaser is liable in damages for the loss or destruction of all Government property for which Purchaser is directly or indirectly responsible under this contract, or resulting from Purchaser's failure to perform under this contract in accordance with the instruction of the Authorized Officer, as well as for costs incurred by Government resulting from Purchaser's breach of any of the terms hereof, or Purchaser's failure to engage in proper conservation practice. For damages resulting from willful action or gross negligence of Purchaser, Purchaser's contractors or subcontractors, or any of their employees, Purchaser is liable for triple the appraised value of damaged or destroyed materials as determined by the Authorized Officer. If the Authorized Officer determines that the damage or destruction did not result from Purchaser's willful action or gross negligence, lesser damages may be charged, but not less than the actual appraised value of the materials. Purchaser must pay the Government for such damages within 30 days after a written demand therefor by the Authorized Officer.

Sec. 10. Violations, suspension, and cancellation.

(a) If Purchaser violates any provision of this contract, the Authorized Officer may, after giving written

notice, suspend any further operations for the Purchaser under this contract, except such operations as may be necessary to remedy any violations. The Authorized Officer may grant Purchaser an additional 30 days, after service of written notice, to correct any violations. If Purchaser fails to remedy all violations, the Authorized Officer may, by written notice, cancel this contract and take appropriate action to recover all damages suffered by the Government by reason of such violations, including application toward payment of such damages of any advance payments and bonds.

(b) If Purchaser extracts or removes any mineral materials sold under this contract during any period of suspension, or if Purchaser extracts any of such material after expiration of the time for extraction or the cancellation of this contract, such extraction or removal is in trespass and renders Purchaser liable for triple damages.

Sec. 11. Time for removal of personal property. Purchaser has the right within N/A months after expiration of the time for extraction and removal of mineral materials, if not in default, to remove equipment, improvements, or other personal property from Government lands or rights-of-way. Any improvements such as road surfacing, culverts, and bridges which have become a permanent part of a Government road may not be removed. Any equipment, improvements, or other personal property remaining on Government lands and rights-of-way at the end of the period for removal as set forth herein becomes the property of the Government.

Sec. 12. Assignments. This contract or any portion of it may not be assigned without written approval of the Authorized Officer.

Sec. 13. Tenure. Unless otherwise provided by this contract, Purchaser has the right to extract and remove the materials until the termination of the contract, notwithstanding any subsequent appropriation or disposition under the general land laws, including the mining and mineral leasing laws.

Sec. 14. Appeal. Unless specifically excluded by 36 CFR 251.80, Purchaser may appeal any decision by the Authorized Officer regarding this sale of mineral materials.

PURCHASER

THE UNITED STATES OF AMERICA

Jeff Walters

(Individual or Firm Name)

Jon. C. Regelbrugge

(Authorized Officer)

County of Mono, Public Works Department
P.O. box 457, Bridgeport, CA 93517

(Address, Including Zip Code)

(Signature)

District Ranger

(Title)

(Signature)

(Date) [mm/dd/yy]

(Signature)

If this contract is executed by a corporation, it must affix its corporate seal.

Exhibit A
STIPULATIONS TO THE CONTRACT FOR THE SALE OF
MINERAL MATERIALS
MonoCo-LVMMPermit-2016

The following are attachments to the Contract for the Sale of Mineral Materials **MonoCo-LVMMPermit-2016**, to **Mono County** from the Long Valley Mineral Material site (Sections 1 & 2, Township 4 S, Range 28 E, Mt. Diablo Base & Meridian). These attachments are required for environmental protection of National Forest System lands as per 36 CFR 228.47.

- This permit has been issued to Mono County (County or operator) for the removal of mineral aggregate from the Long Valley Mineral Material site.
- The operator or assigns shall not remove any stockpiled aggregate materials belonging to the Forest Service. Such piles are posted as government property. Any stockpiles produced by the operator will be posted as Mono County property and will be located within the County designated portion of the Pit.
- Slopes of excavated faces will be left at 2:1 (H:V) or flatter.
- The entrance gate will remain locked at all times unless the operator is physically on site.
- The operator will provide the Forest Minerals Program Manager, a report on the quantity of material used from the site by the operator in 2016 no later than **April 1, 2017**.
- The operator shall comply with all conditions and mitigation measures identified in the Mitigated Negative Declaration and Environmental Assessment (May, 2009) and Decision Notice/Finding of No Significant Impact (January 19, 2010).
- Mining activities shall occur only between May 1 and October 31, from Monday through Friday, during daylight hours.
- The operator is responsible for implementing appropriate dust control measures whenever on site.
- No new sage brush habitat should be disturbed between May 1st and June 15th unless a Forest Service Wildlife Biologist determines that Sage Grouse (*Centrocercus urophasianus*) breeding will not coincide with these dates.
- No new non-County locks may be placed on the site entrance gate.
- The operator will be responsible for operations conducted by contractors authorized by the County to remove material for County projects. Mono County approved contractors must have written approval from the County for use of the site, which shall include project name, approved operating days, quantity and type of material to be extracted, and contact information for the appropriate Mono County representative. Written approval documents shall be with the contractor at all times while operating at the site and must be presented if requested by Forest Service staff.
- For a fire caused or permitted to spread due to negligence or fault of the operator, including but not limited to smoking, warming fires, or failure to comply with the fire precautions and requirements herein; operator shall be responsible for the total cost of suppression and damages.
- Operations shall be conducted to prevent damage to historic monuments or objects of antiquity protected by American Antiquities Act (16 U.S.C. 433), and the archaeological Resources Protection Act of 1979, 93 Stat. 721. Operator shall stop all operations in the area immediately upon discovery of any artifacts and notify the

Exhibit A
STIPULATIONS TO THE CONTRACT FOR THE SALE OF
MINERAL MATERIALS
MonoCo-LVMMPermit-2016

Forest Service of the discovery. Operator may not resume operations in said area without written authorization by the Forest Service.

- The operator will exercise diligence in protecting from damage the land and property of the United States covered by and used in connection with this contract. The operator will be liable to the United States for any damage resulting from a violation of the terms of this contract by the Operator, the operator's agents, or employees.
- Public safety must not be jeopardized by the operations.
- This authorization is valid for the operating period of May 1, 2016 to October 31, 2016

PURCHASER

THE UNITED STATES OF AMERICA

Jeff Walters
(Individual or Firm Name)

Jon. C. Regelbrugge
(Authorized Officer)

County of Mono, Public Works Dept.
P.O. Box 457, Bridgeport, CA 93517

(Address, Including Zip Code)

District Ranger
(Title)

(Signature)

(Signature)

(Date) [mm/dd/yy]

(Date) [mm/dd/yy]



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: CAO

TIME REQUIRED 10 minutes (5 minute presentation; 5 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Larry Johnston

SUBJECT Baseload and Flexible Generation Power Letter

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Multi-agency letter of support regarding the importance of baseload flexible generation power to be signed by several counties and sent to the California Public Utilities Commission.

RECOMMENDED ACTION:

Approve the letter, with an amendment to the first sentence to include all signing agencies, and with any other non-substantive changes necessary to facilitate approval by other agencies, and authorize the Board Chair to sign letter on behalf of Mono County.

FISCAL IMPACT:

None.

CONTACT NAME: Leslie Chapman

PHONE/EMAIL: 760-932-5414 / lchapman@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH ATTACHMENTS TO THE OFFICE OF THE COUNTY ADMINISTRATOR **PRIOR TO 5:00 P.M. ON THE FRIDAY 32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Baseload & Flexible Energy Letter

History

Time	Who	Approval
5/4/2016 6:32 PM	County Administrative Office	Yes
5/5/2016 9:23 AM	County Counsel	Yes
5/4/2016 6:45 PM	Finance	Yes



COUNTY OF MONO

P.O. BOX 696, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5410 • FAX (760) 932-5411

Leslie L. Chapman
County Administrative Officer

May 10, 2016

To: Honorable Board of Supervisors

From: Leslie Chapman, CAO

Subject:

Joint letter of support regarding the importance of baseload flexible generation power to be signed by several counties and sent to the California Public Utilities Commission.

Recommended Action:

Approve the letter as presented or with non-substantive changes and authorize the Board Chair to sign for Mono County.

Discussion:

As part of a multi-county effort to achieve a future for baseload renewable energy, the Baseload Coalition has crafted this letter to appeal to the California Public Utilities Commission (CPUC). It will be a joint letter that will include other baseload counties, baseload energy generators and perhaps baseload industry associations.

The letter contains information about the various baseload resources, a brief explanation of the need for greater resource diversity and a short list of specific policies the CPUC should enact to increase baseload and flexible generation power. It is important to California to meet Greenhouse Gas (GHG) goals and it is very important for the CPUC to understand the role baseload renewable energy resources must play for those goals to be realized.

As the Baseload Coalition evolves, it will develop additional strategies to secure a future for baseload renewable resources in California's quest to reduce greenhouse gases. This letter is but one step as we move forward in crafting this future.

Legislative Platform Alignment:

This item is in alignment with the proposed 2016 Legislative Platform under State Priorities, Section 3(d). SB 350, DeLeon can be found at http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160SB350

Fiscal Impact:

None

May 10, 2016

The Honorable Carla Peterman, Commissioner
The Honorable Anne Simon, Administrative Law Judge
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: Importance of Baseload and Flexible Generation Power to Reach a 50 Percent Renewables Portfolio Standard (SB 350, DeLeon)

Dear Commissioner Peterman and Judge Simon:

The Imperial County Board of Supervisors is writing to urge the Commission to ensure that baseload and flexible generation renewables provide a significant portion of the renewable power needed to meet California's 50 percent RPS. Many studies have found that diversifying California's renewables portfolio as it moves beyond 33 percent will save ratepayers money and provide greater system reliability. Increasing baseload and flexible generation renewables will provide many other benefits to ratepayers and the general public that we urge the Commission to consider as it develops the policies to go from 33 to 50 percent renewables.

1. A 50 Percent RPS Requires Greater Resource Diversity.

Numerous studies over the past few years have made clear that California needs to diversify its renewables portfolio as it goes beyond 33 percent.¹ As the Commission's own analysis has shown, integration of intermittent renewables into the grid requires significant additional costs, including backup generation, costs to stabilize the grid and more. The costs of integrating solar and wind will only increase as increasing amounts will have to be curtailed. A recent study by Energy and Environmental Economics (E3)

¹ See, ie, National Renewable Energy Labs, *Renewable Energy Futures*, available at: http://www.nrel.gov/analysis/re_futures/; Energy and Environmental Economics, *Investigating a Higher Renewables Portfolio Standard in California*, January 2014; Union of Concerned Scientists: *Achieving 50 Percent Renewable Electricity in California*, 2015. Available at: <http://www.ucsusa.org/sites/default/files/attach/2015/08/Achieving-50-Percent-Renewable-Electricity-In-California.pdf>.

made clear that increasing the diversity of California's renewables portfolio will reduce curtailment and provide the lowest cost option to achieve a 50 percent RPS.²

The National Renewable Energy Labs (NREL) reached the same conclusion when it considered the feasibility of the United States moving to 80 percent renewables by mid-century. Like E3, NREL found that an 80 percent RPS is feasible, but only if we significantly increase the production of baseload and flexible generation renewables.³

2. Baseload and Flexible Generation Resources Provide Many Additional Ratepayer and Public Benefits.

In addition to providing many benefits to the grid, baseload and flexible generation renewables provide many important benefits to ratepayers and the public. These benefits are particularly important in rural counties, which are some of the most economically disadvantaged in the state.

a) Geothermal Power

Geothermal power is concentrated in Imperial, Lake, Sonoma, Mono and Inyo Counties where it is an important part of the local economies. In Imperial and Lake Counties, geothermal provides the largest source of property taxes and is one of the largest sources in the other counties as well. Geothermal is a non-carbon energy source and would help meet California's GHG reduction goals. Utilizing a much smaller footprint than solar, geothermal power provides other environmental benefits such as compatibility with agricultural operations and wildlife habitat. Geothermal power also provides:

- Proven/reliable technology with over 90% capacity factor.
- Diversification of the energy portfolio to balance intermittent resources.
- Maximizes utilization of transmission resources with 2-3 times as much energy delivered per MW capacity when compared to wind or solar.
- More than 3000 permanent jobs in California.

Finally, increasing geothermal capacity in Imperial County is a critical piece of the Salton Sea restoration plan, which will protect air quality and critical wildlife habitat in Imperial and Riverside Counties.

b) Biomass

Increasing biomass power generation is critical to address the tree mortality crisis in many parts of the state. As the Governor's Emergency Proclamation makes clear, this crisis is a threat to public safety and important infrastructure, including utility infrastructure. CalFire and the Sierra Nevada Conservancy have also made clear that

² Id, Table 5, page 22.

³ NREL, footnote 1, above.

this is a long-term crisis and that forest biomass power is an important piece of the solution as it is the most beneficial end-use of the forest biomass that must be removed to address the Governor's Emergency Proclamation.

In addition to protecting public safety – which is the Commission's highest responsibility - forest biomass helps to protect utility infrastructure which is increasingly vulnerable to wildfire. The Valley Fire alone caused more than \$150 million in damages to utility infrastructure in Lake and Sonoma Counties. The Rim Fire and other catastrophic fires have also caused tens of millions of dollars in damage to utility infrastructure. Future fires may also threaten reservoirs and hydropower facilities.

Wildfire is also a major source of air pollution, black carbon and greenhouse gas emissions, impacts on water quality and supply and serious impacts on our local economies. Increasing forest biomass is a critical tool to protect our local communities.

c) Biogas

Biogas can provide the greatest benefits to the grid because it can be used to provide flexible generation power, peak power and even energy storage. In addition, increasing biogas production can address the largest sources of methane in the state, which are dairy waste, landfills, wastewater and other organic waste. Increasing biogas production from organic waste can also help our counties to meet the state's landfill diversion goals and reduce open field burning of agricultural waste. According to the California Air Resources Board, biogas generated from organic waste is also the only fuel that is actually carbon negative because it reduces Short-Lived Climate Pollutants (the most potent climate pollutants) and greenhouse gas emissions from fossil fuel burning.

3. Need Specific Policies to Promote Baseload and Flexible Generation Power.

We urge the Commission to adopt specific policies to increase baseload and flexible generation power. Those policies should include:

- A specific requirement or portfolio standard for baseload and flexible generation that ensures that these resources provide at least 3,500 additional megawatts of baseload and flexible generation. This could be similar to the energy storage portfolio standard to ensure that a variety of baseload and flexible generation technologies help to achieve the requirement. It will also help California prepare for the possible closure of the Diablo Canyon nuclear generating facility.
- Increase the megawatt allocation for existing biomass projects under the Governor's Emergency Proclamation.
- Make changes to the BioMAT and interconnection rules to facilitate forest biomass project development, also called for by the Emergency Proclamation.

- Allocate a portion of EPIC funding to baseload and flexible generation power to better quantify the grid, economic and environmental benefits of baseload and flexible generation power.

We thank the Commission for your consideration of these comments and look forward to working with the Commission to achieve the important benefits of baseload and flexible generation power described above.

Sincerely,

DRAFT



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Board of Supervisors

TIME REQUIRED 30 minutes (10 minute presentation;
20 minute discussion)

**PERSONS
APPEARING
BEFORE THE
BOARD**

SUBJECT Letter of Opposition to AB 2395

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Proposed Letter of Opposition to AB 2395 (Telecommunications: replacement of public switched telephone network)

RECOMMENDED ACTION:

Consider and potentially approve a letter of opposition to AB 2395, and authorize the Chairman to sign the letter on behalf of the Board of Supervisors.

FISCAL IMPACT:

None

CONTACT NAME: Bob Musil

PHONE/EMAIL: 7609325538 / bmusil@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Letter of Opposition
AB2395 Bill
RCRC Letter
Flowchart

[Fire Department Letter in Support](#)

[Public Safety Letter in Support](#)

[Response to RCRC](#)

[Rural Communities Transition](#)

[Safeguards and Amendments](#)

History

Time	Who	Approval
5/4/2016 6:33 PM	County Administrative Office	Yes
5/5/2016 1:31 AM	County Counsel	Yes
5/4/2016 6:47 PM	Finance	Yes



Larry Johnston~District One Fred Stump~ District Two Tim Alpers ~ District Three
Tim Fesko ~ District Four Stacy Corless ~ District Five

BOARD OF SUPERVISORS COUNTY OF MONO

P.O. BOX 715, BRIDGEPORT, CALIFORNIA 93517

(760) 932-5538 • FAX (760) 932-5531

Bob Musil, Clerk of the Board

May 3, 2016

To: Honorable Board of Supervisors

From: Bob Musil, Clerk of the Board of Supervisors

Subject: Letter of Opposition to AB 2395

Discussion

The Rural County Representatives of California (RCRC) has issued an action alert recommending that rural counties consider a letter of opposition to AB 2395, a telecommunications measure currently being considered by the California State Assembly.

As stated in their action alert, RCRC believes that:

On the surface, AB 2395 offers consumers the promise of an alternative telecom service, often available through Voice over Internet Protocol (VoIP) or Internet Protocol (IP) and/or wireless services. These services primarily rely on fiber or broadband-based networks that are often non-existent and too costly to deploy in rural communities.

The primary purpose of AB 2395 is to allow a mechanism for legacy carriers to relinquish their decades-old obligations that guarantee basic two-way telephone service via a landline. The bill attempts to require legacy telephone carriers to meet certain thresholds before a relinquishment; however RCRC is concerned the bill does not ensure alternatives are affordable, provide good quality-of-service, and remain viable over the long-term.

As you are aware, many parts of Mono County do not currently have either wireless or broadband options available to them. If passed, this bill has the potential to remove the responsibility of telecommunications providers to support and maintain traditional landline phone service, jeopardizing the ability of local residents to access critical services such as 911 calling.

Attached for your review is a draft letter of opposition to this bill. This item is being sponsored by Supervisor Fesko.

Fiscal Impact

There is no direct fiscal impact as a result of this item.



Larry Johnston~District One Fred Stump~ District Two Tim Alpers ~ District Three
Tim Fesko ~ District Four Stacy Corless ~ District Five

BOARD OF SUPERVISORS COUNTY OF MONO

P.O. BOX 715, BRIDGEPORT, CALIFORNIA 93517

(760) 932-5538 • FAX (760) 932-5531

Bob Musil, Clerk of the Board

May 10, 2016

The Honorable Evan Low
Member, California State Assembly
State Capitol, Room 2175
Sacramento, CA 95814

RE: Assembly Bill 2395 - OPPOSE

Dear Assembly Member Low:

On behalf of Mono County, I write to respectfully inform you of our opposition to your Assembly Bill 2395, which attempts to establish a framework for telecommunication providers to relinquish their traditional landline services.

The deployment and expansion of modern telecommunication networks in Mono County remains a priority for the county to maintain our economic competitiveness and provide our schools, libraries, businesses and constituents with 21st Century connectivity. While on the surface AB 2395 offers consumers the promise of an alternative telecommunications service, often available through Voice over Internet Protocol (VoIP) or Internet Protocol (IP) and/or wireless services, these services primarily rely on technologies that are not yet deployed in our communities.

AB 2395 will allow legacy carriers to relinquish their decades-old obligations that guarantee basic two-way telephone service via a landline. Mono County is extremely concerned with the approach the bill takes, particularly as it relates to consumer protections and the ability for carriers to abandon their current subscribers without a guarantee that consumers will have access to these alternative services. Additionally, the California Public Utilities Commission (Commission) is responsible for enforcement and should the Commission fail to meet the very strict timeframes under the AB 2395 regulatory requirements, the relinquishment will be deemed automatically approved.

AB 2395 contains various other provisions of serious concern, including unknown economic and public safety impacts that may leave our rural and remote communities without any reliable communications services. Mono County is concerned that the bill does not ensure alternatives are affordable, provide good quality-of-service, and remain viable over the long-term.

For these reasons and others, Mono County has adopted an oppose position to your AB 2395. If you should have any questions concerning our position, please don't hesitate to contact me directly at fstump@mono.ca.gov or 760-924-1783.

Sincerely,

Fred Stump, Chairman
Mono County Board of Supervisors

cc: Members, Assembly Appropriations Committee
Jennifer Galehouse, Deputy Chief Consultant, Assembly Appropriations Committee
Jennifer Swenson, Principal Consultant, Assembly Appropriations Committee

AMENDED IN ASSEMBLY APRIL 20, 2016

AMENDED IN ASSEMBLY MARCH 17, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 2395

Introduced by Assembly Member Low

February 18, 2016

An act to add Section 711 to the Public Utilities Code, relating to telecommunications.

LEGISLATIVE COUNSEL'S DIGEST

AB 2395, as amended, Low. Telecommunications: replacement of public switched telephone network.

Under existing law, the Public Utilities Commission has regulatory authority over public utilities, including telephone corporations. Existing law, until January 1, 2020, prohibits the commission from regulating Voice over Internet Protocol and Internet Protocol enabled service (IP enabled service), as defined, except as required or delegated by federal law or expressly provided otherwise in statute.

This bill would require a telephone corporation that is transitioning to IP enabled services and networks to complete a customer education and outreach program ~~explaining~~ *before seeking to withdraw traditional circuit-switched and other legacy telephone services. The education and outreach program would be required to explain* the transition from legacy public switched telephone network services regulated by the commission to IP enabled services, the benefits and advantages of IP enabled services, a description of the advanced services available to consumers, and information regarding the projected timeframes for the transition, including that withdrawal of any voice grade single-line

telephone service will not take place prior to January 1, 2020. The bill would prohibit a telephone corporation from withdrawing any voice grade single-line *circuit-switched legacy* telephone services without first giving prior notice to the commission certifying (1) that the telephone corporation has completed the education and outreach program, and (2) that an alternative voice service is available for the affected customers in the affected area. The bill would require the commission ~~to conduct a technical review~~ to confirm that the replacement service has specified elements. Upon completion of these steps, but no sooner than January 1, 2020, the bill would authorize a telephone corporation to elect to discontinue legacy telephone service upon providing not less than 90-days' notice to the affected customers and to the commission, as specified. The bill would authorize a customer of the telephone corporation, within 30 days after receipt of the notice of withdrawal of legacy voice service ~~to petition the commission to request in writing that the commission review the availability of the alternative service at the customer's location. The bill would require the commission to issue an order disposing of the petition not later than 60 days after its filing.~~ *review and resolve the customer's request within 60 days of receipt of the request.* The bill would authorize the commission, if it determines after investigation that no alternative service is available to that customer at the customer's location, ~~to attempt to identify a willing provider of voice service to serve the customer, and if no willing provider is identified, to order the withdrawing telephone corporation to provide voice service to the customer for a period no longer than 12 months after withdrawal. The bill would require the commission to establish a universal connectivity program by September 1, 2019, to ensure that those customers for whom the commission has ordered the withdrawing telephone corporation to provide voice services for the 12-month period will continue to have voice service available after that period. If an order to continue to provide voice service to a customer is issued, the bill would require the commission to evaluate whether an alternative service has become available for the customer during the period the order is in effect and if an alternative service meeting specified requirements does not become available, would authorize the commission to order the withdrawing telephone corporation to continue to provide voice service to the affected customer until an alternative service is available at the customer's location.~~

Under existing law, a violation of the Public Utilities Act or any order, decision, rule, direction, demand, or requirement of the commission is a crime.

Because the provisions of this bill are within the act and require action by the commission to implement its requirements, a violation of these provisions would impose a state-mandated local program by creating a new crime.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. The Legislature finds and declares all of the
2 following:

3 (a) California continues to be the world's advanced technology
4 leader, the center of the innovation economy, and a pioneer in
5 clean and sustainable technology. The state must adopt a strategy
6 to build our digital infrastructure while retiring outdated
7 technology. The transition from 20th century traditional
8 circuit-switched and other legacy telephone services to 21st century
9 next-generation Internet Protocol (IP) networks and services is
10 taking place at an extraordinary pace. A significant majority of
11 Californians have already transitioned to upgraded communications
12 services such as high-speed Internet, Voice over Internet Protocol
13 (VoIP), and mobile telephony services.

14 (b) Between 1999 and 2015, California witnessed an estimated
15 85 percent decline in landlines providing legacy telephone services
16 and relying on dated technology. At the same time, consumer
17 adoption of advanced services over IP-based networks has
18 continued to grow. Californians have quickly adopted new
19 technologies to communicate. More than 9 out of 10 Californians
20 use a smartphone or other mobile devices, 86 percent use the
21 Internet, and there are over 5.7 million VoIP subscriptions. As of
22 2014, approximately 6 percent of Californians resided in
23 households with only a landline, a 44 percent decline from 2010.

1 (c) So many California consumers have made this transition so
2 quickly because IP-based services offer greater functionality than
3 legacy phone service. The gap will only widen with the continuing
4 integration of IP networks with cloud computing and the Internet
5 of Things. The policy of the state is to help all Californians
6 transition to advanced ~~and clean~~ technologies and services so that
7 everyone, including low-income, senior, and rural communities,
8 can benefit from and participate fully in 21st century modern life.

9 (d) The legacy telephone network is ~~outdated, underutilized,~~
10 ~~and carbon-unfriendly when compared to the IP network.~~ Vital
11 economic, educational, health, and civic opportunities, including
12 ~~online learning, telemedicine, remote working, e-government~~
13 ~~services, and public safety, are not optimized on the outdated~~
14 ~~network. The transition from older, dated technologies to newer,~~
15 ~~more advanced technologies is nearly complete, and at some point~~
16 ~~in the not-too-distant future it will no longer be economically viable~~
17 ~~or environmentally sound to maintain legacy networks and services.~~
18 ~~The consumer demand will not be there, the economics will not~~
19 ~~support it, and the associated environmental burden will be~~
20 ~~disproportionate to its long past benefits.~~ *underutilized.*

21 (e) ~~Recent studies show that transitioning from a legacy switched~~
22 ~~network to an all IP network can reduce energy costs by as much~~
23 ~~as 70 percent, reduce water use for cooling by as much as 70~~
24 ~~percent, and reduce emissions of greenhouse gases by as much as~~
25 ~~40 percent. IP services themselves provide even further benefits,~~
26 ~~including reduced fuel and electricity use through smart logistics~~
27 ~~and telematics for efficient traffic and route management, and~~
28 ~~automated monitoring of energy use related to lighting and climate~~
29 ~~control. IP-based technologies, including remote water leakage~~
30 ~~detection and control and smart irrigation solutions for agriculture,~~
31 ~~may also serve to enable efficient use of water by consumers.~~

32 (f) (1) ~~This act will provide a path for the telecommunications~~
33 ~~industry to make significant contributions toward the state's goals~~
34 ~~for energy use and emissions of greenhouse gases, as set forth in~~
35 ~~the California Global Warming Solutions Act of 2006 (Division~~
36 ~~25.5 (commencing with Section 38500) of the Health and Safety~~
37 ~~Code) and the Clean Energy and Pollution Reduction Act of 2015~~
38 ~~(Chapter 547 of the Statutes of 2015).~~

39 (2)

1 (e) (1) This act will establish state policy for a clearly
2 communicated, planned, and orderly transition ~~from outdated~~
3 ~~technology to cleaner~~ to advanced technologies, so that continuity
4 of service for consumers and businesses is ensured, while
5 maintaining safeguards to preserve universal connectivity.

6 ~~(3)~~

7 (2) This act will ensure that the ~~advanced~~ *alternative* services
8 replacing legacy services provide quality voice service and access
9 to emergency communications as part of a 21st century policy
10 framework.

11 ~~(4)~~

12 (3) This act will ensure that ~~advanced~~ *alternative* services are
13 available to replace legacy services before the transition, so that
14 all Californians are able to benefit from the opportunities presented
15 by advanced technologies and services.

16 SEC. 2. Section 711 is added to the Public Utilities Code, to
17 read:

18 711. (a) ~~A~~—*Before seeking to withdraw traditional*
19 *circuit-switched and other legacy telephone services pursuant to*
20 *this section, a telephone corporation transitioning to IP-enabled*
21 *services and networks shall complete a customer education and*
22 *outreach program explaining the IP transition, its benefits and*
23 *advantages, ~~including the~~ which may include environmental*
24 *benefits and advantages, and a description of the advanced services*
25 *available to consumers. The customer education and outreach*
26 *program shall also include information regarding the projected*
27 *timeframes for the transition, including the fact that the withdrawal*
28 *of any voice grade single-line telephone service will not take place*
29 *prior to January 1, 2020.*

30 (b) A telephone corporation planning to discontinue any voice
31 grade single-line *circuit-switched legacy* telephone service shall
32 first give prior notice to the commission certifying both of the
33 following:

34 (1) The telephone corporation has completed the education and
35 outreach program prescribed in subdivision (a).

36 (2) An alternative voice service is available for the affected
37 customers in the affected area.

38 (c) Upon receipt of the notice to withdraw, the commission shall
39 ~~conduct a technical review to~~ confirm that the alternative service
40 has all of the following elements:

1 (1) Voice grade access to the public switched telephone network
2 or its successor.

3 (2) Real-time, two-way voice communications.

4 (3) Access for end users of those services to the local emergency
5 telephone systems described in the Warren-911-Emergency
6 Assistance Act (Article 6 (commencing with Section 53100) of
7 Chapter 1 of Part 1 of Division 2 of Title 5 of the Government
8 Code), and where available, enhanced 911 access.

9 (4) Alternative services ~~that require~~ *requiring* a residential power
10 supply to operate ~~shall also provide backup-battery capability~~
11 ~~consistent with the standard~~ *are in compliance with the*
12 *backup-battery capability standards* established by the Federal
13 Communications Commission.

14 (d) The commission's ~~technical review~~ *confirmation process*
15 shall be limited to the determination of whether the alternative
16 service has the elements set forth in subdivision (c) and shall be
17 completed within 120 days from receipt of notice from the
18 telephone corporation pursuant to subdivision (b). If the
19 commission fails to complete its technical review within 120 days
20 from receipt of notice, the telephone corporation will be
21 conclusively presumed to have complied with the requirements of
22 subdivisions (b) and (c).

23 (e) Upon completion of the requirements of subdivisions (b),
24 (c), and (d) for voice grade single-line *circuit-switched legacy*
25 *telephone* services, but no sooner than January 1, 2020, a telephone
26 corporation may elect to discontinue any legacy telephone service,
27 upon giving no less than 90-days' prior notice to the affected
28 customers and to the commission. If the discontinuance of legacy
29 telephone service includes voice grade single-line services, the
30 notice shall include information regarding the availability of an
31 alternative service as ~~verified~~ *confirmed* by the commission ~~in the~~
32 ~~technical review, how to petition the commission for review of~~
33 ~~the availability of the alternative service at the customer's location,~~
34 ~~and any environmental benefit that will come with the~~
35 ~~discontinuance of legacy services and the migration to alternative~~
36 ~~services; and how to seek commission review if the customer~~
37 ~~believes the alternative service is not available at the customer's~~
38 ~~location.~~ During the notice period, the telephone corporation shall
39 continue to provide the legacy telephone service to the affected
40 customers, except a customer that disconnects or changes the

1 features of the service, but shall have no obligation to provide the
2 legacy telephone service to any new customers in the affected area.

3 (f) ~~Notwithstanding Section 710, within~~ *Within* 30 days after
4 receipt of a telephone corporation's notice of withdrawal of legacy
5 voice service, a customer may ~~petition~~ *request in writing that* the
6 commission ~~to~~ review the availability of the alternative service at
7 the customer's location. The commission shall ~~issue an order~~
8 ~~disposing of the petition not later than 60 days after the filing of~~
9 ~~the petition.~~ *review and resolve the customer's request within 60*
10 *days of receipt of the request. The commission's review shall be*
11 *limited to determining whether an alternative service that has the*
12 *elements set forth in subdivision (c) is available to the customer*
13 *at that customer's location. If the commission determines* ~~after an~~
14 ~~investigation that no~~ *that an* alternative service is *not* available to
15 the customer at the customer's location, the commission ~~shall~~
16 ~~attempt to identify a willing provider of voice service to serve the~~
17 ~~customer. If no willing provider is identified, the commission may~~
18 order the withdrawing telephone corporation to provide voice
19 service to the customer at the customer's location for a period no
20 longer than 12 months after withdrawal. ~~The willing provider or~~
21 ~~the~~ withdrawing telephone corporation may utilize any technology
22 or service arrangement to provide the voice services as long as it
23 meets the requirements of subdivision (c).

24 (g) ~~By September 1, 2019, the commission shall establish a~~
25 ~~universal connectivity program to ensure that those customers for~~
26 ~~whom the commission has ordered the withdrawing telephone~~
27 ~~corporation to provide voice services for the 12-month period in~~
28 ~~subdivision (f) will continue to receive voice service.~~

29 (g) *If an order to continue to provide voice service to a customer*
30 *is issued pursuant to subdivision (f), during the period in which*
31 *the withdrawing telephone corporation is required to provide voice*
32 *service, the commission shall evaluate whether an alternative*
33 *service has become available for the customer that is the subject*
34 *of the order. If an alternative service meeting the elements of*
35 *subdivision (c) does not become available during the period of the*
36 *order, the commission may order the withdrawing telephone*
37 *corporation to continue to provide voice service to the affected*
38 *customer until an alternative service is available at the customer's*
39 *location. The withdrawing telephone corporation may utilize any*

1 *technology or service arrangement to provide the voice service as*
2 *long as it meets the requirements of subdivision (c).*

3 (h) Nothing in this section grants the commission jurisdiction
4 or control over an alternative service except as specifically set
5 forth in this section.

6 (i) Nothing in this section affects a telephone corporation's
7 ability to withdraw services under any other law.

8 (j) *Nothing in this section affects or changes the commission's*
9 *authority to implement and enforce Sections 251 and 252 of the*
10 *federal Communications Act of 1934, as amended (47 U.S.C. Secs.*
11 *251 and 252), including, but not limited to, the authority to*
12 *arbitrate and enforce interconnection agreements pursuant to*
13 *Section 252(b).*

14 (k) *Nothing in this section affects or changes the obligations of*
15 *an incumbent local exchange carrier pursuant to Sections 251 and*
16 *252 of the federal Communications Act of 1934, as amended (47*
17 *U.S.C. Secs. 251 and 252). For these purposes, "incumbent local*
18 *exchange carrier" is defined as in subsection (h) of Section 251*
19 *of Title 47 of the United States Code.*

20 SEC. 3. No reimbursement is required by this act pursuant to
21 Section 6 of Article XIII B of the California Constitution because
22 the only costs that may be incurred by a local agency or school
23 district will be incurred because this act creates a new crime or
24 infraction, eliminates a crime or infraction, or changes the penalty
25 for a crime or infraction, within the meaning of Section 17556 of
26 the Government Code, or changes the definition of a crime within
27 the meaning of Section 6 of Article XIII B of the California
28 Constitution.



RURAL COUNTY REPRESENTATIVES
OF CALIFORNIA

April 11, 2016

The Honorable Evan Low
Member, California State Assembly
State Capitol, Room 2175
Sacramento, CA 95814

RE: Assembly Bill 2395 - OPPOSE

Dear Assembly Member Low:

On behalf of the Rural County Representatives of California (RCRC), I write to respectfully inform you of our opposition to your Assembly Bill 2395 which attempts to establish a framework for telecommunication providers to relinquish their traditional landline services.

RCRC is an association of thirty-five rural California counties and the RCRC Board of Directors is comprised of elected supervisors from each of those member counties. The deployment and expansion of modern telecommunication networks in rural/remote areas remains a priority for our member counties. Unfortunately, modern communications systems (broadband, Voice Over Internet Protocol, and/or wireless) are either non-existent, unreliable, or cost-prohibitive in many of our member counties. Subsequently, traditional landline phone service remains the backbone and only reliable two-way communication mode.

For decades, Californians have enjoyed the benefit of a carefully-crafted scheme to ensure universal access to traditional telephone service at an affordable rate. In fact, the Legislature has shown wisdom in establishing and continuing the High Cost-B Fund to ensure traditional landline services are available as this fund assists incumbent phone providers with the cost of servicing remote areas. RCRC recognizes that this decades-old regulatory model needs to be reviewed and altered as many residents are opting for other modes of communication. However, any such alteration must be done in a very judicious manner and contain fail-safe mechanisms in order that 1) basic communication tools remain unequivocally viable; and 2) there is an opportunity to ensure more advanced telecommunications infrastructure can replace out-dated modes.

Regrettably, we believe that while AB 2395 offers the promise of a more modern communications system for California, the bill devises a scheme that minimizes

1215 K Street, Suite 1650, Sacramento, CA 95814 | www.rcrcnet.org | 916.447.4806 | Fax: 916.448.3154

consumer protections and provides avenues for telecommunication providers to abandon their current subscribers from ever experiencing these modern telecommunications options.

AB 2395 requires that a legacy telephone carrier meet certain thresholds before a relinquishment of their landline obligations: customer notice and an assurance that the replacement option contains two-way, voice grade access as well as 9-1-1 capability. We question whether a replacement is viable in areas that do not currently have either adequate wireless capabilities or Voice Over Internet Protocol, meaning the incumbent landline infrastructure will be the default but yet operated by another entity. More importantly, even if there are replacement options, we question the quality of the replacement service and the price point that would be offered. We fear that the California Public Utilities Commission (CPUC) – the regulatory agency for legacy activities - might initially find that a replacement option is technically available and provide consent for a relinquishment, but for all practical reasons the basic communication mode is not sustainable in the medium- and long-term. Of utmost concern in this relinquishment scenario is that rural communities would be left with little or no opportunity to see an investment in modern, alternative infrastructures.

We are also deeply troubled by AB 2395's timeline and default provisions. Under the bill, the CPUC has 120 days (four months) to review a legacy carrier's petition for relinquishment. We believe that is an incredibly short timeframe for such an undertaking, especially if a review is to assess the technical viability in the medium- and long-term. But even more disturbing is that if the CPUC fails to complete its review within 120 days, the relinquishment is deemed approved.

AB 2395 contains other provisions of serious concern – only a 30-day-after-relinquishment time period to petition the CPUC for a review. In other words, on the 45th day after relinquishment, the alternative system could fail and residents would have no recourse to have their pre-relinquishment system restored. And, when a customer does act within the 30 days, there are no guarantees that the CPUC will exhaust its options. Again, even if the CPUC “does the right thing” it can only order a temporary restoration.

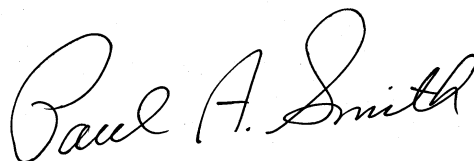
We would be remiss not to remind policymakers that this measure is being sponsored by one of the handful of remaining legacy carriers. That entity may be forthright and noble in intentions and deeds relative to their obligations – past, present and future. However, this is a proposed scheme that all legacy carriers – current and future - can utilize. We would encourage the Legislature to carefully consider the alterations posed by this bill in a broader context of other industry players as well as the fast-paced world of telecommunications mergers and acquisitions.

The Honorable Evan Low
Assembly Bill 2395
April 11, 2016
Page 3

On a final note, RCRC would have far more comfort with relinquishment proposals if California's telecommunications stakeholders, including the CPUC, had met their obligations in providing near universal access. And that access included quality, demand-functions found in other areas of the State. Unfortunately, much of California has either no connectivity (unserved) or inferior connectivity (under-served). Until this digital divide is eliminated, we cannot support changes in the regulatory and statutory environment which furthers this gulf between who gets access and who does not.

For these reasons, we respectfully oppose your AB 2395. If you should have any questions regarding our opposition, please don't hesitate to contact me directly at (916) 447-4806 or psmith@rcrcnet.org.

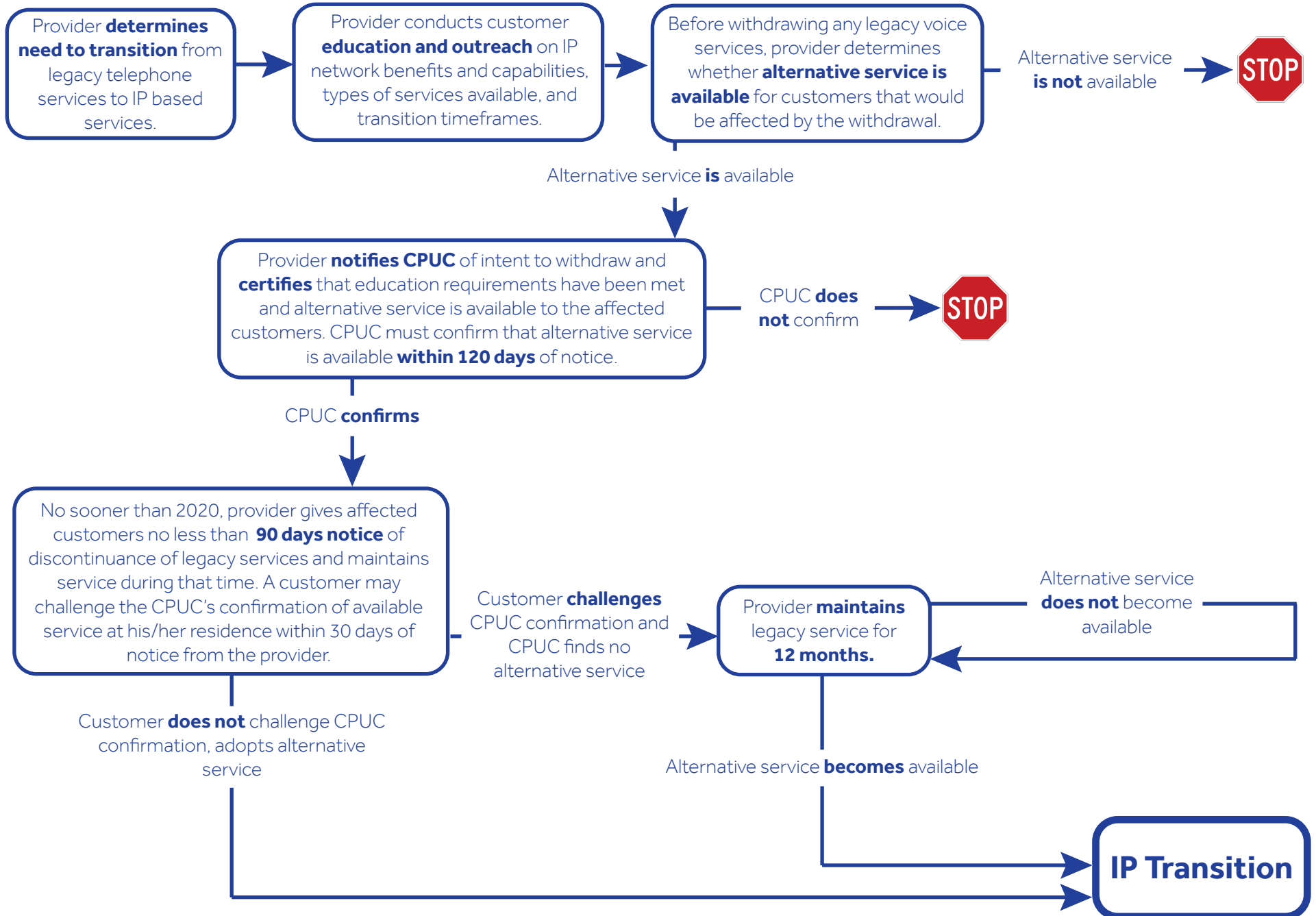
Sincerely,

A handwritten signature in black ink that reads "Paul A. Smith". The signature is written in a cursive, flowing style.

PAUL A. SMITH
Senior Legislative Advocate

cc: Members of the Assembly Utilities & Commerce Committee
Edmond Cheung, Senior Consultant, Assembly Utilities & Commerce
Committee

AB 2395: IP Transition Process





EL DORADO HILLS FIRE DEPARTMENT

"Serving the Communities of El Dorado Hills, Rescue and Latrobe"

April 5, 2016

The Honorable Mike Gatto
Chair, California Assembly Utilities and Commerce Committee
State Capitol
P.O. Box 942849
Sacramento, CA 94249

Dear Assemblymember Gatto,

The El Dorado Hills Fire Department supports AB 2395.

In 1963, the El Dorado Hills Fire Department was established to serve the community of El Dorado Hills under the direction of the County Water District Board. At its inception, the District included approximately 10,500 acres with about ninety homes, one school, one market, and one fire station. Today, the district encompasses approximately 30,000 acres with 13,215 homes and an estimated population of 39,645.

Our mission is simple: We exist to serve and protect the Community through emergency management. This simple but very important mission provides the foundation for our daily responsibilities, providing 24/7 rapid response to all types of emergency and non-emergency calls for service.

We believe that it is vital for fire departments to move to Next-Gen 911 Public Safety Communications in order to save lives.

In California, man-made or natural disasters can happen anywhere at any time. From pandemics, fires, earthquakes and floods, first responders will greatly benefit from real time information including streaming video from a smart phone or tablet. These new technologies will provide first responders with the information they need to provide the most efficient response times and save lives.

Enhanced emergency communications depend upon an Internet protocol (IP)-based network. Moving toward IP-based networks also allows for interagency communication that currently does not exist. In the event of a major catastrophe or even terrorist attack, it is vital for public safety agencies to be able to communicate with each other.

We support the passage of AB 2395 because it encourages the deployment of these IP-based networks. It is critical that fire departments have this access so to save more lives, prevent costly damage to property and keep our communities safe. We ask for your support of AB 2395.

Sincerely,

cc: The Honorable Evan Low, Assistant Majority Whip

AB 2395: PREPARING FOR THE FUTURE OF PUBLIC SAFETY COMMUNICATIONS

Internet Protocol-based networks enable 911 call centers to receive a greater range of information – such as text and video – so they can better support first responders **and** consumers in an emergency.

What California needs: access to IP-based networks for consumers and first responders.

“Wireless broadband data applications enable exciting new possibilities for improving the operations and effectiveness of California public safety activities in life changing – and lifesaving – ways.”

– California Governor's Office of Emergency Services.¹

FIRST RESPONDERS ARE MOVING FROM OUTDATED ANALOG TO ADVANCED IP-BASED COMMUNICATIONS

- **Next Generation 911** is capable of handling **text**, and will be able to accept **pictures** and **video** in the future.
- **FirstNet**, the public safety mobile Internet network, is under development.²
- Advanced networks allow 911 centers to **route calls faster, handle spikes in call volume**, and **improve reliability** when disasters strike.
- Public safety officials can save **more than \$1 billion** nationally using IP-based compatible systems.³

CONSUMERS NEED ACCESS TO ADVANCED IP-BASED AND MOBILE COMMUNICATIONS

- IP-services and mobile devices have emerged as **vital public safety tools** for both first responders and for those in need of assistance.
- Over **75%** of 911 calls are made from wireless phones.⁴

AB 2395 PROMOTES ACCESS TO ADVANCED PUBLIC SAFETY SERVICES FOR CALIFORNIA CONSUMERS.

¹ “Cal OES Shares the Future of Public Safety Communications in the Capital of Silicon Valley.” California Governor's Office of Emergency Services, March 2015.

² First Responder Network Authority. <http://www.firstnet.gov/newsroom/blog/firstnet-bring-power-advanced-mobile-technologies-law-enforcement>.

³ Emergency Management (2015). <http://www.emergencymgmt.com/papers/5-Reasons-Why-It-s-Time-to-Transition-to-NG9-1-1-7584.html>.

⁴ National 911 Progress Report (2015). <http://www.wirelessweek.com/news/2016/03/report-more-75-percent-911-calls-now-come-cell-phones>.

RESPONSE TO RCRC AB 2395 OPPOSITION LETTER DATED 4-11-16

RCRC CLAIM	RESPONSE
<p>“We question whether a replacement is viable in areas that do not currently have either adequate wireless capabilities or Voice Over Internet Protocol, meaning the incumbent landline infrastructure will be the default but yet operated by another entity.”</p>	<ul style="list-style-type: none"> • If a qualified alternative service is not available to the affected customers in the affected area, as confirmed by the CPUC, a telephone company cannot withdraw service. [Section 711(b).] • The bill addresses discontinuance of legacy services – not the sale or abandonment of copper infrastructure. • Federal copper retirement rules will remain in place.
<p>“Of utmost concern in this relinquishment scenario is that rural communities would be left with little or no opportunity to see an investment in modern, alternative infrastructures.”</p>	<ul style="list-style-type: none"> • AB 2395 encourages, rather than discourages investment in new technology. • Discontinuance of POTS service cannot occur unless an alternative, more advanced service is available from the legacy telephone company or other providers. • Traditional telephone companies will be motivated to build modern infrastructure in areas that are not served by alternative providers in order to transition away from the costly and outdated POTS network.
<p>“Under the bill, the CPUC has 120 days (four months) to review a legacy carrier’s petition for relinquishment. We believe that is an incredibly short timeframe for such an undertaking But even more disturbing is that if the CPUC fails to complete its review within 120 days, the relinquishment is deemed approved.”</p>	<ul style="list-style-type: none"> • The bill provides a process for an orderly, well-planned transition from legacy POTS voice service to newer and more advanced services – that will better serve all communities, including rural communities. • The bill does not contemplate a lengthy, complex proceeding by the CPUC to confirm that the identified alternative services are available for the affected customers. • The “deemed approved” provision will ensure that the CPUC completes the process within the necessary time frames.

<p>“AB 2539 contains other provisions of serious concern – only a 30-day-after-relinquishment time period to petition the CPUC for a review.”</p> <p>“Again, even if the CPUC ‘does the right thing’ it can only order a temporary restoration.”</p>	<ul style="list-style-type: none"> • The bill provides 90 day notice before POTS service is withdrawn. • The customer has 30 days in which to challenge the availability of the alternative service at their location. • If the alternative service is unavailable or does not work at the customer’s location, the withdrawing provider must continue to provide service for 12 months. • The bill was amended in Committee to ensure that service will continue after that 12 month period unless and until an alternative service becomes available.
<p>“We cannot support changes in the regulatory and statutory environment which furthers this gulf between who gets access and who does not.”</p>	<ul style="list-style-type: none"> • All customers – including rural customers - will retain the services they have until a qualified alternative service is available. • The intent of AB 2395 is to help close the digital divide creating a path for the transition from legacy POTS to IP and other advanced service for all Californians.

AB 2395 (LOW)

Rural Communities: Transitioning to Next Generation Communications Technologies

Modernizing communications networks in California, AB 2395 will accelerate the adoption of IP enabled services throughout rural communities.

- AB 2395 creates a much needed **path for all Californians to access modern communications networks** in California. This path for an orderly transition will guide and accelerate the adoption of IP-enabled services.

Strong consumer protections

- **Nobody will have home service taken away from them. Period.** Consumers will either get newer, more advanced home phones or keep the same service they have today.
- AB 2395 requires that any alternative to plain old telephone service (POTS) must provide access to 911 and emergency services.

Everyone deserves access to the latest technology.

- AB 2395 creates a roadmap for all of California to continue the migration to an IP network.
- California can't afford to leave rural communities stuck using yesterday's technology.

Rural communities are embracing IP-enabled networks and services

- Like urban Americans, 97% of rural Americans have access to high-speed internet.¹
- Like urban communities, rural areas have gone mobile, 85% of rural Americans own a mobile phone.²
- Enhanced IP-based services can be especially beneficial in rural areas, but these services require access to advanced networks that support not just voice, but data as well.

Rural consumers benefit from access to 21st century communications

- **Good for business:** Access to IP-based networks ensure that rural communities remain competitive and attractive to new economic investment.
- **Good for health:** Telehealth improves access to healthcare for rural and remote residents through services such as online doctor visits, mail order pharmacies, and increased online collaboration between providers.
- **Good for agriculture:** The "internet of things" has vastly expanded the tools available to help farmers and growers improve their operations.
- **Good for consumers:** eCommerce provides consumers with increased access to products and services offered by rural and remotely located businesses.

¹ <http://www.pewresearch.org/fact-tank/2013/08/21/3-of-americans-use-dial-up-at-home/>

² <http://www.pewresearch.org/fact-tank/2013/06/06/cell-phone-ownership-hits-91-of-adults/>

AB 2395 – SAFEGUARDS & AMENDMENTS SUMMARY

Assemblymember Low has included numerous consumer protections in this bill and has further clarified and strengthened the bill language by accepting amendments in committee.

AB 2395 CONSUMER SAFEGUARDS:

Orderly Transition

Establishes a thoughtful and orderly transition, and specifies that the earliest a customer can be transitioned from POTS to a qualified alternative service is 2020.

Education & Notification

Requires customer education by the existing provider about the transition process as well as notification of a transition from POTS to an alternative service. Additionally customers must be provided with the alternative service options available at their location.

Confirmation of Alternative Service

Requires state regulatory confirmation of an alternative service by the California Public Utilities Commission.

Public Safety & 911 Standards

- ✓ Requires real-time, two-way voice communications
- ✓ Requires access to the local emergency telephone system
- ✓ Requires access to 911 and, where available, E-911
- ✓ Requires compliance with FCC backup-battery standards

ADDITIONAL SAFEGUARDS ACCEPTED AS AMENDMENTS:

No Customer Will Be Left Behind.*

Amendment added to ensure all customers will continue to receive service until an alternative service becomes available.

Ensures Backup Battery Language Tracks Federal Law*

Amendment taken to ensure that the battery backup requirement is aligned with federal law.

Cable and CLECs Are Not Impacted*

Amendment language clarifies that the voice services allowed to be discontinued under the bill do NOT include voice services provided by cable and CLECs.

Retains ILEC's Wholesale Obligations*

Amendment language clarifies that nothing in the bill changes the status of an incumbent local exchange carrier or its obligations to provide competitive carriers access to its networks under the Federal Telecom Act.

Commission Retains Authority to Enforce Wholesale Obligations*

Amendment to clarify that nothing in the bill affects the commission's authority to implement and enforce wholesale obligations under Sections 251 and 252 of the Federal Telecom Act of 1996, including the authority to arbitrate and enforce interconnections agreements.

***DENOTES AMENDMENT LANGUAGE TAKEN BY AUTHOR**



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: Sheriff

TIME REQUIRED	30 minutes (5 minute presentation; 25 minute discussion)	PERSONS APPEARING BEFORE THE BOARD	Sheriff Ingrid Braun
SUBJECT	Sheriff's Office Staffing		

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Sheriff Braun will brief the Board of Supervisors on staffing shortages and recruitment concerns in the Sheriff's Office, specifically for Deputy Sheriff and Public Safety Officer positions.

RECOMMENDED ACTION:

No action required.

FISCAL IMPACT:

None.

CONTACT NAME: Ingrid Braun

PHONE/EMAIL: 760-932-7549 / ibraun@monosheriff.org

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

<p>Click to download</p> <p> Organization Chart</p>

History

Time	Who	Approval
5/3/2016 9:30 AM	County Administrative Office	Yes

5/5/2016 1:44 AM

County Counsel

Yes

5/5/2016 2:35 PM

Finance

Yes



P.O. Box 616 • 49 BRYANT STREET • BRIDGEPORT, CA 93517 • (760) 932-7549 • WWW.MONOSHERIFF.ORG

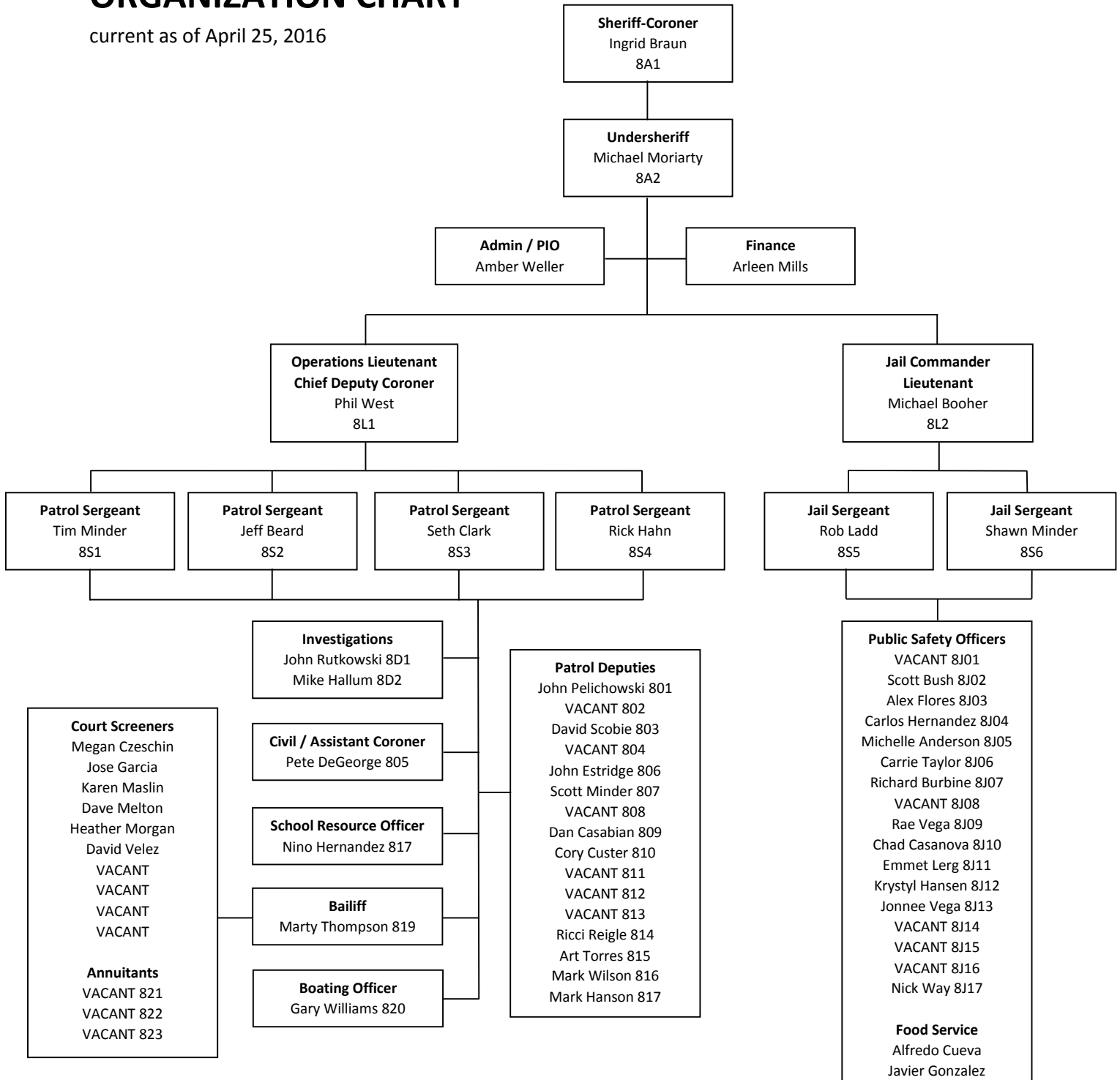
Ingrid Braun
Sheriff/Coroner

MONO COUNTY SHERIFF'S OFFICE

Michael Moriarty
Undersheriff

ORGANIZATION CHART

current as of April 25, 2016





OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

Departments: CAO, Board of Supervisors

TIME REQUIRED 15 minutes (5 minute presentation;
10 minute discussion)

PERSONS APPEARING BEFORE THE BOARD Leslie Chapman

SUBJECT Potential Board Committee
Reassignment - RCRC

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

Request by Supervisor Johnston to consider reassignment of Board member(s) to the Rural Counties Representatives of California (RCRC) Board.

RECOMMENDED ACTION:

Consider one of the following options: 1. Reverse current assignments, i.e., Supervisor Alpers (Primary) and Supervisor Fesko (Alternate). 2. Assign another Supervisor (Stump, Corless, or Johnston) as Primary and maintain Supervisor Alpers as Alternate. 3. Assign other Supervisors to both Primary and Alternate appointments. 4. Maintain assignments the same as present.

FISCAL IMPACT:

None.

CONTACT NAME: Leslie Chapman

PHONE/EMAIL: 760-932-5414 / lchapman@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

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YES NO

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[Staff Report](#)

History

Time	Who	Approval
5/4/2016 5:11 AM	County Administrative Office	Yes
5/5/2016 2:00 AM	County Counsel	Yes
5/4/2016 6:43 PM	Finance	Yes



COUNTY OF MONO

P.O. BOX 696, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5410 • FAX (760) 932-5411

Leslie L. Chapman
County Administrative Officer

May 10, 2016

To: Honorable Board of Supervisors

From: Leslie Chapman, CAO

Subject: Potential Reassignment of Board Member(s) to the Rural County Representatives of California (RCRC)

Discussion:

A request has been made by Supervisor Johnston to consider reassignment of the Board Members who are assigned by the Board to represent Mono County on the RCRC Board of Directors. The current representatives are Supervisor Fesko (Primary) and Alpers (Alternate).

Recommended Action:

Potential Options Include:

1. Reverse the assignments, i.e., Supervisor Alpers (Primary) and Supervisor Fesko (Alternate).
2. Assign one of the other Supervisors (Stump, Corless, or Jonhnston) as Primary and keep Supervisor Alpers as Alternate.
3. Assign other Supervisors to both Primary and Alternate appointments.
4. Keep assignments the same as present.

Fiscal Impact: None



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

TIME REQUIRED

SUBJECT Closed Session--Human Resources

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

CONFERENCE WITH LABOR NEGOTIATORS. Government Code Section 54957.6. Agency designated representative(s): Stacey Simon, Leslie Chapman, and Dave Butters. Employee Organization(s): Mono County Sheriff's Officers Association (aka Deputy Sheriff's Association), Local 39--majority representative of Mono County Public Employees (MCPE) and Deputy Probation Officers Unit (DPOU), Mono County Paramedic Rescue Association (PARA), Mono County Public Safety Officers Association (PSO), and Mono County Sheriff Department's Management Association (SO Mgmt). Unrepresented employees: All.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
***PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING***

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

<p>Click to download</p> <p>No Attachments Available</p>
--

History

Time

Who

Approval



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

TIME REQUIRED

SUBJECT Closed Session - Existing Litigation

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION. Paragraph (1) of subdivision (d) of Government Code section 54956.9. Name of case: Inland Aquaculture Group, LLC v. County of Mono et al.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
**PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

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History

Time	Who	Approval
5/4/2016 6:16 PM	County Administrative Office	Yes
5/5/2016 1:15 AM	County Counsel	Yes
5/4/2016 6:41 PM	Finance	Yes



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

TIME REQUIRED

SUBJECT Closed Session - Exposure to
Litigation

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code section 54956.9. Number of potential cases: 1. Facts and circumstances: Condition of Mill Canyon Road in Antelope Valley.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

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History

Time	Who	Approval
5/5/2016 11:48 AM	County Administrative Office	Yes
5/5/2016 10:01 AM	County Counsel	Yes

5/5/2016 2:34 PM

Finance

Yes



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE May 10, 2016

TIME REQUIRED

SUBJECT Afternoon Session

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

THE REGULAR AGENDA WILL RECONVENE AFTER CLOSED SESSION IF NECESSARY

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
***PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING***

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
No Attachments Available

History

Time

Who

Approval