



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 1, 2018

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 Shannon Kendall, Clerk of the Board, at (760) 932-5533. 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). 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 <http://monocounty.ca.gov>. If you would like to receive an automatic copy of this agenda by email, please subscribe to the Board of Supervisors Agendas on our website at <http://monocounty.ca.gov/bos>.

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. **RECOGNITIONS - NONE**

3. **COUNTY ADMINISTRATIVE OFFICE**

CAO Report regarding Board Assignments

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

4. **DEPARTMENT/COMMISSION REPORTS**

5. **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. **Appoint Jeff Simpson to the Inyo-Mono Broadband Consortium Advisory Committee**

Departments: IT

(Nate Greenberg) - Last year, the Mono County Board of Supervisors appointed three representatives to the Committee: Ron Day, Tina Braithwaite, and Jimmy Little. Jimmy Little offered his resignation in March 2018 and we are seeking to fill his seat with another District 2 representative who is also connected to local business & business development. Supervisor Peters recommended the appointment of Jeff Simpson for this position.

Recommended Action: Appoint Jeff Simpson as a Mono County representative to the Inyo-Mono Broadband Consortium Advisory Committee.

Fiscal Impact: None.

B. **Immunization Local Assistance Grant # 17-10072, Fiscal Years 2017-2022**

Departments: Health Department

The Health Department contracts with the California Department of Public Health, Immunization Branch for the provision of immunization services.

Recommended Action: Approve County entry into the Immunization Local Assistance Grant Contract #17-10072 and authorize the Chairman of the Board of Supervisors to execute said contract on behalf of the County. Additionally, provide authorization for the Public Health Director to approve amendments and/or revisions that may occur during the 5-year contract period of July 1, 2017-June 30, 2022 with approval as to form by County Counsel.

Fiscal Impact: There is no impact on the Mono County General Fund. The Immunization Program provides an allocation of \$36,250 per fiscal year, totaling \$181,250 for the 5-year contract period.

C. **Monthly Treasury Transaction Report**

Departments: Finance

Treasury Transaction Report for the month ending 3/31/2018.

Recommended Action: Approve the Treasury Transaction Report for the month ending 3/31/2018.

Fiscal Impact: None

D. Letter in Support of Senate Bill 1084 (Berryhill): Mono County Tri-Valley Groundwater Management District

Departments: County Counsel

(Jason Canger) - Discuss and approve letter in support of Senate Bill 1084 (Berryhill): Mono County Tri-Valley Groundwater Management District, which would amend the Mono County Tri-Valley Groundwater Management District Act to make the composition of the District board of directors more equitable to District residents and clarify the District's authority to create zones of benefit and impose assessments for SGMA related purposes.

Recommended Action: Approve proposed letter as drafted, or as modified by the Board, and direct staff to submit to the Senate Local Government & Finance Committee and other committees that may hear the bill. Provide any desired direction to staff.

Fiscal Impact: None.

E. Resolution of Necessity for Paving Work at Crowley Lake Community Center/Skatepark

Departments: Public Works

(Joe Blanchard) - Paving work to pave and make ready for public use a parking lot (and associated ADA access) at the Crowley Lake Community Center/Skatepark.

Recommended Action: Based on the information contained in this staff report, find that there is a public necessity requiring the use of a subcontractor to pave and make ready for public use a parking lot (and associated ADA access) at the Crowley Lake Community Center/Skatepark site in Crowley Lake, where no subcontractor was designated in the original construction bid.

Fiscal Impact: This project is funded by County Service Area 1 and will not impact the General Fund. The ability of the contractor to subcontract the asphalt work will not change the cost of the project.

F. Letter to Caltrans in Support of Highway 395 Safety Improvements

Departments: CAO

(Tony Dublino) - Consider letter to Caltrans, expressing concern over recent

vehicular collisions and fatalities on Highway 395, and supporting Caltrans efforts at identifying and implementing future safety measures.

Recommended Action: Authorize chair to sign letter and direct staff to forward to Caltrans contacts.

Fiscal Impact: None.

G. General Plan Amendment 18-01

Departments: CDD

(Wendy Sugimura) - Adopt proposed ordinance ORD18-___, Adopting General Plan Amendment (GPA) 18-01 consisting of four parts – A) Commercial cannabis, B) Short-term rentals, C) Housing policies, and D) Transportation/Circulation Element, and approve the Notice of Exemption for commercial cannabis and the addenda for short-term rentals, housing and transportation/Circulation Element under the California Environmental Quality Act (CEQA) and consistent with the Mono County General Plan.

Recommended Action: Adopt proposed ordinance ORD18-___, Adopting General Plan Amendment (GPA) 18-01 consisting of four parts – A) Commercial cannabis, B) Short-term rentals, C) Housing policies, and D) Transportation/Circulation Element, in compliance with the California Environmental Quality Act (CEQA) and consistent with the Mono County General Plan.

Fiscal Impact: Unknown pending the scale, number and type of cannabis applications; the vote on the cannabis tax; number of short-term rental applications; and enforcement/compliance costs. Fees will be charged for permit and business license processing, and short-term rentals may increase TOT revenue.

H. Safety Seat Checkup Proclamation

Departments: Clerk of the Board

Stephanie M. Tombrello, LCSW, Executive Director, SafetyBeltSafe USA, has requested the Board adopt a proclamation recognizing the week of May 6 - 12, 2018, as Safety Seat Checkup Week.

Recommended Action: Approve proposed proclamation.

Fiscal Impact: None.

6. CORRESPONDENCE RECEIVED - NONE

All items listed are located in the Office of the Clerk of the Board, and are available for review. Direction may be given to staff regarding, and/or the Board may discuss, any item of correspondence listed on the agenda.

7. REGULAR AGENDA - MORNING

A. Spring Fire Weather Refresher

Departments: Sheriff-Coroner

30 Minutes

(Chris Smallcomb - NWS Reno) - Presentation by Chris Smallcomb of the National Weather Service of fire weather, and the Spring / Summer outlook.

Recommended Action: None, informational only.

Fiscal Impact: None.

B. Public Health Presentation

Departments: Public Health

45 Minutes

(Sandra Pearce, Louis Molina, and Amber Hise) - Presentation by Public Health regarding department structure, services, goals and tactics.

Recommended Action: None (informational only). Provide any desired direction to staff.

Fiscal Impact: None.

C. Quarterly Investment Report

Departments: Finance

10 minutes (5 minute presentation; 5 minute discussion)

(Gerald Frank) - Investment Report for the Quarter ending 3/31/2018

Recommended Action: Approve the Investment Report for the Quarter ending 3/31/2018

Fiscal Impact: None

D. Treasury Loan to Hilton Creek Community Service District

Departments: Finance

10 minutes (5 minute presentation; 5 minute discussion)

(Janet Dutcher, Gerald Frank) - This is a request from Hilton Creek Community Service District for a 5-year treasury loan in the amount of \$100,000. This loan partially funds infrastructure improvements. Terms include a 3% annual interest rate and a callable provision allowing Hilton Creek the option to repay the loan early.

Recommended Action: Approve and authorize the Finance Director to sign a Treasury Loan Agreement in the amount of \$100,000 to Hilton Creek Community Services District.

Fiscal Impact: Results in interest revenue to the County's investment pool in the

amount of \$8,434 over the five year term of the loan.

E. Resolution to Withdraw County's Ground Sustainability Agency Status

Departments: County Counsel

15 minutes

(Jason Canger) - Resolution of the Mono County Board of Supervisors to Withdraw its Status as a Groundwater Sustainability Agency in the Owens Valley Groundwater Basin Contingent on the Owens Valley Groundwater Authority Becoming the Exclusive Groundwater Sustainability Agency for All Portions of the Owens Valley Groundwater Basin

Recommended Action: Adopt proposed resolution R18-___, to Withdraw its Status as a Groundwater Sustainability Agency in the Owens Valley Groundwater Basin Contingent on the Owens Valley Groundwater Authority Becoming the Exclusive Groundwater Sustainability Agency for All Portions of the Owens Valley Groundwater Basin. Provide any desired direction to staff.

Fiscal Impact: None.

F. Mono County Audit Reports for FY 2016-2017

Departments: Finance

45 minutes (30 minutes presentation, 15 minutes discussion)

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

Recommended Action: Hear brief presentation of the annual audit reports and provide feedback and direction to staff, if desired.

Fiscal Impact: None currently.

8. 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.)

9. CLOSED SESSION

A. Closed Session--Human Resources

CONFERENCE WITH LABOR NEGOTIATORS. Government Code Section 54957.6. Agency designated representative(s): Stacey Simon, Leslie Chapman, Dave Butters, Janet Dutcher, and Anne Larsen. 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: Anticipated litigation

Departments: County Counsel

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION. Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code section 54956.9. Number of potential cases: Two.

Recommended Action:

Fiscal Impact:

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: one.

D. Closed Session - Real Property Negotiations

CONFERENCE WITH REAL PROPERTY NEGOTIATORS. Government Code section 54956.8. Property: Mammoth Mall, 126 Old Mammoth Rd., Mammoth Lakes, CA. Negotiating Parties: Mono County and Greenlaw Partners. Agency negotiators: Leslie Chapman, Stacey Simon and Tony Dublino

THE AFTERNOON SESSION WILL RECONVENE NO EARLIER THAN 1:00 P.M.

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. REGULAR AGENDA - AFTERNOON

A. Proposed Ordinance Adding Chapter 5.60 to the Mono County Code Regulating Commercial Cannabis Operations

Departments: Cannabis Working Group

1 hour (20 minute presentation, 40 minute discussion)

(Various) - Proposed ordinance adding Chapter 5.60 to the Mono County Code regulating commercial cannabis operations. As proposed, Chapter 5.60 would establish a permitting process for commercial cannabis operations within the unincorporated area of the County and includes application and review requirements, enforcement provisions, public health limitations, and a limit on the

number of cannabis operation permits available for cultivation.

Recommended Action: Introduce, read title, and waive further reading of proposed ordinance No. ORD18 - An Ordinance of the Mono County Board of Supervisors Adding Chapter 5.60 to the Mono County Code Pertaining to the Local Regulation and Permitting of Commercial Cannabis Activities within the Unincorporated Area of the County. Provide any desired direction to staff.

Fiscal Impact: None.

B. Proposed Ordinance amending Chapter 7.20 of the Mono County Code to establish expedited procedures for cannabis enforcement

Departments: County Counsel and Code Compliance

20 minutes (10 minute presentation, 10 minute discussion)

(Stacey Simon) - Proposed ordinance amending Chapter 7.20 of the Mono County Code pertaining to public nuisances to add expedited procedures for addressing and abating nuisances arising from cannabis operations in violation of the Mono County Code, Mono County General Plan or other applicable law.

Recommended Action: Introduce, read title, and waive further reading of proposed ordinance. Provide any desired direction to staff.

Fiscal Impact: Hearing officer costs are estimated at \$5,000 per hearing. Abatement costs will vary depending on the size and nature of the operation and would be made a special assessment against the property. The anticipated funding source is the proposed cannabis business tax (Measure D) which is on the June 5 ballot for approval by the voters. If Measure D does not pass, then the County would either pay these enforcement costs out of the General Fund, or minimize its enforcement activities.

12. BOARD MEMBER REPORTS

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

ADJOURN



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: IT

TIME REQUIRED

PERSONS APPEARING BEFORE THE BOARD Nate Greenberg

SUBJECT Appoint Jeff Simpson to the Inyo-Mono Broadband Consortium Advisory Committee

AGENDA DESCRIPTION:

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

Last year, the Mono County Board of Supervisors appointed three representatives to the Committee: Ron Day, Tina Braithwaite, and Jimmy Little. Jimmy Little offered his resignation in March 2018 and we are seeking to fill his seat with another District 2 representative who is also connected to local business & business development. Supervisor Peters recommended the appointment of Jeff Simpson for this position.

RECOMMENDED ACTION:

Appoint Jeff Simpson as a Mono County representative to the Inyo-Mono Broadband Consortium Advisory Committee.

FISCAL IMPACT:

None.

CONTACT NAME: Nate Greenberg

PHONE/EMAIL: (760) 924-1819 / ngreenberg@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
No Attachments Available

History

Time	Who	Approval
4/18/2018 12:53 PM	County Administrative Office	Yes
4/16/2018 12:07 PM	County Counsel	Yes

4/23/2018 4:04 PM

Finance

Yes



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Health Department

TIME REQUIRED

SUBJECT Immunization Local Assistance Grant
17-10072, Fiscal Years 2017-2022

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

The Health Department contracts with the California Department of Public Health, Immunization Branch for the provision of immunization services.

RECOMMENDED ACTION:

Approve County entry into the Immunization Local Assistance Grant Contract #17-10072 and authorize the Chairman of the Board of Supervisors to execute said contract on behalf of the County. Additionally, provide authorization for the Public Health Director to approve amendments and/or revisions that may occur during the 5-year contract period of July 1, 2017- June 30, 2022 with approval as to form by County Counsel.

FISCAL IMPACT:

There is no impact on the Mono County General Fund. The Immunization Program provides an allocation of \$36,250 per fiscal year, totaling \$181,250 for the 5-year contract period.

CONTACT NAME: Bryan Wheeler

PHONE/EMAIL: (760) 924-1835 / bwheeler@mono.ca.gov

SEND COPIES TO:

Bryan Wheeler

Sandra Pearce

Kim Bunn

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download

[BOS Staff Report](#)

History

Time	Who	Approval
4/18/2018 12:56 PM	County Administrative Office	Yes
4/16/2018 12:07 PM	County Counsel	Yes
4/26/2018 3:20 PM	Finance	Yes



MONO COUNTY HEALTH DEPARTMENT

Public Health

P.O. BOX 476, BRIDGEPORT, CA 93517 PHONE (760) 932-5580 • FAX (760) 932-5284
P.O. BOX 3329, MAMMOTH LAKES, CA 93546 PHONE (760) 924-1830 • FAX (760) 924-1831

DATE: May 1, 2018
TO: Honorable Board of Supervisors
FROM: Bryan Wheeler, Health Program Manager
SUBJECT: Immunization Local Assistance Grant # 17-10072, Fiscal Years 2017-2022

Recommendation:

Approve County entry into the Immunization Local Assistance Grant Contract #17-10072 and authorize the Chairman of the Board of Supervisors to execute said contract on behalf of the County. Additionally, provide authorization for the Public Health Director to approve amendments and/or revisions that may occur during the 5-year contract period of July 1, 2017-June 30, 2022 with approval as to form by County Counsel.

Discussion:

The Health Department contracts with the California Department of Public Health, Immunization Branch for the provision of immunization services. The Immunization Branch helps ensure that people living in California who are uninsured and under-insured have access to disease preventing vaccinations. The 8 components of this program include:

- Vaccine Accountability and Management
- Improving Vaccine Access and Coverage Rates
- Immunization Information Systems
- Perinatal Hepatitis B Prevention
- Education, Information, Training, and Partners
- Prevention, surveillance, and Control of Vaccine Preventable Disease (VPD)
- Assess and Improve Compliance with Childcare and School Immunization Entry Requirements
- Improve and Maintain Preparedness for an Influenza Pandemic

This contract authorizes the Mono County Health Department to receive funding to fulfill the 8 program components.

Fiscal Impact/Budget Projections:

There is no impact on the Mono County General Fund.

The Immunization Program provides an allocation of \$36,250.00 per fiscal year, totaling \$181,250.00 for the 5 year contract period.

For questions regarding this item, please call Bryan Wheeler (760) 924-1835.

Submitted by: Bryan Wheeler, Health Program Manager

Reviewed by: Sandra Pearce, Public Health Director

CDPH Immunization Branch
Fiscal Year 2017- 2022
APPLICATION COVER SHEET/CHECKLIST

Form 1

DATE OF SUBMISSION	05/17/2017
OFFICIAL ORGANIZATION NAME	Mono County Public Health Department
AGREEMENT NUMBER	<i>(Leave blank. Will be assigned by CDPH/IZ)</i>

Provide the name, phone number, and e-mail address of the person we can contact to confirm the date/time of the negotiation conference call.

Contact Name: Bryan Wheeler	Phone Number: (760) 924-1835
E-mail: bwheeler@mono.ca.gov	

Type of Application:

New
 Renewal
 Continuation
 Supplement
 Revision
 Supplement
 Revision

Budget Period: From: 7/1/17 To: 6/30/22	Total Amount Requested for 5 Years: \$ 181,250
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Board of Supervisors/Resolution meeting dates for the upcoming 6 months:

_05/09/2017 _
_05/16/2017 _
_06/07/2017 _
_06/13/2017 _
_06/20/2017
_07/04/2017 _
_07/11/2017 _
_07/18/2017 _
_08/01/2017 _
_08/08/2017

Federal Compliance Requirements of the Immunization Grant No. 5 NH23IP000717-05-00

This section requires LHD Grantee signature to acknowledge that the LHD Grantee has reviewed and understand the Federal Compliance Requirements of the Immunization Grant. See enclosed copy of the Award Attachments under which this grant is issued.

Bob Gardner –Chairperson, BOS

Print Name and Title of Person Signing

Signature of Person Signing

Date

APPLICATION CONTENTS:Application Due by 5:00 p.m., (Pacific Standard Time), May 18, 2017Please Check

Form 1:	Application Cover Sheet/Checklist	x
Form 2:	Grantee Information Form	x
Form 3:	Local Project Synopsis	x
Form 4:	CDPH Immunization Branch Scope of Work for Local Health Departments	x
Form 5:	Exhibit B – Budget	x
Form 6:	Payee Data Record	<input type="checkbox"/>

NOTE: The above documents must be completed and submitted with this Application Cover Sheet/Checklist Form. E-mail completed application to izb.admin@cdph.ca.gov by the submission deadline.

**CDPH Immunization Branch
Grantee Information Form**

Date Form Completed: 05/17/17

This is the information that will appear on your grant agreement cover page.		
Organization	Federal Tax ID # <u>95-6005661</u> Contract/Grant# <u>(will be assigned by IZ/CDPH)</u>	
	Data Universal Number System (DUNS) # <u>086128832</u>	
	Official Organization Name <u>Mono County Health Department</u>	
	Mailing Address <u>P.O. Box 3329, Mammoth Lakes, CA 93546</u>	
	Street Address (If Different) <u>437 Old Mammoth Road, Suite Q, Mammoth Lakes, CA 93546</u>	
	County <u>Mono</u>	
	Phone <u>(760) 924-1830</u> Fax <u>(760) 924-1831</u>	
	Website <u>www.monohealth.com</u>	
	The Grant Signatory has authority to sign the grant agreement cover.	
	Grant Signatory	Name <u>Bob Gardner</u>
Title <u>Chair Person, Mono County Board of Supervisors</u>		
<i>If address(es) are the same as the organization above, just check this box and go to Phone</i> <input type="checkbox"/>		
Mailing Address <u>P.O. Box 715, Bridgeport, CA 93517</u>		
Street Address (If Different) _____		
Phone <u>(909)325-0999</u> Fax _____		
E-mail <u>bgardner@mono.ca.gov</u>		
The Project Director is responsible for all of the day-to-day activities of project implementation and for seeing that all grant requirements are met. This person will be in contact with State Immunization Branch staff, will receive all programmatic, budgetary, and accounting mail for the project and will be responsible for the proper dissemination of program information.		
Project Director	Name <u>Bryan Wheeler</u>	
	Title <u>Health Program Manager</u>	
	<i>If address(es) are the same as the organization above, just check this box and go to Phone</i> <input checked="" type="checkbox"/>	
	Mailing Address _____	
	Street Address (If Different) _____	
	Phone <u>(760) 924-1835</u> Fax <u>(760) 924-1831</u>	
	E-mail <u>bwheeler@mono.ca.gov</u>	

Payment Receiver	All payments are sent to the attention of this person at the designated address.	
	Name	<u>Kim Bunn</u>
	Title	<u>Public Health Fiscal & Administrative Officer</u>
	If address(es) are the same as the organization above, just check this box and go to Phone <input type="checkbox"/>	
	Mailing Address	<u>P.O.Box 476, Bridgeport, CA 93517</u>
	Street Address (If Different)	<u>37 Emigrant Street, Bridgeport, CA 93517</u>
	Phone	<u>(760) 932-5587</u> Fax <u>(760) 932-5284</u>
E-mail	<u>kbunn@mono.ca.gov</u>	
Fiscal Reporter	The Fiscal Reporter prepares invoices, maintains fiscal documentation and serves as the primary contact for all related questions.	
	Name	<u>Kim Bunn</u>
	Title	<u>Public Health Fiscal & Administrative Officer</u>
	If address(es) are the same as the organization above, just check this box and go to Phone <input checked="" type="checkbox"/>	
	Mailing Address	<u>P.O. Box 476, Bridgeport, CA 93517</u>
	Street Address (If Different)	<u></u>
	Phone	<u>(760) 932-5587</u> Fax <u>(760) 932-5284</u>
E-mail	<u>kbunn@mono.ca.gov</u>	
Fiscal Signatory	The Fiscal Signatory has signature authority for invoices and all fiscal documentation reports.	
	Name	<u>Kim Bunn</u>
	Title	<u>Public Health Fiscal & Administrative Officer</u>
	If address(es) are the same as the organization above, just check this box and go to Phone <input checked="" type="checkbox"/>	
	Mailing Address	<u>P.O. Box 476, Bridgeport, CA 93517</u>
	Street Address (If Different)	<u></u>
	Phone	<u>(760) 932-5587</u> Fax <u>(760) 932-5284</u>
E-mail	<u>kbunn@mono.ca.gov</u>	

**CDPH Immunization Branch
Grant Application
Local Project Synopsis**

Form 3

Name of Grantee: Mono County Health Department

1. DESCRIPTION OF SERVICES TO BE PROVIDED:

The Mono County Immunization Program will utilize the contract funds to support and supplement the scope of work as defined by the California Department of Public Health, Immunization Branch. The following are the specifics by objectives from the Scope of Work.

Objective 1 – Allow for training of Local Health Department staff who will work under this contract to be provided training on handling, storage, and monitoring to ensure the integrity of the vaccines and the safety of the clients.

Objective 2 - Mono County will also have regular clinic days at two county locations where clients can present for vaccinations. Walk in vaccinations are always available at our Mammoth Lakes office. Events such as Pre-teen vaccine night will be promoted throughout local schools to elevate attendance and promote wellness and prevent vaccine preventable diseases.

Objective 3 – Mono County Health Department will continue to utilize CAIR to manage patient vaccine needs, send follow up notices, and to maintain client records if agreeable to the client.

Objective 4 – In conjunction with local providers that provide prenatal care Mono County Health Department will provide education and case notification as it pertains to perinatal hepatitis B virus.

Objective 5 – Mono County Health Department will participate in the regional meeting as well as the state wide meeting as required. Mono County will also participate in IZ update calls. Mono County Health Department will also provide education to local providers as it pertains to Vaccinations.

Objective 6 – Mono county Health Department will provide schools, local providers, and members of the community with Education as to the importance of childhood vaccinations. The Health Department will monitor any such outbreaks in an effort to minimize the impact of such events. Mono County Health Department will hold Pre-teen vaccine nights to provide all required vaccines to county residents.

Objective 7 – Mono County will work directly with all local schools to provide guidance and assistance to ensure compliance with school entry requirements. Further collaboration with the schools and child care facilities is needed in order to encourage adherence with school law and to assist school and child care personnel with the reporting requirements.

Objective 8 - Mono County will provide both community flu clinics, that cover the majority of communities in the county, as well as school flu clinics that cover all pre-schools and public school districts

2. EVALUATION PLANS:

All grantees participate in process evaluation per their Scope of Work activities.

Grantees must complete a quarterly grant report detailing their activities.

Mono County Public Health will follow the Performance Measures and Reporting requirements as outlined in the CDPH Immunization Branch Scope of Work for Local Health Departments as it pertains to Mono County.

The Goal of the services provided is to increase the number of individuals who are current with the vaccination schedule, increase the number of individuals who receive a flu shot, and eliminate vaccine preventable diseases. It is not enough to simply look at raw data to measure the success of the immunization program. Mono County Health Department will utilize the "Model of Improvement" to evaluate and make ongoing changes to improve our services and outcomes. The use of Plan, Do, Study, and Act in the Model for Improvement allows key stakeholders in our department to evaluate our program and changes made for improvement in an ongoing real time manner thus constantly evaluating and making changes in an attempt to improve outcomes.

CDPH Immunization Branch Scope of Work for Local Health Departments

Purpose

The purpose of this grant is to assist local health departments (LHDs) in preventing and controlling vaccine-preventable diseases in the local health jurisdiction (LHJ).

Related Statutes

California Health & Safety Code sections:

- 120130 requires the Local Health Officer to properly report to CDPH those diseases listed as reportable, which include vaccine-preventable diseases.
- 120175 requires the Local Health Officer to take measures as may be necessary to prevent the spread or occurrence of additional cases of reportable diseases (which includes reportable vaccine-preventable diseases).
- 120350 requires Local Health Officers to organize and maintain a program to make available the immunizations required for admittance to child care facilities and schools.

Services to be Performed by the Grantee

The Grantee is to implement activities to:

- Assess and improve coverage levels in the jurisdiction of all vaccines recommended by the Advisory Committee on Immunization Practices (ACIP) to protect the population.
- Detect, report, and control vaccine-preventable diseases in the jurisdiction.

The LHD must agree to the following inclusive objectives and conduct the following activities. Many of the services to be performed are also conditions for federal funding of the CDPH Immunization Branch (IZB) and/or statutory requirements of State and LHDs. The level of subvention grant funding to be awarded is not represented as sufficient for support of all the required activities; a significant amount of local support and funding is expected. Subvention grant funds must not be used to supplant (i.e., replace) local funds currently being expended for immunization services and activities.

Grantee agrees to assign the responsibility of monitoring each program component:

1) Vaccine Accountability and Management; 2) Improving Vaccine Access and Coverage Rates; 3) Immunization Information Systems; 4) Perinatal Hepatitis B Prevention; 5) Education, Information, Training, and Partnerships; 6) Prevention, Surveillance and Control of Vaccine Preventable Disease; 7) Assess and Improve Compliance with Childcare and School Immunization Entry Requirements; and 8) Improve and Maintain Preparedness for an Influenza Pandemic.

Grantee will monitor grant fund expenditures to maximize the utilization of the funding for achieving the goals and objectives. Grant invoices shall be reviewed and submitted quarterly to the CDPH Immunization Branch.

The Immunization Coordinator is required to participate in meetings, webinars, and conference calls as requested by the CDPH Immunization Branch including, but not limited to, the CDPH

Immunization Branch's Immunization Coordinators' Meeting, New Immunization Coordinator Orientation (offered annually and required for all new Immunization Coordinators), regional coordinators' meetings, and conference calls related to influenza, outbreak control, perinatal hepatitis B, changes in policies and procedures, and other important issues.

Components, Objectives, Activities

1) Vaccine Accountability and Management

Objective 1.1: With the assistance of the CDPH Immunization Branch, the grantee is to provide guidance to LHD facilities (if clinics are offered by LHD) and partners that receive Immunization Branch (IZB) supplied vaccine (317, Vaccines for Children [VFC], state general fund) to facilitate compliance with current protocols, policies, and procedures for vaccine management, including storage and handling in accordance with manufacturers' specifications and as stated in the following documents: *The VFC Program's Provider Participation Agreement and the Provider Agreement Addendum (VFC and 317 Vaccines)*.

a. Required Activities:

- i. Provide education and guidance to LHD facility and partner staff regarding the requirements stated in the above documents as needed. Ensure immunization services are provided directly by the LHD and/or identify, authorize and monitor community-based health care agencies to provide immunization services as described in the Clinic Services Document located on the Immunization Coordinator website (www.izcoordinators.org).
- ii. LHDs are responsible for ensuring that their community partners that receive IZB-supplied vaccine are in compliance with all storage and handling requirements.
- iii. Assist LHD facilities and partners receiving IZB-supplied vaccine in developing and implementing policies that specify no charge may be made to the patient, parent, guardian or third party payer for the cost of the IZB-supplied vaccine. If a vaccine administration fee is charged, it may not exceed the maximum established by local policy, and a sliding scale/fee waiver process must be in place. Signage must be posted in a prominent location which states that those persons eligible to receive IZB-supplied vaccine may not be denied vaccine for failure to pay the administration fee or make a donation to the provider.
- iv. In collaboration with LHD facilities and partners, monitor and facilitate compliance with requirements for the use of IZB-supplied vaccine.

b. Suggested Activities:

- i. Promote CDPH requirements and recommendations for the storage and handling of vaccines to the general provider community.
- ii. Conduct Immunization Skills Institute trainings for local provider staff.

c. Performance Measures:

- i. Thoroughness and timeliness of Quarterly Grant Reports submitted.
- ii. Documentation of guidance provided to community-based agencies receiving IZB-supplied vaccines from the LHD.

d. Reporting Requirements:

- i. Quarterly grant reports
- ii. VFC Recertification

Objective 1.2: The Grantee will provide guidance to LHD facilities and partners that receive IZB-supplied (317, VFC, state) vaccine to facilitate compliance with current protocols, policies, and procedures for vaccine accountability including: ordering, patient eligibility screening, administration, waste minimization, dose accountability and reporting, and annual recertification requirements, as stated in the following documents:

- The VFC Program's Provider Participation Agreement
- *The VFC Program's Provider Agreement Addendum (VFC and 317 Vaccines)*
- *Policy for Provision of IZB-supplied Vaccines to Privately Insured Patients by Local Health Department Jurisdictions* (posted on the Immunization Coordinator website (www.izcoordinators.org))
- *Vaccine Eligibility Guidelines for Health Department and CDPH Approved Health Department Partners* (posted on the Immunization Coordinator website (www.izcoordinators.org))

a. Required Activities:

- i. Provide education and guidance to LHD and partner facility staff regarding the requirements stated in the above documents as needed.
- ii. Facilitate the development and implementation of corrective action plans for vaccine loss/waste incidents due to negligence in LHD facilities and partners as requested by the CDPH Immunization Branch.
- iii. Notify the CDPH Immunization Branch of suspected situations of fraud and/or abuse of IZB-supplied vaccine within the jurisdiction.
- iv. Provide guidance to LHD and partner staff regarding requirements and processes for dose-level tracking/accountability and reporting of IZB-supplied vaccine.
- v. Ensure all doses of IZB-supplied vaccine are entered into California Immunization Registry (CAIR). (See also 3.1.a.ii.)
- vi. Ensure that LHD Immunization Clinics and partners are knowledgeable about and utilize the Vaccine Adverse Events Reporting System (VAERS)¹ for reporting adverse events following immunizations in accordance with CDPH Immunization Branch guidelines.
- vii. Ensure that LHD Immunization Clinics and partners are knowledgeable about and utilize the Vaccine Errors Reporting Program (VERP)² for reporting vaccine administration errors, so they can be identified and remedied to improve vaccine safety.
- viii. Ensure that IZB-supplied (317, VFC, state) vaccines are administered to eligible individuals following outlined eligibility guidelines for each vaccine funding source.
- ix. Adhere to protocols for the request and use of 317 supplied vaccine doses during a vaccine-preventable disease outbreak within the county. Notify the CDPH Immunization Branch and request approval for use of 317 supplied vaccines in all populations, prior to the initiation of any control or prevention

¹ <https://vaers.hhs.gov/index>

² <http://verp.ismp.org/>

vaccination activity. Submit a summary report of vaccination activities with 317 supplied vaccines 30 days after the conclusion of the event or effort.

b. Suggested Activities:

- i. Assist in the management of IZB-supplied vaccine within the jurisdiction by assisting providers with transferring excess inventory or short-dated vaccine to other providers who could utilize the vaccine and providing guidance on the transfer of the vaccine and required documentation.

c. Performance Measures:

For LHD immunization clinics and LHD partners

- i. Percentage of doses ordered by vaccine type that were deemed non-viable negligent losses due to expiration and/or improper storage and handling.
- ii. Number of vaccine storage and handling incidents and vaccine dose accountability reports.

d. Reporting Requirements:

- i. Storage and Handling Incident Reports.
- ii. Vaccine Returns and Wastage Reports.
- iii. Vaccine Administration Reports.
- iv. Local Health Department Authorization Request for 317 Vaccine Use during an Outbreak Response.
- v. Summary of Outbreak Response Activities.
- vi. Corrective action plans and implemented grant reports.

2) Improving Vaccine Access and Coverage Rates

(See section 4 for Perinatal hepatitis B prevention, section 7 for Compliance with school and child care immunization entry requirements, and section 8 for Influenza immunization.)

Objective 2.1: The grantee will promote access to and improve coverage level of ACIP-recommended vaccines for children, adolescents and adults throughout the jurisdiction, including in LHD facilities and partners.

a. Required Activities:

- i. Directly provide and/or work with community partners to implement special targeted vaccination initiatives as directed by the CDPH Immunization Branch such as new legislatively-required vaccines for school entry and mass vaccination.
- ii. Sustain an immunization safety net for the jurisdiction (even if the LHD provides only influenza and outbreak-related vaccination). This will include developing and maintaining a referral list of providers within the jurisdiction that offer no cost or low cost immunization services for adults, adolescents and children, based on insurance status.
- iii. Assist the public with questions and barriers regarding insurance, payment and access to immunization services. Use the *Frequently Asked Questions on Immunization in the Medi-Cal program* to assist Medi-Cal members in accessing immunization services (document can be found on the IZ Coordinators' website: www.izcoordinators.org). As needed, elevate access

- problems to the Medi-Cal managed care plan. If unable to resolve at that level, work with the IZB Field Representative to resolve.
- iv. Work with Medi-Cal managed care plans operating in the local health jurisdiction to:
 - 1) Review at least annually (and revise as needed) the Memorandum of Understanding (MOU) between each Plan and the LHD³ (and related documents) regarding coordination of immunization services, exchange of medical information, Plan immunization coverage data, billing, and reimbursement.
 - 2) Review at least annually, the immunization coverage rates for Plan members and support Plan efforts to improve rates.
 - 3) Identify and resolve any barriers Plan members face in accessing immunization services.
 - v. Promote adult immunization in the jurisdiction, including through the use of vaccine purchased by Federal 317 funds and provision of technical assistance to priority providers.
 - vi. Utilize CAIR, existing local data and/or conduct assessments to identify low or lagging vaccination coverage levels for specific populations and/or specific vaccines (i.e., pockets of need) within the jurisdiction and develop and conduct activities to reduce these disparities. (See also 3.1.a.v.)
 - vii. Ensure LHD clinics participating in the VFC Program comply with current immunization schedules, dosages, and contraindications established by the Advisory Committee on Immunization Practices (ACIP); ensure vaccine doses are offered in accordance to those agreed upon as part of the clinic's recertification agreements and populations served at each practice.

b. Suggested Activities:

- i. Promote participation in the VFC Program to other jurisdictional facilities that provide immunizations (e.g., new pediatric providers, primary care, juvenile halls, community and school-based clinics and private providers).
- ii. Promote use of the Adult Implementation Standards (<https://www.cdc.gov/vaccines/hcp/adults/for-practice/standards/index.html>) by adult immunization providers in the jurisdiction.

c. Performance Measures:

- i. Number of operating immunization clinics in LHD facilities, along with number of IZB-supplied immunizations administered at each location.
- ii. #s of individuals vaccinated with IZB-supplied vaccine offered by facilities.

d. Reporting Requirements:

- i. Number and hours of operation of LHD immunization clinic sites.
- ii. Number of immunizations provided by LHD immunization clinics with IZB-funded vaccines and costs to patient.

Objective 2.2: To improve the quality and efficiency of immunization services provided by

³Mandated by Department of Health Care Services. See Exhibit A, Attachment 8 (Section 12) and Attachment 12 of the boilerplate contract located at:

<http://www.dhcs.ca.gov/provgovpart/Documents/ImpRegSB2PlanBp32014.pdf>

LHD clinics and partners, participate or follow up on VFC Compliance Visits and Assessment, Feedback, Incentive, eXchange (AFIX) visits, as requested by CDPH staff, to assess and improve adherence to the CDC's Standards for Child and Adolescent Immunization Practices.

a. Required Activities:

- i. In conjunction with the CDPH Immunization Branch, participate in and support the compliance visits and AFIX for all LHD facilities within the jurisdiction and assist with the implementation of corrective action plans, strategies to reduce missed opportunities for vaccination, and linkage/referral to medical homes.
- ii. As directed by the CDPH Immunization Branch, conduct follow-up visits with LHD clinics and partners to provide assistance with implementation of mandatory corrective action plans.

b. Suggested Activities:

- i. Working with the IZB Field Representative, assist with conducting VFC compliance and educational visits at public and private VFC sites outside the LHD to improve the delivery and quality of immunization services within the jurisdiction.
- ii. Assist and support the VFC Program with conducting follow-up activities as requested.
- iii. Assist in the communication of key VFC Program initiatives, messages, or VFC Tips to local providers in the county as part of any provider community education effort.

c. Performance Measures:

- i. Immunization rates of specified cohorts.
- ii. Percentage of immunization rate assessments completed for those facilities designated for assessment.
- iii. Feedback sessions conducted with sites needing additional support.

d. Reporting Requirements:

- i. VFC Compliance Visit Reports and Coverage Reports submitted to the CDPH Immunization Branch Senior Field Representative.

3) Immunization Information Systems

Objective 3.1: The Grantee is to assist in the promotion and implementation of CAIR in the LHD and among providers in the jurisdiction.

a. Required Activities:

- i. Require LHD Immunization Clinics to enter all patients into CAIR either through timely direct entry or real time data exchange with the clinics' electronic health records (EHR).
- ii. All LHD clinics must enter all IZB-supplied vaccine doses administered into CAIR. LHDs may apply for a waiver for adult doses only (19+ years) if they are unable to enter influenza doses given at a mass vaccination clinic (either by themselves or a partner). Contact your IZB Field Representative. (See also

- 1.2.a.v.)
- iii. Assist with addressing CAIR issues in LHD Immunization Clinics including frequency of use, data quality, and adherence to policies and procedures.
 - iv. Refer participating CAIR providers needing assistance to the Local CAIR Representative or CAIR Help Desk for support.
 - v. Participate in CAIR Trainings and/or CAIR Update meetings.
 - vi. At least once per quarter, the Grantee will run CAIR2 reports to identify gaps in immunization coverage. Assessment may be broad based (e.g. all 2 year olds in the LHJ, by race/ethnicity) or focused (e.g. 2 year olds receiving care in Federally Qualified Health Centers [FQHCs], or participating in WIC). See also 2.1.a.vi.

b. Suggested Activities:

- i. Assist in promoting CAIR to other LHD-based facilities that give or look up immunizations including sexually transmitted disease clinics, juvenile halls/jails, primary care services, etc. Assist CDPH Immunization Branch with addressing implementation issues within these settings.
- ii. Promote CAIR to VFC (including FQHCs) and non-VFC providers during general immunization outreach and education activities and refer interested providers to the CDPH Immunization Branch.
- iii. Promote CAIR to adolescent and adult medical providers.
- iv. Promote CAIR participation (look up) by non-medical sites such as WIC and Welfare agencies, and schools and child care centers within the jurisdiction.
- v. Provide space for CAIR user trainings if available and requested by the CDPH Immunization Branch.
- vi. Assist with distributing CAIR provider materials (e.g., Reminder/Recall postcards).

c. Performance Measures:

- i. Timeliness and completeness of LHD Immunization Clinics entering/submitted patients into CAIR.
- ii. Participation in CAIR Trainings and/or CAIR Update meetings, if offered.

d. Reporting Requirements:

- i. Percentage of LHD clinics entering/submitted records into CAIR, along with timeframes of entry.

4) Perinatal Hepatitis B Prevention

Objective 4.1: Reduce the incidence of perinatal hepatitis B virus (HBV) infection in the jurisdiction.

a. Required Activities:

- i. Send annual information to prenatal care providers (CDPH to provide template) on:
 - 1) Screening all pregnant women for hepatitis B surface antigen (HBsAg) as part of the first prenatal laboratory tests;
 - 2) Ordering HBV DNA testing on HBsAg-positive pregnant women and

- referring women with HBV DNA levels >20,000 IU/mL to a specialist;
- 3) Informing the planned delivery hospital of the mother's HBsAg-positive status at least one month prior to delivery date;
- 4) Reporting HBsAg-positive pregnant women to the LHD within the timeline stated by current California codes and regulations;
- 5) Educating HBsAg-positive pregnant women about the current ACIP recommendations on prevention of perinatal HBV transmission; and
- 6) Enrollment of the birth hospital as a provider in the VFC program.
- ii. Send annual information to birth hospitals (CDPH to provide template) on:
 - 1) Identifying all pregnant HBsAg-positive on hospital admission;
 - 2) Immediately testing pregnant women with unknown HBsAg status on admission;
 - 3) Developing written policies and procedures or standing orders for the prevention of perinatal HBV infection per the current ACIP recommendations, including administration of post-exposure prophylaxis (PEP) for infants of HBsAg-positive women; notification of the LHD if PEP is refused by the parents; and administration of a universal hepatitis B vaccine birth dose; and
 - 4) Optimizing their use of CAIR, including making CAIR disclosure to mothers a routine part of hospital pre-registration, and ensuring that birth hospital Electronic Health Records (EHRs) are successfully exchanging data with CAIR.
- iii. With LHD Communicable Disease staff, create a method to identify HBsAg-positive pregnant women through laboratory report review.
- iv. Contact and educate HBsAg-positive pregnant women about current ACIP recommendations on prevention of perinatal hepatitis B transmission.
- v. Follow-up with birth hospitals to ensure that infants of HBsAg-positive women received appropriate PEP at birth.
- vi. Follow-up with pediatrician to ensure that HBV vaccine series is given and document dates of receipt.
- vii. Follow-up with pediatrician to ensure that post vaccination serologic (PVS) testing occurs at 9 months and document the results.
- viii. Recommend that infected infants are referred to a gastroenterologist.

b. Suggested Activities:

- i. Work with Perinatal Hepatitis B staff at the CDPH Immunization Branch as appropriate on provider enrollment, quality assurance, and/or follow-up activities.

c. Performance Measures:

- i. Number and percentage of birth hospitals within the jurisdiction providing the universal hepatitis B birth dose in accordance with ACIP recommendations.
- ii. Birth hospitals not offering the universal hepatitis B birth dose have received education regarding the ACIP recommendations.
- iii. Number and percentage of infants born to HBV-infected mothers who have completed PVS testing.
- iv. Percentage of birth hospitals within the jurisdiction that deliver babies eligible for VFC vaccine that have enrolled in the VFC Program.

d. Reporting Requirements:

- i. Report the number and percentage of birthing hospitals that are compliant with ACIP recommendations for providing the universal hepatitis B birth dose.
- ii. Provide updates regarding education and assistance provided to birth hospitals that do not offer the universal hepatitis B birth dose.
- iii. Report the number and percentage of birth hospitals that have successfully enrolled and are actively participating in the VFC Program.
- iv. Report the CAIR provider IDs of all birth hospitals in the LHD (so CDPH can assess/improve data exchange quality).
- v. Report all
 - 1) HBsAg-positive pregnant women;
 - 2) Infants who did not receive appropriate PEP at birth, either due to a PEP error or due to parental refusal of PEP for the infant; and
 - 3) HBV-infected infants <24 months of age.

5) Education, Information, Training, and Partnerships

Objective 5.1: Develop partnerships and collaborative activities in order to expand immunization services, promote best practices, and improve coverage rates among children, adolescents and adults within the jurisdiction.

a. Required Activities:

- i. Develop and maintain partnerships and conduct collaborative activities with organizations, clinics, and community groups serving children, adolescents, adults to expand immunization services, promote best practices and improve coverage rates. Organizations include, but are not limited to, hospitals and birthing facilities, primary care providers, child care providers, schools, juvenile/adult correction facilities, (Women, Infants, and Children) WIC and other social service agencies, nursing homes, home health agencies, colleges/adult schools and medical associations/organizations.

b. Suggested Activities:

- i. Participate in local and state immunization coalitions, task forces and work groups such as the California Immunization Coalition (CIC).

c. Performance Measures:

- i. Number of new partnerships developed.
- ii. Number and type of activities conducted with new and existing partnerships coalitions, task forces and/or workgroups.

d. Reporting Requirements:

- i. Report the number of new partnerships developed.
- ii. Report by number and type of activities conducted with new and existing partnerships, coalitions, task forces and/or workgroups.

Objective 5.2: Provide and/or promote education and training opportunities, materials, and information to health care providers, schools and childcare centers, community organizations, and the general public within the jurisdiction to promote best practices for immunization and raise awareness about the importance of immunizations.

a. Required Activities:

- i. Serve as the immunization expert and resource within the jurisdiction for healthcare providers, schools, community organizations and the general public.
- ii. Provide information on education and training resources available through the Centers for Disease Control and Prevention (CDC), State and local health department such as such as EZIZ resources and the Pink Book Webinar Series to facilitate the orientation and training of new LHD Immunization Program staff.
- iii. Promote and encourage providers/organizations to subscribe to the EZIZ listserv to receive information on upcoming educational/training opportunities and immunization-related news.
- iv. Collaborate with CDPH Immunization Branch to notify healthcare providers and other organizations within the jurisdiction about critical immunization information such as changes in the ACIP schedule and new laws/requirements.
- v. Order, stock and disseminate materials available through the Immunization Coordinators' website to providers (to non-VFC providers only if opting to promote VFC Materials Store), schools and other immunization stakeholders within the jurisdiction.
- vi. Conduct at least one annual provider or community-based-campaign to increase coverage of pediatric, adolescent, adults and/or seasonal influenza immunizations.

NOTE: A *campaign* is defined as coordinated efforts through various communications activities to inform your designated audience (i.e., pregnant women, parents of preteens, providers, etc.) of a given issue (e.g., seasonal influenza promotion, encourage Tdap vaccination among pregnant women, etc.). As recommended by the Community Preventative Services Task Force (see Community Guide), provider and/or community-based interventions should be implemented in combination (involve the use of two or more interventions). As an evidence-based approach to increase vaccination rates within a target population, the Task Force recommends implementing a combination of interventions to both 1) increase public demand and 2) enhance access to vaccination services (may include interventions aimed at providers).

A campaign is considered completed by conducting at least one of the communication activities to increase demand from List A, and at least one of the activities to enhance access to vaccination services in List B.

List A. Activities that increase public demand for vaccination

- Send educational e-mail(s) to immunization stakeholders, such as school nurses, provider groups, LHD staff, WIC, Head Start
- Contribute an article to newsletters/bulletins
- Distribute materials to stakeholders, such as schools, youth programs,

- providers, WIC, MCAH
- Distribute materials for use at community health fairs/events
 - Post message(s) on social media, such as Facebook and Twitter
 - Post a web banner on your website or other website where audience frequents
 - Advertise your message (outdoor advertising, print, radio, TV, online, text message)
 - Conduct a health fair or other community event
 - Conduct a presentation/training during grand round/In-service for providers
 - Speak at a school assembly, PTA meeting, classroom, or at a parent-teacher night
 - Conduct a presentation for a community group (e.g., prenatal class)
 - Conduct a press event
 - Issue a press release
 - Issue a proclamation
 - Participate in a media interview
 - Other _____

List B. Activities that enhance access to vaccination services (including interventions directed at providers).

- Conduct an on-site clinic
- Support or promote accessible transportation
- Reduce out-of-pocket costs for vaccine (i.e. voucher program)
- Increase clinic hours
- Educate providers (i.e. grand rounds presentation)
- Conduct provider assessment and feedback
- Other: _____

For additional activities, see Section 2 for Improving Vaccine Access and Coverage

b. Suggested Activities:

- i. Evaluate the campaign in terms of target population reached by the communication activities (List A above), and improvements in access to vaccination (List B), or resultant improvements in immunization coverage levels (see section 2 above).
- ii. Conduct presentations, workshops, trainings and/or contribute articles to provider newsletters on immunization-related topics to health care providers and other organizations about pediatric, adolescent and adult immunization issues including, but not limited to, ACIP recommendations, best practices, new vaccines, vaccine storage and handling, vaccine safety, VAERS reporting, or vaccination documentation requirements.
- iii. Promote and/or implement activities supporting official national and/or statewide immunization campaigns (observances) such as Preteen Vaccine Week (PVW), National Infant Immunization Week/Toddler Immunization Month (NIIW/TIM), National Adult Immunization Awareness Week (NAIAW), National Immunization Awareness Month (NIAM), and National Influenza Vaccine Week (NIVW).

- iv. Conduct education and awareness activities targeted to parents and the general public promoting vaccine safety, efficacy and importance of recommended immunizations.
- v. Promote VFC Materials Store among VFC providers to order and share print materials to their staff and patients.
- vi. Provide and regularly maintain accurate website content and web links on vaccine preventable disease and immunizations representing pediatric, adolescent and adult issues and resources.

c. Performance Measures:

- i. Number of new immunization program staff completing training, and types of training completed.
- ii. Number of LHD immunization clinic staff completing training, and types of training completed.
- iii. Number and type of notifications sent to health care providers and other organizations.
- iv. Number and type of presentations/workshops/trainings provided.
- v. Number and type of children, adolescent, adult and/or influenza campaigns conducted. Describe immunization issue, audience and communication activities conducted. Describe concordant effort to increase access to immunization services.

d. Reporting Requirements:

- i. Report the number of new immunization program staff completing training, and types of training completed.
- ii. Report the number of LHD immunization clinic staff completing training, and types of training completed.
- iii. Report the number and type of notifications sent to health care providers and other organizations.
- iv. Report the number and type of presentations/workshops/trainings provided.
- v. Report the number and type of children, adolescent, adult and/or influenza campaigns conducted.

6) Prevention, Surveillance and Control of Vaccine Preventable Disease (VPD)

Objective 6.1: Assist with the prevention, surveillance and control of VPD within the jurisdiction.

a. Required Activities:

- i. Support the maintenance of an effective system for identification and reporting of suspect, probable and confirmed cases of VPDs following the guidelines set forth by Title 17.
- ii. For reporting from LHDs to CDPH, follow these requirements:
<http://www.cdph.ca.gov/HealthInfo/Documents/VPDReportingFromLHDsToCDPH.pdf>
- iii. Support the investigation and follow-up of reported suspect, probable and confirmed VPDs following the guidelines set forth by CDC and the CDPH Immunization Branch. Quick sheets can be located at:
www.getimmunizedca.org.

- iv. Support investigation of infant pertussis cases. Inform LHD Maternal, Child and Adolescent program of each new infant case, and work together to contact the mother's prenatal care provider to determine barriers to prenatal Tdap vaccination. Follow up and assist the provider to meet the standard of care including providing strong recommendations for Tdap and a strong referral for Tdap (if Tdap is not offered on-site). See the prenatal Tdap program letter which sets forth a standard of care:
<http://www.cdph.ca.gov/HealthInfo/discond/Documents/CDPH-DHCSletterPrenatalTdap.pdf>
- v. Work collaboratively with LHD Communicable Disease Control staff and the CDPH Immunization Branch to address VPD outbreaks within the jurisdiction including: securing vaccine and assisting with the organization and implementation of efforts to vaccinate susceptible individuals; developing and disseminating messages to inform the public of the outbreak, prevention and availability of vaccine; organizing outreach events as needed; performing vaccine accountability and management; and reporting vaccine utilization.
- vi. For outbreak control activities, work with field representative and follow CDPH approval process for using 317 vaccines. Vaccine should only be administered for outbreak purposes if prior approval is given by CDPH.
- vii. For outbreak investigations that are multijurisdictional, ensure information on cases and exposed contacts is obtained in a timely matter and information on cases or contacts who reside in other jurisdictions is promptly provided to CDPH to provide to affected jurisdictions.

b. Performance Measures:

- i. Percentage of cases reported and followed up according to established timelines.

c. Reporting Requirements:

- i. Report on activities conducted as part of VPD outbreak control.
- ii. Report cases and suspected cases of VPDs to CDPH according to:
<http://www.cdph.ca.gov/HealthInfo/Documents/VPDReportingFromLHDsToCDPH.pdf>

7) Assess and Improve Compliance with Childcare and School Immunization Entry Requirements

Objective 7.1: Assist the CDPH Immunization Branch with assessing and improving compliance with Child Care and School Immunization Entry Requirements according to CDPH Immunization Branch guidelines and instructions.

a. Required Activities:

- i. In coordination with the CDPH Immunization Branch, provide guidance and encourage compliance with existing school and child care entry requirements and regulations by all child care centers and schools within the jurisdiction. The *Annual School Immunization Assessment Reporting and Follow-Up Policy* details LHD responsibilities (www.izcoordinators.org).

- ii. Promote child-care and school immunization entry requirements by conducting trainings and/or providing technical assistance for staff of child-care centers and schools, especially those reporting low rates of students with all required immunizations or demonstrating identified gaps or areas of improvement meeting immunization requirements, e.g., those schools with conditional entrant rates of 25% or greater.
- iii. Based on lists provided by the CDPH Immunization Branch, follow-up with childcare and school sites that do not complete the electronic Fall Assessment.
- iv. As requested, conduct selective review site visits to a sample of child care centers, kindergartens, and/or seventh-grade schools (cohort will rotate annually) identified by the CDPH Immunization Branch including interviewing staff, reviewing randomly selected student records, providing guidance regarding noncompliant students, and completing and submitting requested documentation.

b. Suggested Activities:

- i. Assist the schools in following up on conditional entrants until the students are brought up to date.
- ii. Provide guidance, including site visits as necessary, to address issues identified in schools grades pre-K through 12th.

c. Performance Measures:

- i. Percentage of school and child care sites in the jurisdiction which have completed the annual immunization assessment.
- ii. Percentage of conditional entrants into kindergartens.
- iii. Percentage of children with all required immunizations.

d. Reporting Requirements:

- i. Numbers of schools with whom the LHD worked to lower the proportions of conditional entrants or raise the proportions of students with all required immunizations.
- ii. Percentage of late responders that submitted paperwork.
- iii. Number of schools visited.

8) Improve and Maintain Preparedness for an Influenza Pandemic

Objective 8.1: Work with new and existing partners to increase demand for (and capacity to provide) seasonal influenza vaccine.

a. Required Activities:

- i. Utilize IZB-supplied influenza vaccine in accordance with State Influenza eligibility guidelines; promote and support the use of the vaccine throughout the jurisdiction by LHD facilities, community partners, or mass vaccination clinics.
- ii. Operate or support mass influenza clinics that include immunization of school-aged children.
- iii. Assist partners in using CAIR for submitting and viewing information on seasonal flu vaccine doses administered. Refer to 3.1.a.ii. regarding mandate

to enter IZB-supplied flu vaccine doses into CAIR.

b. Suggested Activities:

- i. Utilize IZB-supplied 317 vaccines to support a mass immunization exercise, in conjunction with preparedness partners.
- ii. Support efforts of FQHCs, public hospital outpatient clinics, and other health facilities that serve uninsured adults and routinely assess their influenza vaccine coverage data. Support these partners in improving their flu vaccine performance measures, using approaches such as expanded clinic hours, pre-booking state funded flu vaccine, and using CAIR or their EHRs for reminder/recall for patients at high risk for influenza complications.
- iii. Work with long-term care facilities to assess and improve flu immunization coverage levels of staff and residents, especially those that reported outbreaks in the prior flu season.
- iv. Work with prenatal care providers in the LHJ to ensure they stock flu vaccine (or make strong referrals to accessible other sites, such as pharmacies), assess the flu vaccination coverage of their pregnant patients, and make any needed improvements.
- v. Assist the IZB in follow up of VFC providers with inadequate flu vaccine ordering to cover their estimated patients' needs.
- vi. Work with jail medical providers to expand and support flu vaccination efforts of inmates.
- vii. Ensure flu vaccination messages are communicated via other organizations that reach persons at high risk of flu complications, such as WIC for pregnant women.
- viii. Work with healthcare facilities such as hospitals and clinics to improve influenza coverage of healthcare personnel.

c. Performance Measures:

- i. Number of individuals vaccinated for influenza.
- ii. Number of mass vaccination exercises completed.

d. Reporting Requirements:

- i. Number of influenza immunizations provided with state-funded vaccines and any administration fees or costs to patients.
- ii. Upon request throughout and after the influenza season, the number of doses of influenza administered, age groups of recipients, clinic settings for mass influenza clinics, and doses remaining in inventory.

Glossary of Acronyms

Abbreviation or term	Definition
317 vaccine	Vaccine provided to LHD clinics and partners for uninsured adults and for outbreak purposes.
ACIP	Advisory Committee on Immunization Practices
AFIX	Assessment, Feedback, Incentive, eXchange
CAIR	California Immunization Registry
CDPH	California Department of Public Health
EHR	Electronic Health Record
HBsAg	Hepatitis B Surface Antigen
HBV	Hepatitis B Vaccine
HDAS	Health Department Authorized Sites
IZB	Immunization Branch (of CDPH)
IZB-supplied vaccine	Vaccine ordered through the CDPH Immunization Branch and supplied to LHD clinics or partners using state or federal (VFC and 317) funding sources.
LHD	Local Health Department
LHJ	Local Health Jurisdiction
PEP	Post Exposure Prophylaxis
VFC	Vaccines for Children Program
VPDs	Vaccine-Preventable Disease(s)
WIC	Women, Infants, and Children

**CDPH Immunization Branch
Funding Application for Immunization Subvention Grant Funds**

RFA: #17-10072
Date: 04/27/2017

**Exhibit B - Budget
Year 1
(07/01/2017 - 06/30/2018)**

Form 5A

I. Personnel	% of time or hours on project	Monthly salary range or hourly rate	Total
Immunization Coordinator - Bryan Wheeler	20%	\$ 6,614.00	\$ 15,873.60
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
Total Personnel Expenses		\$	15,873.60
II. Fringe Benefits (70% of Personnel)		\$	11,428.99
III. Operating Expenses or General Expenses		\$	1,271.76
Office/Clinic Supplies		\$	1,019.76
Publication/Printing Costs		\$	-
Health Education		\$	-
Other - Cell Phone Allowance		\$	252.00
IV. Equipment Expenses		\$	-
V. Travel Expenses		\$	850.00
In-State Travel		\$	850.00
Out-of-State Travel		\$	-
(The Grantee shall be reimbursed for the actual claimed and invoiced)			
VI. Subgrantee Expenses (if any)		\$	-
_____ (Name of Subgrantee)			
VII. Indirect Costs (Approved 25% of total Personnel Costs or total Direct Costs)		\$	6,825.65
<input checked="" type="checkbox"/> Approved 25% of total Personnel Costs			
<input type="checkbox"/> Approved ____% of total Direct Costs			
VIII. Total Expenses		\$	36,250.00

**CDPH Immunization Branch
Funding Application for Immunization Subvention Grant Funds**

RFA: #17-10072
Date: 04/27/2017

**Exhibit B - Budget
Year 2
(07/01/2018 - 06/30/2019)**

Form 5B

	% of time or hours on project	Monthly salary range or hourly rate	Total
I. Personnel			
Immunization Coordinator - Bryan Wheeler	20.00%	\$ 6,778.00	\$ 16,267.20
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
Total Personnel Expenses		\$	\$ 16,267.20
II. Fringe Benefits (70% of Personnel)		\$	\$ 11,387.04
III. Operating Expenses or General Expenses		\$	\$ 832.20
Office/Clinic Supplies		\$	\$ 580.20
Printing		\$	\$ -
Health Education		\$	\$ -
Other - Cell Phone Allowance		\$	\$ 252.00
IV. Equipment Expenses		\$	\$ -
V. Travel Expenses		\$	\$ 850.00
In-State Travel		\$	\$ 850.00
Out-of-State Travel		\$	\$ -
(The Grantee shall be reimbursed for the actual claimed and invoiced)			
VI. Subgrantee Expenses (if any)		\$	\$ -
_____ (Name of Subgrantee)			
VII. Indirect Costs (Approved ___% of total Personnel Costs or total Direct Costs)		\$	\$ 6,913.56
<input checked="" type="checkbox"/> Approved 25% of total Personnel Costs		\$	\$ 6,913.56
<input type="checkbox"/> Approved ___% of total Direct Costs			
VIII. Total Expenses		\$	\$ 36,250.00

**CDPH Immunization Branch
Funding Application for Immunization Subvention Grant Funds**

RFA: #17-10072
Date: 04/27/2017

**Exhibit B - Budget
Year 3
(07/01/2019 - 06/30/2020)**

Form 5C

	% of time or hours on project	Monthly salary range or hourly rate	Total
I. Personnel			
Immunization Coordinator - Bryan Wheeler	19.00%	\$ 6,945.00	\$ 15,834.60
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
Total Personnel Expenses			\$ 15,834.60
II. Fringe Benefits (70% of Personnel)			\$ 11,084.22
III. Operating Expenses or General Expenses			\$ 1,751.47
Office/Clinic Supplies			\$ 1,512.07
Printing			\$ -
Health Education			\$ -
Other - Cell Phone Allowance			\$ 239.40
IV. Equipment Expenses			\$ -
V. Travel Expenses			\$ 850.00
In-State Travel			\$ 850.00
Out-of-State Travel			\$ -
(The Grantee shall be reimbursed for the actual claimed and invoiced)			
VI. Subgrantee Expenses (if any)			\$ -
_____ (Name of Subgrantee)			
VII. Indirect Costs (Approved ___% of total Personnel Costs or total Direct Costs)			\$ 6,729.71
<input checked="" type="checkbox"/> Approved 25% of total Personnel Costs			\$ 6,729.71
<input type="checkbox"/> Approved ___% of total Direct Costs			
VIII. Total Expenses			\$ 36,250.00

**CDPH Immunization Branch
Funding Application for Immunization Subvention Grant Funds**

RFA: #17-10072
Date: 04/27/2017

**Exhibit B - Budget
Year 4
(07/01/2020 - 06/30/2021)**

Form 5D

	% of time or hours on project	Monthly salary range or hourly rate	Total
I. Personnel			
Immunization Coordinator - Bryan Wheeler	19%	\$ 7,117.00	\$ 16,226.76
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
Total Personnel Expenses			\$ 16,226.76
II. Fringe Benefits (70% of Personnel)			\$ 11,358.73
III. Operating Expenses or General Expenses			\$ 918.13
Office/Clinic Supplies			\$ 678.73
Printing			\$ -
Health Education			\$ -
Other - Cell Phone Allowance			\$ 239.40
IV. Equipment Expenses			\$ -
V. Travel Expenses			\$ 850.00
In-State Travel			\$ 850.00
Out-of-State Travel			\$ -
(The Grantee shall be reimbursed for the actual claimed and invoiced)			
VI. Subgrantee Expenses (if any)			\$ -
_____ (Name of Subgrantee)			
VII. Indirect Costs (Approved ___% of total Personnel Costs or total Direct Costs)			\$ 6,896.37
<input checked="" type="checkbox"/> Approved 25% of total Personnel Costs			\$ 6,896.37
<input type="checkbox"/> Approved ___% of total Direct Costs			
VIII. Total Expenses			\$ 36,250.00

**CDPH Immunization Branch
Funding Application for Immunization Subvention Grant Funds**

RFA: #17-10072
Date: 04/27/2017

**Exhibit B - Budget
Year 5
(07/01/2021 - 06/30/2022)**

Form 5E

	% of time or hours on project	Monthly salary range or hourly rate		Total
I. Personnel				
Immunization Coordinator - Bryan Wheeler	18.50%	\$ 7,293.00	\$	16,190.46
			\$	-
			\$	-
			\$	-
			\$	-
			\$	-
			\$	-
			\$	-
			\$	-
			\$	-
			\$	-
Total Personnel Expenses			\$	16,190.46
 II. Fringe Benefits (70% of Personnel)			\$	11,333.32
 III. Operating Expenses or General Expenses			\$	995.27
Office/Clinic Supplies			\$	762.17
Printing			\$	-
Health Education			\$	-
Other - Cell Phone Allowance			\$	233.10
 IV. Equipment Expenses			\$	-
 V. Travel Expenses			\$	850.00
In-State Travel			\$	850.00
Out-of-State Travel			\$	-
(The Grantee shall be reimbursed for the actual claimed and invoiced)				
 VI. Subgrantee Expenses (if any)			\$	-
_____ (Name of Subgrantee)				
 VII. Indirect Costs (Approved ___% of total Personnel Costs or total Direct Costs)			\$	6,880.95
<input checked="" type="checkbox"/> Approved 25% of total Personnel Costs			\$	6,880.95
<input type="checkbox"/> Approved ___% of total Direct Costs				
 VIII. Total Expenses			\$	36,250.00



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Finance

TIME REQUIRED

SUBJECT Monthly Treasury Transaction Report

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Treasury Transaction Report for the month ending 3/31/2018.

RECOMMENDED ACTION:

Approve the Treasury Transaction Report for the month ending 3/31/2018.

FISCAL IMPACT:

None

CONTACT NAME: Gerald Frank

PHONE/EMAIL: 7609325483 / gfrank@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Treasury Transaction Report for the month ending 3/31/2018

History

Time	Who	Approval
4/18/2018 12:24 PM	County Administrative Office	Yes
4/16/2018 11:54 AM	County Counsel	Yes
4/16/2018 1:15 PM	Finance	Yes



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/28/2018, End Date: 3/31/2018

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Buy Transactions									
Buy	3/9/2018	05580ALT9	245,000.00	BMW Bank North America 2.7 3/9/2022	100.00	245,000.00	0.00	2.70	245,000.00
Buy	3/27/2018	62384RAF3	245,000.00	Mountain America Federal Credit Union 3 3/27/2023	100.00	245,000.00	0.00	3.00	245,000.00
Buy	3/28/2018	62478TB73	245,000.00	MUFG Union Bank NA 1.96 7/23/2018	100.00	245,000.00	0.00	1.96	245,000.00
Buy	3/31/2018	LOAN2015	1,250.00	Financial System Loan-Mono County 1.25 6/30/2019	100.00	1,250.00	0.00	1.25	1,250.00
Subtotal			736,250.00			736,250.00	0.00		736,250.00
Deposit	3/7/2018	CAMP60481	1,000,000.00	California Asset Management Program LGIP	100.00	1,000,000.00	0.00	0.00	1,000,000.00
Deposit	3/16/2018	CAMP60481	500,000.00	California Asset Management Program LGIP	100.00	500,000.00	0.00	0.00	500,000.00
Deposit	3/29/2018	CAMP60481	16,043.60	California Asset Management Program LGIP	100.00	16,043.60	0.00	0.00	16,043.60
Deposit	3/30/2018	OAKVALLEY0670	6,216.73	Oak Valley Bank Cash	100.00	6,216.73	0.00	0.00	6,216.73
Deposit	3/30/2018	OAKVALLEY0670	9,982,924.76	Oak Valley Bank Cash	100.00	9,982,924.76	0.00	0.00	9,982,924.76
Deposit	3/31/2018	FIT	2,000,000.00	Funds in Transit Cash	100.00	2,000,000.00	0.00	0.00	2,000,000.00
Subtotal			13,505,185.09			13,505,185.09	0.00		13,505,185.09
Total Buy Transactions			14,241,435.09			14,241,435.09	0.00		14,241,435.09
Interest/Dividends									
Interest	3/1/2018	940637HT1	0.00	WASHINGTON TR CO WESTERLY RI 1.1 8/30/2018		0.00	1,351.19	0.00	1,351.19
Interest	3/1/2018	3130A9AK7	0.00	FHLB 1.375 9/1/2020-16		0.00	3,781.25	0.00	3,781.25
Interest	3/1/2018	798136TK3	0.00	City of San Jose CA Airport 4.75 3/1/2020-11		0.00	11,875.00	0.00	11,875.00
Interest	3/2/2018	05581WDQ5	0.00	BMO HARRIS BANK NA 1.05 3/2/2018		0.00	1,268.63	0.00	1,268.63
Interest	3/3/2018	9497486Z5	0.00	WELLS FARGO BK NA SIOUXFALLS SD 1.6 8/3/2021		0.00	300.71	0.00	300.71
Interest	3/5/2018	981571CE0	0.00	Worlds Foremost Bk Sidney NE 1.75 5/5/2021		0.00	268.49	0.00	268.49
Interest	3/9/2018	313380GJ0	0.00	FHLB 2 9/9/2022		0.00	10,000.00	0.00	10,000.00
Interest	3/10/2018	59013JZP7	0.00	Merrick Bank 2.05 8/10/2022		0.00	385.29	0.00	385.29
Interest	3/11/2018	20033APV2	0.00	COMENITY CAP BK SALT LAKE CITY UTAH 1.6 4/12/2021		0.00	300.71	0.00	300.71
Interest	3/13/2018	51210SNP8	0.00	LAKESIDE BANK 1.4 8/13/2018		0.00	263.12	0.00	263.12



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/28/2018, End Date: 3/31/2018

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Interest	3/14/2018	45581EAR2	0.00	Industrial and Commercial Bank of China USA, NA 2.		0.00	498.05	0.00	498.05
Interest	3/15/2018	3136G3CU7	0.00	FNMA 1.55 6/15/2020-16		0.00	7,750.00	0.00	7,750.00
Interest	3/15/2018	55266CQE9	0.00	MB FINANCIAL BANK, NATIONAL ASSN 1.8 1/15/2021		0.00	338.30	0.00	338.30
Interest	3/15/2018	91159HHC7	0.00	US Bancorp 3 3/15/2022-22		0.00	7,500.00	0.00	7,500.00
Interest	3/15/2018	34387ABA6	0.00	FLUSHING BANK N Y 1.8 12/10/2018		0.00	338.30	0.00	338.30
Interest	3/16/2018	24422ESS9	0.00	John Deere Cap 2.3 9/16/2019		0.00	5,750.00	0.00	5,750.00
Interest	3/16/2018	36962G4R2	0.00	General Electric Co. 4.375 9/16/2020		0.00	10,937.50	0.00	10,937.50
Interest	3/17/2018	855736DA9	0.00	STATE BK & TR CO DEFIANCE OHIO 1.6 2/17/2021		0.00	300.71	0.00	300.71
Interest	3/17/2018	50116CBE8	0.00	KS Statebank Manhattan KS 2.1 5/17/2022		0.00	394.69	0.00	394.69
Interest	3/18/2018	22766ABN4	0.00	Crossfirst Bank 2.05 8/18/2022		0.00	385.29	0.00	385.29
Interest	3/19/2018	310567AB8	0.00	Farmers State Bank 2.35 9/19/2022		0.00	441.67	0.00	441.67
Interest	3/20/2018	87164WGC6	0.00	SYNCHRONY BANK 2 3/20/2020		0.00	2,429.86	0.00	2,429.86
Interest	3/23/2018	33715LBE9	0.00	First Technology Federal Credit Union 2.3 8/23/201		0.00	432.27	0.00	432.27
Interest	3/25/2018	330459BY3	0.00	FNB BANK INC 2 2/25/2022		0.00	375.89	0.00	375.89
Interest	3/26/2018	20070PHK6	0.00	COMMERCE ST BK WEST BEND WIS 1.65 9/26/2019		0.00	310.11	0.00	310.11
Interest	3/26/2018	88413QBD9	0.00	Third Federal Savings and Loan Assn. of Cleveland		0.00	2,186.88	0.00	2,186.88
Interest	3/26/2018	91330ABA4	0.00	UNITY BK CLINTON NJ 1.5 9/26/2019		0.00	281.92	0.00	281.92
Interest	3/27/2018	35637RCQ8	0.00	FREEDOM FIN BK W DES MOINES 1.5 7/26/2019		0.00	281.92	0.00	281.92
Interest	3/27/2018	596689EC9	0.00	MIDDLETON COMMUNITY BANK 1.4 11/27/2018		0.00	263.12	0.00	263.12
Interest	3/28/2018	080515CH0	0.00	Belmont Savings Bank 2.7 2/28/2023		0.00	507.45	0.00	507.45
Interest	3/28/2018	20786ABA2	0.00	CONNECTONE BK ENGLEWOOD 1.55 7/29/2019		0.00	291.32	0.00	291.32
Interest	3/28/2018	85916VBY0	0.00	STERLING BANK 1.7 7/26/2019		0.00	319.51	0.00	319.51
Interest	3/29/2018	CAMP60481	0.00	California Asset Management Program LGIP		0.00	16,043.60	0.00	16,043.60
Interest	3/29/2018	01748DAX4	0.00	ALLEGIANCE BK TEX HOUSTON 2.15 9/29/2022		0.00	418.51	0.00	418.51
Interest	3/29/2018	3136G3VG7	0.00	FNMA 1.5 9/29/2020-17		0.00	1,875.00	0.00	1,875.00



Mono County Transaction Summary by Action Investment Portfolio

Begin Date: 2/28/2018, End Date: 3/31/2018

Action	Settlement Date	CUSIP	Face Amount / Shares	Description	Purchase Price	Principal	Interest / Dividends	YTM @ Cost	Total
Interest	3/30/2018	OAKVALLEY0670	0.00	Oak Valley Bank Cash		0.00	6,216.73	0.00	6,216.73
Interest	3/31/2018	912828RH5	0.00	T-Note 1.375 9/30/2018		0.00	6,875.00	0.00	6,875.00
Interest	3/31/2018	LOAN2015	0.00	Financial System Loan-Mono County 1.25 6/30/2019		0.00	366.68	0.00	366.68
Interest	3/31/2018	3130A9MG3	0.00	FHLB 1.5 9/30/2021-16		0.00	7,500.00	0.00	7,500.00
Interest	3/31/2018	29266N3Q8	0.00	ENERBANK USA SALT LAKE CITYUTAH 1.05 8/31/2018		0.00	218.49	0.00	218.49
Interest	3/31/2018	912828Q45	0.00	T-Note 0.875 3/31/2018		0.00	8,750.00	0.00	8,750.00
Interest	3/31/2018	912828C65	0.00	T-Note 1.625 3/31/2019		0.00	12,187.50	0.00	12,187.50
Subtotal			0.00			0.00	132,560.66		132,560.66
Total Interest/Dividends			0.00			0.00	132,560.66		132,560.66
Sell Transactions									
Matured	3/2/2018	05581WDQ5	245,000.00	BMO HARRIS BANK NA 1.05 3/2/2018	0.00	245,000.00	0.00	0.00	245,000.00
Matured	3/31/2018	912828Q45	2,000,000.00	T-Note 0.875 3/31/2018	0.00	2,000,000.00	0.00	0.00	2,000,000.00
Subtotal			2,245,000.00			2,245,000.00	0.00		2,245,000.00
Sell	3/31/2018	LOAN2015	25,974.32	Financial System Loan-Mono County 1.25 6/30/2019	0.00	25,974.32	0.00	0.00	25,974.32
Subtotal			25,974.32			25,974.32	0.00		25,974.32
Withdraw	3/30/2018	OAKVALLEY0670	10,412,580.53	Oak Valley Bank Cash	0.00	10,412,580.53	0.00	0.00	10,412,580.53
Subtotal			10,412,580.53			10,412,580.53	0.00		10,412,580.53
Total Sell Transactions			12,683,554.85			12,683,554.85	0.00		12,683,554.85



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: County Counsel

TIME REQUIRED

PERSONS APPEARING BEFORE THE BOARD Jason Canger

SUBJECT Letter in Support of Senate Bill 1084 (Berryhill): Mono County Tri-Valley Groundwater Management District

AGENDA DESCRIPTION:

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

Discuss and approve letter in support of Senate Bill 1084 (Berryhill): Mono County Tri-Valley Groundwater Management District, which would amend the Mono County Tri-Valley Groundwater Management District Act to make the composition of the District board of directors more equitable to District residents and clarify the District's authority to create zones of benefit and impose assessments for SGMA related purposes.

RECOMMENDED ACTION:

Approve proposed letter as drafted, or as modified by the Board, and direct staff to submit to the Senate Local Government & Finance Committee and other committees that may hear the bill. Provide any desired direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Jason Canger

PHONE/EMAIL: (760) 924-1712 / jcanger@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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Staff Report re SB1084 Support Ltr
Letter of Support for SB1084

History

Time

Who

Approval

4/26/2018 3:26 PM	County Administrative Office	Yes
4/24/2018 2:55 PM	County Counsel	Yes
4/26/2018 2:48 PM	Finance	Yes



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Public Works

TIME REQUIRED

**PERSONS
APPEARING
BEFORE THE
BOARD**

Joe Blanchard

SUBJECT Resolution of Necessity for Paving
Work at Crowley Lake Community
Center/Skatepark

AGENDA DESCRIPTION:

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

Paving work to pave and make ready for public use a parking lot (and associated ADA access) at the Crowley Lake Community Center/Skatepark.

RECOMMENDED ACTION:

Based on the information contained in this staff report, find that there is a public necessity requiring the use of a subcontractor to pave and make ready for public use a parking lot (and associated ADA access) at the Crowley Lake Community Center/Skatepark site in Crowley Lake, where no subcontractor was designated in the original construction bid.

FISCAL IMPACT:

This project is funded by County Service Area 1 and will not impact the General Fund. The ability of the contractor to subcontract the asphalt work will not change the cost of the project.

CONTACT NAME: Joe Blanchard

PHONE/EMAIL: (760) 932-5443 / jblanchard@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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[Staff report](#)

[Resolution](#)

History

Time	Who	Approval
4/26/2018 3:32 PM	County Administrative Office	Yes
4/25/2018 6:07 PM	County Counsel	Yes
4/26/2018 3:17 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 1, 2018
To: Honorable Chair and Members of the Board of Supervisors
From: Joe Blanchard, Parks and Facilities Superintendent
Re: CSA1 - Crowley Skatepark – Necessity to Subcontract Asphalt Work

Recommended Action:

Based on the information contained in this staff report, find that there is a public necessity requiring the use of a subcontractor to pave and make ready for public use a parking lot (and associated ADA access) at the Crowley Lake Community Center/Skatepark site in Crowley Lake, where no subcontractor was designated in the original construction bid.

Fiscal Impact:

This project is funded by CSA1 and will not impact the General Fund. The ability of the contractor to subcontract the asphalt work will not change the cost of the project.

Background:

Mono County CSA1 approved the skatepark project in its Ten Year Plan. The skatepark was approved by the Mono County Planning Commission on Nov. 9, 2015 as part of the Site Plan at the Crowley Lake Community Center (CLCC) property owned by Mono County. The plans include a 10,000 square foot skatepark with parking spaces, a restroom and accessible walkways.

Spohn Ranch, Inc. (Contractor), was awarded the construction contract on April 11, 2017. Due to a heavy winter, construction started later than originally expected, on August 14, 2017. Work progressed on schedule through November 10, 2017, when construction was shut down for winter. The project restarted April 23, 2018. The Skatepark itself is complete, with work remaining only for sidewalks, curb and gutter, the parking lot paving, and cleanup. The contracted working days along with adjustments for any additional work are adequate to complete the project.

The parking lot is in an area where school students are picked up and dropped off by the Mammoth Lakes school bus and the location of a public bus stop. The proposed paving will enhance safety and access for those users, and is also necessary for ADA compliance to county facilities at the site. In addition, the current, partially-finished state of the parking area and sidewalks presents tripping and other hazards.

Under Public Contract Code Sections 4109, subletting or subcontracting any portion of a project in excess of one-half of 1 percent of the prime contractor's total bid as to which no subcontractor was designated in the original bid is permitted in cases of public emergency or necessity, and then only

after a written finding is made by the awarding authority which sets forth the facts constituting the emergency or necessity.

The Contractor for the project did not list a subcontractor for the paving work. The Contractor does not have the ability to complete the work itself due to a lack of access to proper equipment and employees. Accordingly, to meet the needs outlined in this staff report (school and public safety, ADA compliance, etc.), it is necessary that Contractor hire a subcontractor to perform the paving.

Please contact me at (760) 932-5443 or by email at jblanchard@mono.ca.gov if you have any questions regarding this matter.

Respectfully submitted,



Joe Blanchard
Parks and Facilities Superintendent



R18-__

**A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS FINDING
CONDITIONS OF PUBLIC NECESSITY
EXIST TO ALLOW THE SUBCONTRACTING OF
PAVING WORK IN ORDER TO COMPLETE
ADA ACCESSIBLE PARKING AT THE
SKATEPARK/COMMUNITY CENTER/BUS STOP
IN CROWLEY LAKE**

WHEREAS, after a competitive bid process, a contract was awarded to Spohn Ranch, Inc. (the “Contractor”) to construct a skatepark in Crowley Lake, including a parking area which would also serve as a new, safer location for the existing school bus stop and public transportation stop, as well as provide additional parking for the community center and a proposed future library; and

WHEREAS, besides enhancing the safety of the public and school children getting on or off the bus and remedying the current unsafe and unfinished state of the parking area, a paved parking area is necessary for compliance with the Americans with Disabilities Act (ADA) in relation to the various public facilities at the site; and

WHEREAS, construction of the skatepark portion of the project is now complete, and the remaining tasks associated with the work are to install sidewalks and curb and gutter and to pave and finish (e.g., sign and stripe) the parking lot; and

WHEREAS, the Contractor has notified the County that it is unable to pave and finish the parking lot and due to a lack of access to the necessary equipment and employees and that it must subcontract for the work. No paving subcontractor was listed in Contractor’s bid and the cost of the work exceeds one and one-half percent of the Contractor’s bid; and

WHEREAS, in accordance with the Subletting and Subcontracting Fair Practices Act, Division 2 of the California Public Contract Code (commencing at section 4100), subcontracting any portion of a project in excess of one-half of one percent of the prime contractor's total bid, where no subcontractor was designated in the original bid, may only be permitted in cases of public emergency or necessity, upon a written finding by the awarding authority setting forth the facts constituting the emergency or necessity; and

WHEREAS, as described in the staff report, paving of the parking lot is necessary to complete the work at the Crowley Lake Skatepark/Community Center/bus stop. If the paving is not completed, there will not be an adequate, safe and ADA compliant area for children getting on and off the Crowley Lake school bus or for the public utilizing the public transportation stop, skatepark, community center and associated facilities (e.g., the community garden);

1 **NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF**
2 **MONO FINDS AND RESOLVES** that:

3 **SECTION ONE:** The above recitals are adopted by the Board as true and correct.

4 **SECTION TWO:** Conditions of public necessity exist under Public Contract Code
5 section 4109, to allow the Contractor, Spohn Ranch, Inc. to subcontract the work of paving and
6 finishing the parking area as shown in the project plans for the Crowley Lake Skatepark.

7 **SECTION THREE:** The Contractor is hereby authorized to enter into a subcontract for
8 the described work, which subcontracting shall not increase the total project price.

9 **PASSED, APPROVED** and **ADOPTED** this _____ day of _____, 2018,
10 by the following vote, to wit:

11 **AYES:**

12 **NOES:**

13 **ABSENT:**

14 **ABSTAIN:**

15
16 _____
17 Bob Gardner, Chair
18 Mono County Board of Supervisors

19 **ATTEST:**

20 **APPROVED AS TO FORM:**

21
22 _____
23 Clerk of the Board

24
25 _____
26 County Counsel



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: CAO

TIME REQUIRED

PERSONS APPEARING BEFORE THE BOARD Tony Dublino

SUBJECT Letter to Caltrans in Support of Highway 395 Safety Improvements

AGENDA DESCRIPTION:

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

Consider letter to Caltrans, expressing concern over recent vehicular collisions and fatalities on Highway 395, and supporting Caltrans efforts at identifying and implementing future safety measures.

RECOMMENDED ACTION:

Authorize chair to sign letter and direct staff to forward to Caltrans contacts.

FISCAL IMPACT:

None.

CONTACT NAME: Tony Dublino

PHONE/EMAIL: 760.932.5415 / tdublino@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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

Time	Who	Approval
4/26/2018 3:54 PM	County Administrative Office	Yes
4/25/2018 2:29 PM	County Counsel	Yes
4/26/2018 3:00 PM	Finance	Yes



Larry Johnston~District One Fred Stump~ District Two Bob Gardner ~ District Three
John Peters ~ District Four Stacy Corless ~ District Five

BOARD OF SUPERVISORS COUNTY OF MONO

P.O. BOX 715, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5533 • FAX (760) 932-5531
Shannon Kendall, Clerk of the Board

May 1, 2018

Caltrans
c/o District 9 Director Brent Green
500 S Main Street
Bishop, CA 93514

Caltrans
c/o Director Laurie Berman
1120 N Street
Sacramento, CA 95814

Re: Rising Vehicular Fatalities on US 395 Through Mono County

Dear Directors Green and Berman:

The Mono County Board of Supervisors is writing to express our heartfelt concern over what appears to be a rising trend in vehicular fatalities on US 395 through Mono County. In the last year, there have been 10 vehicular fatalities in an approximately 50 mile section of US 395 between Topaz Lake and Conway Summit. Our primary concern is with the friends and families of those killed and the impacts to our emergency services personnel. A secondary, distant concern is with the travel impacts that have occurred as a result of these accidents.

This letter is not intended to be a reprimand of any type, nor to highlight a deficiency in the current safety systems or procedures in place on US 395—in fact, the County offers thanks for the professional and competent work performed by Caltrans and our emergency responders on US 395—and simply wants to communicate our full-fledged support for any enhancements in safety systems that could result in a decrease or reversal of this most troubling trend.

In two of these accidents, the cause is unknown but may be related to distracted driving. Although rural in nature with light traffic volumes, distracted driving is a major problem in our region. Cellular phone service goes in and out numerous times as one drives the 395 corridor and causes uncommon and distracting ‘pings’ whenever service is regained. When driving in light traffic through meandering roadways with spectacular scenery, there are countless opportunities for distraction and cellular phone service is yet another.

In a recent meeting of the Local Transportation Commission, local leaders and Caltrans District 9 staff discussed potential short-term and long-term solutions. Among those suggestions:

Short-term concepts:

- Changeable Message Sign advisories

- Additional Signage
 - No Distracted Driving
 - No Passing
 - Daytime Headlights Section
 - Passing Lane X Miles Ahead
- Double Yellow Section
- Speed Limit Reduction
- Enforcement

Long-term concepts:

- Rumble Strips on center line
- Shoulder Widening
- Additional Passing Opportunities

The County does not wish to opine on which of these ideas are the most appropriate, or which would achieve the desired result, but expresses our sincere hope that any such efforts will receive efficient and due consideration as they move through the requisite process.

Sincerely,

Bob Gardner, Chair
Mono County Board of Supervisors



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: CDD

TIME REQUIRED

**PERSONS
APPEARING
BEFORE THE
BOARD**

Wendy Sugimura

SUBJECT General Plan Amendment 18-01

AGENDA DESCRIPTION:

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

Adopt proposed ordinance ORD18-___, Adopting General Plan Amendment (GPA) 18-01 consisting of four parts – A) Commercial cannabis, B) Short-term rentals, C) Housing policies, and D) Transportation/Circulation Element, and approve the Notice of Exemption for commercial cannabis and the addenda for short-term rentals, housing and transportation/Circulation Element under the California Environmental Quality Act (CEQA) and consistent with the Mono County General Plan.

RECOMMENDED ACTION:

Adopt proposed ordinance ORD18-___, Adopting General Plan Amendment (GPA) 18-01 consisting of four parts – A) Commercial cannabis, B) Short-term rentals, C) Housing policies, and D) Transportation/Circulation Element, in compliance with the California Environmental Quality Act (CEQA) and consistent with the Mono County General Plan.

FISCAL IMPACT:

Unknown pending the scale, number and type of cannabis applications; the vote on the cannabis tax; number of short-term rental applications; and enforcement/compliance costs. Fees will be charged for permit and business license processing, and short-term rentals may increase TOT revenue.

CONTACT NAME: Wendy Sugimura

PHONE/EMAIL: 760-924-1814 / wsugimura@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Ordinance
Exhibit for Ordinance

[NOE Cannabis](#)

[NOD GPA](#)

History

Time	Who	Approval
4/26/2018 3:51 PM	County Administrative Office	Yes
4/25/2018 6:01 PM	County Counsel	Yes
4/26/2018 3:14 PM	Finance	Yes

Mono County Community Development Department

P.O. Box 347
Mammoth Lakes, CA 93546
(760) 924-1800, fax 924-1801
www.monocounty.ca.gov

P.O. Box 8
Bridgeport, CA 93517
(760) 932-5420, fax 932-5431
www.monocounty.ca.gov

May 1, 2018

To: The Honorable Board of Supervisors

From: Mono County Community Development Department

Wendy Sugimura, Interim Director
Michael Draper, Planning Analyst
Megan Mahaffey, Accountant

Gerry Le Francois, Principal Planner
Nick Criss, Code Compliance Officer
Amanda Benbow, Assistant Planner

Re: General Plan Amendment 18-01

RECOMMENDATION

Adopt proposed ordinance ORD18-04, Adopting General Plan Amendment (GPA) 18-01 consisting of four parts – A) Commercial cannabis, B) Short-term rentals, C) Housing policies, and D) Transportation/Circulation Element, in compliance with the California Environmental Quality Act (CEQA) and consistent with the Mono County General Plan.

CEQA COMPLIANCE

GPA 18-01A/Commercial Cannabis is exempt from CEQA per Business and Professions Code § 26055(h), and addenda to the 2015 RTP/GPU EIR have been prepared for GPA 18-01B/Short-term rentals, GPA 18-01C/Housing policies, and GPA 18-01D/Transportation/Circulation Element. None of the General Plan parts are dependent on each other, and therefore are not reasonably foreseeable consequences of each other and are not likely to change the scope or nature of each other.

BACKGROUND

The following is the project description for GPA 18-01:

A) Modifications to authorize commercial cannabis activities, with a cannabis operation permit in specified land use designations within the unincorporated areas:

Revise the General Plan Land Use Element to adopt policies and regulations for commercial cannabis land uses, including cultivation, manufacturing, processing, storing, laboratory testing, labeling, sale, delivery, distribution or transportation, and other uses related to cannabis and cannabis products. Regulations include identification of land use designations allowing commercial cannabis uses subject to a use permit and a Cannabis Operation Permit that shall be set forth in Mono County Code Chapter 5.60; land use designations prohibiting commercial cannabis uses; modifications making the following definitions/regulations inapplicable to commercial cannabis: uses not listed as permitted (04.030), home occupation (04.290) and the Right-to-Farm regulations (Chapter 24); and a new chapter establishing commercial cannabis development standards including setbacks, buffers from certain existing uses, security measures, odor control, signage and notices, visual screening/fencing, lighting, parking, noise, and other applicable regulations.

B) Modifications to existing provisions related to Short-term rentals in the unincorporated areas to limit and clarify when, where, and how such activities may occur:

Revise the General Plan Land Use Element to update policies and regulations pertaining to short-term rentals in certain residential land use designations, including countywide policies, June Lake

Area Plan policies, revisions to certain residential land use designations to permit short-term rentals subject to a use permit and a Short-Term Rental Activity Permit that shall be set forth in Mono County Code Chapter 5.65; Chapter 2 – Definitions; Chapter 25 – Short-Term Rentals; and Chapter 26 – Transient Rental Standards & Enforcement. Highlights of the proposed amendment include identification of June Lake neighborhoods where short-term rentals are allowable and prohibited; the addition of new policies and regulations governing short-term rental uses; a separation of the permitting process for short-term rentals located in certain residential land use designations versus transient rental uses in non-residential or Multi-Family High land use designations; and the establishment of a second, required discretionary permit for short-term rentals in certain residential land use designations that is specific to the property owner and is non-transferrable.

C) Modifications to housing policies to address a “fair share” of affordable/workforce housing by future development projects with the potential for significant housing impacts:

Revise the General Plan Land Use Element to include housing policies that address a “fair share” of affordable/workforce housing by future development projects with the potential for significant housing impacts, as determined through a housing impact assessment, while the housing mitigation toolbox is being finalized and the Housing Mitigation Ordinance is suspended.

D) Incorporation of projects from the proposed 2018 Regional Transportation Improvement Program and Road Capital Improvement Program into the Circulation Element.

Revise the Circulation Element to reflect technical amendments to the Regional Transportation Plan incorporating projects from the proposed 2018 Regional Transportation Improvement Program and Road Capital Improvement Program, which were approved by the Local Transportation Commission at a public hearing on Dec. 11, 2017.

DISCUSSION

The Board of Supervisors held a public hearing at the April 17, 2018, meeting to consider General Plan Amendment 18-01, and approved adoption of the first reading of Ordinance 18-04.

Please contact Wendy Sugimura at 760-924-1814 with questions.

ATTACHMENTS

1. Board of Supervisors Ordinance ORD18-04 and Exhibit A
2. Notice of Exemption for Cannabis Regulations
3. Notice of Decision for GPA 18-01



ORDINANCE NO. ORD18-04

**AN ORDINANCE OF THE MONO COUNTY BOARD OF SUPERVISORS
ADOPTING GENERAL PLAN AMENDMENT (GPA) 18-01 CONSISTING OF FOUR PARTS – A)
COMMERCIAL CANNABIS, B) SHORT-TERM RENTALS, C) HOUSING POLICIES, AND D)
TRANSPORTATION/CIRCULATION ELEMENT, IN COMPLIANCE WITH THE CALIFORNIA
ENVIRONMENTAL QUALITY ACT (CEQA) AND CONSISTENT WITH THE MONO COUNTY
GENERAL PLAN**

WHEREAS, in November 2016, the voters of California passed Proposition 64, legalizing adult recreational use of cannabis and commercial recreational cannabis activities, and the Proposition passed in Mono County and in every precinct; and in June 2017, Senate Bill 94 (SB 94) was passed, which consolidated the provisions of MCRSA and Proposition 64 into what is now known as the Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA); and in November 2017 the State of California released Emergency Regulations for commercial cannabis activities; and

WHEREAS, Mono County enacted an interim moratorium on all commercial cannabis activities to provide time to develop recommendations for a responsible and comprehensive program to govern such activities under the County's authority and in compliance with State regulations; and

WHEREAS, two rounds of outreach to the Regional Planning Advisory Committees (RPACs) and June Lake Citizens Advisory Committee (CAC) were conducted to craft General Plan policies pertaining to cannabis, which the Planning Commission recommended to the Board of Supervisors in October 2017, which the Board adopted with modifications in December 2017; and

WHEREAS, the Planning Commission continued to develop a land use regulatory framework and Development Standards for commercial cannabis activities through public workshops in December 2017, and January and February 2018, recognizing regulatory standards protect the health, safety and welfare of Mono County residents and the public; and

WHEREAS, Business and Professions Code § 26055(h) exempts the adoption of an ordinance, rule, or regulation by a local jurisdiction that requires discretionary review and approval of permits, licenses, or other authorizations to engage in commercial cannabis activity provided the discretionary review includes any applicable environmental review pursuant to the California Environmental Quality Act; and

WHEREAS, the June Lake community has consistently raised significant concerns over short-term rentals in residential areas for several years and through several controversial permit applications, and therefore an update to the June Lake Area Plan policies was initiated to identify solutions; and

WHEREAS, from December 2017 through December 2018 the June Lake Citizens Advisory Committee (CAC) developed, stewarded, and participated in an intensive public engagement process to

1 articulate neighborhood character, the positive and negative impacts of short-term rentals, and potential
2 solutions, and over 50 hours of public meetings, supported by over 300 hours of staff time, were held; and

3 **WHEREAS**, the June Lake CAC made a recommendation to the Planning Commission regarding
4 neighborhoods where short-term rentals are permissible or prohibited, and a set of policies for increased
5 regulation, accountability and enforcement, and modified the permit process such that approvals are specific
6 to an owner and non-transferrable if a property sells; and the Planning Commission reviewed the
7 recommendation, directed the policies be applied countywide when possible, and made modifications; and

8 **WHEREAS**, a Housing Needs Assessment was completed in November 2017, which identified a
9 need for affordable housing units to sustain and support the workforce in Mono County; and

10 **WHEREAS**, the Board of Supervisors continued the suspension of the Mono County Housing
11 Ordinance under the condition that housing be elevated to a high-priority issue and a countywide General
12 Plan Amendment be proposed to ensure a “fair share” of housing is captured from development projects
13 with significant housing impacts; and

14 **WHEREAS**, the Regional Transportation Plan (RTP) serves as the core of the Mono County
15 Circulation Element, and the RTP was amended by the Local Transportation Commission in December
16 2017 to include a Mono County five-year road capital improvement program in Appendix D to ensure
17 programming and prioritization of projects, and

18 **WHEREAS**, the amended RTP is being incorporated into the Mono County Circulation Element to
19 ensure consistency; and

20 **WHEREAS**, Addenda to the 2015 RTP/General Plan Update (GPU) Environmental Impact Report
21 (EIR) were prepared for the General Plan amendments for short-term rental policies and regulations,
22 housing policies, and the Circulation Element; and

23 **WHEREAS**, on March 22, 2018, the Planning Commission held a duly-noticed public hearing,
24 which was adjourned to April 5, 2018, regarding GPA 18-01 and approved Resolution R18-01
25 recommending the Board approve the General Plan Amendment; and

26 **WHEREAS**, having reviewed and considered all the information and evidence presented to it,
27 including the recommendation of the Planning Commission, public testimony (including public testimony
28 heard on April 17 and May 1, 2018, during the duly-noticed public hearing), written comments, staff reports
29 and presentations, the Board of Supervisors now makes the required findings and adopts GPA 18-01 A)
30 Commercial Cannabis, B) Short-Term Rentals, C) Housing Policies, and D) Transportation/Circulation
Element amending language in the Land Use Element and Circulation Element.

**NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF MONO
ORDAINS** as follows:

SECTION ONE: The Board of Supervisors finds that GPA 18-01A/Commercial Cannabis is
exempt from CEQA per Business and Professions Code § 26055(h), and approves the use of
addenda to the 2015 RTP/GPU EIR for GPA 18-01B/Short-term rentals, GPA 18-01C/Housing
policies, and GPA 18-01D/Transportation/Circulation Element.

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SECTION TWO: The Board of Supervisors further finds that General Plan Amendment 18-01, including all text changes to the Land Use Element and Circulation Element of the Mono County General Plan pertaining to A) Commercial Cannabis Activities, B) Short-Term Rental policies and regulations, C) Housing policies, and D) Transportation/Circulation Element, which are attached hereto as Exhibit A and incorporated herein by reference, is consistent with the General Plan as well as all applicable area plans.

SECTION THREE: This ordinance shall become effective 30 days from the date of its adoption and final passage, which appears immediately below. The Clerk of the Board of Supervisors shall post this ordinance and also publish the ordinance in the manner prescribed by Government Code section 25124 no later than 15 days after the date of this ordinance’s adoption and final passage. If the Clerk fails to so publish this ordinance within said 15-day period, then the ordinance shall not take effect until 30 days after the date of publication.

PASSED AND ADOPTED this 1st day of May 2018, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

Attest:

Clerk of the Board

Approved as to form:

County Counsel

Exhibit A for ORD18-04

General Plan Amendment 18-01

Note: Existing General Plan language is in standard text, amendments to existing General Plan language is in red text or red underlined text, and new text to be added is in italics.

GPA 18-01 A) Commercial Cannabis

COUNTYWIDE LAND USE: ISSUES, OPPORTUNITIES & CONSTRAINTS

16. *In 2016, the voters of California passed Proposition 64, legalizing the adult use, production, interstate transportation, and commercial activity of cannabis, including cultivation of up to six plants for personal use. The proposition was also passed by each voter precinct in Mono County, although by a smaller margin in Bridgeport and the Tri-Valley, and passed in the county overall. In the aftermath of this vote, Mono County had choices to 1) allow the State to regulate all activities with no local requirements, 2) ban activities in part or whole, or 3) develop local regulations. The County chose to develop local regulations and has jurisdiction over only privately held lands; state, federal and tribal lands are outside the County's jurisdiction.*
17. *Cannabis activities continue to be illegal under Federal law. Enforcement should focus on the following priorities: prevent distribution of cannabis to minors; prevent cannabis revenue from funding criminal enterprises, gangs or cartels; prevent cannabis from moving out of states where it is legal; prevent the use of state-legal cannabis sales as a cover for illegal activity; prevent violence and use of firearms in growing or distributing cannabis; prevent drugged driving or exacerbation of other adverse public health consequences associated with cannabis use; prevent growing cannabis on public lands; and prevent cannabis possession or use on federal property. Thus, these priorities, should be addressed by and the focus of County regulations to the extent possible.*
18. *The State of California, through three new licensing authorities, is implementing a robust permitting and regulatory process for commercial cannabis activities, including fees and taxation. To be effective, Mono County's regulations should work in concert with the State's broader regulations and requirements, and must be prepared to handle new components such as the "track and trace" system, testing requirements, and the collaboration between departments that is required for a successful new regulatory program.*
19. *Concerns expressed during two rounds of public input at Regional Planning Advisory Committee (RPAC) meetings about commercial cannabis activity include disruption of the sense of place, impacts to quality of life, lack of enforcement, aesthetic and visual impacts, use of pesticides and fertilizers harmful to the environment, personal safety and crime potential, odor nuisance, potential impact to families and children, water usage and discharge, energy usage, waste material, and that cannabis activities continue to be federally illegal. Public input indicated a preference to allow cultivation for personal use under state standards without any additional local regulations.*
20. *A particular concern emphasized by public input and public health officials is the particular vulnerability of children to the effects of cannabis use, and that the presence of cannabis plants or products may be an attractive nuisance for children. The potential impacts to children should be evaluated and managed within the complete context of substances of concern, such as alcohol and other controlled substances.*
21. *Opportunities expressed during two rounds of public input at Regional Planning Advisory Committee meetings about cannabis activity include a potential new economic opportunity for businesses, new jobs, new revenue for the County, and potential land value increases.*
22. *Cannabis licensing generally falls into six broad categories, including cultivation, manufacturing, distribution, testing, dispensary, nursery and microbusinesses. A variety of Land Use Designations are*

necessary to accommodate all these licenses and provide for the full economic supply chain for the cannabis industry. In addition, each of these activity types requires the consideration of issues are unique to the cannabis industry that otherwise generally do not exist for the activity in general. Such considerations may include odor nuisance, security and protecting against the potential for the criminal element, specific regulation and inspection of agricultural operations, access by and attractiveness for minors, track and trace requirements, and testing and labeling requirements.

23. An integrated and complete regulatory package for oversight of commercial cannabis activities includes consideration of federal laws, state regulations, other local agencies and jurisdictions, and other County departments. The coordination and collaboration required for consistency throughout all levels requires a dedicated effort and active partnerships.

AGRICULTURE, GRAZING, AND TIMBER: ISSUES, OPPORTUNITIES & CONSTRAINTS

6. Cannabis is a new commodity that could provide significant economic opportunities for the agricultural industry, if carefully implemented within the constraints of state regulations and existing general plan policies, and with the recognition of inconsistencies between state and federal law. Also see Countywide Issues, Opportunities and Constraints in the Land Use Element.

7. Between the Cole Memo, State regulations, and community concerns, cannabis cultivation raises issues such as odor control, pesticide and fertilizer use, security and protecting against the potential for the criminal element, and track and trace compliance, among other issues, that require the industry be regulated differently from any other agricultural crop.

8. Cannabis oversight should be closely coordinated with the Inyo-Mono Agricultural Commissioner's office, who has significant responsibility under the state's regulatory framework for cannabis cultivation and for agricultural operations in general.

IV. LAND USE DESIGNATIONS

LAND USE DESIGNATION CRITERIA

Each and every parcel of land in the unincorporated area of the county has been duly assigned a land use designation, or in rare cases multiple designations. Except as otherwise expressly provided by the Land Development Regulations set forth in Section VI of this Land Use Element, no land may be developed or used except in the manner permitted by its assigned designation. (See also Sections 01.060, 02.705, 03.010, and 04.020 of the Land Development Regulations.) The land use designations described below were applied to private lands in the county based on an area's suitability for certain uses. Each parcel or area was analyzed using the following criteria:

- Does the area include natural hazards that limit development, such as flood zones, Alquist-Priolo zones, unstable soils or steep slopes, etc.?
- Does the area include natural resources that limit development; e.g., wetlands, significant habitat, deer migration routes, etc.?
- What are the existing uses in the area?
- Is infrastructure available for development (i.e., sewer, water, roads, fire protection)?
- What is the existing land division pattern in the area and what are the lot sizes?

- Does the area have open space value (e.g., visuals, wildlife habitat, agricultural preservation, cultural resources)?
- What is the community vision for the future of the area?

LAND USE DESIGNATIONS

The maximum population densities listed below were calculated without allowances for density bonuses. Density bonuses of varying percentages may be applied in various land use designations based on a variety of criteria, such as the provision of affordable housing or covered parking. Some Area Plans also provide for density bonuses if certain criteria are met. See Section 04.100 Density for density bonus provisions.

Land use designations shown on the land use maps are based upon an evaluation of natural, cultural, and social characteristics of the land as well as the countywide land use policy framework and specific area policies. However, the analyses did not always include a detailed study of the circumstances and environmental constraints of each specific parcel. Future detailed evaluation of specific properties may show that an alternate use is warranted. For this reason, upon proper application, the County will consider amendments to this plan.

Since the County has direct planning authority over only a small percentage of the lands in the county, the County must work with other land managers to manage the natural resources in the area in a coordinated and standardized manner, in order to conserve natural and cultural resources while at the same time providing for community needs. Although the Land Use Element assigns land use designations to all of the land within its planning area, the focus of the planning effort is the privately owned unincorporated lands within the county. Land use designations have been developed to reflect federal land use designations and to complement the land use designations used by the Town of Mammoth Lakes.

Commercial cannabis activities are prohibited in all land use designations unless explicitly identified in the land use designation as a permitted use subject to use permit.

NOTE: In the following Land Use Designation section, references to mobile home shall mean manufactured housing, as defined in Section 02.770.

PARCELS WITH MULTIPLE DESIGNATIONS

Parcels with two or more land use designations or “split designations” should be divided along the land use designation lines when feasible, and a land division may be required as a condition of a Director Review or Conditional Use Permit for development purposes. All applicable land use designation regulations for each particular designation shall be applied to the corresponding portion of a split-designation parcel, and setbacks will be enforced from the split-designation line.

LAND USE DESIGNATION MAPS

Maps of General Plan Land Use Designations on a parcel-by-parcel basis are available online at <https://monomammoth.maps.arcgis.com>

Agriculture (AG)

INTENT: The “AG” designation is intended to preserve and encourage agricultural uses, to protect agricultural uses from encroachment from urban uses, and to provide for the orderly growth of activities related to agriculture.

PERMITTED USES

- Agricultural uses, provided that such uses are proposed in conjunction with a bona fide agricultural operation¹, except those requiring a use permit
- Non-commercial composting facilities where the operation does not create a nuisance problem and has less than 100 cubic yards of material on site at any given time
- Single-family dwelling
- Manufactured home used as a single-family dwelling²
- Accessory buildings and uses³
- Farm labor housing
- Stands for sale of agricultural products grown on the premises
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Fisheries and game preserves ^{1P}
- Accessory Dwelling Unit (as prescribed in Chapter 16, Development Standards – Accessory Dwelling Units

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- None stated

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Commercial hog and poultry raising
- Farm labor trailer parks
- Public utility buildings and structures
- Airports, heliports, taxiways, and landing strips
- Stock feeding yards, animal sales yards, agricultural processing plants, and slaughterhouses
- Limited-scale lodging, such as guest ranches, small inns, bed-and-breakfast establishments, and cabins ^C
- Animal hospitals large and small, veterinary clinics and animal boarding ^{1P}
- Kennel (see Animal Standards, Table 04.013)
- Mineral exploration activities (including geothermal exploration activities) ^{GP}
- Equestrian facilities ^{1P}
- Commercial hunting and fishing ^{1P}
- Rural recreation, parks, and golf courses ^{1P}
- Sports facilities and outdoor public assembly ^{1P}
- Plant nurseries ^{1P}, **excluding commercial cannabis nurseries (see commercial cannabis activities)**
- Commercial composting facilities
- Exotic animals ^{1P}
- **Commercial cannabis activities: Cultivation, Processing, Nursery, Retail*, Manufacturing (Type 6, P & N)*, Distribution*, Microbusiness* (only individual cannabis activities permitted in this designation shall be permitted in a Microbusiness), conducted in compliance with requirements of Chapter 13 of the Land Development Regulations and with the permit and operation requirements of Chapter 5.60 of the Mono County Code. *Accessory to the main use only**

DEVELOPMENT STANDARDS

Minimum Parcel Size: 2.5 acres, but varies by area – minimum parcel sizes/ densities are established by land use designation maps and policies. (Hammil Valley, see Tri-Valley Goal page II-86 through II-91) gp (Ten-acre minimum in the Antelope Valley) (Bridgeport Valley and Bodie Hills, see Hammil Valley ^{rp})

Minimum Lot Dimensions: Width – 60’ Depth – 100’ ⁵

Maximum Lot Coverage: 40%

Minimum Setbacks:

Front: 50’ **Rear:** 50’ **Side:** 50’

Setbacks for Accessory Buildings Used as Barns or Stables

Front: 50’ **Rear:** 30 sl’ **Side:** 30 sl’

Building Density: 1 du/lot and an Accessory Dwelling Unit ^{gp} (see Ch. 16, Development Standards – Accessory Dwelling Units).

Population Density: Approximately two persons per acre.

NOTES

1. "Agricultural uses" includes farm labor housing; agricultural sheds and warehouses; packing, processing, storage or sale of agricultural products and supplies; repair, maintenance, servicing, storage, rental or sale of agricultural machinery, implements and equipment; transportation of agricultural products, supplies and equipment together with the necessary maintenance, repair and service of trucks and equipment used therein.
2. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must: 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16); or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile Homes and RV Parks).
3. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building, including barns, stables and other farm outbuildings and quarters for farm labor or other employees employed on the premises.
4. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" s 4, Uses not listed as permitted.
5. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.

SEE ALSO

Land Development Regulations –

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs
- Table 04.010 Building Heights

FOOTNOTES

- c. Clarification
- rp. Recommendation from the Regional Planning Advisory Committee
- gp. General Plan addition

Commercial (C)

INTENT: The “C” designation is intended to provide for a wide range of uses and services for the resident and visitor including retail, business and professional uses and services in community areas, including commercial lodging and higher density housing, when found compatible with retail and service functions.

The creation of a pleasant and efficient environment for shopping and business is an important function of this district.

PERMITTED USES

- Any proposed change of use when conducted within an existing conforming, legally developed structure for the following retail and professional uses. Exterior structural alterations or additional parking shall require a Director Review. The following uses are examples of such permitted uses within existing structures:
 - Retail Trade – e.g., food, drug, hardware, limited apparel, liquor stores, limited department stores, dry goods, gift shops, home furnishings, paint, tires, bookstores, bakery, florist, pet supplies, health food stores, sporting goods, etc.
 - Services – e.g., finance, insurance and real estate, banks, , title & escrow, real estate developers and builders, investment services, bail bonds, etc.
 - Personal Services – e.g., self-service laundries and dry cleaning, beauty salons, barbers, shoe repair, photographic services, cleaning and laundry, etc.
 - Business Services – e.g., business centers, general advertising, business and management consulting, , employment services, etc.
 - Repair Services – e.g., electronics repair, furniture and jewelry repair, repair of anything sold in this district, etc.
 - Professional Services – e.g., physicians, dental and legal services, welfare and charitable services, medical and dental laboratories, etc.
 - Cultural/Religious Activities – e.g., churches, art galleries, museums, etc.
 - Food-service establishments – e.g., restaurants, delis, fast food, bars, etc.
 - Any combination of permitted uses
 - When found compatible with the intent, single-family residential, duplex and triplex, plus accessory structures
 - Small-scale agriculture
 - Transitional and Supportive Housing⁵
 - **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act.**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- All permitted uses if determined necessary by the Director
- Temporary uses: model homes, mobile-home display units, etc., only if one year or less
- All new construction for the purpose of conducting sales, business or services, including any uses listed above.
- All conversions from a prior use when exterior structural alterations or additional parking are required.
- Accessory buildings and uses.

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Household units; if found compatible with the district, apartments, condominiums, etc.
- Lodging – e.g., hotels, motels, time-share, RV parks, bed-and-breakfast establishments, etc.
- Transportation, communications – e.g., parking lot

- Retail trade – e.g., automotive service stations
- Educational – e.g., nursery and primary schools, private childcare facilities
- Miscellaneous services – e.g., religious activities
- Public – e.g., hospitals; post offices; water treatment plants; collection, sorting and transportation of recyclables; etc.
- Entertainment establishments – e.g., theaters, movies, cocktail lounges, bars, nightclubs, etc.
- Retail establishments – e.g., department stores, etc.
- Professional offices – e.g., medical complex, administrative centers, small animal hospitals and boarding kennels, etc.
- Buildings for conducting services – e.g., financial institutions, health clubs, convention centers, roller skating, bowling, indoor ice-skating, auto rental, fitness centers, etc.
- All of the permitted uses and uses subject to Director Review if determined necessary by the Director.
- **Commercial cannabis activities: Manufacturing Type N, Manufacturing Type P, Distribution, Testing, Retail and Microbusiness (only individual cannabis activities permitted in this designation shall be permitted in a Microbusiness), conducted in compliance with requirements of Chapter 13 of the Land Development Regulations and with the permit and operation requirements of Chapter 5.60 of the Mono County Code.**

DEVELOPMENT STANDARDS

Minimum Lot Area: 10,000 sf⁴

Minimum District Area: 2 acres

Minimum Lot Dimensions: Width – 60’
Depth – 100’

Maximum Lot Coverage: 60%, when principal use is a residential use
70%, all other uses

Minimum Setbacks:

Front: 10’ **Rear:** 5’ **Side:** 0’

See Section 04.120 for other provisions.

Density: Residential uses – 15 du/acre
Hotels, motels, bed-and-breakfast establishments, etc. – 40 units/acre

Maximum Building Height: 35’ See Table 04.010 for other provisions.

Landscaping: Fences and/or screening shall be required when abutting any residential district. Any use subject to use permit shall be required to either landscape (per approved landscape plan) or leave in natural open space (i.e., ungraded) all areas not covered by impervious surfaces.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Densities stated are based upon availability of both community water and sewer.
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.
5. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations -

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs
- Table 04.010 Building Heights

Commercial Lodging, Moderate (CL-M) and High (CL-H)

INTENT: The “CL-M” designation is intended to provide commercial lodging units for short-term occupation in or near residential uses.

The “CL-H” designation is intended to provide short-term commercial lodging units in close proximity to commercial/recreational centers.

PERMITTED USES

- Single-family dwelling (manufactured homes are not permitted)
- Duplexes and triplexes
- Accessory buildings and uses¹
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Transitional and Supportive Housing⁵
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act.**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- Transient rentals (rentals for fewer than 30 consecutive days) of up to three dwelling units

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Mobile-home parks (see Dev. Standards –Mobile-home and RV Parks, Ch. 17)
- Recreational-vehicle parks (see Ch. 17)
- Condominiums, cooperatives, townhomes, cluster developments, apartments containing four or more units
- Hotels, motels, lodges, bed-and-breakfast establishments, cabins and other uses found to be similar by the Commission. Ancillary uses such as limited dining, lounges and convenience retail, provided the ancillary use does not occupy more than 25% of the project's habitable space
- Transient rentals (fewer than 30 consecutive days) of four or more dwelling units
- Conversion of five or more apartment units into transient rentals
- Conversion of existing habitable space into ancillary uses
- Parking lots and parking structures other than required off-street parking
- Construction of an accessory building prior to construction of the main building

DEVELOPMENT STANDARDS

Minimum Lot Area:

All uses – 10,000 sf⁴

Land uses on lots measuring less than 10,000 sq. ft. shall be limited to single-family residences, duplexes and triplexes (mobile homes are not permitted)

Minimum District Area:	3 acres	CL-M
	5 acres	CL-H

If the land use designation and existing uses of abutting properties are compatible, a minimum district area of two acres may be considered.

Minimum Lot Dimensions: Width – 60', Depth – 100'

Maximum Lot Coverage: 60%

Minimum Setbacks:

Front: 10' **Rear:** 5' **Side:** 0'

See Section 04.120 for other provisions.

Building Density:

CL-M Hotels, motels, lodges, bed-and-breakfast establishments, rental cabins and other similar uses
– 15 du/acre

Apartments, multifamily units, condominiums and similar uses – 15 du/acre

CL-H Hotels, motels, lodges, bed-and-breakfast establishments, rental cabins and other similar uses
– 40 du/acre

Apartments, multifamily units, condominiums and similar uses – 15 du/acre

If density bonuses are granted (see 04.100 Density), in no case shall projects exceed 26 units/acre for residential units and 60 units/acre for commercial lodging units in the CL-H.

Units designated as manager/employee housing unit shall not be counted in density calculations.

Population Density:

Maximum population density is 37.6 persons/acre for multifamily residential uses.

Maximum Building Height: 35' See Table 04.010 for other provisions.

Landscaping: Projects subject to use permit shall submit a landscape site plan at the time of application.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Densities stated are based upon availability of both community water and sewer.
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" (Ch. 04, Uses not listed as permitted).
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.
5. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations –

Ch. 04 Development Standards – General

Ch. 06 Development Standards – Parking

Ch. 07 Development Standards – Signs

Table 04.010 Building Heights

Estate Residential (ER)

INTENT: The “ER” designation is intended to permit large-lot, single-family dwelling units with ancillary rural uses in areas adjacent to developed communities. Small-scale agriculture is permitted.

PERMITTED USES

- Single-family dwelling
- Small-scale agriculture
- Accessory buildings and uses¹
- Manufactured home used as a single-family dwelling²
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Accessory Dwelling Unit (as prescribed in Chapter 16, Development Standards – Accessory Dwelling Unit)
- Transitional and Supportive Housing⁵
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act.**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

None stated

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Recreational amenities, e.g., art galleries, country clubs and golf courses
- Kennel
- Construction of an accessory building prior to construction of the main building
- Mobile-home parks (see Dev. Standards – Mobile Homes & Mobile-home Parks, Ch. 17)
- Manufactured housing subdivision (see Ch. 18)

DEVELOPMENT STANDARDS

Minimum Parcel Size: 1 acre⁴

Minimum District Area: 5 acres

Minimum Lot Dimensions: Width – 60’
Depth – 100’

Maximum Lot Coverage: 40%

Minimum Setbacks:

Front: 50’ **Rear:** 30’^{sl} **Side:** 30’^{sl}

See Table 04.120 for other provisions.

Building Density: 1 du/lot and an Accessory Dwelling Unit (see Ch. 16, Development Standards – Accessory Dwelling Units).

Population Density: Maximum population density is 5.02 persons per five acres or approximately one person per acre.

Maximum Building Height: 35’ See Table 04.010 for other provisions.

NOTES

ORD18-04 GPA 18-01 Exhibit A (Page 11)

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building
2. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must: 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16); or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile Homes and RV Parks).
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" (Ch. 04, Uses not listed as permitted).
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.
5. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations -

- Ch. 04 Development Standards - General
- Ch. 06 Development Standards - Parking
- Table 04.010 Building Heights
- Table 04.120 Minimum Yards

FOOTNOTES

- sl. State Law requirement

Industrial (I)

INTENT: The “I” designation is intended to provide for heavy industrial uses that may potentially cause moderate to higher degrees of environmental nuisances or hazards.

The functional and visual character of the district is such that it should be located in areas that are relatively remote from residential and commercial development.

PERMITTED USES

- All uses listed as permitted under Industrial Park
- Caretaker unit – one per district
- Heavy-vehicle storage and maintenance
- Adult-oriented businesses conducted in compliance with the locational requirements of Chapter 19 of the Land Development Regulations (set forth in Section VI of this Land Use Element) and with the permit and other operational requirements of Chapter 5.45 of the Mono County Code

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- All uses subject to Director Review under the Industrial Park (IP) designation

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- All uses subject to use permit under the IP designation
- General manufacturing such as batch plant, concrete ^C, asphalt and textile and lumber mills
- Alternative energy generation plants: photovoltaic, mirrors, and biomass conversion
- Refining of petroleum and its products
- Smelting of metals such as; copper, iron, tin, and zinc
- Waste processing and household hazardous waste management
- Distillation of alcohol
- Junkyards
- Auto wrecking and salvage yards
- Commercial excavation and mining of stone and earth materials
- Food processing, canning and similar uses
- Accessory buildings and uses¹
- Heavy equipment storage ^{SP}
- Firewood processing and storage ^{SP}
- Impound yards ^{SP}
- **Commercial cannabis activities: Cannabis Cultivation, Nursery, Processing, Manufacturing Type N, Manufacturing Type P, Manufacturing Type 6, Manufacturing Type 7, Testing, Retail, Distribution, and Microbusiness (only individual cannabis activities permitted in this designation shall be permitted in a Microbusiness), conducted in compliance with requirements of Chapter 13 of the Land Development Regulations and with the permit and operation requirements of Chapter 5.60 of the Mono County Code.**

DEVELOPMENT STANDARDS

Minimum Lot Area: 10,000 sf ⁴

Minimum District Area: 30 acres, except upon finding the dependence of a location on a resource (e.g., gravel pit).

Minimum Lot Dimensions: Width – 75’

Depth – 100’

Maximum Lot Coverage: 80%

Minimum Setbacks: None stated for the district.

Density: Residential uses are not permitted, with the exception of caretakers’ units.

Maximum Building Height: 40’ A greater height may be approved by the Director.

Landscaping: Screening, fences will be required when the character of the proposed use, the size and location of the building site are such as to require screening. Landscaping is encouraged in the front-yard setback. Fence height may exceed 6 feet, but shall not interfere with necessary siting requirements for vehicles.

Location Standards: Before siting a proposed industrial district, proof shall be provided that it conforms to nuisances and hazards requirements of Section 04.250, Nuisances and hazards.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Densities stated are based upon availability of both community water and sewer.
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.

SEE ALSO

Land Development Regulations –

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs

FOOTNOTES

- c. Clarification
- gp. General Plan addition

Industrial Park (IP)

INTENT: The “IP” designation is intended to provide for a combination of light- and moderate-intensity industrial uses that do not create environmental nuisances or hazards to a degree that might be obnoxious or offensive to persons conducting business in this or adjacent areas.

PERMITTED USES

- Any proposed change of use when conducted within an existing, conforming, legally developed structure, for those uses subject to a Director Review or Use Permit
- Adult-oriented businesses conducted in compliance with the locational requirements of Chapter 19 of the Land Development Regulations (set forth in Section VI of this Land Use Element) and with the permit and other operational requirements of Chapter 5.45 of the Mono County Code

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- All permitted uses if deemed necessary by the Director
- Agricultural uses, nurseries, greenhouses
- Offices, business and professional
- Laboratories
- Commercial laundries and dry-cleaning establishments
- Wholesale sales and warehousing
- Vehicle repair garages and shops
- Manufacture of clothing, household effects, art, jewelry, silverware, ceramics, leather goods (assembly only) toys, and electronics
- Upholstery
- Shops for the assembly or completion of finished paper, wood, or metal products
- Editorial and designing, printing, lithography, bookbinding
- Painting, plumbing, electrical, cabinet and glass shops
- Public buildings and uses
- Light equipment rental and/or storage yards
- Storage yard for construction materials and equipment
- Lumber yards and building materials, wholesale and retail (but not lumber mills)
- Temporary buildings and appurtenant structures to allowed use
- Storage of recreational vehicles, boats and miscellaneous recreational related equipment
- Transfer facilities for waste management
- Collection, sorting and transportation of recyclables
- Accessory buildings and uses¹

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Industrial condominiums
- Waste transfer and management facilities for diversion, recycling and long haul
- Tank farms
- Freight terminals
- **Commercial cannabis activities: Cannabis Cultivation, Nursery, Processing, Manufacturing Type N, Manufacturing Type P, Manufacturing Type 6, Manufacturing Type 7, Testing, Retail, Distribution, and Microbusiness (only individual cannabis activities permitted in this designation shall be permitted in a Microbusiness), conducted in compliance with requirements of Chapter 13 of the Land Development Regulations and with the permit and operation requirements of Chapter 5.60 of the Mono County Code.**

DEVELOPMENT STANDARDS

Minimum Lot Area: 10,000 sf⁴

Minimum District Area: 10 acres

If abutting parcels have a commercial or industrial land use designation and existing uses on those abutting properties are compatible, a minimum district area of five acres may be considered.

Minimum Lot Dimensions: Width – 75’
Depth – 100’⁴

Maximum Lot Coverage: 80%

Minimum Setbacks:

Uses Subject to DR	Front: 20’	Rear: 5’	Side: 0’
Uses Subject to UP	Front: 20’	Rear: 10’	Side: 10’

See Section 04.120 for other provisions.

Density: Residential uses are not permitted.

Maximum Building Height: 40’

Landscaping: Screening, fences, and/or landscaping may be required when the character of the proposed use, the size and location of the building site or nature of adjacent uses are such as to require screening and will be determined as part of the Use Permit or Director Review process.

Location Standards: Before siting a proposed industrial park district, proof shall be provided that it conforms to nuisances and hazards requirements of section 04.250.

Minimum Space Between Buildings: 10’

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Densities stated are based upon availability of both community water and sewer.
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.

SEE ALSO

Land Development Regulations –

- | | |
|--------|---------------------------------|
| Ch. 04 | Development Standards – General |
| Ch. 06 | Development Standards – Parking |
| Ch. 07 | Development Standards – Signs |

Mixed Use (MU)

INTENT: The “MU” designation is intended to provide for a wide range of compatible resident- and visitor-oriented residential and commercial uses, including business, professional, and retail uses; to provide for efficient use of land and increased opportunities for affordable housing; to provide a transition between intensive commercial uses and residential uses; and to be applied to areas with existing mixed-use development.

MU transitional areas can limit the size of business establishments and restrict uses incompatible with residential district. Not all areas need contain residential uses. Commercial uses shall conform to strict standards that prohibit obnoxious odors, obtrusive light and glare, and excessive noise.

USES PERMITTED

- Single-family dwelling
- Manufactured home used as a single-family dwelling.^{1 c} Mobile homes are excluded from June Lake gp
- Duplexes and triplexes
- Accessory buildings and uses²
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Small-scale agriculture
- Transitional and Supportive Housing⁶
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act.**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- Residential uses – e.g., condominiums, townhomes, commercial lodging, cluster developments, and apartments
- Retail trade – e.g., food, drug, hardware, apparel, arts and crafts, sporting goods, bookstores, bakery, florist
- Social care facilities – e.g., medical and dental offices, welfare and charitable services
- Professional offices – e.g., real estate, financial, insurance, rental and reservation services, legal services
- Business services – e.g., business centers, general advertising, business and management consulting
- Recreational activities – e.g., health clubs, dance studios
- Food service establishments – e.g., restaurants, cafes, delicatessens
- Conversion or expansion of existing operations

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- All of the above uses subject to Director Review, if determined to be necessary by the Community Development director
- Parking lots and parking structures other than required off-street parking when abutting a commercial district
- Religious and cultural activities – e.g., museums, art galleries, churches
- Small-scale malls, plazas, parks and related pedestrian open space
- Conversion or expansion of existing operations
- Mobile-home parks (see Development Standards – Mobile-home Parks and RV Parks, Ch. 17) ^c
- Recreational-vehicle parks (see Ch. 17) ^c
- Manufactured housing subdivision (see Ch. 18)

- **Commercial cannabis activity:** Manufacturing Type N, Manufacturing Type P, Testing, Retail, Distribution, and Microbusiness (only individual cannabis activities permitted in this designation shall be permitted in a Microbusiness), conducted in compliance with requirements of Chapter 13 of the Land Development Regulations and with the permit and operation requirements of Chapter 5.60 of the Mono County Code.

DEVELOPMENT STANDARDS

Minimum Lot Area:

All uses – 10,000 sf ⁵

Areas lacking community water and sewer – one-acre minimum all uses ^{C, RP}

Land uses on lots measuring less than 10,000 sq. ft. shall be limited to single-family residences, duplexes and triplexes.

Minimum District Area: 5 acres

If the land use designation and existing uses of abutting properties are compatible, a minimum district area of two acres may be considered.

Minimum Lot Dimensions: Width – 60’
Depth – 100’

Maximum Lot Coverage: 60%

An additional coverage bonus of 10% (total coverage of 70%) shall be granted to structures that contain mixed commercial and residential (employee or long-term rentals) uses; commercial uses with public accommodations; or commercial uses that front a public pedestrian mall or plaza.

Minimum Setbacks:

Front: 10’ **Rear:** 5’ **Side:** 10’

See Section 04.120 for other provisions.

Building Density: Hotels, resort hotels, motels – 40 du/acre

Apartments, multifamily units, condominiums and similar uses – 15 du/acre

Density for mixed uses on one parcel; e.g., apartment units and motel units, will be calculated at a proportionate rate. ^{SP}

If density bonuses are granted (see 04.100 Density), in no case shall projects exceed 26 units per acre for residential units and 60 units per acre for commercial lodging units.

Units designated as manager/employee housing unit shall not be counted in density calculations.

Population Density: Maximum population density is 37.6 persons per acre for multifamily residential uses.

Maximum Building Height: 35’ See Table 04.010 for other provisions.

Landscaping: Projects subject to use permit shall be required to either landscape per an approved landscape site plan or leave in natural open space (i.e., ungraded) all areas not covered by impervious surfaces. Any combination is acceptable.

Special Regulations:

- A change of business shall be reviewed for compliance with mixed-use designation.
- The hours of operation shall be limited to the period between 7 a.m. and 10 p.m.
- Businesses operating within the zone shall not exceed a sustained or intermittent noise level of 60 dB(L_{dn} /CNEL).
- Projects shall be reviewed for adverse impacts resulting from exterior lighting and signs.
- Uses involving or producing noxious fumes or odors shall not be permitted unless fumes or odors are treated or diffused prior to release from the generating source.
- Operations using and storing noxious chemicals including but not limited to pesticides and herbicides, other than those packaged for resale, large volumes of solvents or flammable liquids, will not be allowed.

NOTES

1. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must: 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16); or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile-home and RV Parks). Mobile homes are excluded from June Lake.
2. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
3. Densities stated are based upon availability of both community water and sewer.
4. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" (Ch. 04, Uses not listed as permitted).
5. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.
6. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations –

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs
- Table 04.010 Building Heights

Land Use Element – Antelope Valley Policies, June Lake Policies, and Long Valley Policies

FOOTNOTES

- c. Clarification
- rp. Recommendation from the Regional Planning Advisory Committee
- gp. General Plan addition

Multi-Family Residential, Low (MFR-L), Moderate (MFR-M), High (MFR-H)

INTENT: The “MFR-L” designation is intended to provide for low-density multifamily residential development, such as duplexes and triplexes.

The “MFR-M” designation is intended to encourage long-term multifamily housing by allowing for higher population densities and by not allowing commercial lodging facilities; i.e., hotels, motels.

The “MFR-H” designation is intended to encourage multifamily units by allowing for higher population densities and to provide for commercial lodging facilities; i.e., hotels, motels.

PERMITTED USES

- Single-family dwelling
- Manufactured home used as a single-family dwelling¹ – MFR-L only ^c
- Duplexes and triplexes
- Accessory buildings and uses²
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Small-scale agriculture
- Transitional and Supportive Housing⁶
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act.**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- MFR-L Model units
- None stated for MFR-M and MFR-H

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

MFR-L, MFR-M and MFR-H

- Art galleries
- Quasi-public buildings and uses
- Public utility buildings and structures, not including service yards
- Country clubs and golf courses
- Condominiums, cooperatives, townhomes, cluster developments, apartments containing four or more units
- Parking lots and parking structures

MFR-H only

- Mobile-home parks (see Dev. Standards – Mobile Homes and RV Parks, Ch. 17)
- Recreational-vehicle parks (see Ch. 17)
- Social care facilities and related integrated professional offices
- Parking lots and parking structures when abutting a commercial district
- Hotels, motels, bed-and-breakfast establishments and dorms
- Transient rentals (fewer than 30 consecutive days) of four or more dwelling units only
- Manufactured housing subdivision (see Ch. 18)

DEVELOPMENT STANDARDS

Minimum Lot Area:

MFR-L

Minimum lot size – 7,500 sf ⁵

Single-family residences & duplexes – 7,500 sf
 Multiple family – 11,250 sf
 Condominiums, cooperatives, townhomes, cluster developments – 2 acres
 Schools – 5 acres

MFR-M

Minimum lot size – 10,000 sf⁵
 Condominiums, cooperatives, townhomes, cluster developments – 20,000 sf

MFR-H

Minimum lot size – 7,500 sf⁵
 Hotels, resort hotels, and motels – 20,000 sf
 Condominiums, cooperatives, townhomes, cluster developments – 20,000 sf

MFR-M Lots measuring less than 10,000 sq. ft. shall be limited to single-family & duplex uses.

Minimum District Area: **MFR-M** 3 acres
 MFR-H 5 acres

Minimum Lot Dimensions: Width – 60’
 Depth – 100’

MFR-L width for:

- Condominiums, cooperatives, townhomes, cluster developments – 150’
- Schools – 200’

Maximum Lot Coverage: **MFR-L** 40% **MFR-M and MFR-H** 60%

Minimum Setbacks:

Front: 20’ **Rear:** 10’ **Side:** 10’

See Section 04.120 for other provisions.

Building Density:

MFR-L

1 du/3,750 sq. ft. or 11.6 du/acre

MFR-M & -H

Condominiums, multifamily residences and similar uses – 15 du/acre

In no case shall projects containing density bonuses exceed 26 units/acre. Units designated as manager/employee housing unit shall not be counted in density calculations.

MFR-H

Hotels, motels, bed-and-breakfast establishments, etc. – 40 units/acre

Population Density: Maximum population density is 37.6 persons per acre for multifamily dwellings.

Maximum Building Height: 35’ See Table 04.010 for other provisions.

Landscaping: Projects subject to use permit shall submit a landscape site plan at the time of application. A minimum of 5% of the building site shall be landscaped in the MFR-L designation.

NOTES

1. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16), or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile Homes and RV Parks).
2. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
3. Densities stated are based upon availability of both community water and sewer.
4. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" (Ch. 04, Uses not listed as permitted).
5. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.
6. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations –

- Ch. 03 Uses Permitted
- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs
- Table 04.010 Building Heights

FOOTNOTES

- c. Clarification

Natural Habitat Protection (NHP)

INTENT: The “NHP” designation is intended to protect sensitive environmental habitats by minimizing site disturbance and development. Private lands placed in this district contain valuable wildlife habitat, scenic resources, and/or areas subject to natural hazards. Lands contained in this district are high priorities for land exchanges into public holding or purchases by land conservation organizations.

PERMITTED USES

- Single-family dwelling (excluding mobile homes)
- Accessory buildings and uses¹
- Wildlife preserves, botanical preserves, wetland preservation/banking, and similar uses ^{C, GP}
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- Transient rentals (rental for fewer than 30 consecutive days) of up to three dwelling units (i.e., rental cabins or bed-and-breakfast establishments).

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Construction of an accessory building prior to construction of the main building
- Limited-density residential development such as condominiums, cooperatives, townhouses, and cluster developments, if found to be compatible with the natural habitat area by the Commission
- Commercial lodging uses such as limited-scale hotels, motels, including lodges, bed-and-breakfast establishments, and cabins if found to be compatible with the natural habitat area by the Commission
- Recreation facilities, such as improved bike, cross country skiing, and pedestrian trails, golf courses, tennis courts, stables requiring modification of the natural landscape, if found to be compatible with the natural habitat area by the Commission
- Educational facilities such as a nature or interpretive center focusing on natural site characteristics, if found to be compatible with the natural habitat area by the Commission

DEVELOPMENT STANDARDS

Minimum Parcel Size: 2 acres

Minimum District Area: 5 acres

The Planning Commission may reduce the minimum district area in order to protect sensitive environmental habitats.

Minimum Lot Dimensions: None stated

Maximum Site Disturbance: 10% maximum lot coverage for all structures, parking and access is 5%. The county General Plan, area plans or specific plans may contain more-restrictive coverage limitations (i.e., see the June Lake Area Plan Natural Habitat Protection District policies). Project site plans shall show the extent of lot coverage and site disturbance.

Minimum Setbacks: 30 feet from any property line or road. Variances may be granted where the project is located to minimize impacts to significant natural site features, but shall not be granted to increase development intensity.

Density: 1 du/5 acres
Commercial lodging units, one unit/three acres

Population Density: Maximum population density is one person/acre for commercial lodging uses.

Maximum Building Height: 24' See for other provisions

Additional Requirements:

- Development projects in the NHP district shall be located in a manner that minimizes visual impacts on surrounding property owners and scenic highways or major thoroughfares. Visual screening may also be used to minimize visual impacts.
- Development projects, where feasible, shall be located away from or outside sensitive wildlife habitat areas.
- Projects in potential wetland areas shall receive 404 permit approvals or other applicable clearance from the Army Corps of Engineers prior to applying for County development permit.
- Other requirements may be required in area or specific plans.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Large-scale projects may be subject to a specific plan (Ch. 36) in conformance to the General Plan.
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.

SEE ALSO

Land Development Regulations –

- Ch. 03 Uses Permitted
- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Table 04.010 Building Heights

FOOTNOTES

- c. Clarification
- gp. General Plan addition

Open Space (OS)

INTENT: The “OS” designation is intended to protect and retain open space for future generations. These lands may be valuable for resource preservation (e.g., visual open space, botanical habitat, stream environment zones, etc.), low-intensity recreational uses, mineral resources, or other reasons.

PERMITTED USES

- Agriculture
- Bikeway, pedestrian ways, equestrian trails, cross country ski touring, ski-back trails
- Wildlife preserves, botanical preserves and similar uses ^{gp}
- Single-family dwelling ^{gp}
- Commercial aquaculture activities
- Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

None stated

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Recreation areas requiring significant modification of natural landscape – e.g., golf courses, tennis courts, commercial stables, downhill ski runs
- Accessory buildings and uses, including barns, stables and farm buildings
- Water storage tanks
- Mineral exploration activities (including geothermal exploration activities) ^{gp}

DEVELOPMENT STANDARDS

Minimum Parcel Size: None

Minimum District Area: None

Maximum Site Disturbance: 10% (includes lot coverage) ^{gp}

Density: 1 du/80 acres and an Accessory Dwelling Unit (see Ch. 16, Development Standards – Accessory Dwelling Units). ^{gp} No residential development is allowed if the parcel size is less than 80 acres ^c

Population Density: Approximately 0.06 persons per acre.

NOTES

1. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.
2. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280.

SEE ALSO

Land Development Regulations –

Ch. 04 Development Standards – General

Ch. 06 Development Standards – Parking

Table 04.010 Building Heights

FOOTNOTES

c. Clarification

gp. General Plan addition

Resource Management (RM)

INTENT: The “RM” designation is intended to recognize and maintain a wide variety of values in the lands outside existing communities. The RM designation indicates the land may be valuable for uses including but not limited to recreation, surface water conservation, groundwater conservation and recharge, wetlands conservation, habitat protection for special-status species, wildlife habitat, visual resources, cultural resources, geothermal or mineral resources. The land may also need special management consideration due to the presence of natural hazards in the area; e.g., avalanche-prone areas, earthquake faults, flood hazards, or landslide or rockfall hazards.

The RM designation provides for low-intensity rural uses in a manner that recognizes and maintains the resource values of the parcel.

Land subject to the land use authority of an agency other than the County may be designated RM with a reference to the appropriate plan as follows:

Humboldt-Toiyabe National Forest Land & Resource Management Plan – RM/TNF
Inyo National Forest Land & Resource Management Plan – RM/INF
Mono Basin National Forest Scenic Area Comprehensive Management Plan – RM/MB
Bureau of Land Management, Bishop Resource Management Plan – RM/BLM
California Department of Fish and Game Lands – RM/DFG
Mammoth Yosemite Airport Land Use Plan – RM/ALUP

These designations recognize the planning authority of other agencies on publicly owned lands only; the County has authority over private and LADWP (Los Angeles Department of Water and Power) lands throughout the unincorporated area.

PERMITTED USES

- Single-family dwelling
- Manufactured home used as a single-family dwelling¹
- Accessory buildings and uses²
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Resource exploratory activities that do not involve excavation, devegetation, or other potentially significant environmental effects
- Agricultural uses, provided that such uses are proposed in conjunction with a bona fide agricultural operation³, except those requiring a use permit
- Small-scale agriculture
- Accessory Dwelling Unit (as prescribed in Chapter 16, Development Standards – Accessory Dwelling Units)
- Non-commercial composting facilities where the operation does not create a nuisance problem and has less than 100 cubic yards of material on site at any given time
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- Resource exploratory activities that involve excavation, devegetation, or other potentially significant environmental effects

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Limited-scale lodging, such as small inns, bed-and-breakfast establishments, and cabins, if found by the Commission to be compatible
- Recreation facilities, such as improved bike trails, cross country ski trails, and pedestrian trails requiring modification of the natural landscape, if found by the Commission to be compatible with the natural habitat of the area
- Construction of an accessory building prior to construction of the main building
- Airports, heliports, taxiways, and landing strips for aircraft
- Mining and geothermal exploration projects
- Commercial composting facilities

DEVELOPMENT STANDARDS

Minimum Parcel Size: 40 acres or 1/4 of 1/4 section

Maximum Site Disturbance: 10% maximum lot coverage is 5%.

Maximum site disturbance may be increased in conformance to the specific plan process.

Minimum Setbacks:

Front: 50' **Rear:** 30' **Side:** 30'

Maximum Building Density: one du/lot and an Accessory Dwelling Unit (see Ch. 16, Development Standards – Accessory Dwelling Units).

Population Density: Maximum population density is 5.02 persons per 40 acres or approximately 0.13 persons per acre.

NOTES

1. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16), or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile-home and RV Parks).
2. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
3. "Agricultural uses" include agricultural sheds and warehouses; packing, processing, storage or sale of agricultural products and supplies, machinery, implements and equipment; transportation of agricultural products, supplies and equipment together with the necessary maintenance, repair and service of trucks and equipment used therein; the feeding and selling of livestock; aquaculture; accessory buildings and uses including barns, stables and other farm outbuildings; quarters for farm labor or other employees employed on the premises; stands for sale of agricultural products grown on the premises.
4. Large-scale projects may be subject to a Specific Plan (Ch. 36) in conformance to the General Plan.
5. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.

SEE ALSO

Land Development Regulations –

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs
- Table 04.010 Building Heights

Rural Mobile Home (RMH)

INTENT: The “RMH,” rural mobile home, district is intended to provide for development in rural areas within the county consistent with developed lifestyles when mixed uses are determined to be acceptable to the citizens of the RMH area. The RMH district is further intended to provide for mixed uses such as single-family residences, mobile homes used as residences, small-scale agriculture and the keeping of fowl and animals for personal use.

PERMITTED USES

- Single-family dwelling
- Small-scale agriculture
- Accessory buildings and uses¹
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Mobile home used as a single-family dwelling² sl
- Accessory Dwelling Unit (as prescribed in Chapter 16, Development Standards – Accessory Dwelling Unit)
- Transitional and Supportive Housing⁵
- Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- None stated

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Kennel
- Construction of an accessory building prior to construction of the main building
- Mobile-home parks (see Dev. Standards – Mobile Homes & RV Parks, Ch. 17 ^C)
- Manufactured housing subdivision (see Ch. 18)

DEVELOPMENT STANDARDS

Minimum Parcel Size: 1 acre ⁴

Minimum District Area: 5 acres

Minimum Lot Dimensions: Width – 60’
Depth – 100’

Maximum Lot Coverage: 40%

Minimum Setbacks:

Front: 20’ **Rear:** 10 sl’ **Side:** 10 sl’

Setbacks for Accessory Buildings Used as Barns or Stables

Front: 50’ **Rear:** 30 sl’ **Side:** 30 sl’

Building Density: 1 du/lot and an Accessory Dwelling Unit ^{8P} (see Ch. 16, Development Standards – Accessory Dwelling Units).

Population Density: Maximum population density is 5.02 persons per five acres or approximately one person per acre.

Maximum Building Height: 35' See Table 04.010 for other provisions.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. When there are two mobile homes on the same parcel, they must: 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16); or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile Homes and RV Parks).
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" (Ch. 04, Uses not listed as permitted).
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.
5. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations –

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Table 04.010 Building Heights

FOOTNOTES

- c. Clarification
- gp. General Plan addition
- sl. State Law requirement

Rural Residential (RR)

INTENT: The “RR” designation is intended to permit larger-lot single-family dwelling units with ancillary rural uses in areas away from developed communities. Small-scale agriculture, including limited commercial agricultural activities, is permitted.

PERMITTED USES

- Single-family dwelling
- Small-scale agriculture
- Accessory buildings and uses¹
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Manufactured home used as single-family dwelling ²
- Accessory Dwelling Unit (as prescribed in Chapter 16, Development Standards – Accessory Dwelling Unit)
- Transitional and Supportive Housing⁵
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

None stated

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Recreational amenities; e.g., art galleries, country clubs, and golf courses
- Kennel
- Construction of an accessory building prior to construction of the main building
- Mobile-home parks (see Dev. Standards – Mobile Homes & RV Parks, Ch. 17 ^c)
- Small-scale agriculture, including limited commercial agricultural activities ^{FP}
- Manufactured housing subdivision (see Ch. 18)

DEVELOPMENT STANDARDS

- Minimum Parcel Size:** 1 acre ⁴
- Minimum District Area:** 5 acres
- Minimum Lot Dimensions:** Width – 60’
Depth – 100’
- Maximum Lot Coverage:** 40%

Minimum Setbacks:

Front:	50’	Rear:	30 sl’	Side:	30 sl’
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Setbacks for Accessory Buildings Used as Barns or Stables

Front:	50’	Rear:	30 sl’	Side:	30 sl’
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Building Density: 1 du/lot and an Accessory Dwelling Unit ^{8P} (see Ch. 16, Development Standards – Accessory Dwelling Units).

Population Density: Maximum population density is 5.02 persons per five acres or approximately one person per acre.

Maximum Building Height: 35' See Table 04.010 for other provisions

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16), or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile Homes and RV Parks).
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" (Ch. 04, Uses not listed as permitted).
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by Environmental Health and Lahontan Regional Water Quality Control Board.
5. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations -

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Table 04.010 Building Heights

FOOTNOTES

- c. Clarification
- rp. Recommendation from the Regional Planning Advisory Committee
- gp. General Plan addition
- sl. State Law requirement

Rural Resort (RU)

INTENT: The “RU” designation is intended to provide appropriate sites for outdoor recreation facilities and limited visitor-oriented facilities and services in rural areas of the county. The district is intended to protect the environment and rural character of an area while allowing for compatible development.

PERMITTED USES

- Single-family dwelling
- Accessory buildings and uses¹
- Manufactured home used as a single-family dwelling²
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Small-scale agriculture
- Adult-oriented businesses conducted in compliance with the locational requirements of Chapter 19 of the Land Development Regulations (set forth in Section VI of this Land Use Element) and with the permit and other operational requirements of Chapter 5.45 of the Mono County Code
- Accessory Dwelling Unit (as prescribed in Chapter 16, Development Standards – Accessory Dwelling Unit)
- Transitional and Supportive Housing⁴
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- None stated

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Construction of an accessory building prior to construction of the main building
- Recreational-vehicle parks (see Dev. Standards – Mobile-home and RV Parks, Ch. 17)
- Hotels, motels, bed-and-breakfast establishments, cabins and other uses found to be similar by the Commission. Ancillary uses such as limited restaurants, lounges and convenience retail, provided the ancillary use does not occupy more than 25% of the project's habitable space
- Transient rentals (fewer than 30 consecutive days)
- Developed campgrounds
- Commercial recreational facilities such as cross country ski facilities, equestrian facilities, golf courses and facilities (if developed in conjunction with lodging facilities), marinas and boathouses
- Employee housing, if developed in conjunction with recreational/lodging facilities

DEVELOPMENT STANDARDS

Minimum Parcel Size: 5 acres

Minimum Lot Dimensions: Width – 60'
Depth – 100'

Site Disturbance: 10% (includes a maximum of 5% lot coverage).
Maximum site disturbance may be increased if the remainder of the parcel is preserved as open space in perpetuity.

Minimum Setbacks:

Front: 30' **Rear:** 30' **Side:** 30'

Building Density: One du per 5 acres and an Accessory Dwelling Unit (see Ch. 16, Development Standards – Accessory Dwelling Units. Lodging facilities may not exceed a maximum intensity of 40 units/acre and a total of 150 units/site. Spaces for recreational vehicles may not exceed a maximum density of 17 spaces/acre. Density for mixed uses on one parcel; e.g., motel units and RV spaces will be calculated at a proportionate rate.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16), or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile Homes and RV Parks).
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.
4. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations -

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs
- Table 04.010 Building Heights

Service Commercial (SC)

INTENT: The “SC” designation is intended to provide for a wide variety of wholesale, retail and service uses that are not normally compatible with uses permitted in other commercial districts; e.g., enclosed light manufacturing of a non-polluting type, limited outdoor storage.

PERMITTED USES

- Any proposed change of use when conducted within an existing conforming, legally developed structure. Exterior structural alterations, additional parking or outdoor storage shall require a use permit. The following uses are examples of such permitted uses within existing structures:
 - Cottage industry – e.g., limited recreational equipment, apparel and other finished products, crafts, printing, etc.;
 - Repair services – e.g., car repair and parts, plumbing, electrical, etc.;
 - Construction services – e.g., contractor or building services, engineering contractor^{TP}, cabinet-making, roofing, water-well drilling, contractor storage, etc.;
 - Transportation services, limited travel agents, bus terminals, enclosed packing and shipping terminals, existing truck and trailer parking – heavy- equipment storage^{TP};
 - Warehousing, enclosed retail and wholesale storage;
 - Sale lots – e.g., car sales, (requires a minimum one-half acre area);
 - Any combination of the permitted service commercial uses;
 - All permitted uses in the C designation; and
 - Construction supplies, materials and equipment storage^{TP}

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- All uses subject to Director Review in the C designation
- Collection, sorting and transportation of recyclables.

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- All uses subject to a use permit in the C designation
- All permitted uses in the C designation, but requiring new construction or alterations
- All uses utilizing outdoor storage
- **Commercial cannabis activity: Processing, Manufacturing Type N, Manufacturing Type P, Manufacturing Type 6, Testing, Retail, Distribution, and Microbusiness (only individual cannabis activities permitted in this designation shall be permitted in a Microbusiness), conducted in compliance with requirements of Chapter 13 of the Land Development Regulations and with the permit and operation requirements of Chapter 5.60 of the Mono County Code.**

DEVELOPMENT STANDARDS

Minimum Lot Area: 10,000 sf⁴

Minimum District Area: 3 acres

If abutting land use designations have a commercial or industrial land use designation, and existing uses in these abutting properties are compatible, a minimum district area of two acres may be considered.

Minimum Lot Dimensions: Width – 60’
Depth – 100’

Maximum Lot Coverage: 70%

Minimum Setbacks:

Front: 10’ **Rear:** 5’ **Side:** 0’

See Section 04.120 for other provisions.

Building Density: one du/lot and Accessory Dwelling Unit (see Ch. 16, Development Standards – Accessory Dwelling Units). Employee housing for those working on the premises subject to use permit.
rp

Density: Maximum population density is 5.02 persons per five acres or approximately one person per acre. ^{rp}

Maximum Building Height: 35' See Table 04.010 for other provisions.

Landscaping: Any uses subject to use permit shall be required to either landscape (per approved landscape plan) or leave in natural open space (i.e., ungraded) all areas not covered by impervious surfaces. Fencing, berms and/or landscaping may be required to buffer incompatible land uses as determined by the Director or the Commission.

Fences: None required, except when adjoining a residential district, then a screening fence or wall not less than 5 feet high or more than 6 feet in height shall be erected along adjoining residential district.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Densities stated are based upon availability of both community water and sewer.
3. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" Chapter 04, Uses not listed as permitted.
4. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.

SEE ALSO

Land Development Regulations –

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 07 Development Standards – Signs
- Table 04.010 Building Heights

FOOTNOTES

- rp. Recommendation from the Regional Planning Advisory Committee
- sl. State Law requirement

Single-Family Residential (SFR)

INTENT: The “SFR” district is intended to provide for the development of single-family dwelling units in community areas.

PERMITTED USES

- Single-family dwelling
- Accessory buildings and uses¹
- Animals and pets (see Animal Standards Section 04.270)
- Home occupations (see Home Occupation regulations, Section 04.290)
- Small-scale agriculture
- Accessory Dwelling Unit (as prescribed in Chapter 16, Development Standards – Accessory Dwelling Units)
- Manufactured home used as a single-family dwelling² s1
- Transitional and Supportive Housing⁶
- **Outdoor cultivation of a maximum of six mature and twelve immature cannabis plants under the Compassionate Use Act**

USES PERMITTED SUBJECT TO DIRECTOR REVIEW (Director Review Processing, Ch. 31)

- None stated

USES PERMITTED SUBJECT TO USE PERMIT (Use Permit Processing, Ch. 32)

- Cluster development of single-family dwellings on lots of 3+ acres
- Country clubs and golf courses
- Mobile-home parks (see Dev. Standards – Mobile Homes & RV Parks, Ch. 17) ^C
- Construction of an accessory building prior to construction of the main building
- Manufactured housing subdivision (see Ch. 18)

DEVELOPMENT STANDARDS

Minimum Lot Size: 7,500 sf ^{3,5}

Minimum District Area: 5 acres

Minimum Lot Dimensions: Width – 60’
Depth – 100’

Maximum Lot Coverage: 40%

Minimum Setbacks:

Front: 20’ **Rear:** 10’ **Side:** 10’

See Section 04.120 for other provisions.

Building Density: 1 du/lot and an Accessory Dwelling Unit (see Ch. 16, Development Standards – Accessory Dwelling Units).

Population Density:

Maximum population density of 15 persons per acre

Maximum Building Height: 35’ See Table 04.010 for other provisions.

NOTES

1. Accessory buildings and uses customarily incidental to any of the permitted uses are permitted only when located on the same lot and constructed simultaneously with or subsequent to the main building.
2. Provided that the unit is fewer than 10 years old and meets the criteria set forth in Section 04.280. When there are two mobile homes on the same parcel, they must 1) comply with the Accessory Dwelling Unit requirements (see Ch. 16), or 2) comply with State standards for a mobile-home park and obtain a use permit from the County (see Ch. 17, Mobile Homes and RV Parks).
3. Densities stated are based upon availability of both community water and sewer.
4. Uses may have been omitted from the list of those specified, hence the Commission may find other uses to be similar and not more obnoxious or detrimental to the public health, safety and welfare. See explanation of interpreting "similar uses" (Ch. 04, Uses not listed as permitted).
5. Lots requiring individual septic systems are subject to minimum dimensions as determined by the Lahontan Regional Water Quality Control Board.
6. Transitional and Supportive Housing projects are permitted in the same manner as other residential housing.

SEE ALSO

Land Development Regulations -

- Ch. 04 Development Standards – General
- Ch. 06 Development Standards – Parking
- Ch. 10 Development Standards – Equestrian Overlay District
- Table 04.010 Building Heights

FOOTNOTES

- c. Clarification
- sl. State Law requirement

Land Development Regulations

Chapter 4 – General

04.030 Uses not listed as permitted.

A. It is recognized that in the development of comprehensive land use development standards that:

1. Not all uses can be listed nor can future uses be anticipated; and
2. Uses may have been omitted from the list of those specified as permissible in each of the various Land Use Designations described in this Land Use Element, hence the phrase, "plus such other uses as the Commission finds to be similar and not more obnoxious or detrimental to the public health, safety and welfare." **Notwithstanding the above, commercial cannabis activities shall not be interpreted as a similar use; are explicitly excluded from "uses not listed as permitted;" and are prohibited unless stated otherwise.**

B. Interpretation of "similar uses."

Where the term "and such other uses as the Director or Commission finds to be similar and not more obnoxious ... " is mentioned, it shall be deemed to mean other uses that, in the judgment of the Director or the Planning Commission, as evidenced by a written decision, are similar to and not more obnoxious to the general welfare than the uses listed for the same designation. If a use is found similar to a permitted use or similar to a use requiring a Director Review or Use Permit, it shall also be permitted subject to the same requirements as its most similar listed use. The Director shall make the interpretation concerning uses permitted or uses permitted subject to director review; the Planning Commission shall make the interpretation for uses permitted subject to use permit. For interpretation of uses of a potentially controversial or sensitive nature, the Director may submit the matter to the Commission for an interpretation.

An interpretation of "similar uses" shall not apply to commercial cannabis activities, which are prohibited in all land use designations unless explicitly identified in the land use designation as a permitted use subject to use permit.

Any decision may be appealed in accordance with Chapter 47, Appeals.

Prior to taking an action to find a use similar to and not more obnoxious to the general welfare than the uses listed for the same designation, the Director or the Planning Commission shall find all of the following:

1. That the proposed use is consistent with this General Plan and any applicable area plans or specific plans;
2. That the proposed use is compatible with the intent of the land use designation and is applicable throughout the county in that designation;
3. That the use is capable of meeting the standards and requirements of that designation; and
4. That the use will be similar to and not be more obnoxious to the general welfare (i.e., health, safety) than the uses listed within the designation.

04.290 Home occupation.

Home occupations are permitted in all residential designations, subject to obtaining a business license and compliance with the following home-occupation standards. A proposed home occupation must be clearly incidental and secondary to the residential use of the parcel and must be carried on within on-site structures by inhabitants of the parcel.

In order to maintain the home occupation and the business license, the applicant shall comply with all of the following home-occupation standards at all times:

- A. The business shall be confined completely within the dwelling and ancillary structures, excepting two vehicles not to exceed one ton towing capacity each;
- B. The business shall involve no sales of merchandise other than that produced on the premises or merchandise directly related to and incidental to the occupation; as long as no other violation of any other subsection occurs;
- C. The business shall be carried on by members of the family occupying the dwelling, with no other persons employed;
- D. The business shall produce no evidence of its existence in the external appearance of the dwelling or premises, or in the creating of noise, odors, smoke or other nuisances to a greater degree than that normal for the neighborhood (i.e., no delivery trucks);
- E. The business shall not generate pedestrian, vehicular traffic, or parking needs beyond that normal in the neighborhood in which located;
- F. The business shall require no structural, electrical or plumbing alterations in the dwelling;
- G. The business shall involve no equipment other than that customarily used in dwellings; and
- H. The business shall involve no outdoor storage or advertising.
- I. A cottage food operation as defined in Section 113758 of the Health and Safety Code and in compliance with AB1616 shall be a permitted home occupation provided it complies with all applicable provisions of this section and the Health and Safety Code, as it may be amended. Any applicant for a home occupation under this subsection shall demonstrate he or she operates a qualifying cottage food operation. Notwithstanding the foregoing, subsection C above shall not apply to a cottage food operation.
- J. Modifications to the above requirements may be permitted with an Expanded Home Occupation Permit.
- K. Expanded Home Occupation permits require approval by the Planning Commission at a public hearing.
- L. **The business shall not involve commercial cannabis activities of any type.**

Expanded Home Occupation permit may be granted by the Planning Commission only when all of the following findings can be made in the affirmative:

1. That the proposed use is consistent with this General Plan and any applicable area plans or specific plans;
2. That the proposed use is compatible with the intent of the land use designation and is applicable throughout the county in that designation;
3. That the use is capable of meeting the standards and requirements of that designation; and

4. That the use will be similar to and not be more obnoxious to the general welfare (e.g., health, safety, noise, traffic generation) than the uses listed within the designation.

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Development Standards

Chapter 13 – Commercial Cannabis Activities

Sections:

13.010	Purpose
13.020	Definitions
13.030	Commercial Cannabis Activities Prohibited Unless Specifically Authorized by this Chapter
13.040	Compliance with Laws
13.050	Permits Required
13.060	Use Permit Application Requirements
13.070	General Standards and Requirements
13.080	Cannabis Cultivation
13.090	Cannabis Distribution and/or Processor
13.100	Cannabis Manufacturing
13.110	Cannabis Testing Facilities
13.120	Cannabis Retail and Delivery
13.130	Cannabis Microbusiness

13.010 Purpose

This Chapter provides regulations for the local permitting of commercial cannabis activities under specified conditions in the unincorporated areas of the County; its purpose is to protect the public health, safety, and welfare; enact strong and effective regulatory and enforcement controls in compliance with state law and any applicable federal enforcement guidelines; protect neighborhood character; and minimize potential for negative impacts on people, communities, and the environment in the unincorporated areas while accommodating the health needs of medical cannabis patients and establishing an avenue through which adult-use businesses may operate consistent with state law.

13.020 Definitions

Unless otherwise specified below, the definitions found in Mono County Code Chapter 5.60 shall apply to this Chapter.

13.030 Commercial Cannabis Activities Prohibited Unless Specifically Authorized by this Chapter

Except as specifically authorized in this Chapter, commercial cannabis activities which include, but are not limited to, cultivation, manufacturing, processing, storing, laboratory testing, labeling, sale, delivery, distribution or transportation of cannabis or cannabis products, and cannabis events are expressly prohibited in the County of Mono without state licenses and applicable local permits and licenses. For the purposes of this Section, “commercial cannabis activity” does not include the activities defined in Section 11362.1 and Section 11362.2 of the California Health & Safety Code related to personal use and cultivation.

13.040 Compliance with Laws

Owners and permittees shall ensure that all commercial cannabis activity operates in compliance with all applicable state and local laws, and any regulations promulgated thereunder. Nothing in this Chapter shall be construed as authorizing any actions that violate state or local law with respect to the operation of a commercial cannabis activity.

13.050 Permits Required

Prior to operation of a commercial cannabis activity the following shall be obtained through an application process with the Mono County Community Development Department (“Department”) as necessary:

- A. Conditional Use Permit (pursuant to Chapter 32 – Use Permit),
- B. Cannabis Operation Permit per Mono County Code 5.60,
- C. Business License from the Mono County Tax Collector, as required by Mono County Code Chapter 5.04, and
- D. Cannabis business tax certificate, if applicable.

13.060 Use Permit Application Requirements

All applications for a Conditional Use Permit for a commercial cannabis activity shall be filed with the Community Development Department on the specified form and/or in the manner prescribed by the Director of the Community Development Department, or his or her designee. In all cases the application shall contain, without limitation, the following documentation:

- A. If the applicant is not the landowner of the real property upon which the premises is located, the applicant shall provide to the County a document from the landowner or the landowner’s agent that states that the applicant has the right to occupy the property and acknowledging the applicant may use the property for the commercial cannabis activity for which the applicant is applying. An applicant shall also provide a copy of the rental agreement, as applicable.
- B. If the applicant is the landowner of the real property upon which the premises is located, the applicant shall provide to the County a copy of the title or deed to the property.
- C. Site plans, floor plans, conceptual improvement plans, and a general description of the nature, size, and type of commercial cannabis activity(s) being requested;
- D. Documentation, plans, or specifications demonstrating compliance with the General Standards and Requirements of this Chapter, 13.070, and any additional applicable requirements for specific commercial cannabis activities found in all applicable State and local laws and regulations.;
- D. A valid Mono County Business License (must be obtained prior to permit issuance); and
- E. All required application materials shall be prepared and submitted at the time of application, with the required fee. Incomplete applications shall be returned with a list of required components and may be resubmitted with completed documentation.

13.070 General Standards and Requirements

Commercial cannabis activities shall comply with all General Plan policies and regulations, in addition to this Chapter. The following general standards and requirements apply to all commercial cannabis activities permitted in the county:

- A. All commercial cannabis activity shall be conducted between licensed and permitted cannabis operations.
- B. The Permittee shall be responsible for ensuring that all commercial cannabis activities on the premises operate in good standing with permits and licenses required by Mono County Code and State law. Failure to take appropriate action shall be grounds for the modification or revocation of the Use Permit;
- C. Site Control. All commercial cannabis activity shall meet the following site control standards:
 - 1. No commercial cannabis activity shall be allowed within six hundred (600) feet of schools providing instruction to kindergarten or any grades 1 through 12, day care or youth centers, parks, ballfields, playgrounds, libraries, community centers, and licensed child care facilities; and
 - 2. An additional corridor of exclusion applies in the Crowley Lake community on Crowley Lake Drive between the library/park (3627 Crowley Lake Drive) and the ballfield (526 Pearson Road) to protect minors that may be traveling between these attractions.
- D. Setbacks.

1. All commercial cannabis activities shall meet existing setbacks established in General Plan Chapter 4 – Land Use Designations and 4.120 Yards and Setbacks. Additional setback requirements per commercial cannabis activity type shall be set forth in specific sections of this Chapter.

E. Odor Control.

1. An odor mitigation plan is required to demonstrate that odors generated by the commercial cannabis activity shall not unreasonably impact adjacent properties and uses, or that odor mitigation measures are not applicable due to lack of cannabis-related odor generation, location or siting, design features, or other factors.
2. An odor mitigation plan shall ensure that cannabis odors are mitigated outside of the facility; on adjacent property or public right of way; on or about the exterior or interior common area walkways, hallways, breezeways, foyers, lobby areas, or any other areas available for use by common tenants or the visiting public; or within any other unit located inside the same building as a commercial cannabis activity, and may include the following:
 - i. Odor-control filtration and ventilation system(s) to control odors;
 - ii. Devices and/or techniques incorporated into the facility or premise to mitigate the off-site detection of Cannabis odors.
3. An audit of the Odor Mitigation Plan and its effectiveness shall be conducted upon the issuance, and during annual inspections, of a Commercial Cannabis Operation Permit.

F. Signage and Notices.

1. A Sign Plan shall be required to demonstrate compliance with General Plan Land Development Regulations, Chapter 4.190 Signs, and Chapter 7 Signs.
2. No banners, flags, billboards or other prohibited signs may be used at any time.

G. Visual Screening/Fencing.

1. All Cannabis, Cannabis Products and Cannabis Accessories shall be screened from view from a public right of way to the best of the Permittee's ability.
2. Fencing installed on or around the premises shall comply with all other applicable County and State laws and regulations regarding height and location restrictions.
3. If linear features are proposed, a Visual Screening Plan is required to demonstrate visual compatibility with the surrounding landscape, viewsapes, and/or community character, including but not limited to fencing. A Visual Screening Plan shall be submitted with the application and be compatible with:
 - i. General Plan Land Use Element Conservation/Open Space Element 05-02 Issues/Opportunities/Constraints, Visual Resources and 05-03 Policies, Visual Resources;
 - ii. General Plan Land Use Element 02-06 Land Development Regulations, Chapter 4.160 Fences, Screening and Landscaping;
 - iii. General Plan Appendices, 09-03 Mono County General Design Guidelines, Chapter 2, Site Planning & Landscape; and
 - iv. Landscaping species shall be consistent with those identified in General Plan Appendices 09-03, Mono County General Design Guidelines, "Plants."
 - v. Visual screening shall blend into the surrounding landscape as best as possible.

H. Lighting.

1. A Lighting Plan demonstrating compliance with the following:
 - i. All commercial cannabis activities shall comply with General Plan Land Use Element Chapter 23 – Dark Sky Regulations regardless of activity type or Premise location.
 - ii. Design specifications and/or cut sheets for all proposed exterior lighting shall be detailed in the Lighting Plan.
2. Commercial cannabis activities located north of Mountain Gate Park shall comply with Land Use Element Chapter 23 – Dark Sky Regulations.

I. Parking.

1. A Parking Plan depicting availability and requirements for parking shall be submitted. The Plan shall demonstrate the provision of adequate on-site parking for all employees and allow for loading and unloading.
 2. The Parking Plan shall comply with General Plan Land Development, Chapter 6 - Parking.
- J. Noise.
1. Noise generation shall comply with the Mono County General Plan Noise Element and Mono County Code, Chapter 10.16.
 2. The General Plan Noise Element shall apply to all commercial cannabis activities.
 3. The Planning Commission may approve the use of a “fixed noise source,” as defined in Mono County Code Chapter 10.16, or “generator” as defined in state law and regulation, provided certain criteria are considered, including but not limited to:
 - i. Applicant has successfully demonstrated compliance with Mono County Code Chapter 10.16 and all applicable local and State law and regulation;
 - ii. Appropriate sound-deadening features and infrastructure have been installed where applicable; and
 - iii. Impacts on adjacent properties and the neighborhoods have been evaluated and considered negligible; and
 - iv. The premise location has power constraints such that the prohibition of the use of such equipment would be overly burdensome on the operation.
- K. Fire Protection. All regulations of the local fire district shall be met to ensure adequate access, water availability and other conditions for fire protection.
1. Commercial cannabis activities shall comply with General Plan Land Development Regulations, Chapter 22, Fire Safe Regulations; PRC Sections 4290 and 4291; and the current California Building Code.
 2. Fire Prevention Plan. The permittee shall prepare, submit, and implement a Fire Prevention Plan for construction and ongoing operations and obtain a Will-Serve letter from the local fire protection district. The Fire Prevention Plan shall include, but not be limited to: emergency vehicle access and turn-around at the facility site(s), vegetation management and fire-break maintenance around all structures.
 3. All regulations of the local fire district shall be met to ensure adequate access, water availability and other conditions for fire protection.
- L. Security Plan. Compliance with the security plan approved under the Cannabis Operation Permit (Mono County Code Chapter 5.60) is required.
- M. Water Conservation. Water conservation measures, water capture systems, or grey water systems shall be incorporated, consistent with the Resource Efficiency Plan policies, to minimize use of water where feasible.

13.080 Cannabis Cultivation

In addition to 13.070 requirements, a permit for cultivation is subject to the following additional requirements:

- A. Setbacks
1. Outdoor cultivation areas and all associated structures located on or around the premises shall meet all applicable setback requirements set forth in the Land Use Designation Chapter 02-04.
 2. Outdoor cultivation areas shall be set back three-hundred (300) feet from 1) existing habitable space under separate ownership, measured from the nearest boundary line of the cultivation area to the nearest point of the habitable space; 2) the property line of any neighboring parcel under a different land use designation; 3) any public or private road or other vehicular path of travel serving, or intended to serve, as access for multiple properties; and 4) any public and formally identified non-motorized or multi-modal pathway.
 3. All structures used for indoor cultivation and all structures used for drying, curing, grading, trimming or processing shall comply with the setbacks for the land use designation. There

shall be no evidence of cannabis cultivation outside the structure (e.g., the use shall comply with the Visual Screening Plan, Sign Plan, and Mono County Code Chapter 5.60).

4. Cultivation within a “hoophouse” or shade-cloth structure shall be subject to the requirements of this Chapter, including the parcel restrictions, setbacks, and all General Standards and Requirements (Section 13.070).
5. The Planning Commission may modify the requirements if all of the following findings can be made for an alternative site plan:
 - i. The requested modification(s) improve security, visual mitigation, and/or odor mitigation of the cannabis activity without increasing or creating new impacts that otherwise would not have existed under the required standards;
 - ii. The approval of the alternative site plan will not constitute a special privilege inconsistent with the limitations upon other properties in the vicinity and in the land use designation in which the property is situated; and
 - iii. The approval of the alternative site plan will not be detrimental to the public welfare or injurious to property or improvements in the area in which the property is situated.
- B. *Lighting.* Interior light systems shall include window coverings to confine light and glare to the interior of the structure and be detailed within the Lighting Plan. Light mitigation measure shall be utilized from sunset to sunrise to avoid nighttime glare, as required in California Department of Food and Agriculture State Code 8304.
- C. *Dust Control.* Dust control measures shall be utilized on access roads and all ground-disturbing activities shall be conducted in compliance with the Great Basin Unified Air Protection Control District regulations and Mono County grading requirements.
- D. The Permittee shall provide a site plan identifying all cultivation area(s) to ensure that the total canopy size of cannabis cultivation does not individually exceed the amounts authorized by County permits and State law.
- E. In no case shall any hazardous, flammable, or explosive substances be used to process or manufacture Cannabis Products on the premises unless all necessary permits have been obtained from all appropriate agencies.
- F. *Closed to general public.* Cannabis cultivation premises shall be inaccessible by the general public unless supervised by the permittee.
- G. In no case shall a building intended for residential use be used for cultivation.
- H. In reviewing an application for a Use Permit to cultivate cannabis, the following additional information may be requested:
 1. Projected energy demand and proposed renewable energy generation facilities; and
 2. Unique identifier, inventory, and quality control procedures.

13.090 Cannabis Distribution and/or Processor

In addition to 13.070 requirements, a permit for distribution is subject to the following additional requirements:

- A. Indicate truck parking and loading areas;
- B. Storage and handling plans; and
- C. *Closed to general public.* Cannabis distribution premises shall be fully enclosed and inaccessible by the general public unless supervised by the permittee.
- D. Any other relevant information requested by the Director of the Community Development Department, or his or her designee.
- E. The information provided may be held in a confidential file, exempt from disclosure as a public record pursuant to Government Code Section 6255(a).

13.100 Cannabis Manufacturing

In addition to 13.070 requirements, a permit for manufacturing is subject to the following additional requirements:

- A. A Cannabis manufacturer shall manufacture cannabis products only; products that do not contain cannabis shall not be manufactured at the same premises.
- B. In no case shall any hazardous, flammable, or explosive substances be used to process or manufacture cannabis products on the premises unless all necessary permits have been obtained from all appropriate agencies;
- C. Closed to general public. Cannabis manufacturing premises shall be fully enclosed and inaccessible by the general public unless supervised by the permittee.
- D. Closed loop system. Cannabis manufacturing using volatile solvents must utilize a closed-loop system certified by a qualified engineer and approved by the County Building Official and local Fire District Chief.

13.110 Cannabis Testing Facilities

In addition to 13.070 requirements, a permit for testing is subject to the following additional requirements:

- A. Certificate of accreditation from an approved accrediting body;
- B. Closed to general public. Cannabis testing premises shall be fully enclosed and inaccessible by the general public unless supervised by the permittee.
- C. The information provided may be held in a confidential file, exempt from disclosure as a public record pursuant to Government Code Section 6255(a).
- D. Any other relevant information requested by County departments.

13.120 Cannabis Retail and Delivery

In addition to 13.070 requirements, a permit for retail and delivery is subject to the following additional requirements:

- A. Delivery. All offsite customer delivery of cannabis and/or cannabis products is subject to Mono County Code Chapter 5.60.
- B. On-Site Sales. All retail sales and dispensing of cannabis and cannabis products shall be conducted in-person on the premises of the cannabis retailer. This section does not prohibit transportation of cannabis or cannabis products on public roads by a state-licensure transporting cannabis or cannabis products in compliance with California Business & Professions Code section 26000, et seq.
- C. Cannabis retailers must operate in a permanently constructed, fixed structure. Cannabis retailing is not permitted from a vehicle or non-permanent structure.
 - 1. The entrance to an A-permit cannabis retailer shall have a clearly and legibly posted notice that no person under the age of twenty-one (21) years shall be allowed on the premises.
 - 2. The entrance to an M-permit cannabis retailer shall have a clearly and legibly posted notice that no person under the age of eighteen (18) years of age shall be allowed on the premises.

13.130 Cannabis Microbusiness

In addition to 13.070 requirements, a permit for a microbusiness is subject to the following additional requirements:

- A. A cannabis microbusiness that includes cultivation, manufacturing, distribution and/or retail within one State license shall comply with all permit and operating requirements set forth in this Chapter for cannabis cultivation, cannabis distribution, cannabis manufacturing, and cannabis retailer.
- B. In reviewing an application for a Use Permit the following additional information may be requested:
 - 1. Storage protocol and hazard response plan; and
 - 2. Any other relevant information requested by the Community Development Director or his or her designee.

3. *The information provided may be held in a confidential file, exempt from disclosure as a public record pursuant to Government Code Section 6255(a).*

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Chapter 24 - Right to Farm Regulations

24.010 Definitions.

“**Agricultural land**” means land designated in the Land Use Element of the Mono County General Plan as “Agricultural,” regardless of the minimum acreage associated with the designation.

“**Agricultural activity, operation, or facility or appurtenances thereof**” (herein collectively referred to as “agricultural operations”) means and includes, but is not limited to the cultivation and tillage of the soil, dairying, the production cultivation, growing, and harvesting of any agricultural commodity including timber, viticulture, apiculture, or horticulture, aquaculture, the raising of livestock, fur-bearing animals, fish, or poultry, and any practices performed by a farmer or on a farm as incident to or in conjunction with those farming operations, including preparation for market, delivery to storage or to market, or delivery to carriers for transportation to market. **Any commercial cannabis activity including, but not limited to, production, cultivation, propagation, distribution, or sale of cannabis in any form is excluded from this definition.**

24.020 Findings.

The Board of Supervisors finds that it is in the public’s interest to preserve and protect agricultural land and agricultural operations within Mono County. The Board of Supervisors also finds that when nonagricultural land uses occur in or near agricultural areas, agricultural operations frequently become the subjects of nuisance complaints due to the lack of information about such operations. Such actions discourage investments in farm improvements to the detriment of agricultural uses and the viability of the county’s agricultural industry as a whole.

24.030 Purpose and intent.

The purposes of this chapter are to protect agricultural operations on land designated as Agricultural from conflicts with adjacent or nearby non-agricultural land uses, to support and encourage continued agricultural operations in the county, and to forewarn prospective purchasers of property located adjacent to or near agricultural operations of the inherent attributes of such purchase including, but not limited to, the sounds, odors, dust and chemicals that may accompany agricultural operations so that such purchasers and residents will understand the inconveniences that accompany living near agricultural operations and be prepared to accept those inconveniences as the natural result of living in or near agricultural lands.

This chapter is not to be construed as in any way modifying or abridging State law as set out in the California Civil Code, Health and Safety Code, Fish and Game Code, Food and Agricultural Code, Water Code, or any other applicable provision of State law relative to nuisance.

24.040 Nuisance.

No agricultural operation conducted or maintained for commercial purposes and in a manner consistent with proper and accepted standards within the agricultural industry as established and followed by similar agricultural operations in the same locality, shall be or become a nuisance, private or public, due to any changed condition in or about the locality, after the same has been in operation for more than three years if it was not a nuisance at the time it began.

24.050 Disclosure.

- A. Mono County recognizes the statewide policy to protect and encourage agriculture. Sections 3482.5 and 3482.6 of the California Civil Code and Section 24.040 of the Mono County General Plan protect certain preexisting agricultural production and processing operations (“agricultural operations”) from nuisance claims. If your property is near a protected agricultural operation, you may be subject to certain inconveniences and/or discomforts that are protected by law. In order for the agricultural

operation to be protected, the following requirements of Civil Code Sections 3482.5 and 3482.6 must be satisfied:

1. The agricultural operation must be conducted or maintained for commercial purposes;
 2. The agricultural operation must be conducted or maintained in a manner consistent with proper and accepted customs and standards as established and followed by similar agricultural operations in the same locality;
 3. The agricultural operation must predate the affected use(s) on your property;
 4. The agricultural operation must have been in existence for more than three years; and
 5. The agricultural operation must not have been a nuisance at the time it began.
- B. If your property is near an agricultural operation in the unincorporated area of the county, which satisfies the above requirements, you may at times be subject to inconvenience and/or discomfort arising from that operation. Such inconvenience may include (depending upon the type of agricultural operation protected), but is not necessarily limited to, the following: noise, odors, fumes, dust, legal pesticide use, fertilizers, smoke, insects, farm personnel and truck traffic, visual impacts, nighttime lighting, operation of machinery and the storage, warehousing and processing of agricultural products or other inconveniences or discomforts associated with the protected agricultural operations. For additional information pertaining to this disclosure and the county Right to Farm standards as set forth in the county General Plan, or concerns with an agricultural operation, please contact the Mono County Agricultural Commissioner's office.
- C. This disclosure statement is given for informational purposes only and nothing in this chapter or in the disclosure statement shall prevent anyone from complaining to any appropriate agency or taking any other available remedy concerning any unlawful or improper agricultural practice.
- D. The disclosure statement set forth above shall be used as described in Section 24.060.

24.060 Notification.

Upon any transfer of real property located in the unincorporated area of the county by sale, exchange, installment land sale contract (as defined in Civil Code Section 2985), lease with an option to purchase, any other option to purchase, ground lease coupled with improvements, residential stock cooperative, improved with or consisting of not less than one nor more than four dwelling units, or resale transaction for a manufactured home (as defined in Health and Safety Code Section 18007) or a mobile home (as defined in Health and Safety Code Section 18008), which manufactured home or mobile home is classified as personal property and intended for use as a residence, the transferor shall deliver to the prospective transferee the written disclosure statement required by this chapter. The disclosure statement shall be delivered in the manner set forth in Civil Code Sections 1102.2 and 1102.10. Exceptions to the applicability of this section are set forth in Civil Code Section 1102.2. The written disclosure shall be set forth in, and shall be made on a copy of, the following disclosure form:

LOCAL OPTION
REAL ESTATE TRANSFER DISCLOSURE STATEMENT

THIS DISCLOSURE STATEMENT CONCERNS THE REAL PROPERTY SITUATED IN THE UNINCORPORATED AREA OF THE COUNTY OF MONO, STATE OF CALIFORNIA, DESCRIBED AS _____ . THIS STATEMENT IS A DISCLOSURE OF THE CONDITION OF THE ABOVE PROPERTY IN COMPLIANCE WITH CHAPTER 24 OF THE MONO COUNTY GENERAL PLAN AS

OF _____, 2006. IT IS NOT A WARRANTY OF ANY KIND BY THE SELLER(S) OR ANY AGENT(S) REPRESENTING ANY PRINCIPALS(S) IN THIS TRANSACTION, AND IS NOT A SUBSTITUTE FOR ANY INSPECTIONS OR WARRANTIES THE PRINCIPAL(S) MAY WISH TO OBTAIN.

I.

SELLER'S INFORMATION

The Seller discloses the following formation with the knowledge that even though this is not a warranty, prospective Buyers may rely on this information in deciding whether and on what terms to purchase the subject property. Seller hereby authorizes any agent(s) representing any principal(s) in this transaction to provide a copy of this statement to any person or entity in connection with any actual or anticipated sale of the property.

THE FOLLOWING ARE REPRESENTATIONS MADE BY THE SELLER(S) AS REQUIRED BY THE COUNTY OF MONO, AND ARE NOT THE REPRESENTATIONS OF THE AGENT(S) IF ANY. THIS INFORMATION IS A DISCLOSURE AND IS NOT INTENDED TO BE PART OF ANY CONTRACT BETWEEN THE BUYER AND SELLER.

“The County of Mono recognizes the statewide policy to protect and encourage agriculture. Sections 3482.5 and 3482.6 of the California Civil Code and Section 24.040 of the Mono County General Plan protect certain preexisting agricultural production and processing operations (“agricultural operations”) from nuisance claims. If your property is near a protected agricultural operation, you may be subject to certain inconveniences and/or discomforts that are protected by law. In order for the agricultural operation to be protected, the following requirements of Civil Code Sections 3482.5 and 3482.6 must be satisfied:

1. The agricultural operation must be conducted or maintained for commercial purposes;
2. The agricultural operation must be conducted or maintained in a manner consistent with proper and accepted customs and standards as established and followed by similar agricultural operations in the same locality;
3. The agricultural operation must predate the affected use(s) on your property;
4. The agricultural operation must have been in existence for more than three years; and
5. The agricultural operation must not have been a nuisance at the time it began.

If your property is near an agricultural operation in the unincorporated area of the county, which satisfies the above requirements, you may at times be subject to inconvenience and/or discomfort arising from that operation. Such inconvenience may include (depending upon the type of agricultural operation protected), but is not necessarily limited to, the following: noise, odors, fumes, dust, legal pesticide use, fertilizers, smoke, insects, farm personnel and truck traffic, visual impacts, nighttime lighting, operation of machinery and the storage, warehousing and processing of agricultural products or other inconveniences or discomforts associated with the protected agricultural operations. For additional information pertaining to this disclosure and the county Right to Farm standards as set forth in the county General Plan, or concerns with an agricultural operation, please contact the Mono County Agricultural Commissioner’s office.”

Seller _____ Date
Seller _____ Date

II.

BUYER(S) AND SELLER(S) MAY WISH TO OBTAIN PROFESSIONAL ADVICE AND/OR INSPECTIONS OF THE PROPERTY AND TO PROVIDE FOR APPROPRIATE PROVISIONS IN A CONTRACT BETWEEN BUYER AND SELLER(S) WITH RESPECT TO ANY ADVICE/INSPECTIONS/DEFECTS.

I/WE ACKNOWLEDGE RECEIPT OF A COPY OF THIS STATEMENT.

Seller _____ Date _____ Buyer _____ Date _____
Seller _____ Date _____ Buyer _____ Date _____

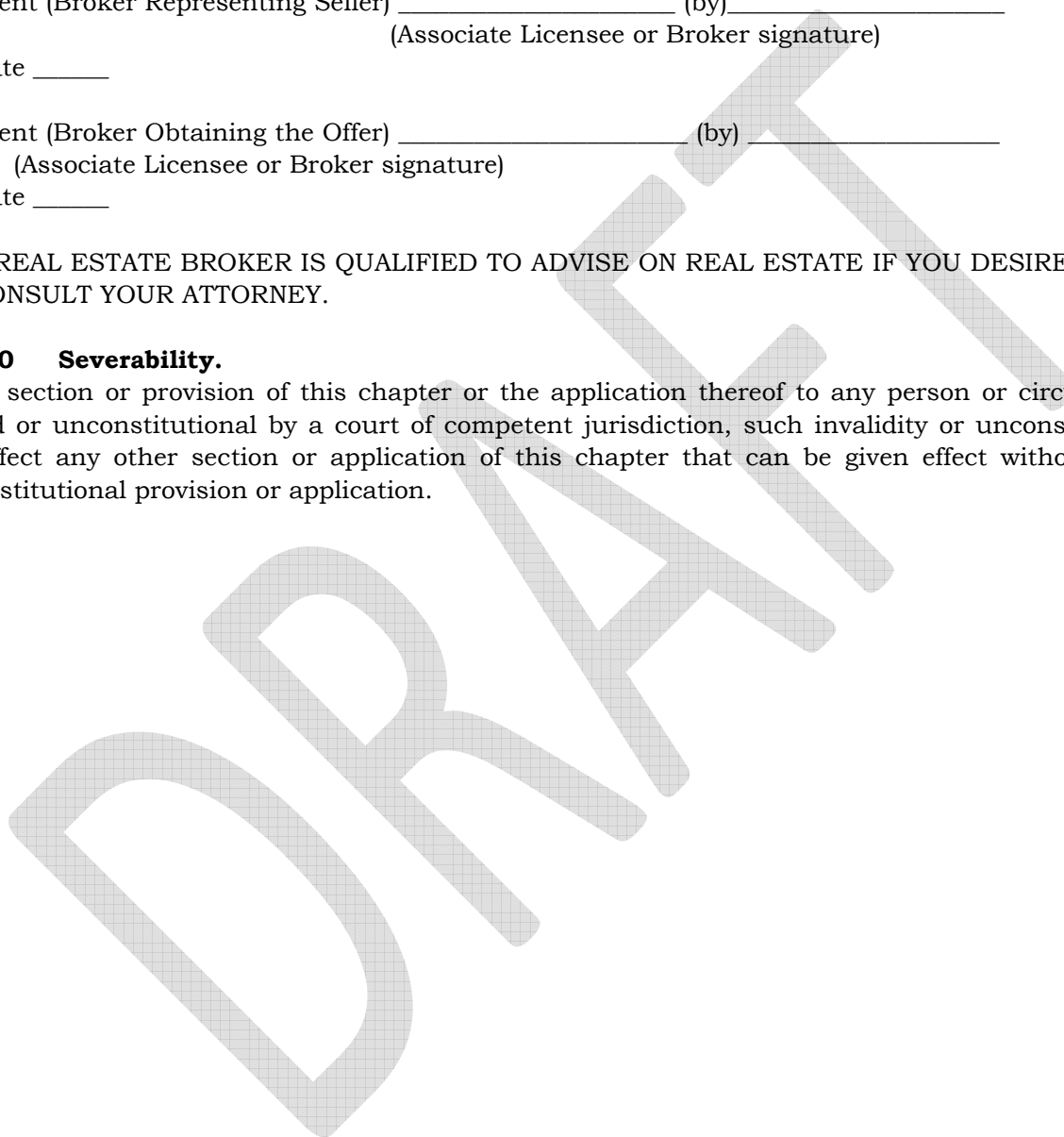
Agent (Broker Representing Seller) _____ (by) _____
(Associate Licensee or Broker signature)
Date _____

Agent (Broker Obtaining the Offer) _____ (by) _____
(Associate Licensee or Broker signature)
Date _____

A REAL ESTATE BROKER IS QUALIFIED TO ADVISE ON REAL ESTATE IF YOU DESIRE LEGAL ADVICE, CONSULT YOUR ATTORNEY.

24.070 Severability.

If any section or provision of this chapter or the application thereof to any person or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other section or application of this chapter that can be given effect without the invalid or unconstitutional provision or application.



GPA 18-01 B) SHORT-TERM RENTALS

SECTION I: NEW PROPOSED ISSUES, OPPORTUNITIES AND CONSTRAINTS AMENDMENTS

Countywide

16. *The short-term rental market (i.e., rentals for less than 30 days) in residential neighborhoods has exploded worldwide, exhibiting a 15x growth rate from 2008 to 2016. The market is dynamic and seasonal, and rentals have become mainstream. No “silver bullet” exists; a variety of creative solutions and mechanisms is needed to address the complexity of the issue. (Also see June Lake Issues, Opportunities and Constraints for more details based on an extensive public engagement effort.)*
17. *The short-term rental phenomenon in residential neighborhoods has some basis in the idea that excess assets can be rented to or shared with others, potentially for a fee that benefits the owner. Given the growth in the short-term rental market, the market has evolved from a small-scale supplemental sharing model to a full investment or business model.*
18. *Very few legal mechanisms exist that require accountability by online rental platforms, and some of these platforms are lobbying for regulations at the state level to limit local government power. As a result, a regulatory solution is not likely to emerge any time soon by regulating online platforms unless legal proceedings are pursued.*
19. *Differentiating between residential neighborhood impacts of illegal rentals vs. legal rentals is difficult, and the court of public opinion often does not recognize a difference. The County has received very few complaints against regulated and properly permitted short-term rentals.*
20. *Local governments like Mono County are challenged to provide cost-effective enforcement, whether rentals are legal or illegal, due to 1) rental properties spread across many hosting platforms; 2) listings being highly dynamic, constantly changing and requiring frequent monitoring and tracking; 3) data not easily accessible through the hosting platforms, making acquisition of addresses, owners, frequency of renting, etc., very difficult; and 4) hosting platforms that prevent property owners from including permit data on their listing. A multi-pronged enforcement effort is needed to be successful and should be coordinated across County departments.*
21. *Industry data indicates short-term rentals will not stop if they are banned or prohibited. They will continue to be an issue that potentially impacts neighborhoods and requires a County response.*
22. *The increase in short-term rentals in single-family residential areas has the potential to further reduce the already limited housing stock available for workforce housing.*
23. *Short-term rentals in single-family residential areas meet a tourism market need and has the potential to utilize existing units for additional visitor accommodations, rather than units remaining vacant and not contributing to the local economy. According to census data, Mono County has the second-highest vacation home ownership percentage of counties in the state.*

June Lake – Community Development: Land Use

16. *In recognition of the complexity, controversy, and sometimes personal nature of the impacts of short-term rentals in residential neighborhoods, effort is being made to avoid the trap of “yes” vs. “no” in policy and regulatory solutions, which often result in a polarized discussion that does not delve into*

nuances of how to best tailor policies and regulations to solve problems and take advantage of opportunities.

17. In order to provide opportunity for public input, develop and identify any consensus/common ground in the best interests of the community, engage residents in conversations about the character of their neighborhoods, and seek certainty and finality regarding short-term rentals, over 50 hours of community workshops were held supported by over 300 hours of staff time from December 2016 to December 2017. Workshops included education on the existing industry/market, County regulations and identification of community character; technical considerations and issues of individual neighborhoods; concerns and negative impacts; opportunities and benefits; and potential solutions; and the input was used as the basis for the development of policies and regulations.
18. Concerns expressed about short-term rentals include disruption of the sense of neighborhood, impacts to quality of life, inappropriate behavior and lack of respect for the neighborhood by renters, lack of enforcement, poor management, reduction in workforce housing units and property values, reduction in safety, inequitable competition for traditional hotels/motels, private road ownership and liability, road conditions, inadequate ingress and egress, small lot sizes, and environmental and wildlife issues.
19. Opportunities expressed about short-term rentals include meeting a tourism market need, economic development for June Lake, tax revenue for the County, assisting homeowners in keeping and upgrading their properties, the potential for reduced impact compared to long-term rentals, accountability and enforcement through regulation, protecting property rights, and educating, socializing with, and serving as ambassadors to visitors.

SECTION II: NEW PROPOSED COUNTYWIDE LAND USE ELEMENT POLICY AMENDMENTS:

Objective 1.L. Regulations of short-term rentals in residential land use designations (e.g., SFR, ER, RR, MFR-L or RMH, excluding MFR-M and MFR-H) are needed to protect residential neighborhood character and quality of life, as well as capture potential benefits to the extent possible.

Policy 1.L.1. Approvals of Type I and Type III short-term rental operations shall be specific to the property owner and non-transferrable. Sale or transfer of the property renders the approval to operate the rental null and void.

Action 1.L.1.a. The following permits are required to operate Type I and III short-term rentals: 1) a Use Permit pursuant to Chapter 25, and 2) a Short-Term Rental (STR) Activity Permit pursuant to Mono County Code Section 5.65. The STR Activity Permit shall be specific to the property owner and non-transferrable.

Policy 1.L.2. Short-term rentals in single-family residential neighborhoods should support a model for the supplemental sharing of excess assets, rather than a full business or investment model.

Action 1.L.2.a. Only the property owner may apply for a short-term rental use permit, and the owner is the party directly responsible for the management of the unit.

Action 1.L.2.b. Short-term rental permits shall be limited to one per person or entity and one per parcel.

Policy 1.L.3. *In addition to reasonable opposition by the neighborhood, short-term rental applications may be denied in neighborhoods with certain safety and/or infrastructure characteristics that are not compatible with visitor use, or where conflicts with other regulations exist.*

Action 1.L.3.a. *Short-term rental applications may be denied where one or more of the following safety or infrastructure conditions exist:*

- *Emergency access issues due to a single access point to/from the neighborhood (see Safety Element, Objective 5.D. and subsequent policies, and Land Use Element 04.180).*
- *Access to the parcel, in whole or part, includes an unimproved dirt road (e.g., surface is not paved or hardened with a treatment) and/or roads are not served by emergency vehicles.*
- *The majority of parcels in a neighborhood/subdivision are substandard or small (less than 7,500 square feet), potentially resulting in greater impacts to adjacent neighbors and/or changes to residential character.*
- *Current water or sewer service is inadequate or unable to meet Environmental Health standards.*

Action 1.L.3.c. *Opposition by a Homeowner's Association (HOA) Board on a short-term rental application shall be considered and may constitute reasonable neighborhood opposition. The HOA Board should send a Board-approved comment letter on the project to the County prior to the public hearing or testify at the hearing.*

Action 1.L.3.d. *Uses on federal lands (e.g., Forest Service cabins) are governed by federal regulations; however, these rentals are required to comply with County transient occupancy tax requirements.*

Policy 1.L.4. *To support the tourist economy, short-term rentals are allowed in a limited form, and additional opportunities may be explored.*

Action 1.L.4.a. *Support an even playing field, e.g., equitable regulations and taxation, between hotels/motels and short-term rentals to support existing commercial lodging facilities.*

Policy 1.L.5. *Expand the enforcement effort to be more proactive, comprehensive, and include a larger suite of tools and methods, subject to County resource availability and legality.*

Action 1.L.5.a. *Implement an education campaign regarding short-term rentals, which may include a flier in property tax bills or other County mailings/communications, posting regulations on hosting websites (e.g., Airbnb's "Responsible Hosting" webpage), refocus the County's related webpage, information via Mono County tourism marketing and the Chamber of Commerce, and local media articles.*

Action 1.L.5.b. *Consider providing for a private right of action for property owners within 100' of a short-term rental, similar to the City and County of San Francisco, which may be resolved in small claims court and does not provide for attorneys' fees recovery.*

Action 1.L.5.c. *Provide an anonymous reporting hotline for illegal rental activity and complaints.*

Action 1.L.5.d. *The County shall, resources permitting, invest in technology, systems, and services to support identification of violations, tracking, enforcement actions, and other compliance issues.*

Action 1.L.5.e. *The County shall, within legal constraints, coordinate information between departments such as Community Development, Environmental Health, Tax Collector, Sheriff, and Assessor to ensure comprehensive permitting, taxing, approvals, and enforcement.*

SECTION III. NEW PROPOSED JUNE LAKE AREA PLAN POLICY AMENDMENTS

Delete existing Policy 13.A.3.

Objective 13.M. *To balance the character of single-family residential neighborhoods and the tourist economy, utilize a mix of best practices, creative solutions, and regulatory mechanisms, as guided by public input and engagement, to address the complexity of short-term rentals.*

Policy 13.M.1. *Short-term rentals are subject to Chapter 25 of the General Plan Land Use Element and Mono County Code Chapter 5.65, with the following specifications based on the context of individual neighborhoods (see General Plan map), which vary in character.*

Action 13.M.1.a. *Type II short-term rentals are prohibited throughout June Lake in residential land use designations (e.g., SFR, ER, RR, MFR-L or RMH). Type III short-term rentals, which are non-owner occupied and specific to the owner/non-transferrable (pursuant to Mono County Code Chapter 5.65), may be permitted in specific locations (see below).*

Action 13.M.1.a. *Prohibit Type I and Type III rentals in the Williams Tract and Petersen Tract.*

Action 13.M.1.b. *Defer short-term rental housing decisions for the Highlands to the appropriate tract map and specific plan procedures.*

Action 13.M.1.c. *No public input was received from the Dream Mountain neighborhood, and therefore short-term rentals may be permitted subject to the countywide discretionary permit(s) for short-term rentals.*

Action 13.M.1.d. *In the Clark Tract, Type I and Type III rentals may be permitted year-round on Nevada Street/Silver Meadow subject to the discretionary permit(s) for short-term rentals and June Lake Area Plan policies. In the rest of the Clark Tract, only Type I rentals may be permitted subject to the discretionary permit(s) for short-term rentals, June Lake Area Plan policies, and the following additional requirements: summer only (April 16 through October 31), the number of approvals shall be limited to eight parcels total (3% of existing parcels) including existing Transient Rental Overlay Districts (TRODs), and Type III rentals are prohibited. See MCC Chapter 5.65 for other operational requirements specific to the Clark Tract.*

Action 13.M.1.e. *In the South 158 neighborhood, Type III rentals are prohibited. The CAC was evenly split on Type I rentals, and therefore Type I's may be permitted subject to discretionary permit(s) for short-term rentals and June Lake Area Plan policies.*

Action 13.M.1.f. *Type I and Type III rentals may be permitted in the Leonard Avenue neighborhood subject to discretionary permit(s) for short-term rentals and June Lake Area Plan policies.*

Action 13.M.1.g. *The Rodeo Grounds development could potentially be an appropriate location for short-term rentals, and the opportunity should be explored.*

SECTION IV. REVISIONS TO LAND USE DESIGNATIONS

Revisions to some Land Use Designations are necessary for internal consistency with the existing Chapter 25.

For Single-Family Residential (SFR), Estate Residential (ER), Rural Residential (RR), Multi-Family Residential Low (MFR-L), and Rural Mobile Home (RMH) land use designations, add the following under “Uses Permitted Subject to Use Permit:”

- Short-term rentals (less than 30 consecutive days) in compliance with Chapter 25 of the Land Development Regulations (set forth in Section VI of this Land Use Element) and with a valid Short-Term Rental Activity Permit and in compliance with all operational requirements of Chapter 5.65 of the Mono County Code and any applicable area plan policies (e.g., see June Lake Area Plan, see Objective 13.M.).

SECTION V. REVISIONS TO PROPOSED LANGUAGE FOR CHAPTER 2 - DEFINITIONS

02.1035 Short-term rentals.

"Short-term rental" means any structure, or portion of structure, which is occupied, or intended or designed for occupancy, on a short-term basis for purposes of sleeping, lodging or similar reasons. "Short-term" means occupancy by persons other than the owner, whether by agreement, concession, permit, right of access, license, contract, payment of rent or otherwise, for a period of 30 or fewer consecutive calendar days. For the purposes of the Mono County General Plan, the term "short-term rentals" applies to such uses in residential land use designations (governed by Chapter 25 and Mono County Code Chapter 5.65), in contrast to "transient rentals."

02.1210 Transient rental.

"Transient rental" means any structure, or portion of structure, which is occupied, or intended or designed for occupancy by transients for purposes of sleeping, lodging or similar reasons. A "transient" is any person who exercises occupancy, whether by agreement, concession, permit, right of access, license, contract, payment of rent or otherwise, for a period of 30 or fewer consecutive calendar days. For the purposes of the Mono County General Plan, the term "transient rental" applies to such uses in non-residential land use designations and MFR-H (governed by those designations and Chapter 26), in contrast to "short-term rentals."

SECTION VI. REVISIONS TO EXISTING GENERAL PLAN CHAPTERS 25 & 26 (countywide):

DEVELOPMENT STANDARDS

CHAPTER 25 – SHORT-TERM RENTALS

Sections:

- 25.010 Intent.**
- 25.020 Establishment of Type I Short-term Rental: Owner-Occupied.**
- 25.030 Establishment of Type II Short-term Rental: Not Owner-Occupied.**
- 25.035 Establishment of Type III Short-term Rental: Not-Owner Occupied in June Lake only.**
- 25.040 Notice requirements.**
- 25.050 Uses permitted.**
- 25.060 Uses permitted subject to director review**
- 25.070 Uses permitted subject to use permit**
- 25.080 Additional requirements**

25.010 Intent.

In recognition of the demand by visitors for diverse lodging options, this chapter is intended to establish a process to permit short-term rentals for single-family units that do not exhibit reasonable opposition by neighbors who may be directly affected, and when consistent with applicable Area Plan policies.

25.020 Establishment of Type I Short-Term Rental: Owner-Occupied

Type I short-term rentals are owner-occupied or associated with an owner-occupied principal residence on the same parcel or one physically contiguous adjacent parcel. This rental includes an entire dwelling unit or, if only part of the unit, includes at a minimum a sleeping room (with shared full bathroom). To rent a detached and separate unit, the property owner must occupy the other unit. Rental is limited to a single party of individuals, and the owner is required to be present during the rental. The short-term rental use may be permitted for any single-family unit having land use designation(s) of SFR, ER, RR, MFR-L or RMH subject to a Use Permit (see Chapter 32) and a Short-Term Rental (STR) Activity Permit under Mono County Code Chapter 5.65. The STR Activity Permit for this rental (MCC 5.65) shall be specific to the owner and not run with the land, and shall terminate upon a change of ownership. The short-term rental must be consistent with this Chapter and applicable Area Plan policies, and must exhibit no reasonable opposition from neighbors within 500 ft. of the subject parcel. ~~Fees for appeal of Type I Use Permit decisions shall be waived.~~

25.030 Establishment of Type II Short-Term Rental: Not Owner-Occupied

Type II short-term rentals include rental of an entire dwelling unit that is not concurrently occupied by the owner or on the same parcel as a principal residence concurrently occupied by the owner. The short-term rental use may be established on any parcel (or group of parcels) with a single-family unit, meeting the requirements of 25.060, and having land use designation(s) of SFR, ER, RR, MFR-L or RMH. The short-term rental must be consistent with applicable Area Plan policies, must exhibit no reasonable opposition from neighbors within 500 ft. of the subject parcel, and must have adequate year-round access.

In addition to the requirements of this chapter, initiation and application for a Type II short-term rental shall be processed in the same manner as any land use redesignation (see Ch. 48, Amendments I. General Plan Map/Land Use Designation Amendments). The land use designation followed by the letters STR (e.g., SFR-STR) would indicate a Type II short-term rental is permitted.

25.035 Establishment of Type III Short-Term Rental: Not Owner-Occupied in June Lake Only

Type III short-term rentals apply only in June Lake. Type III rentals include rental of an entire dwelling unit that is not concurrently occupied by the owner or on the same parcel as a principal residence

concurrently occupied by the owner. The short-term rental use may be permitted for any single-family unit having a land use designation(s) of SFR subject to a Use Permit (see Chapter 32) and a Short-Term Rental (STR) Activity Permit under Mono County Code Chapter 5.65. The STR Activity Permit (MCC 5.65) for this rental shall be specific to the owner and not run with the land, and shall terminate upon a change of ownership. The short-term rental must be consistent with this Chapter and applicable Area Plan policies, must exhibit no reasonable opposition from neighbors within 500 ft. of the subject parcel, and must have adequate year-round access unless restricted as a seasonal rental.

25.040 Notice requirements.

A. Notice of a short-term rental application shall be given to owners of surrounding properties and published in a newspaper of general circulation 30 days in advance of a public hearing.

B. "Surrounding property," for the purposes of this planning permit, shall be defined as those properties that fall within a 500-foot radius measured from the nearest limits of the project parcel that is the subject of the land use application. If a contiguous parcel (or parcels) is under the same ownership as the project parcel, the 500-foot radius shall be measured from the limits of all contiguous parcels under the same ownership. If a property is located more than 500 feet from the boundary of the parcel but may be directly affected by any land use application on the subject parcel, then that property owner may also be noticed at the discretion of the Community Development Department. Further, any property owners or residents, regardless of their location or proximity to the parcel subject to a land use application, may receive notice as long as they submit their request in writing to the Planning Division more than 10 days in advance of the hearing. Such notice shall be given at least 20 days in advance of the hearing by mail, electronic mail, or other noticing means pursuant to the California Government Code, to all persons whose names and addresses appear on the latest adopted tax roll of the County or have made a written request for notice under this section.

25.050 Uses permitted.

The following uses shall be permitted with a short-term rental approval, plus such other uses as the commission finds to be similar and not more obnoxious or detrimental to the public safety, health and welfare:

A. All uses permitted in the underlying land use designation.

B. Where the principal use of the subject parcel(s) is single-family residential, the residence or any accessory dwelling unit on the parcel(s) may be rented on a short-term basis subject to the requirements of 25.070.

25.060 Uses permitted subject to director review.

All uses permitted subject to director review in the underlying land use designation with which the short-term rental is combined shall be permitted, subject to director review approval.

25.070 Uses permitted subject to use permit.

All uses permitted subject to use permit in the underlying land use designation with which the short-term rental is combined shall be permitted, subject to use permit approval.

25.080 Additional requirements.

Any person or entity that leases, rents, or otherwise makes available for compensation, a single-family residence approved pursuant to this Chapter, for a period of less than thirty (30) days, must first obtain a Short-Term Rental Activity Permit pursuant to Mono County Code Chapter 5.65 and comply with all applicable requirements of that permit prior to operating.

Parcels located within conditional development zones (avalanche) shall not be allowed to offer or operate short-term rentals during the avalanche season, November 1 through April 15.

Any form of advertising or listing for rent for an unpermitted short-term rental unit is in violation of this Chapter.

Delete footnote 14:



DEVELOPMENT STANDARDS

CHAPTER 26 – TRANSIENT RENTAL STANDARDS & ENFORCEMENT IN NONRESIDENTIAL AND MFR-H LAND USE DESIGNATIONS AND TRODS

Sections:

26.010	Purpose and Findings.
26.015	Applicability.
26.020	Vacation Home Rental Permit.
26.030	Application and Issuance of a Vacation Rental Permit.
26.040	Standards and Requirements.
26.050	Rental Agreement and Owner Responsibility.
26.060	Compliance with Transient Occupancy Tax Requirements.
26.070	Enforcement.
26.080	Unauthorized Rentals Prohibited.

26.010 Purpose and Findings.

- A. The purpose of this Chapter is to implement procedures, restrictions, and regulations related to land uses for transient rentals; provide for the payment of transient occupancy tax and applicable fees for the transient rental of properties within Transient Rental Overlay Districts (TRODs), and non-residential land use designations and MFR-H where the use is listed; and provide enhanced enforcement tools to address unauthorized transient rentals countywide.
- B. The Board of Supervisors finds that allowing transient rentals within areas of the County designated as TRODs or non-residential designations and MFR-H will provide a community benefit by expanding the number and types of lodging available to visitors to Mono County, increasing the use of property within the County, and providing revenue to property owners so that the units may be maintained and upgraded.
- C. The Board of Supervisors also finds that the operation of transient rentals within non-residential designations and MFR-H should be regulated in order to minimize fire hazard, noise, traffic, and parking conflicts and disturbance to the peace and quiet. The Board further finds that current enforcement tools have been ineffective to address the illegal operation of transient rentals countywide, primarily because the penalty amount is easily offset by the revenue such uses generate.

26.015 Applicability

This Chapter shall apply to Transient Rental Overlay Districts, nonresidential land use designations where short-term rentals are permitted by Director Review or Use Permit, and Multi-Family Residential – High land use designations where short-term rentals are permitted by Use Permit.

26.020 Vacation Home Rental Permit.

Any person who rents a residential structure that is not a condominium (hereinafter “rental unit” or “property”) within an area of the county designated as a transient overlay district or in a non-residential land use designation and MFR-H where the use is listed shall comply with the provisions of this Chapter, the Mono County General Plan, and any applicable area plans or specific plans. Transient rental, or advertisement of a transient rental, of a private residence within a transient overlay district or

in a non-residential land use designation, including MFR-H, without a valid vacation home rental permit is a violation of this Chapter.

26.030 Application and Issuance of a Vacation Home Rental Permit.

- A. Applicant. An applicant for a vacation home rental permit shall be either the owner of title to the subject property or his or her expressly authorized representative. The authorization shall be in writing and notarized.
- B. Application. An application for a vacation home rental permit shall be on a form that may be obtained from the Department of Finance or the Community Development Department. The following requirements and approvals must be met and substantiated before a vacation home rental permit will be issued:
 - 1. The rental unit must be located within an area of the County designated as a transient overlay district or a non-residential land use designation or MFR-H where the use is listed;
 - 2. The rental unit must comply with the standards and requirements as set forth in section 26.040, and any other requirement provided by this Chapter. An inspection to verify compliance with such requirements shall be the responsibility of the owner or designated property manager. The owner or property manager shall certify in writing, under penalty of perjury, the rental unit's conformance to such standards. Such certification shall be submitted to the Mono County Community Development Department prior to permit issuance;
 - 3. The applicant must designate the management company or property manager for the rental unit who will be available on a 24-hour basis to address any problems that may be associated with the property or the transient users of the property. The management company or property manager must be duly licensed, and shall be in good standing with the County. A person or organization in good standing is regarded as having complied with all their explicit obligations, while not being subject to any form of sanction, suspension or disciplinary censure. Alternatively, the property owner may serve as the property manager;
 - 4. The property must be certified by the Community Development Department as complying with parking requirements and any applicable land use regulations set forth in the Mono County General Plan;
 - 5. A Mono County business license must be obtained by the owner and must remain active during all times that the property is used as a transient rental;
 - 6. Any required fees must be paid in full;
 - 7. A Mono County Transient Occupancy Certificate must be obtained by the owner from the Department of Finance and will be issued at the time the vacation home rental permit is issued and all conditions of approval have been met; and
 - 8. The Vacation Home Rental permit number shall be posted in the title of every short-term rental advertisement, whether online or in other promotional or advertising materials.

26.040 Standards and Requirements.

The following standards and requirements must be met in order to obtain a vacation home rental permit and to maintain that permit in good standing:

A. Health and Safety Standards. The purpose of these standards is to establish minimum requirements to safeguard the public safety, health, and general welfare from fire and other hazards, and to provide safety to firefighters and emergency responders during emergency operations. These standards include without limitation:

1. The address of the rental unit must be clearly visible;
2. Carbon monoxide and smoke detectors must be installed and maintained in good operating condition in each bedroom, sleeping area, or any room or space that could reasonably be used as a sleeping area, and at a point centrally located in the corridor or area giving access to each separate sleeping room;
3. All stairs, decks, guards, and handrails shall be stable and structurally sound;
4. The rental unit shall be equipped with a minimum of one 2A:10B:C type fire extinguisher with no more than 75 feet of travel distance to all portions of the structure; there shall be no fewer than one such extinguisher per floor. Fire extinguishers shall be mounted in visible locations with the tops of the fire extinguishers mounted between 3 and 5 feet above the floor and shall be accessible to occupants at all times. California State Fire Marshal annual certification tags must be provided and be current on all extinguishers;
5. If there is a fireplace or solid-fuel barbecue, the rental unit shall be equipped with a minimum five-gallon metal container with a tight-fitting lid for ash removal. This container shall be clearly labeled and constructed to meet the purpose of containing ash. Instructions on the proper disposal of ash shall be stated in the rental agreement and clearly posted in the rental unit. The ash container shall not be placed on or near any furniture or other combustible material; ashes must be wet down thoroughly with water; the ash can must be stored outdoors with a minimum of three feet clearance from building, porch, trees, and other combustible materials; the lid must remain on the ash container when in use;
 - a. Wall or baseboard heaters in the rental unit shall be in good working condition, and instructions on the proper use of these units shall be clearly stated in the rental agreement and posted in the rental unit;
6. Furniture and any other material that may be flammable shall be kept a minimum of 54 inches from any fireplace opening and 30 inches from any wall or floor heaters;
7. Flammable or hazardous liquid or materials, firearms, controlled substances, or any unlawful material shall not be stored in the rental unit.
8. The roof and grounds of the transient rental property shall be kept clear of accumulations of pine needles, weeds, and other combustible materials;
9. Any locking mechanism on exterior doors must be operable from inside the unit without the use of a key or any special knowledge. If the dwelling unit is greater than 3,000 square feet in area, two exit doors shall be required, each of which shall conform to this requirement;

10. All fixtures, appliances, furnaces, water heaters, space heaters, plumbing, wiring, electrical, propane or gas connections, doors, windows, lighting, and all parts of the structure and furnishings (interior and exterior) must be in operable working condition and repair;
11. If telephone service is available, there shall be a telephone connected to the local carrier and in working condition for use in the event of an emergency or to contact the owner or property manager. The phone shall be connected to the reverse 911 directory. If there is no telephone service available, then the rental agreement must so state;
12. Bedroom windows shall be operable and free of obstructions to allow for emergency escape and rescue;
13. There shall be at least one screened window per bedroom to allow for proper ventilation;
14. All utilities (electric, gas, water, sewage, etc.) shall be connected, in good operating condition, and connected to approved sources.;
15. Any hot tubs, pools, and spas shall be fenced or equipped with a cover with locking mechanisms, and shall be maintained in a safe and sanitary condition;
16. There shall be no evidence of pest infestations, and all firewood and other stored items shall be kept in a neat and clean condition;
17. Exits shall be kept free from storage items, debris or any impediments at all times;
18. No tree limbs are allowed within 10 feet of any chimney or flue openings;
19. Spark arresters of a minimum opening size of 3/8-inch and a maximum opening size of 1/2-inch shall be required on all fireplace flue openings; and
20. If any applicable law, rule, or regulation enacted after the enactment of this chapter imposes requirements more stringent than those set forth herein, such requirements shall apply.

B. Sign and Notification Requirements.

1. Exterior Sign and Notice. Each rental unit shall be equipped with one temporary exterior identification sign not to exceed 8 ½ x 11 inches in size that shall be posted as long as the unit is being rented on a transient basis. This identification sign shall be placed in a location that is clearly visible from the front entrance of the unit and may be illuminated in a manner that does not conflict with any County exterior lighting standards or signage standards. This sign shall clearly state the following information in lettering of sufficient size to be easily read:
 - a. The name of the managing agency, agent, property manager or owner of the unit and the telephone number where said person or persons can be reached on a 24-hour basis;
 - b. The maximum number of occupants permitted to stay in the unit; and
 - c. The maximum number of vehicles allowed to be parked on the property. A diagram fixing the designated parking location shall be included.

2. Interior Notice. Each rental unit shall have a clearly visible and legible notice posted within the unit adjacent to the front door that shall contain the same information set forth above, and shall additionally include the following:
 - a. Notification and instructions about the proper disposal of trash and refuse, including any bear-safe disposal requirements;
 - b. Notification and instructions concerning the proper use of any appliances, fireplaces, heaters, spas, or any other fixture or feature within the unit;
 - c. Notification that failure to conform to the parking, trash disposal and occupancy requirements for the rental unit shall be a violation of this Chapter and may result in immediate removal from the premises and administrative, civil or criminal penalty;
 - d. Notification that any violation of rules or regulations set forth in the Rental Agreement may be a violation of this chapter and may result in immediate removal from the premises and administrative, civil or criminal penalty; and
 - e. Physical street address of the unit and emergency contact information consisting of 911, the property manager's phone number, and contact information of the local fire department and the Mono County Sheriff's Department; and
 - f. An evacuation plan and a statement regarding respect for adjacent property owner's rights, neighborhood character, and trespassing concerns.

C. Occupancy. The maximum number of persons who may occupy the property as transient renters or their overnight guests shall be limited to two persons (2) per bedroom plus two additional persons. In no event may the maximum occupancy exceed 10 persons in any rental unit unless the unit is certified and approved by the Mono County Building Official as meeting all applicable building standards for such occupancy. Additionally, occupancy may be further restricted by the limitation of the septic system serving the dwelling as determined by Mono County Environmental Health.

D. Parking. Parking requirements shall be based on the parking requirements set forth in the Mono County General Plan, and the number of vehicles shall not exceed the number of parking spaces. Parking requirements for the rental unit shall be noticed in the rental agreement and posted on and in the unit. There shall be no off-site or on-street parking allowed, and parking on property owned by other persons shall be considered a trespass. A violation of this section may subject any person to administrative, civil and criminal penalty, including fines and towing of any vehicle, as authorized by state and local law.

E. Trash and Solid Waste Removal. A sufficient number of trash receptacles shall be available. Trash and other solid waste shall not be allowed to accumulate in or around the property and shall be removed promptly to a designated landfill, transfer station or other designated site. For purposes of this paragraph, promptly shall mean at least one time per week during any week that the unit is occupied, regardless of the number of days it is occupied. Any trash receptacles located outside a unit shall be in bear-proof containers (in areas with bears) and comply with County standards. Trash removal requirements for each rental unit shall be included in the rental agreement and posted on and in the property. Property management shall be responsible for the cleanup if the tenants do not properly dispose of trash in bear-proof containers.

F. Snow Removal. Snow removal from driveways, walkways, stairs, decks, and all exits and entrances shall be performed prior to each occupancy period, and during any occupancy period as needed to maintain the functionality of these areas. Snow removal from driveways, pathways, exits and entrances, and removal of snow, ice, and ice dams from roofs, decks, and stairs shall be performed in a timely manner as necessary to protect any person who may be using or visiting the rental unit.

G. Exterior lighting fixtures shall comply with Chapter 23 – Dark Sky Regulations, which shall require existing fixtures to be replaced or retrofitted, if necessary, to comply.

26.050 Rental Agreement and Owner Responsibility.

A. Rental Agreement. The temporary rental or use of each rental unit shall be made pursuant to a rental agreement. The rental agreement shall include, as attachments, a copy of this Chapter and the vacation home rental permit for the unit. Each rental agreement shall contain all required notices and shall specify the number of persons who may occupy the unit, parking requirements and number of allowed vehicles, trash disposal requirements, and include the telephone number of the person or persons to be notified in the event of any problem that arises with the rental. The agreement shall include the phone number, address, and contact information for the person responsible for renting the unit, and any other information required by the County. The rental agreement shall notify the renters that they may be financially responsible and personally liable for any damage or loss that occurs as a result of their use of the unit, including the use by any guest or invitee. The property manager or owner shall keep a list of the names and contact information of the adult guests staying in the unit.

B. Owner Responsibility.

1. The owner, managing agency, and property manager shall be responsible for compliance with all applicable codes regarding fire, building and safety, health and safety, other relevant laws, and the provisions of this chapter.
2. An owner, managing agency, and/or property manager shall be personally available by telephone on a 24-hour basis to respond to calls regarding the conditions and/or operation of the unit. Failure to timely respond in an appropriate manner may result in revocation of the vacation home rental permit and business license.
3. The owner shall require, as a term of a written agreement with a management company or agent, that said agent comply with this chapter. The owner shall identify the management company or agent, including all contact and license information in the application for a vacation home rental permit, and shall keep this information current. Such agreement shall not relieve owner of the obligation to comply with this chapter.
4. The owner shall maintain property liability and fire insurance coverage in an appropriate amount and shall provide proof of such insurance to County upon timely request. Additionally, the owner shall defend, indemnify, and hold the County harmless from any and all claims, judgments, liabilities, or other costs associated with the property or the rental unit, or the rental thereof.
5. The owner, managing agency, property manager and guest shall comply with all lawful direction from any law enforcement officer, fire official, building official, or code compliance officer.

6. The owner shall be responsible for assuring that the occupants and/or guests of the rental property do not create unreasonable noise or disturbances, engage in disorderly conduct, or violate any law. If an owner, property manager, or other agent of the owner is informed about any violation of this chapter, the owner, property manager, or owner's agent shall promptly take action and use best efforts to stop or prevent a recurrence of such conduct, including, when appropriate, calling law enforcement.

26.060 Compliance with Transient Occupancy Tax Requirements.

Each owner shall be responsible for obtaining a transient occupancy tax certificate and for complying with Chapter 3.28 of the Mono County Code. An owner may contract with a management company or property manager to collect, disburse, report, and maintain all records related to transient occupancy tax, but the owner remains responsible for any failure to collect, disburse, or accurately report such tax.

26.070 Enforcement.

A. A violation of any provision of this chapter, and/or the renting of any property in a land use designation that does not allow for such transient rental, or without proper land use approvals, is subject to the General Penalty provisions and/or the Administrative Citation provisions set forth in Section 1.04.060 and Chapter 1.12 of the Mono County Code, respectively, and any other civil or administrative remedy allowed by law. Notwithstanding Section 1.12.030, the administrative fine for the operation of any transient rental facility within a transient overlay district without a valid vacation home rental permit, or the operation of any transient rental facility in violation of applicable land use requirements in any other land use designation of the County shall be \$1,000 for the first violation and \$2,000 for a second or subsequent violation within three years. In addition to these penalty provisions, the failure to comply with any provision of this chapter may result in the suspension or revocation of the vacation home rental permit in accordance with subsection D below, or the suspension or revocation of the business license and/or transient occupancy registration certificate. The failure of a management company or property manager to comply with the provisions of this chapter may additionally result in a finding that such management or company or property manager is not in good standing.

B. An inspection and/or audit of each unit subject to this Chapter, and any contract or agreement entered into in furtherance of, or to implement, this chapter, may be made at any reasonable time, and upon reasonable notice to confirm compliance with this chapter.

C. Transient rentals may not be conducted if there are any code violations, stop-work orders, or other violation of law or regulation outstanding on the property.

D. The following procedures shall be followed in conjunction with any proposed revocation or suspension of a vacation home rental permit.

1. The County shall provide the property owner with a written notice of proposed revocation or suspension stating the nature of the violation, whether revocation or suspension is proposed, and the date, time, and place of a hearing before a hearing officer, who shall be a Planning Commissioner appointed for this purpose by the County Administrative Officer, will be held. The notice shall be served on the owner at least 10 business days prior to the date of the hearing by personal service or by certified mail, postage prepaid, return receipt requested to the address for such purpose provided on the vacation home rental permit application. Service by mail shall be deemed effective on the date of mailing.

2. At the hearing, the hearing officer shall consider any written or oral evidence consistent with the following:
 - a. The contents of the County's file shall be accepted into evidence (except as to such portions of the file, if any, that contain confidential or privileged information); and
 - b. The notice of revocation or suspension shall be admitted as prima facie evidence of the facts stated therein.
3. The hearing officer shall independently consider the facts of the case and shall draw his or her own independent conclusions.
4. Upon conclusion of the hearing and receipt of information and evidence from all interested parties, the hearing officer may immediately render a decision, continue the proceeding or take the matter under submission and later render a decision.
5. If directed by the hearing officer, staff shall prepare a written decision reflecting the hearing officer's determination. Following approval of the written decision by the hearing officer, the secretary of the Planning Commission shall serve the written decision on the property owner by certified mail, postage prepaid, return receipt requested.
6. The decision of the hearing officer shall be the final administrative action of the County, and the property owner shall be advised of his rights to challenge that decision in Superior Court pursuant to section 1094.5 of the Code of Civil Procedure and of the timelines in which such an action must be brought.

E. Notwithstanding the foregoing, in the event the code compliance officer determines that suspension or suspension pending revocation of a vacation home rental permit is necessary for the immediate protection of the public health, safety, or welfare, such suspension may be made without prior hearing or determination by the hearing officer, upon the giving of such advance written notice to the property owner as the code compliance officer deems reasonable given the nature of the violation and risks presented. The code compliance officer shall inform the property owner in writing of the duration of the suspension, the reasons therefor, the procedure and timelines for filing an appeal, in accordance with the following:

1. The property owner may appeal the suspension by filing an appeal with the clerk of the Planning Commission within 10 calendar days of the date the suspension or revocation takes effect. Such appeal shall also function as a hearing on revocation of the permit, if the suspension is made pending revocation. In the event the property owner does not appeal a suspension pending revocation within the time provided, then the suspension shall automatically become a revocation if notice of such was included in the notice of the suspension;
2. The hearing shall be in accordance with the procedures set forth in section D above; and
3. The suspension shall remain in effect for the number of days provided by the code compliance officer, or until the appeal/revocation hearing is finally decided by the hearing officer, whichever occurs later, unless extended by the Board.

F. When a vacation home rental permit is revoked pursuant to the procedures set forth in this Chapter, a new vacation home rental permit may not be issued to the same property owner for a period of five years.

26.080 Unauthorized Rentals Prohibited.

A. The transient rental of any property, unit, or structure that is not within a designated transient overlay district or within a land use designation that permits such use and for which all necessary approvals have been granted, is prohibited. Any violation of this section shall be subject to the provisions of section 26.070, including the fines set forth therein.

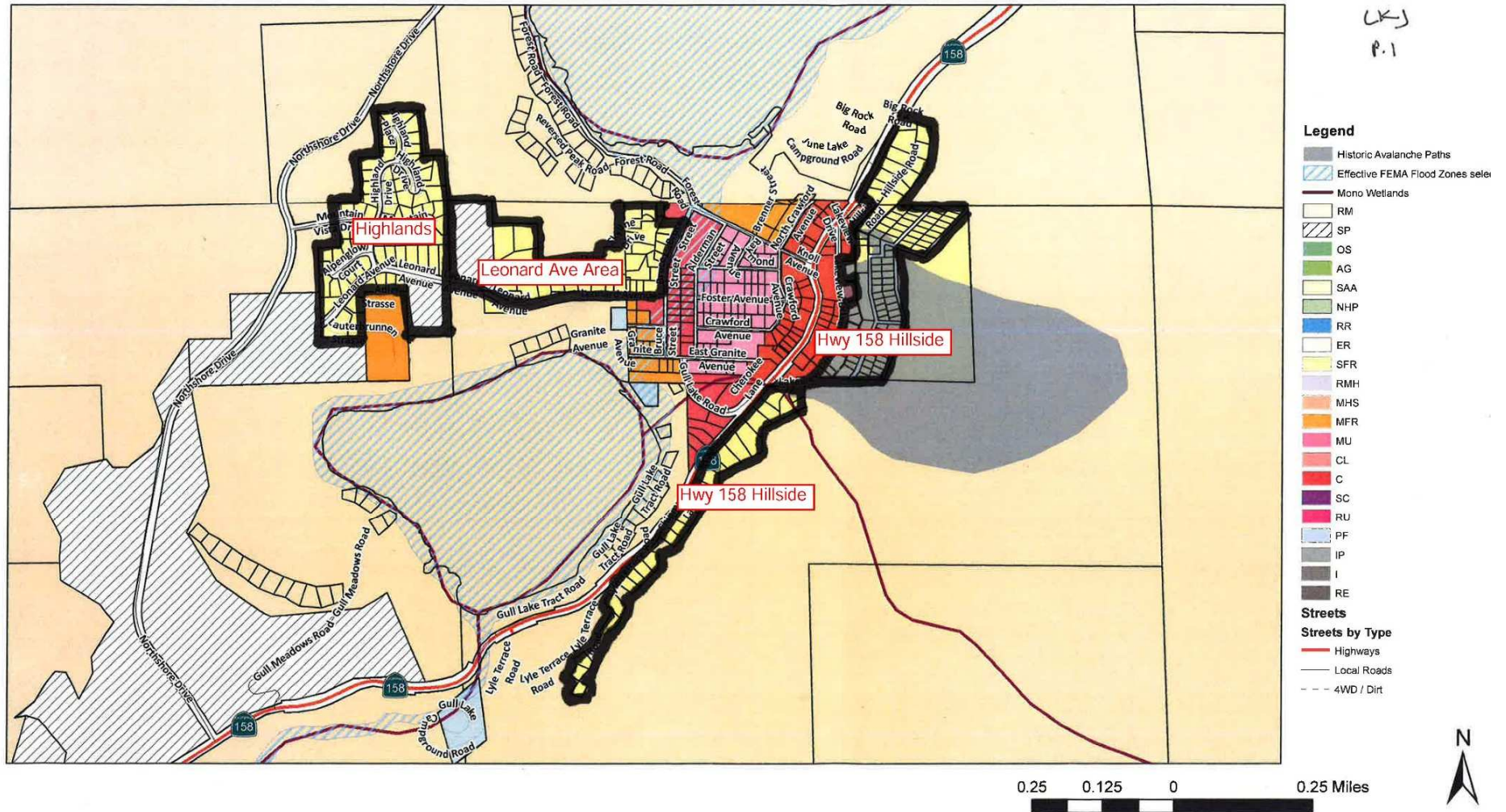
B. Any form of advertising for an unpermitted short-term rental unit is prohibited.

DRAFT

Neighborhood Maps referenced in June Lake Area Plan Policy 13.M.1.
 (to be digitized and added to General Plan maps)

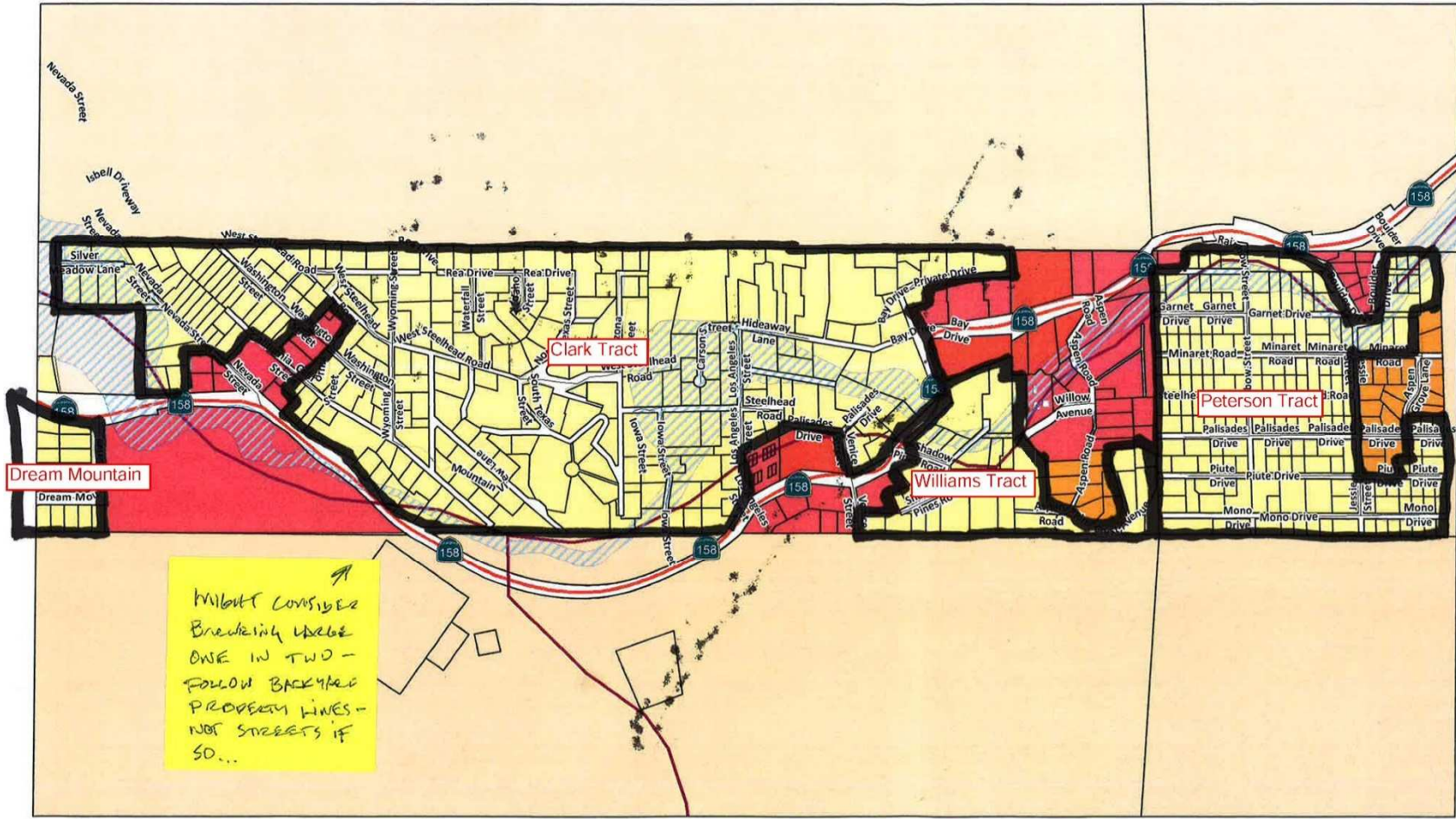
June Lake: The Village

DRAFT
 NEIGHBORHOODS
 1-20-17
 (LK)
 P. 1



June Lake: The Clark & Peterson Tracts

DRAFT
 "NEIGHBORHOODS"
 1-28-17
 LKJ
 P. 2



- Legend**
- Historic Avalanche Paths
 - FEMA Flood Zone A
 - Mono Wetlands
 - RM
 - SP
 - OS
 - AG
 - SAA
 - NHP
 - RR
 - ER
 - SFR
 - RMH
 - MHS
 - MFR
 - MU
 - CL
 - C
 - SC
 - RU
 - PF
 - IP
 - I
 - RE
- Streets by Type**
- Highways
 - Local Roads
 - 4WD / Dirt

↑
 WITHOUT CONSIDER
 BREAKING UP
 ONE IN TWO -
 FOLLOW BACKYARD
 PROPERTY LINES -
 NOT STREETS IF
 SO...

GPA 18-01 C) Housing Policies

Objective 1.D.

Provide for the housing needs of all resident income groups, and of part-time residents and visitors.

Policy 1.D.1. Designate adequate sites for a variety of residential development in each community area.

Action 1.D.1.a. Designate areas for high-density residential development only in existing community areas. High density residential development should be located in areas with convenient access to employment, shopping, recreation, and transportation, including public transit.

Action 1.D.1.b. Residential development outside existing community areas should be of a low overall density. Higher- density residential development in certain locations may be permitted through clustering and transferring densities.

Policy 1.D.2. Provide for affordable housing.

Action 1.D.2.a. Encourage the provision of a variety of rental housing in community areas.

Action 1.D.2.b. Implement policies in the county Housing Element pertaining to the provision of affordable housing.

Policy 1.D.3. Designate a sufficient amount of land for a variety of lodging facilities.

Action 1.D.3.a. Designate suitable areas in communities as "Commercial Lodging."

Action 1.D.3.b. Designate suitable areas outside communities as "Rural Resort."

Policy 1.D.4. Require future development projects with the potential for significant housing impacts to provide a fair share of affordable and workforce housing units; e.g., an amount sufficient to accommodate the housing demand created by the development project, as determined through a housing impact assessment or compliance with the Mono County Housing Mitigation Ordinance.

Action 1.D.4.a. The County shall work with proponents during the specific plan or planning permit processes to ensure compliance.

Action 1.D.4.b. The County shall monitor the employee housing programs to ensure compliance and adjust employee housing policies when necessary.

Policy 1.D.5. Mono County shall enact measures to protect the current workforce/affordable housing stock located within the unincorporated areas of the County.

Policy 1.D.6. Mono County shall enact measures to encourage and reward the development of workforce/affordable housing within the unincorporated areas of the County regardless of project size. Such development is to be consistent with the available underlying infrastructure to support it.

GPA 18-01 D) TRANSPORTATION/CIRCULATION ELEMENT



Appendix D RTP amendment Mono County 5-Year Road Capital Improvement Program (CIP)

	5-year Investment	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
1 Systemic Safety Analysis Report (SSARP)	\$ 50	\$ 50				
2 Upper Summers Meadow Road Bridge (75% CDAA)	\$ 350	\$ 350				
3 Crowley Lake Drive Emergency Repairs (Disaster Funds)	\$ 86	\$ 86				
4 Bridgeport Main Street Revitalization (ATP)	\$ 434	\$ 23	\$ 43	\$ 368		
5 County-wide Fog Seal and Stripe (SB1)	\$ 670	\$ 670				
6 Highway Bridge Program Inventory Update (SB1)	\$ 20	\$ 20				
7 Rimrock ZOB Preventative Maintenance (ZOB)	\$ 30	\$ 30				
8 Bryant Field & Lee Vining Airport Runway Fog Seal & Stripe (AEF)	\$ 30	\$ 30				
9 Airport Road Rehabilitation (STIP)	\$ 1,273		\$ 31	\$ 52	\$ 1,190	
10 Eastside Lane Overlay/In-Place Recycle - Phase 1 (2014 STIP)	\$ 1,150	\$ 150	\$ 1,000			
11 Long Valley Streets Rehabilitation (2018 STIP)	\$ 3,000				\$ 3,000	
12 County-wide Fog Seal and Stripe - Phase 2 (SB1)	\$ 330		\$ 330			
13 Mono City Slurry Seal & Dig-outs (SB1)	\$ 100		\$ 100			
14 Benton Crossing Road Slurry Seal - Phase 1 (SB1)	\$ 640		\$ 640			
15 South Landing Road Overlay (SB1)	\$ 440		\$ 440			
16 Hackney Drive/Shop Road Rehabilitation (SB1)	\$ 250		\$ 250			
17 Highway Safety Improvement Program Project (HSIP)	\$ 550		\$ 50	\$ 500		
18 Twin Lakes Road Slurry Seal (SB1)	\$ 1,000			\$ 1,000		
19 Virginia Lakes Road Slurry Seal (SB1)	\$ 1,000			\$ 1,000		
20 Benton Crossing Road Slurry Seal - Phase 2 (SB1)	\$ 520			\$ 520		
21 Eastside Lane Overlay/In-Place Recycle - Phase 2 (SB1)	\$ 2,810				\$ 2,810	
22 Cunningham Lane Bridge Replacement (HBP)	\$ 1,750				\$ 250	\$ 1,500
23 Benton Crossing Road Overlay/In-Place Recycle (SB1)	\$ 2,960					\$ 2,960
	\$ 19,443	\$ 1,409	\$ 2,884	\$ 3,440	\$ 7,250	\$ 4,460

Amounts are in \$1,000s

Remaining Balance \$ - \$ - \$ - \$ - \$ -



NOTICE OF EXEMPTION

TO: Office of Planning and Research
PO Box 3044
Sacramento, CA 95812-3044

County Clerk / County of Mono
PO Box 237
Bridgeport, CA 93517

FROM: Mono County Community Development
PO Box 347
Mammoth Lakes, CA 93546

Project Title: General Plan Amendment 18-01A/Commercial Cannabis

Project Applicant: Mono County

Project Location – Specific: Countywide

Project Location - City: NA **Project Location - County:** Mono

Description of Nature, Purpose, and Beneficiaries of Project:

Project amends the Mono County General Plan Land Use Element to include policies and regulations for commercial cannabis land uses, including cultivation, manufacturing, processing, storing, laboratory testing, labeling, sale, delivery, distribution or transportation, and other uses related to cannabis and cannabis products. Regulations include identification of land use designations allowing commercial cannabis uses subject to a use permit and a Cannabis Operation Permit that shall be set forth in Mono County Code Chapter 5.60; land use designations prohibiting commercial cannabis uses; modifications making the following definitions/regulations inapplicable to commercial cannabis: uses not listed as permitted (04.030), home occupation (04.290) and the Right-to-Farm regulations (Chapter 24); and a new chapter establishing commercial cannabis development standards including setbacks, buffers from certain existing uses, security measures, odor control, signage and notices, visual screening/fencing, lighting, parking, noise, and other applicable regulations.

Name of Public Agency Approving Project: Mono County

Exempt Status: *(check one)*

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: 15301, 15302, 15303 and 15304
- Statutory Exemptions. State code number: Business & Professions Code §26055(h)
(Address)

Reasons why project is exempt:

Business & Professions Code §26055(h) exempts adoption of an ordinance, rule, or regulation by a local jurisdiction that requires discretionary review and approval of permits, licenses or other authorizations to engage in commercial cannabis activity. To qualify for this exemption, the discretionary review shall include any applicable environmental review pursuant to CEQA (Division 13, commencing with Section 21000, of the Public Resources Code). The proposed General Plan policies in the project state a discretionary permit subject to CEQA shall be required for any future approvals of commercial cannabis activities.

Lead Agency Contact Person: Wendy Sugimura

Area Code/Telephone/Extension: (760) 924-1814

If filed by applicant:

1. Attach certified document of exemption finding
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: _____ Title: _____

- Signed by Lead Agency
- Signed by Applicant

Mono County Community Development Department

PO Box 347
Mammoth Lakes, CA 93546
760.924.1800, fax 924.1801
commdev@mono.ca.gov

PO Box 8
Bridgeport, CA 93517
760.932.5420, fax 932.5431
www.monocounty.ca.gov

NOTICE OF DETERMINATION

To: Office of Planning and Research
PO Box 3044
Sacramento, CA 95812-3044

County Clerk
Mono County
P.O. Box 237
Bridgeport, CA 93517

From: CDD/Planning Division
Mono County
P.O. Box 347
Mammoth Lakes, CA 93546

Project Title: General Plan Amendment 18-01

State Clearinghouse #: _____

Contact Person: Wendy Sugimura Phone: (760) 924-1814

Project Location - Community: NA

Project Location - County: Mono County

Description of Project:

General Plan Amendment 18-01 consists of four parts: A) Modifications to authorize commercial cannabis activities, with a cannabis operation permit in specified land use designations within the unincorporated areas; B) Modifications to existing provisions related to Short-term rentals in the unincorporated areas to limit and clarify when, where, and how such activities may occur; C) Modifications to housing policies to address a “fair share” of affordable/workforce housing by future development projects with the potential for significant housing impacts; and D) Incorporation of projects from the proposed 2018 Regional Transportation Improvement Program and Road Capital Improvement Program into the Circulation Element. A project description for each component is below:

A) Modifications to authorize commercial cannabis activities, with a cannabis operation permit in specified land use designations within the unincorporated areas:

Revise the General Plan Land Use Element to adopt policies and regulations for commercial cannabis land uses, including cultivation, manufacturing, processing, storing, laboratory testing, labeling, sale, delivery, distribution or transportation, and other uses related to cannabis and cannabis products. Regulations include identification of land use designations allowing commercial cannabis uses subject to a use permit and a Cannabis Operation Permit that shall be set forth in Mono County Code Chapter 5.60; land use designations prohibiting commercial cannabis uses; modifications making the following definitions/regulations inapplicable to commercial cannabis: uses not listed as permitted (04.030), home occupation (04.290) and the Right-to-Farm regulations (Chapter 24); and a new chapter establishing commercial cannabis development standards including setbacks, buffers from certain existing uses, security measures, odor control, signage and notices, visual screening/fencing, lighting, parking, noise, and other applicable regulations.

B) Modifications to existing provisions related to Short-term rentals in the unincorporated areas to limit and clarify when, where, and how such activities may occur:

Revise the General Plan Land Use Element to update policies and regulations pertaining to short-term rentals in certain residential land use designations, including countywide policies, June Lake Area Plan

policies, revisions to certain residential land use designations to permit short-term rentals subject to a use permit and a Short-Term Rental Activity Permit that shall be set forth in Mono County Code Chapter 5.65; Chapter 2 – Definitions; Chapter 25 – Short-Term Rentals; and Chapter 26 – Transient Rental Standards & Enforcement. Highlights of the proposed amendment include identification of June Lake neighborhoods where short-term rentals are allowable and prohibited; the addition of new policies and regulations governing short-term rental uses; a separation of the permitting process for short-term rentals located in certain residential land use designations versus transient rental uses in non-residential or Multi-Family High land use designations; and the establishment of a second, required discretionary permit for short-term rentals in certain residential land use designations that is specific to the property owner and is non-transferrable.

C) Modifications to housing policies to address a “fair share” of affordable/workforce housing by future development projects with the potential for significant housing impacts:

Revise the General Plan Land Use Element to include housing policies that address a “fair share” of affordable/workforce housing by future development projects with the potential for significant housing impacts, as determined through a housing impact assessment, while the housing mitigation toolbox is being finalized and the Housing Mitigation Ordinance is suspended.

D) Incorporation of projects from the proposed 2018 Regional Transportation Improvement Program and Road Capital Improvement Program into the Circulation Element.

Revise the Circulation Element to reflect technical amendments to the Regional Transportation Plan incorporating projects from the proposed 2018 Regional Transportation Improvement Program and Road Capital Improvement Program, which were approved by the Local Transportation Commission at a public hearing on Dec. 11, 2017.

GPA 18-01A/Commercial Cannabis is exempt from CEQA per Business and Professions Code § 26055(h), and addenda to the 2015 RTP/GPU EIR have been prepared for GPA 18-01B/Short-term rentals, GPA 18-01C/Housing policies, and GPA 18-01D/Transportation/Circulation Element. None of the General Plan parts are dependent on each other, and therefore are not reasonably foreseeable consequences of each other and are not likely to change the scope or nature of each other.

This is to certify that the Environmental Analysis, comments and record of project approval are available to the general public at:

Mono County Offices, 437 Old Mammoth Road, Suite P, Mammoth Lakes, CA 93546

Signature: _____ Date: 5/1/2018
Title: Wendy Sugimura, Interim Community
Development Director



NOTICE OF EXEMPTION

TO: Office of Planning and Research
PO Box 3044
Sacramento, CA 95812-3044

County Clerk / County of Mono
PO Box 237
Bridgeport, CA 93517

FROM: Mono County Community Development
PO Box 347
Mammoth Lakes, CA 93546

Project Title: General Plan Amendment 18-01A/Commercial Cannabis

Project Applicant: Mono County

Project Location – Specific: Countywide

Project Location - City: NA **Project Location - County:** Mono

Description of Nature, Purpose, and Beneficiaries of Project:

Project amends the Mono County General Plan Land Use Element to include policies and regulations for commercial cannabis land uses, including cultivation, manufacturing, processing, storing, laboratory testing, labeling, sale, delivery, distribution or transportation, and other uses related to cannabis and cannabis products. Regulations include identification of land use designations allowing commercial cannabis uses subject to a use permit and a Cannabis Operation Permit that shall be set forth in Mono County Code Chapter 5.60; land use designations prohibiting commercial cannabis uses; modifications making the following definitions/regulations inapplicable to commercial cannabis: uses not listed as permitted (04.030), home occupation (04.290) and the Right-to-Farm regulations (Chapter 24); and a new chapter establishing commercial cannabis development standards including setbacks, buffers from certain existing uses, security measures, odor control, signage and notices, visual screening/fencing, lighting, parking, noise, and other applicable regulations.

Name of Public Agency Approving Project: Mono County

Exempt Status: *(check one)*

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: 15301, 15302, 15303 and 15304
- Statutory Exemptions. State code number: Business & Professions Code §26055(h)
(Address)

Reasons why project is exempt:

Business & Professions Code §26055(h) exempts adoption of an ordinance, rule, or regulation by a local jurisdiction that requires discretionary review and approval of permits, licenses or other authorizations to engage in commercial cannabis activity. To qualify for this exemption, the discretionary review shall include any applicable environmental review pursuant to CEQA (Division 13, commencing with Section 21000, of the Public Resources Code). The proposed General Plan policies in the project state a discretionary permit subject to CEQA shall be required for any future approvals of commercial cannabis activities.

Lead Agency Contact Person: Wendy Sugimura

Area Code/Telephone/Extension: (760) 924-1814

If filed by applicant:

1. Attach certified document of exemption finding
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: _____ Title: _____

- Signed by Lead Agency
- Signed by Applicant

**Mono County General Plan Land Use Amendment
GENERAL PLAN EIR ADDENDUM#18-01B
April 17, 2018**

INTRODUCTION AND DISCUSSION OF PROPOSED MODIFICATIONS

Mono County is proposing to amend the Mono County General Plan Land Use Element to update policies and regulations pertaining to short-term rentals including countywide policies, June Lake Area Plan policies, revisions to certain residential land use designations to permit short-term rentals subject to a use permit and a Short-Term Rental Activity Permit that shall be set forth in Mono County Code Chapter 5.65, Chapter 2 – Definitions, Chapter 25 – Short-Term Rentals, and Chapter 26 – Transient Rental Standards & Enforcement. The proposed amendments include identification of June Lake neighborhoods where short-term rentals are allowable and prohibited; the addition of new policies and regulations governing short-term rental uses; a separation of the permitting process for short-term rentals located in certain residential land use designations versus transient rental uses in non-residential or Multi-Family High land use designations; defines a Type III permit that is non-owner occupied and subject to a Use Permit approved by the Planning Commission, followed by a Short-Term Rental Activity Permit pursuant to Mono County Code Chapter 5.65 and approved by the Board of Supervisors or designee; and the establishment of a second, required discretionary permit for short-term rentals in certain residential land use designations that is specific to the property owner and is non-transferrable.

The process to permit transient or nightly rentals in single-family residential areas continues to require two separate actions by the County, depending on whether the rental is a residential land use designation (SFR, ER, RR, MFR-L or RMH) or in a non-residential land use designation, including MFR-H, that permits such uses (or permits such uses subject to Use Permit or Director Review approval). Short-term rentals in residential land use designation require 1) an application to the County for a Use Permit for Type I or Type III rentals, or a General Plan Amendment for Type II rentals, and 2) an application to the County for a Short-Term Rental Activity Permit pursuant to Mono County Code Chapter 5.65. Short-term rentals in non-residential land use designations and MFR-H require 1) an application for a Use Permit or Director Review permit pursuant to permitted uses in the land use designation, and 2) compliance with a vacation home rental permit as set forth in Chapter 26, Transient Rental Standards and Enforcement. Approval of these actions would allow the rental of single-family home(s) on a transient or nightly basis, in accordance with the terms of the approvals.

ENVIRONMENTAL REVIEW & CEQA PROVISIONS FOR PREPARATION OF AN ADDENDUM TO A FINAL EIR

In 2015, Mono County certified an Environmental Impact Report (EIR) for the Regional Transportation Plan/General Plan Update (SCH #2014061029). The General Plan EIR analyzed the impacts of designating areas of the County as SFR, ER, RR, or RMH based on a “practical buildout” scenario that is based on a simplified analysis of selected known constraints (hazards, infrastructure and agricultural preservation), and concluded “no impact” on induced population growth in an area, either directly or indirectly (EIR §4.12(a)). As discussed below, an addendum to the General Plan EIR is the appropriate level of environmental review for the proposed amendments, because none of the conditions set forth in CEQA Guidelines section 15162 exist.

The California Environmental Quality Act (CEQA §15164[a]) states:

“(a) The lead agency or a responsible agency shall prepare an addendum to a previously certified EIR if some changes or additions are necessary but none of the conditions described in Section 15162 calling for preparation of a subsequent EIR have occurred.”

In turn, §15162 states that preparation of a subsequent EIR is required where one or more of the following occurs:

“(a) When an EIR has been certified or a negative declaration adopted for a project, no subsequent EIR shall be prepared for that project unless the lead agency determines, on the basis of substantial evidence in the light of the whole record, one or more of the following:

(1) Substantial changes are proposed in the project which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects;

(2) Substantial changes occur with respect to the circumstances under which the project is undertaken that will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects; or

(3) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete shows any of the following:

(A) the project will have one or more significant effects not discussed in the previous EIR or negative declaration;

(B) significant effects previously examined will be substantially more severe than shown in the previous EIR;

(C) mitigation measures or alternatives previously found not to be feasible would in fact be feasible, and would substantially reduce one or more significant effects of the project, but the project proponents decline to adopt the mitigation measure or alternative; or

(D) mitigation measures or alternatives that are considerably different from those analyzed in the previous EIR would substantially reduce one or more significant effects on the environment, but the project proponents decline to adopt the mitigation measure or alternative.”

DISCUSSION OF IMPACTS

The current General Plan contains an existing policy allowing for short-term rentals in specified residential land use designations (see Chapter 25) and provides for the regulation of these properties through Chapter 26, Transient Rental Standards & Enforcement. The proposed General Plan Amendment adds supporting policies both countywide and specific to June Lake to define the approach for regulating short-term rentals and specify neighborhoods in June Lake where these rentals are and are not acceptable. The policies further limit where short-term rentals may be established in June Lake by prohibiting the use in certain neighborhoods, and maintain the two-step approval process. Thus, the impact to the “practical buildout” or induced population growth is not impacted or, if anything, is decreased compared to the current language.

The rationale above concludes that General Plan Amendment 18-01B does not require major revisions to the General Plan EIR because it does not involve new significant environmental effects or a substantial increase in the severity of previously identified significant effects; there are no substantial changes with respect to the circumstances under which the project is undertaken; and there is no new information of substantial importance, which was not known and could not have been known with the exercise of due diligence at the time the previous EIR was certified as complete for the following reasons:

1. The short-term rental amendments will not have a significant effect on the environment nor increase the severity of previously identified significant effects. Transient rentals are currently allowed in the existing 2015 General Plan through Chapter 25, and the 2015

RTP/GPU EIR concluded “no impact” for substantial induced population growth in an area, either directly or indirectly (see EIR §4.12(a)). The short-term rental amendments potentially reduce the intensity of existing policy by prohibiting short-term rentals in certain June Lake neighborhoods, and creating a new Type III rental that expires upon sale or transfer of the property, which may eventually result in the elimination an approved rental. The other changes are related to the process, such as separate approval tracks for residential versus non-residential (and MFR-H) land use designations, and do not have environmental impacts.

2. The short-term rental amendments do not change the underlying property use. Single-family homes that are now used seasonally or periodically by the owner, or are rented on a long-term basis, will still be used as single-family homes and in a manner that is not substantially different from how they would be used if they were occupied by full time residents or long-term renters. In addition, short-term/transient rentals will continue to be subject to compliance with regulations governing the management of these units stipulated in Mono County Code Chapter 5.65 (to be adopted concurrently) and Chapter 26. These existing regulations remain substantially the same as the currently adopted 2015 RTP/GPU (Chapter 26) and as analyzed in the EIR, and address aesthetics, noise, parking, utilities, or other similar issues. If anything, increased regulatory requirements further mitigate parking issues, light trespass, and noise issues. Accordingly, the impacts of the proposed project would not be increased beyond those analyzed in the 2015 RTP/GPU EIR.

CONCLUSION

CEQA Sections 15164(c) through 15164(e) states, *“An Addendum need not be circulated for public review but can be included in or attached to the final EIR or adopted negative declaration. The decision-making body shall consider the addendum with the final EIR or adopted negative declaration prior to making a decision on the project. A brief explanation of the decision not to prepare a subsequent EIR pursuant to §15162 shall be included in an addendum to an EIR, the lead agency’s findings on the project, or elsewhere in the record. The explanation must be supported by substantial evidence.”*

The information presented above indicates that the proposed General Plan Amendment 18-01B does not represent a substantive change to the number of significant effects, severity of effects, or the feasibility and or effectiveness of applicable mitigation measures or alternatives previously addressed in the 2015 RTP/GPU EIR. Therefore, a subsequent EIR is not required because none of the conditions set forth in CEQA Guidelines section 15162 exist for this project.

**Mono County General Plan Land Use Amendment
GENERAL PLAN EIR ADDENDUM#18-01C
April 17, 2018**

INTRODUCTION AND DISCUSSION OF PROPOSED MODIFICATIONS

Mono County is proposing to amend the Mono County General Plan Land Use Element to apply a policy from the June Lake community policies (June Lake Area Plan) to the entire county. The revision consists of housing policies that address the provision of a "fair share" of affordable/workforce housing by future development projects with the potential for significant housing impacts, as determined through a housing impact assessment, while the housing mitigation toolbox is being finalized and the Housing Mitigation Ordinance is suspended.

ENVIRONMENTAL REVIEW & CEQA PROVISIONS FOR PREPARATION OF AN ADDENDUM TO A FINAL EIR

In 2015, Mono County certified an Environmental Impact Report (EIR) for the Regional Transportation Plan/General Plan Update (SCH #2014061029). The General Plan EIR concluded "no impact" on induced population growth in any area, either directly or indirectly (EIR §4.12(a)). As discussed below, an addendum to the General Plan EIR is the appropriate level of environmental review for the proposed amendments, because none of the conditions set forth in CEQA Guidelines section 15162 exist.

The California Environmental Quality Act (CEQA §15164[a]) states:

"(a) The lead agency or a responsible agency shall prepare an addendum to a previously certified EIR if some changes or additions are necessary but none of the conditions described in Section 15162 calling for preparation of a subsequent EIR have occurred."

In turn, §15162 states that preparation of a subsequent EIR is required where one or more of the following occurs:

"(a) When an EIR has been certified or a negative declaration adopted for a project, no subsequent EIR shall be prepared for that project unless the lead agency determines, on the basis of substantial evidence in the light of the whole record, one or more of the following:

(1) Substantial changes are proposed in the project which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects;

(2) Substantial changes occur with respect to the circumstances under which the project is undertaken that will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects; or

(3) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete shows any of the following:

(A) the project will have one or more significant effects not discussed in the previous EIR or negative declaration;

(B) significant effects previously examined will be substantially more severe than shown in the previous EIR;

(C) mitigation measures or alternatives previously found not to be feasible would in fact be feasible, and would substantially reduce one or more significant effects of the project, but the project proponents decline to adopt the mitigation measure or alternative; or

(D) mitigation measures or alternatives that are considerably different from those analyzed in the previous EIR would substantially reduce one or more significant effects on the environment, but the project proponents decline to adopt the mitigation measure or alternative."

DISCUSSION OF IMPACTS

The revised General Plan policy applies to "future development projects with the potential for significant housing impacts, as determined through a housing impact assessment," which will be discretionary projects (e.g., use permit, specific plan amendment) subject to a project-specific CEQA analysis. The housing need generated by the project, as well as any environmental impacts associated with the project itself or additional required housing units, would be evaluated by the project's CEQA document. The General Plan policy revision by itself, therefore, does not have any impacts

CONCLUSION

CEQA Sections 15164(c) through 15164(e) states, "*An Addendum need not be circulated for public review but can be included in or attached to the final EIR or adopted negative declaration. The decision-making body shall consider the addendum with the final EIR or adopted negative declaration prior to making a decision on the project. A brief explanation of the decision not to prepare a subsequent EIR pursuant to §15162 shall be included in an addendum to an EIR, the lead agency's findings on the project, or elsewhere in the record. The explanation must be supported by substantial evidence.*"

The information presented above indicates that the proposed General Plan Amendment 18-01C does not represent a substantive change to the number of significant effects, severity of effects, or the feasibility and or effectiveness of applicable mitigation measures or alternatives previously addressed in the 2015 RTP/GPU EIR. Therefore, a subsequent EIR is not required because none of the conditions set forth in CEQA Guidelines section 15162 exist for this project.

**Mono County General Plan Amendment 18-01D:
Transportation/Circulation Element**

April 17, 2018

Addendum to Final Environmental Impact Reports (SCH# 201406029)

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Executive Summary

The potential environmental effects resulting from implementing the Mono County Regional Transportation Plan, including the Financial Element, have been analyzed in the Final Environmental Impact Report (FEIR) for the Mono County Regional Transportation Plan (SCH# 201406029). The Final Mono County General Plan EIR (SCH# 201406029) analyzed the potential impacts of the portion of the RTP that served as an update to the County General Plan's Circulation Element. The Final Program EIR for the Town of Mammoth Lakes 2005 General Plan EIR (SCH #2003042155) analyzed the potential impacts of the portion of the RTP that served as an update to the Town's General Plan Circulation Element, including associated costs and revenues.

The 2017 amendment of the Mono County RTP incorporates the County's five-year Road Capital Improvement Program and 2018 RTIP into Appendix D of the RTP to prioritize funding of regional and local road improvement projects to implement existing goals and policies of the RTP. At this point, there have been no updates or additions to the policy section or the action/implementation programs in the RTP.

Addendum Determination

Mono County has determined that an Addendum to the Final Environmental Impact Report is the appropriate level of environmental review under CEQA. An Addendum is appropriate because the analysis in Table 1 below demonstrates that none of the conditions described in CEQA Guidelines Section 15162 has occurred.

CEQA Section 15164 (a) provides that "the lead agency or responsible agency shall prepare an addendum to a previously certified EIR if some changes or additions are necessary but none of the conditions described in Section 15162 calling for preparation of a subsequent EIR have occurred." None of the conditions described in section 15162 have occurred.

Section 15162 provides for the preparation of a subsequent EIR where:

- (1) Substantial changes are proposed in the project, which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects;
- (2) Substantial changes occur with respect to the circumstances under which the project is undertaken which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified effects;
- (3) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the negative declaration was adopted, shows any of the following:

- a. The project will have one or more significant effects not discussed in the previous EIR or negative declaration;
- b. Significant effects previously examined will be substantially more severe than shown in the previous EIR;
- c. Mitigation measures or alternatives previously found not to be feasible would in fact be feasible, and would substantially reduce one or more significant effects of the project, but the project proponents decline to adopt the measure or alternative; or
- d. Mitigation measures or alternatives which are considerably different from those analyzed in the previous EIR would substantially reduce one or more significant effects on the environment but the project proponent declines to adopt the mitigation measure or alternative.

Table 1: Review of findings under CEQA Guidelines Section 15162

CEQA Guidelines Section 15162	Analysis of Proposed Changes in RTP Appendix D
(1) Substantial changes are proposed in the project... [resulting in] new significant environmental effects or a substantial increase in the severity of previously identified effects.	This amendment incorporates the County’s five-year Road Capital Improvement Program and 2018 RTIP into Appendix D of the RTP to prioritize funding of regional and local road improvement projects, and CEQA is required on a project-by-project basis. There have been no changes to existing goals or policies that would result in significant environmental effects or a substantial increase in the severity of previously identified effects.
(2) Substantial changes occur with respect to the circumstances under which the project is undertaken resulting in new significant environmental effects or a substantial increase in the severity of previously identified effects.	This amendment incorporates the County’s five-year Road Capital Improvement Program and 2018 RTIP into Appendix D of the RTP to prioritize funding of regional and local road improvement projects, and CEQA is required on a project-by-project basis. There have been no changes to existing goals or policies that would result in significant environmental effects or a substantial increase in the severity of previously identified effects.
(3a) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the negative declaration was adopted, shows the project will have one or more significant environmental effects not discussed in the previous EIR.	This amendment incorporates the County’s five-year Road Capital Improvement Program and 2018 RTIP into Appendix D of the RTP to prioritize funding of regional and local road improvement projects, and CEQA is required on a project-by-project basis. There have been no changes to existing goals or policies that would result in significant environmental effects or a substantial increase in the severity of previously identified effects.

<p>(3b) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the negative declaration was adopted, shows the project will have significant effects previously examined will be substantially more severe than shown in the previous EIR.</p>	<p>This amendment incorporates the County’s five-year Road Capital Improvement Program and 2018 RTIP into Appendix D of the RTP to prioritize funding of regional and local road improvement projects, and CEQA is required on a project-by-project basis. There have been no changes to existing goals or policies that would result in significant environmental effects or a substantial increase in the severity of previously identified effects.</p>
<p>(3c) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the negative declaration was adopted, shows the project has feasible mitigation measures or alternatives but the project proponent declines to implement those mitigation measures or alternatives.</p>	<p>This amendment incorporates the County’s five-year Road Capital Improvement Program and 2018 RTIP into Appendix D of the RTP to prioritize funding of regional and local road improvement projects, and CEQA is required on a project-by-project basis. There have been no changes to existing goals or policies that would result in significant environmental effects or a substantial increase in the severity of previously identified effects.</p>
<p>(3d) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the negative declaration was adopted, shows there are new feasible mitigation measures or alternatives, but the project proponent declines to implement those mitigation measures or alternatives.</p>	<p>This amendment incorporates the County’s five-year Road Capital Improvement Program and 2018 RTIP into Appendix D of the RTP to prioritize funding of regional and local road improvement projects, and CEQA is required on a project-by-project basis. There have been no changes to existing goals or policies that would result in significant environmental effects or a substantial increase in the severity of previously identified effects.</p>



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Clerk of the Board

TIME REQUIRED

SUBJECT Safety Seat Checkup Proclamation

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

Stephanie M. Tombrello, LCSW, Executive Director, SafetyBeltSafe USA, has requested the Board adopt a proclamation recognizing the week of May 6 - 12, 2018, as Safety Seat Checkup Week.

RECOMMENDED ACTION:

Approve proposed proclamation.

FISCAL IMPACT:

None.

CONTACT NAME: Scheereen Dedman

PHONE/EMAIL: x5538 / sdedman@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Proclamation
Flyers

History

Time	Who	Approval
4/26/2018 8:49 AM	County Administrative Office	Yes
4/25/2018 5:59 PM	County Counsel	Yes

4/26/2018 2:48 PM

Finance

Yes



Vacant ~ District One Fred Stump ~ District Two Bob Gardner ~ District Three
John Peters ~ District Four Stacy Corless ~ District Five

**BOARD OF SUPERVISORS
COUNTY OF MONO**

P.O. BOX 715, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5533 • FAX (760) 932-5531
Shannon Kendall, Clerk of the Board

To: Honorable Board of Supervisors
From: Helen Nunn, Sr. Deputy Clerk of the Board
Date: May 1, 2018

Subject

Proclamation declaring May 6 - 12, 2018, as Safety Seat Checkup Week.

Recommendation

Approve proposed proclamation.

Discussion

Stephanie M. Tombrello, LCSW, Executive Director, SafetyBeltSafe USA, has requested the Board adopt a proclamation recognizing the week of May 6 - 12, 2018, as Safety Seat Checkup Week.

Fiscal Impact

None.

**PROCLAMATION of the MONO COUNTY
BOARD OF SUPERVISORS DECLARING
MAY 6 - 12, 2018, AS SAFETY SEAT CHECKUP WEEK**

WHEREAS, the number one preventable cause of death and injury of children and young adults is the automobile collision; and,

WHEREAS, more than 90 child passengers under fifteen are killed and more than 10,000 injured in automobile collisions in California in each year; and,

WHEREAS, 71% of small children killed in crashes would be alive today if they had been properly restrained in child safety seats; and,

WHEREAS, 45% of injuries to child occupants ages four to eight could be prevented with the use of booster seats; and,

WHEREAS, more than 90% of child safety seats are used incorrectly; and,

WHEREAS, the State of California requires that all occupants be restrained properly in safety seats or safety belts with children in the back seat until at least age eight; and,

WHEREAS, the State of California requires all occupants of motor vehicles to be buckled up correctly on every ride; and,

WHEREAS, crash-tested safety seats are moderately priced and widely available for purchase at retail stores and, at low cost, from car safety seat distribution programs throughout California; and,

WHEREAS, SafetyBeltSafe U.S.A. has been dedicated for more than 37 years to protecting children from injury or death while being transported in a motor vehicle:

NOW, THEREFORE, the Mono County Board of Supervisors proclaims the week of May 6 – 12, 2018, **SAFETY SEAT CHECKUP WEEK**.

APPROVED AND ADOPTED this 1st day of May, 2018, by the Mono County Board of Supervisors.

Fred Stump, Supervisor District #2

Bob Gardner, Supervisor District #3

John Peters, Supervisor District #4

Stacy Corless, Supervisor District #5

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School Bus Transportation, Program Consultant

Kate Quirk, PhD, CPSTI, Sp. Needs,

Program Consultant

SafetyBeltSafe U.S.A.

514 North Prospect Avenue, L-6, Redondo Beach, CA 90277

Mailing address: P. O. Box 553, Altadena, CA 91003 www.carseat.org

(800) 745-SAFE 310/318-5111 (telephone & FAX) Spanish: (800) 747-SANO

April 2, 2018

To: Board of Supervisors

From: Stephanie M. Tombrello, LCSW, CPSTI
Executive Director, SafetyBeltSafe U.S.A.

Re: Safety Seat Checkup Week, May 6-12, 2018

Motor vehicle crashes remain the number 1 cause of death and permanent injury for children in California. You can help save children from suffering preventable injuries by helping to make Safety Seat Checkup Week, May 6-12, a special event in your county.

With the passage of the new child restraint law requiring children under 2 to ride rear facing (unless 40" or 40 lbs. or more, enforced from 1/1/17), parents need more help than ever to know how to keep children safe.

SafetyBeltSafe U.S.A. is available to you as a resource for posters, pamphlets, speakers, program ideas, and information about California buckle-up laws. We would appreciate it if the Board of Supervisors would:

- Issue a proclamation in recognition of Safety Seat Checkup Week (sample enclosed). Your support for this effort, shared with your county media, may encourage them to publicize this subject more widely. Send your proclamation to us in advance for display at Safety Seat Checkup Day on May 12.
- Encourage law enforcement agencies to increase the focus on violations of child safety seat and safety belt laws during Special Enforcement Week, April 29 – May 5, sponsored by the Peace Officers Association of Los Angeles County, to protect children's welfare.
- Distribute posters and pamphlets, available from SafetyBeltSafe U.S.A., through county agencies and employees. Put up our permanent "Buckle-Up" parking lot signs.

In Southern California, for example, SafetyBeltSafe U.S.A. is holding a major event as the culmination of the Week:

Safety Seat Checkup Day on Saturday, May 12, from 10:00 a.m. to 2:00 p.m. at Anaheim Global Medical Center in Anaheim.

Families will receive a detailed inspection of the installation and use of their safety seats; be told of any recalls; and be shown how to use seats correctly. Error rates are typically more than 90%.

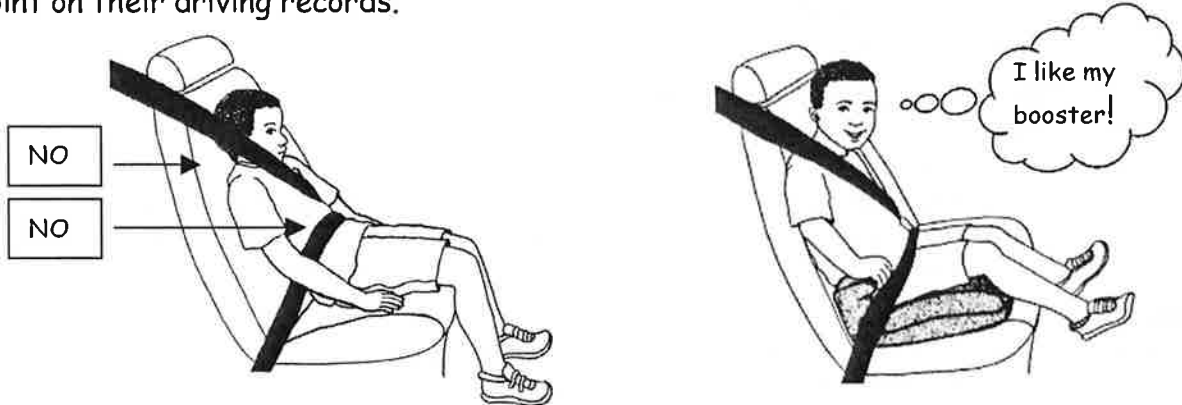
Your support for this effort, reported to newspapers in your county, may encourage them to publicize this subject more widely. Please share your ideas for Safety Seat Checkup Week with us.

Enc: 130 Co.proclamation; 630CA; 172/s

The national non-profit organization dedicated to child passenger safety since 1980

CALIFORNIA CHILD PASSENGER SAFETY LAW

- Children under age 8 must be properly buckled into a safety seat or booster in the back seat. Children under 2 must ride rear facing (unless 40" or 40 lbs. or more). (Enforced from 1/1/17.)
- Children age 8 or older may use the vehicle safety belt if it fits properly with the lap belt low on the hips, touching the upper thighs, and the shoulder belt crossing the center of the chest. If children are not tall enough for proper belt fit, they must ride in a booster or child safety seat.
- Everyone in the car must be properly buckled up. For each child under 16 who is not properly secured, parents (if in the car) or drivers can be fined more than \$500 and get a point on their driving records.



Most kids need to ride in a booster seat until age 10 to 12. Using a booster instead of just a belt prevents 45% of crash injuries.

If your child isn't using a booster, try the simple test below the next time you ride together in the car. You may find that your child is not yet ready to use a safety belt without a booster.

The 5-Step Test

1. Does the child sit all the way back against the auto seat?
2. Do the child's knees bend comfortably at the edge of the auto seat?
3. Does the belt cross the shoulder between the neck and arm?
4. Is the lap belt as low as possible, touching the thighs?
5. Can the child stay seated like this for the whole trip?

If you answered "no" to any of these questions, your child needs a booster seat to make both the shoulder belt and the lap belt fit right for the best crash protection. Your child will be more comfortable, too.

For best protection, all children should ride in the back seat. It's twice as safe as the front!

For a list of programs with low-cost safety seats, call your local health department at _____
For assistance with inspecting or installing a safety seat, visit www.seatcheck.org or www.nhtsa.gov/cps/cpsfitting or call 866-SEAT-CHECK or your local CHP office.
For more information: SafetyBeltSafe U.S.A. www.carseat.org 800-745-SAFE (English) 800-747-SANO (Spanish)

California Buckle-Up Laws for Parents

Car crashes are the #1 preventable cause of death of children and young adults, as well as a major cause of permanent brain damage, epilepsy, and spinal cord injuries. A sudden stop at 30 miles per hour could cause the same crushing force on your child's brain and body as a fall from a three-story building. Fortunately, by buckling up children, we can prevent most of these deaths and serious injuries.

(V.C. 27360) All children under age 8 must be properly buckled into a safety seat or booster in the back seat.

Exceptions: A child who weighs more than 40 pounds and is riding in a car without lap and shoulder belts in the back seat may wear just a lap belt. A child under age 8 who is at least 4'9" may wear a safety belt if it fits properly. Children under age 8 may ride in the front if there is no forward-facing rear seat in the vehicle, the child restraint cannot be properly installed in rear seat, all rear seats are occupied by other children age 7 or under, or for medical reasons. All children under 2 must ride in a rear-facing safety seat unless they are at least 40" in height or 40 lbs. in weight. A child in a rear-facing safety seat may not ride in front if there is an active passenger air bag.

(V.C. 27360.5) Children age 8 or more may use the vehicle safety belt if it fits properly with the lap belt low on the hips, touching the upper thighs, and the shoulder belt crossing the center of the chest. If children are not tall enough for proper belt fit, they must ride in a booster or safety seat.

Consequences for failing to properly buckle up any child under 16

- **The parent** gets the ticket if a child under 16 is not properly buckled up.
- **The driver** gets the ticket if the parent is not in the car.
- The cost of a ticket could be more than \$500* per child; the fine for a second offense could be more than \$1000* per child. One point is added to the driving record, which could raise insurance rates. Part of the fine money goes to a special fund to help pay for local safety seat education and distribution programs.

Related Information

- Older babies and toddlers should ride in a rear-facing convertible seat until they are at least two years old. Check manufacturer's instructions for the maximum weight (30-50 lbs.).
- Children should ride in a safety seat with a harness as long as possible (40-90 lbs., depending on the model).
- Children who have outgrown their safety seats need a booster for proper belt fit (usually until age 10-12). To find out if a child is tall enough to wear just a safety belt, try the 5-Step Test (see other side).
- Auto insurers are required to replace safety seats that were in use or damaged during a crash.

(V.C. 27315) Drivers and passengers 16 or older must be **properly buckled up** in vehicle safety belts.

The driver may be ticketed for not wearing a belt and for each unbuckled passenger. Fine is more than \$140* per person. **Passengers** also may be ticketed for not being properly buckled up.

(V.C. 23116) Pickup truck passengers also must be **properly buckled up**.

The driver may be ticketed for letting passengers ride in the back of a pickup truck.

Passengers also may be ticketed for not being properly buckled up.

The cost of a ticket could be more than \$250* for each unbuckled adult. No exemption for camper shells.

Other Laws to Protect Children

- **Children left in vehicle (V.C. 15620):** A child 6 years old or less may not be left alone in a vehicle if the health or safety of the child is at risk, the engine is running, or the keys are in the ignition. The child must be supervised by someone at least age 12. The cost of a ticket could be more than \$500.*
- **Smoking in a vehicle [Health and Safety Code 118948(a)]** is prohibited if a child under 18 is present. The cost of a ticket could be more than \$500.* (The vehicle must be pulled over for another potential violation.)
- **Helmets (V.C. 21212, 21204, 27803):** Children under age 18 who are skating or riding on a bicycle, scooter, or skateboard must wear a properly fitted and fastened helmet. All drivers and passengers on a motorcycle must wear a helmet that meets federal standards, fits correctly, and has the proper label.

*Fine amounts shown include penalty assessments

SafetyBeltSafe U.S.A. P.O. Box 553, Altadena, CA 91003 www.carseat.org
310/318-5111 800/745-SAFE (English) 800/747-SANO (Spanish)

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Important: Call to check if there is a more recent version before reproducing this document. #630CA Pg. 2 of 2, 2-24-17

SafetyBeltSafe U.S.A.

Safety Seat Checkup

Saturday, May 12, 2018 ♥ 10:00 a.m. to 2:00 p.m.*

Anaheim Global Medical Center
1025 S. Anaheim Blvd, Anaheim, CA 92805

*For a checkup appointment, call SafetyBeltSafe U.S.A., 310/318-5111.

If you do not have an appointment, there may be a wait of more than one hour or you may be turned away.



Buckling up is a family affair.

Free safety seat checkup

More than 90% of safety seats inspected at checkups are being used incorrectly!

Rear facing until age 2 is now California law.

Find out why most children need a booster seat until age 10-12!

TOYOTA

Sponsors:

California Office of Traffic Safety
Pomona Police Department
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www.carseat.org
800/747-SANO (Spanish)

SafetyBeltSafe U.S.A. is the national, non-profit, member-supported organization for child passenger safety.
Funding for this program was provided by a grant from the California Office of Traffic Safety, through the National Highway Traffic Safety Administration.

SafetyBeltSafe U.S.A.

Inspección de Asientos de Seguridad de Niños **Sábado, Mayo 12, 2018 ♥ 10:00 a.m. to 2:00 p.m.***

Anaheim Global Medical Center
1025 S. Anaheim Blvd, Anaheim, CA 92805

*Llame a SafetyBeltSafe U.S.A., al 310/318-5111 para hacer una cita para una inspección.

Si no tiene una cita, el tiempo de espera podría ser más de una hora o no ser atendido.



El abrocharse el cinturón es algo que concierne a toda la familia.

Inspección gratuita de asiento de seguridad

¡Más del 90% de los asientos de seguridad inspeccionados están siendo usados incorrectamente!

Viajar orientados hacia atrás hasta los 2 años es la nueva ley en California.

¡Entérese de porqué la mayoría de niños menores de 10-12 años necesitan un booster!

TOYOTA

Patrocinadores:

California Office of Traffic Safety
Pomona Police Department
Toyota Motor North America

Con el apoyo principal de:
Anaheim Global Medical Center

Anaheim Global
Medical Center



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800/745-SAFE (English)

www.carseat.org
800/747-SANO (Spanish)

SafetyBeltSafe U.S.A. es una organización nacional, no lucrativa, respaldada por sus miembros para la seguridad de niños pasajeros. La fundación para este programa fué proporcionada por un subsidio de California Office of Traffic Safety, a través de National Highway Traffic Safety Administration.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Sheriff-Coroner

TIME REQUIRED 30 Minutes

PERSONS APPEARING BEFORE THE BOARD Chris Smallcomb - NWS Reno

SUBJECT Spring Fire Weather Refresher

AGENDA DESCRIPTION:

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

Presentation by Chris Smallcomb of the National Weather Service of fire weather, and the Spring / Summer outlook.

RECOMMENDED ACTION:

None, informational only.

FISCAL IMPACT:

None.

CONTACT NAME: Ingrid Braun

PHONE/EMAIL: 760-932-7549 / ibraun@monosheriff.org

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Presentation

History

Time	Who	Approval
4/26/2018 8:48 AM	County Administrative Office	Yes
4/16/2018 11:59 AM	County Counsel	Yes
4/12/2018 2:10 PM	Finance	Yes

MONO COUNTY
SHERIFF

A Commitment to Community Safety and Service



Ingrid Braun
Sheriff-Coroner

DATE: May 1, 2018
TO: The Honorable Board of Supervisors

Phillip West
Undersheriff

FROM: Ingrid Braun, Sheriff-Coroner
SUBJECT: National Weather Service Briefing

RECOMMENDATION:

Recommend the Board of Supervisors receive a presentation from Chris Smallcomb, Meteorologist and Public Information Officer, National Weather Service (NWS), Reno.

DISCUSSION:

Chris Smallcomb regularly provides detailed and entertaining email updates on weather affecting Mono County and the Eastern Sierra. His presentation will cover:

- Fire weather, with a red flag warning refresher and fire season outlook
- Seasonal weather and impacts outlook for spring and summer.

FINANCIAL IMPACT:

This item is informational only and has no financial impact.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "IB", written over a light blue horizontal line.

Ingrid Braun, Sheriff-Coroner

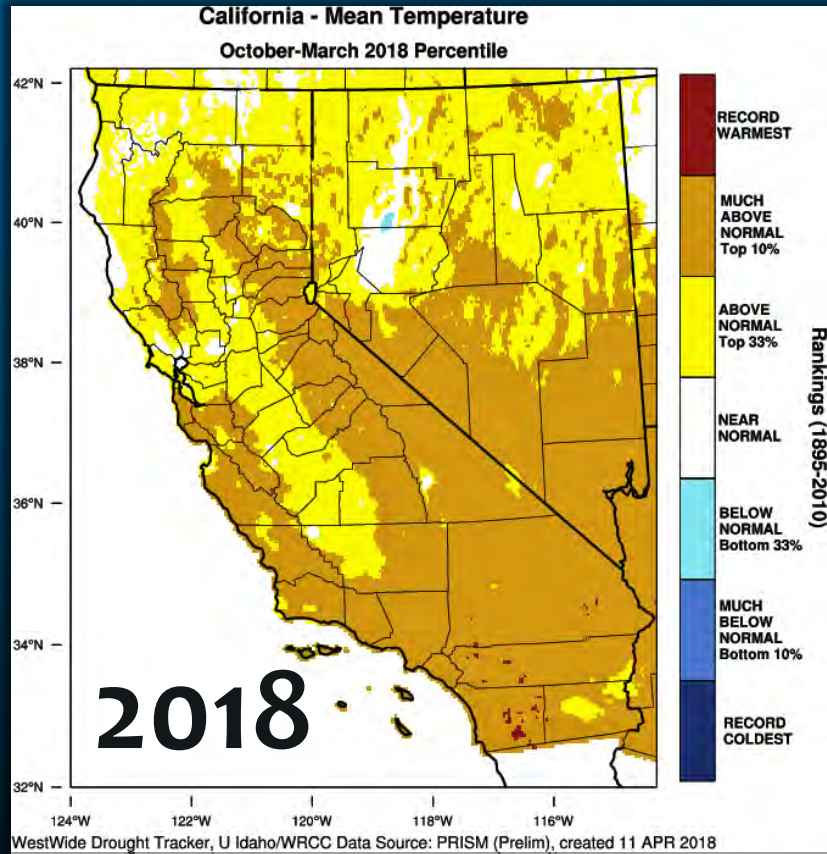
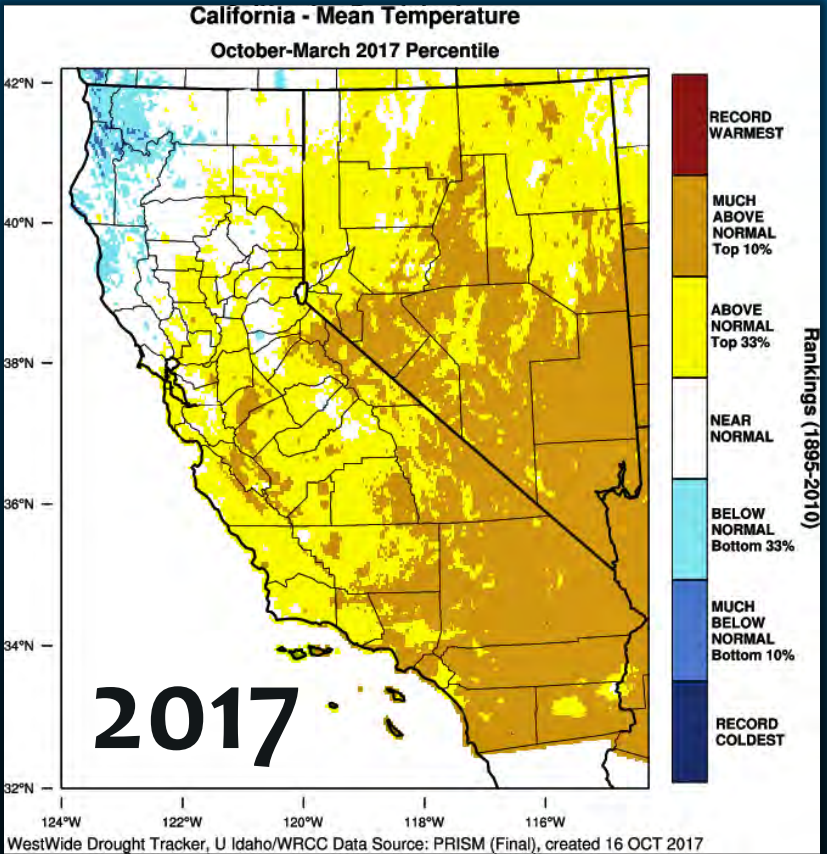
#fakewinter followed by Miracle March*

Chris Smallcomb
Meteorologist (PIO) – NWS Reno
chris.smallcomb@noaa.gov



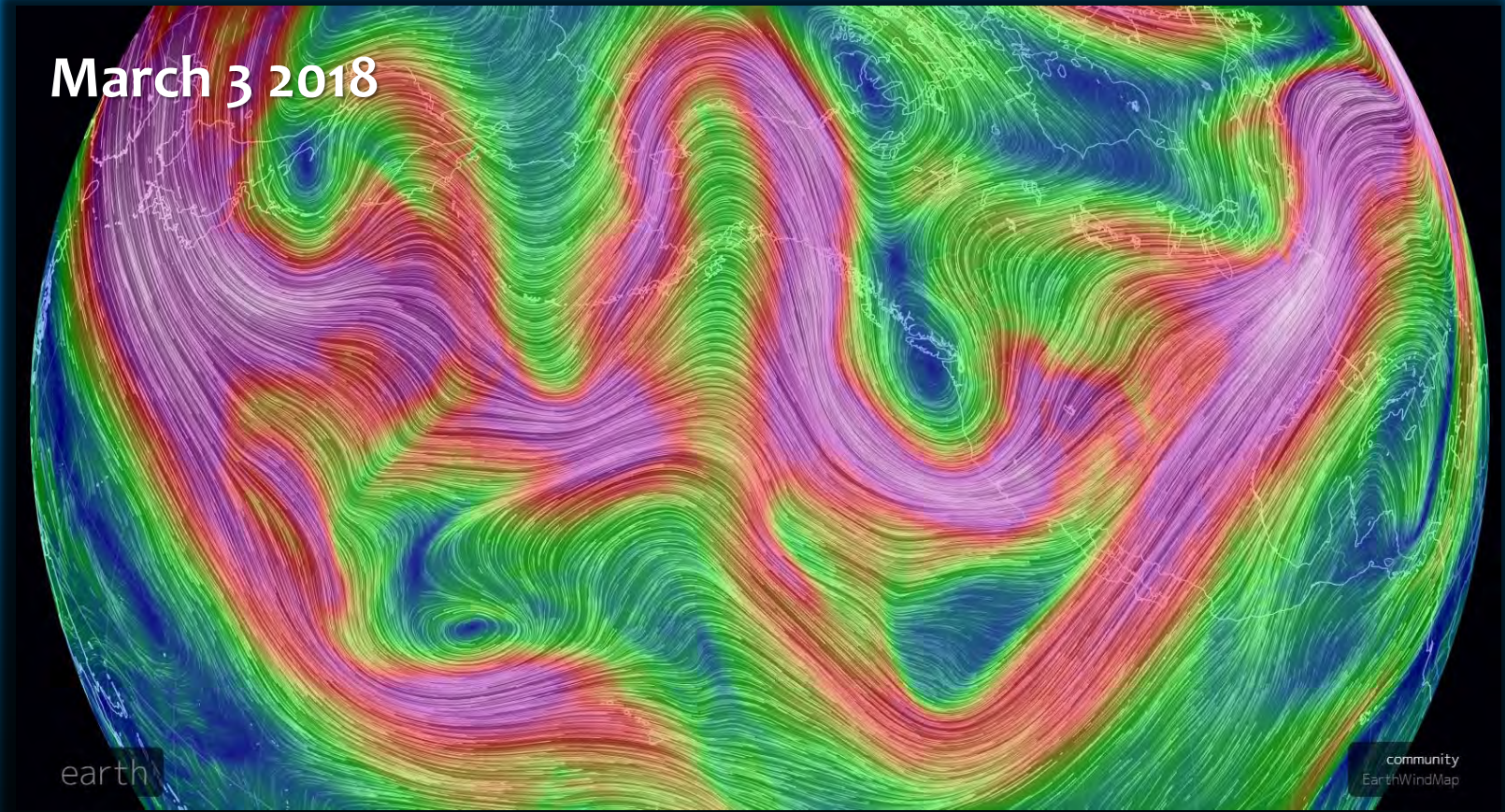
Peavine Summit, Elev 8255'
January 1 2018

2017-18 vs Last Year's Relentless Winter



2016-17 vs 2017-18 – Storm Track

March 3 2018



earth

community
EarthWindMap



Miracle March? Not 1991 - But We're Calling it Good Enough!!

27%



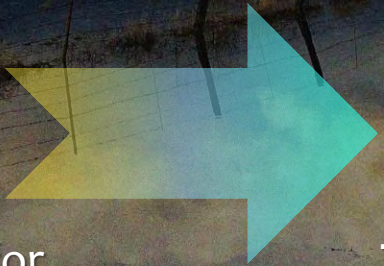
96%

Feb 24: Predicted Spring Melt on Carson River, percent of normal

*Source: NWS River Forecast Center

Mar 25: Predicted Spring Melt on Carson River as of March 25th

14.3"



12.3"

Tahoe City, CA Precipitation for all Oct 2017 – Feb 2018

*Source: NWS Coop Station

Tahoe City, CA Precipitation for just March 2018

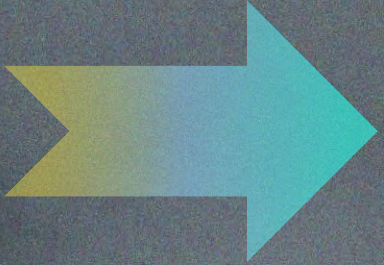
"Seems like all of winter came in just three weeks" – March 2018

Reno National Weather Service
Forecasting for the Sierra and western Nevada since 1905



Miracle March? Not 1991 - But We're Calling it Good Enough!!

36%



83%

Feb 28: Snowpack for Tahoe + Eastern Sierra, Percent of Normal

*Source: NRCS SNOTEL Network

Mar 25: Snowpack for Tahoe + Eastern Sierra, March 25th

2.1 ft



5.0 ft

Mammoth Lakes, CA Snowfall
for all Oct 2017 – Feb 2018

*Source: NWS Coop Station

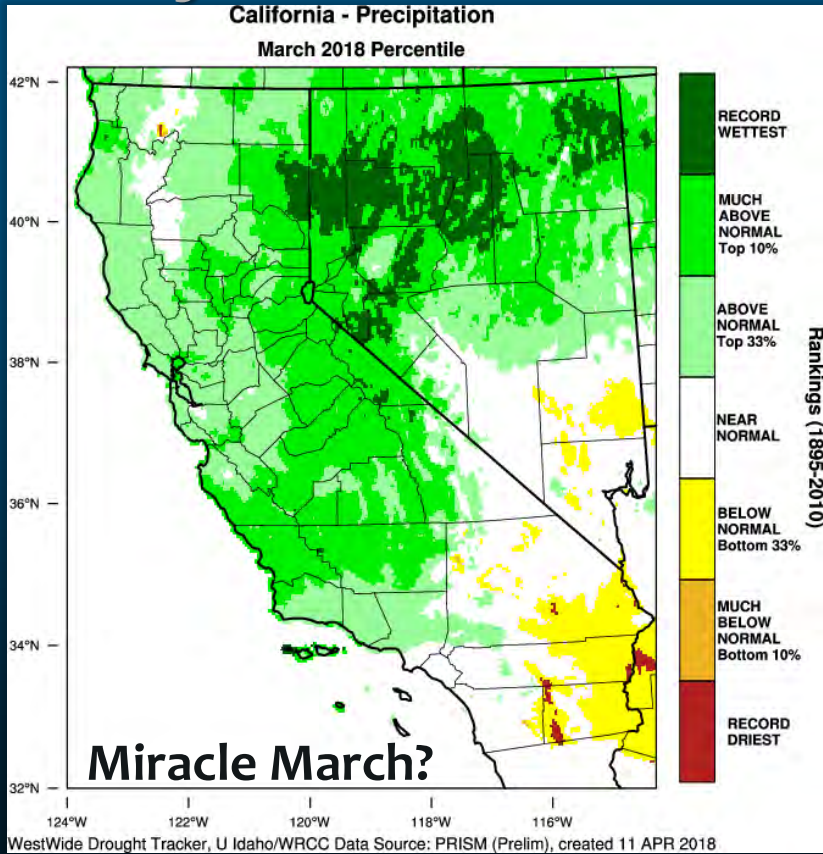
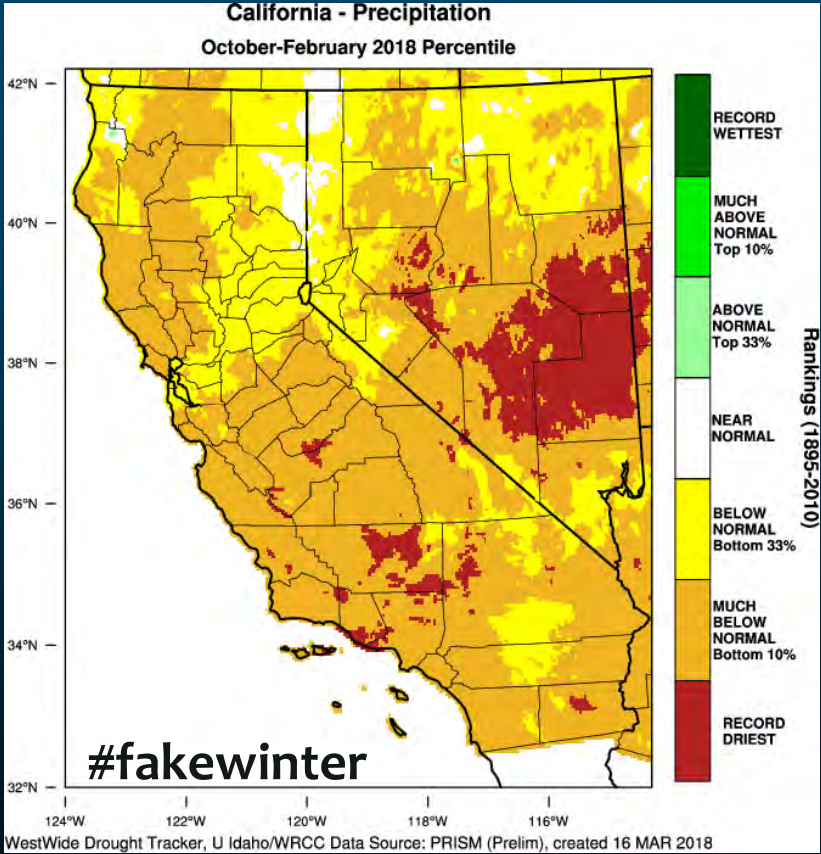
Mammoth Lakes, CA Snowfall
for just March 2018

"Seems like all of winter came in just three weeks" – March 2018

Reno National Weather Service
Forecasting for the Sierra and western Nevada since 1905



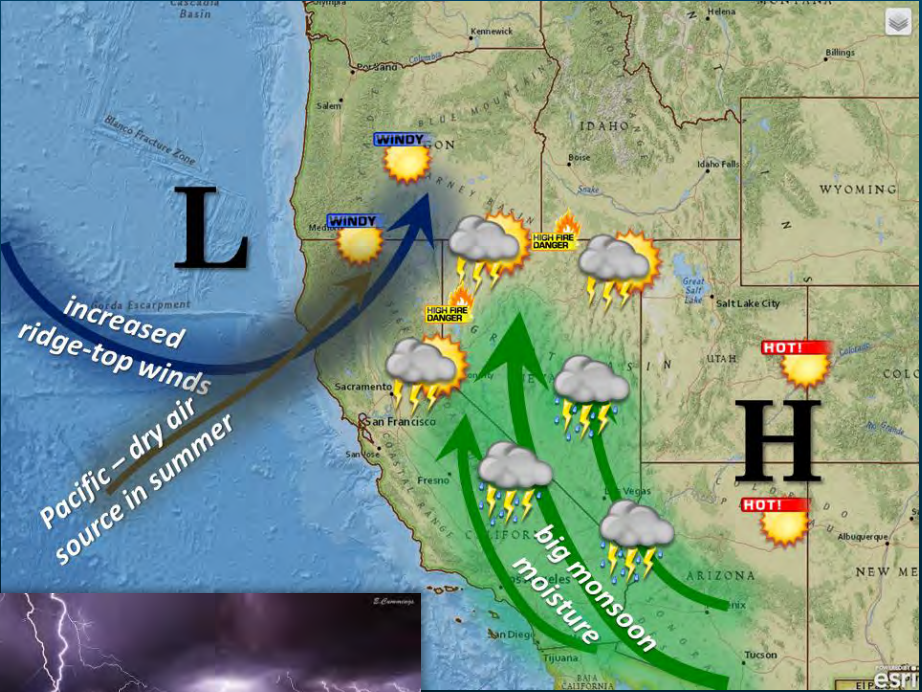
Was It Miracle March Everywhere?



Spring-Summer Weather Outlook?



When Will We Know? Hours vs Days



Situational Awareness - When Should I Freakout?

Chris' Seasonal Regional Freakout Forecast for the Eastern Sierra

	May	June	July	August
Flooding (from snowmel				
Flooding (from atmospheric riv thunderstorms)				
Wildland Fire				

What Does This Mean?
Integrates impacts and confidence

No worries 😄	Low freakoutness 😊	Moderate freakoutness 😐	High freakoutness 😞	Really bad 🤯
---------------------	---------------------------	--------------------------------	----------------------------	---------------------

NWS Reno: What's Our Role?

Help community leaders

make good weather and
water forecast based

decisions.



NWS Reno: Decision Support

 **NHP Northern Command**
@NHPNorthern

Incline Village, NV @nevadadot
@DriveSafeNV



RETWEETS 24 LIKES 45

10:46 AM - 22 Feb 2017

 **Rob Simpson**
@nvsimpson

Follow

Aerial of the Truckee River in Downtown Reno - Jan. 9, 2017.
#nvflood17 #RenoFlood



RETWEETS 53 LIKES 57

1:32 PM - 10 Jan 2017

 **David Cochran**
@ChiefDave_RFD

Follow

@RenoFireDept @TMFPD and Storey County FD working together on #LongValleyFire



10:13 AM - 16 Jul 2017

22 Retweets 39 Likes

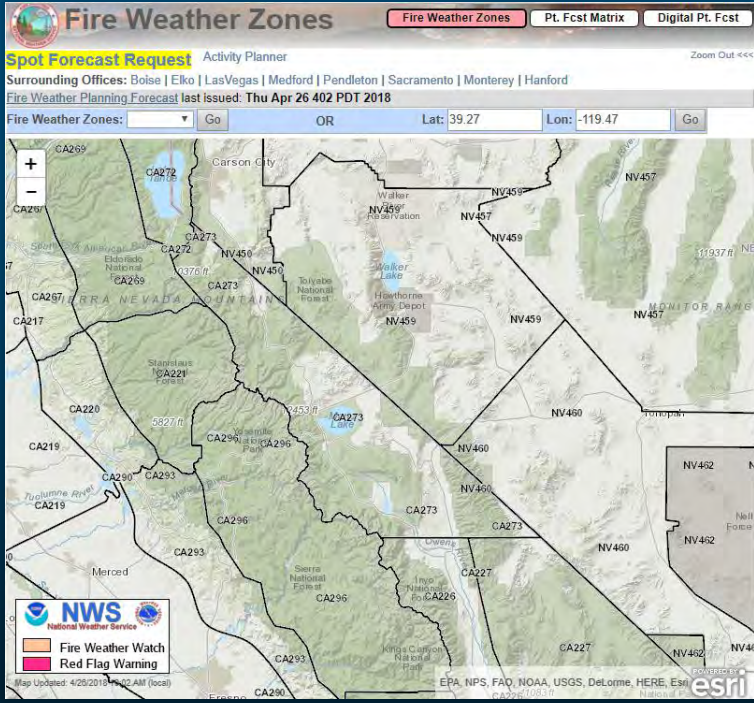
Transportation
Caltrans, MMH Airport

Rivers
Floods, Water Supply

Wildfire
Spot Wx, IMETs



Fire Weather Planning Forecast



1x/day winter
2x/day summer

Fire Weather Planning Forecast

CAZ273-270130-
Mono and Eastern Alpine Counties-
402 AM PDT Thu Apr 26 2018

.TODAY...

- * Sky/Weather.....Partly cloudy. Isolated showers and thunderstorms in the afternoon.
- * Max Temperature....
- * Valleys.....69-79.
- * Mid Slope.....63-73.
- * 24 hr trend.....Little change.
- * Min Humidity.....
- * Valleys.....8-18%.
- * Mid Slope.....8-18%.
- * 24 hr trend.....6% wetter.
- * 20-Foot Winds.....
- * Valleys/Slope...South winds 10 to 15 mph. Gusts to 25 mph in the afternoon.
- * Ridge Top.....Southeast winds 10 to 15 mph with gusts to 30 mph.
- * Haines Index.....3-4.
- * LAL.....2.
- * Chc Wetting Rain...10%.
- * Mixing Height.....2000-2600 ft agl increasing to 7700-8700 ft agl in the afternoon.
- * Transport Winds...Southeast 10 to 15 mph.
- * Ventilation.....Fair increasing to excellent in the afternoon.

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middle of



Fire Weather Forecast Discussion

spot ▾ forecasts ▾ hazards status ▾ fuels ▾ tools ▾ admin ▾ contact ▾ Search ▾

- Forecasts_Fire Weather Planning Forecast (FWF)
- Forecasts_Red Flag Warning/Fire Wx Watch (RFW)
- Forecasts_National Digital Forecast Database (NDFD)
- Forecasts_Area Forecast Discussion (AFD)
- Forecasts_NWS GIS Weather Data
- Forecasts_National Fire Danger Rating System
- Forecasts_Local Forecasted NFDRS Indices
- Forecasts_NFDRS Forecast Images
- Outlooks_Storm Prediction Center (SPC)
- Outlooks_Predictive Services Unit (PSU)
- Outlooks_PSU Wildland Fire Potential Map
- Outlooks_Climate Prediction Center (CPC)
- Local_-Local Morning Briefing
- Local_-California Fire Weather Page

Public Information Statement - please provide your feedback
April 27 5:22 PDT 2018
OR Lat: 38.78 Lon: -116.53

Pyramid Lake
Winnemucca
NV450 NV453 NV454 NV467 NV468
9822 ft 9011 ft 9709 ft

As needed ahead of
critical conditions

.FIRE WEATHER...

A TROUGH OF LOW PRESSURE WILL PUSH A COLD FRONT THROUGH THE REGION BY THURSDAY EVENING. AHEAD OF THE FRONT, SOUTHWEST TO WEST WINDS WILL BE GUSTING UP TO 45 MPH WHICH WILL COMBINE WITH VERY DRY CONDITIONS SOUTH OF INTERSTATE 80 TO CREATE CRITICAL FIRE WEATHER CONDITIONS THURSDAY AFTERNOON AND EARLY EVENING. THEREFORE A RED FLAG WARNING HAS BEEN ISSUED FOR FIRE ZONES 273, 450, 453, AND 459. PLEASE SEE THE PRODUCT FOR ADDITIONAL DETAILS. NORTH OF INTERSTATE 80, MOISTURE MOVING INTO THE REGION WILL INCREASE THE HUMIDITY, BUT WINDS WILL REMAIN GUSTY.

ALSO OF CONCERN ARE THE SLIGHT CHANCES FOR THUNDERSTORMS THIS AFTERNOON MAINLY FROM HIGHWAY 95 EAST. STORMS WILL BE A HYBRID OF WET AND DRY AND FIRE STARTS ARE POSSIBLE OUTSIDE OF WET THUNDERSTORM CORES. SCATTERED SHOWERS WITH A SLIGHT CHANCE OF THUNDERSTORMS NORTH OF HIGHWAY 50 CAN BE EXPECTED WITH THE TROUGH THURSDAY. DF &&

.REV WATCHES/WARNINGS/ADVISORIES...

NV...RED FLAG WARNING FROM NOON TO 7 PM PDT THURSDAY NVZ450-453.

LAKE WIND ADVISORY FROM 1 PM TO 8 PM PDT THURSDAY FOR PYRAMID LAKE IN NVZ004.

LAKE WIND ADVISORY FROM NOON TO 11 PM PDT THURSDAY FOR LAKE TAHOE IN NVZ002.

RED FLAG WARNING FROM NOON TO 10 PM PDT THURSDAY NVZ459.

Red Flag Warnings

Wind Gusts > 30 MPH
and Humidity < 15%

Widespread Dry
Thunderstorms

NVZ450-453-051200-

/O.UPG.KREV.FW.A.0001.160705T2100Z-160706T0500Z/

/O.NEW.KREV.FW.W.0007.160705T2100Z-160706T0400Z/

WESTERN NEVADA SIERRA FRONT-WEST CENTRAL NEVADA BASIN AND RANGE-
844 AM PDT MON JUL 4 2016

...RED FLAG WARNING IN EFFECT FROM 2 PM TO 9 PM PDT TUESDAY FOR
GUSTY WINDS AND LOW HUMIDITY FOR MUCH OF WESTERN NEVADA...

THE NATIONAL WEATHER SERVICE IN RENO HAS UPGRADED THE FIRE WEATHER
WATCH TO A RED FLAG WARNING FOR GUSTY WINDS AND LOW HUMIDITY,
WHICH IS IN EFFECT FROM 2 PM TO 9 PM PDT TUESDAY.

* AFFECTED AREA...FIRE ZONE 450 WESTERN NEVADA SIERRA FRONT AND
FIRE ZONE 453 WEST CENTRAL NEVADA BASIN AND RANGE.

* WINDS...SOUTHWEST TO WEST 15 TO 20 MPH WITH GUSTS TO 35 MPH.

* HUMIDITY...8 TO 15 PERCENT.

* IMPACTS...THE COMBINATION OF GUSTY WINDS AND LOW HUMIDITY CAN
CAUSE FIRE TO RAPIDLY GROW IN SIZE AND INTENSITY BEFORE FIRST
RESPONDERS CAN CONTAIN THEM.

PRECAUTIONARY/PREPAREDNESS ACTIONS...

AVOID OUTDOOR ACTIVITIES THAT CAN CAUSE A SPARK NEAR DRY
VEGETATION, SUCH AS YARD WORK, TARGET SHOOTING, OR CAMPFIRES.
FOLLOW LOCAL FIRE RESTRICTIONS. CHECK WEATHER.GOV/RENO FOR UPDATES
AND LIVINGWITHFIRE.INFO FOR PREPAREDNESS TIPS.

&&

Red Flag Warnings

Fire Weather Watch
medium confidence
2-4 days out

Red Flag Warning
high confidence
1-3 days out

NVZ450-453-051200-

/O.UPG.KREV.FW.A.0001.160705T2100Z-160706T0500Z/

/O.NEW.KREV.FW.W.0007.160705T2100Z-160706T0400Z/

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AND LIVINGWITHFIRE.INFO FOR PREPAREDNESS TIPS.

&&

Using Radar Data Wisely



Radar Gap



Using Radar Data Wisely



Radar Gap

AaMA Time!

Ask a Meteorologist (Almost) Anything



24/7 Forecast Support – 775.673.8107



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Public Health

TIME REQUIRED 45 Minutes

SUBJECT Public Health Presentation

**PERSONS
APPEARING
BEFORE THE
BOARD**

Sandra Pearce, Louis Molina, and
Amber Hise

AGENDA DESCRIPTION:

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

Presentation by Public Health regarding department structure, services, goals and tactics.

RECOMMENDED ACTION:

None (informational only). Provide any desired direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Sandra Pearce

PHONE/EMAIL: 760.924.1818 / spearce@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report

History

Time	Who	Approval
4/26/2018 8:48 AM	County Administrative Office	Yes
4/24/2018 2:09 PM	County Counsel	Yes
4/26/2018 2:48 PM	Finance	Yes



MONO COUNTY HEALTH DEPARTMENT

Public Health

P.O. BOX 476, BRIDGEPORT, CA 93517 PHONE (760) 932-5580 • FAX (760) 932-5284
P.O. BOX 3329, MAMMOTH LAKES, CA 93546 PHONE (760) 924-1830 • FAX (760) 924-1831

DATE: May 1, 2018
TO: Honorable Board of Supervisors
FROM: Sandra Pearce, Public Health Director
SUBJECT: Public Health Presentation

Recommendation:

Informational item only

Discussion:

This item will provide an overview of the Public Health Department's structure, functions, and programs, progress made towards completing goals presented as part of the 2017-18 budget process, and strategic goals and tactics for the 2018-19 budget year.

Fiscal Impact:

None

For questions about this item, please call Sandra Pearce at (760) 924-1818.

Submitted by:

Sandra Pearce, Public Health Director



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Finance

TIME REQUIRED 10 minutes (5 minute presentation; 5 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Gerald Frank

SUBJECT Quarterly Investment Report

AGENDA DESCRIPTION:

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

Investment Report for the Quarter ending 3/31/2018

RECOMMENDED ACTION:

Approve the Investment Report for the Quarter ending 3/31/2018

FISCAL IMPACT:

None

CONTACT NAME: Gerald Frank

PHONE/EMAIL: 7609325483 / gfrank@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

<p>Click to download</p> <p> Quarterly Investment Report</p>
--

History

Time	Who	Approval
4/18/2018 1:01 PM	County Administrative Office	Yes
4/24/2018 2:09 PM	County Counsel	Yes
4/16/2018 1:17 PM	Finance	Yes



DEPARTMENT OF FINANCE

COUNTY OF MONO

Gerald A. Frank
Assistant Finance Director
Treasurer-Tax Collector

Janet Dutcher, CPA, CGFM
Finance Director

Stephanie Butters
Assistant Finance Director
Auditor-Controller

P.O. Box 495
Bridgeport, California 93517
(760) 932-5480
Fax (760) 932-5481

P.O. Box 556
Bridgeport, California 93517
(760) 932-5490
Fax (760) 932-5491

Date: May 1, 2018
To: Honorable Board of Supervisors
Treasury Oversight Committee
Treasury Pool Participants
From: Gerald Frank
Subject: Quarterly Investment Report

The Treasury Pool investment report for the quarter ended March 31, 2018 is attached pursuant to Government Code §53646(b) and includes the following reports:

- **Portfolio Holdings by Security Sector** - includes, among other information, the type of investment, issuer, date of maturity, par value, dollar amount invested in all securities and market value as calculated by Union Bank, in accordance with Government Code §53646(b)(1).
- **Distribution by Asset Category – Market Value** – Provides a graphic to make it easy to see the asset allocation by type of security.
- **Distribution by Maturity Range – Face Value** – Provides a bar graph to see the maturities of the various investments and gives the reader a sense of the liquidity of the portfolio.
- **Treasury Cash Balances as of the Last Day of the Most Recent 14 Months** – Shows growth in the current mix of cash and investments when compared to prior months and particularly the same time last year. Additionally, the section at the bottom shows maturity by month for all non-same day investments.
- **Mono County Treasury Pool Quarterly Yield Comparison** – Shows, at a glance, the county pool performance in comparison to two-year US Treasuries and the California Local Agency Investment Fund (LAIF).
- **Mono County Treasury Pool Participants** – Provides a graphic to make it easy to see the types of pool participants.

The County also has monetary assets held outside the County Treasury including:

- The Sheriff's Department has two accounts: The Civil Trust Account and the Sheriff's Revolving Fund. The balances in these accounts as of March 31, 2018 were \$29,692 and \$3,501 respectively.
- Mono County's OPEB (Other Post Employment Benefit) trust fund with PARS had a balance of \$19,717,160 as of February 28, 2018. This is an irrevocable trust to mitigate the liability for the County's obligation to pay for retiree health benefits.

The Treasury was in compliance with the Mono County Investment Policy on March 31, 2018.

Weighted Average Maturity (WAM) as of March 31, 2018 was 659 days.

It is anticipated that the County Treasury will be able to meet the liquidity requirements of its pooled participants for the next six months.

The investments are presented at fair market value in accordance with Government Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Pools. On the last day of the quarter, on a cost basis, the portfolio totaled \$96,489,882, and the market value was \$95,086,908 (calculated by Union Bank) or 98.546% of cost. Market value does not include accrued interest which was \$310,839 on the last day of the quarter.

Investment Pool earnings are as shown below:

Quarter Ending	6/30/2017	9/30/2017	12/31/2017	3/31/2018
Average Daily Balance	\$93,287,409	\$79,874,308	\$89,830,940	\$96,454,256
Earned Interest (including accruals)	\$317,831	\$276,837	\$342,508	\$381,677
Earned Interest Rate	1.3665%	1.3751%	1.5127%	1.6048%
Number of Days in Quarter	91	92	92	90
Interest Received	\$259,495	\$295,041	\$289,463	\$349,876
Administration Costs	\$5,386	\$6,735	\$11,738	\$16,598
Net Interest for Apportionment	\$254,109	\$288,306	\$277,725	\$333,278



Mono County Portfolio Holdings by Security Sector As of March 31, 2018

Description	Settlement Date	Cost Value	Face Amount/Shares	Market Value	Coupon Rate	YTM @ Cost	Maturity Date	Days To Maturity	Credit Rating 1	Accrued Interest	% of Portfolio
Cash											
Oak Valley Bank Cash	02/28/2009	4,880,951.56	4,880,951.56	4,880,951.56	1.462	1.462	N/A	1	None		5.07
Sub Total / Average		4,880,951.56	4,880,951.56	4,880,951.56	1.462	1.462		1		0.00	5.07
Funds In Transit											
Funds in Transit Cash	03/31/2018	2,000,000.00	2,000,000.00	2,000,000.00	0.000	0.000	N/A	1	None		2.08
Sub Total / Average		2,000,000.00	2,000,000.00	2,000,000.00	0.000	0.000		1		0.00	2.08
Local Government Investment Pools											
California Asset Management Program LGIP	08/03/2017	12,070,888.07	12,070,888.07	12,070,888.07	1.620	1.620	N/A	1	None		12.55
Local Agency Investment Fund LGIP	07/01/2014	3,526,899.15	3,526,899.15	3,526,899.15	1.524	1.524	N/A	1	NR		3.67
Sub Total / Average		15,597,787.22	15,597,787.22	15,597,787.22	1.598	1.598		1		0.00	16.21
Local Government Notes											
WMFPD 1.65 10/3/2018-18	10/03/2017	23,457.89	23,457.89	23,457.89	1.650	1.650	10/03/2018	186	None	189.82	0.02
Financial System Loan-Mono County 1.25 6/30/2019	03/31/2016	94,242.11	94,242.11	94,242.11	1.250	1.250	06/30/2019	456	None	0.00	0.10
Mono County 2.5 8/1/2022	08/01/2017	202,831.31	202,831.31	202,831.31	2.500	2.500	08/01/2022	1,584	None	845.13	0.21
Sub Total / Average		320,531.31	320,531.31	320,531.31	2.070	2.070		1,150		1,034.95	0.33
CD Negotiable											
MUFG Union Bank NA 1.96 7/23/2018	03/28/2018	245,000.00	245,000.00	244,840.75	1.960	1.960	07/23/2018	114	None	39.47	0.25
LAKESIDE BANK 1.4 8/13/2018	10/13/2017	245,000.00	245,000.00	244,718.25	1.400	1.400	08/13/2018	135	None	169.15	0.25
BEAL BANK USA 1.4 8/15/2018	10/11/2017	245,000.00	245,000.00	244,698.65	1.400	1.400	08/15/2018	137	None	1,606.93	0.25
WASHINGTON TR CO WESTERLY RI 1.1 8/30/2018	08/30/2016	245,000.00	245,000.00	244,181.70	1.100	1.100	08/30/2018	152	None	221.51	0.25
ENERBANK USA SALT LAKE CITYUTAH 1.05 8/31/2018	08/31/2016	245,000.00	245,000.00	244,294.40	1.050	1.050	08/31/2018	153	None	0.00	0.25
MIDDLETON COMMUNITY BANK 1.4 11/27/2018	01/27/2015	245,000.00	245,000.00	245,041.65	1.400	1.400	11/27/2018	241	None	37.59	0.25
FLUSHING BANK N Y 1.8 12/10/2018	12/10/2014	245,000.00	245,000.00	244,617.80	1.800	1.800	12/10/2018	254	None	193.32	0.25
ALLY BK MIDVALE UTAH 1.45 2/11/2019	02/11/2016	245,000.00	245,000.00	244,225.80	1.450	1.450	02/11/2019	317	None	467.18	0.25
FREEDOM FIN BK W DES MOINES 1.5 7/26/2019	01/27/2015	245,000.00	245,000.00	244,536.95	1.500	1.500	07/26/2019	482	None	40.27	0.25
STERLING BANK 1.7 7/26/2019	08/28/2017	245,000.00	245,000.00	243,321.75	1.700	1.700	07/26/2019	482	None	34.23	0.25
CONNECTONE BK ENGLEWOOD 1.55 7/29/2019	01/28/2015	245,000.00	245,000.00	244,522.25	1.550	1.550	07/29/2019	485	None	31.21	0.25
MAHOPAC NATL BK N Y 1.45 7/30/2019	01/30/2015	245,000.00	245,000.00	244,483.05	1.450	1.450	07/30/2019	486	None	583.97	0.25
First Technology Federal Credit Union 2.3 8/23/201	02/23/2018	245,000.00	245,000.00	245,134.75	2.300	2.300	08/23/2019	510	None	123.51	0.25
COMMERCE ST BK WEST BEND WIS 1.65 9/26/2019	06/26/2015	245,000.00	245,000.00	243,076.75	1.650	1.650	09/26/2019	544	None	55.38	0.25
UNITY BK CLINTON NJ 1.5 9/26/2019	05/26/2015	245,000.00	245,000.00	243,040.00	1.500	1.500	09/26/2019	544	None	50.34	0.25
Whitney Bank 1.75 10/25/2019	10/25/2017	245,000.00	245,000.00	242,770.50	1.750	1.750	10/25/2019	573	None	1,844.21	0.25
EVERBANK 1.3 11/4/2019	11/04/2016	245,000.00	245,000.00	240,134.30	1.300	1.300	11/04/2019	583	None	1,282.73	0.25
CIT BK SALT LAKE CITY 2.25 11/26/2019	11/26/2014	245,000.00	245,000.00	244,468.35	2.250	2.250	11/26/2019	605	None	1,887.84	0.25



Mono County Portfolio Holdings by Security Sector As of March 31, 2018

Description	Settlement Date	Cost Value	Face Amount/Shares	Market Value	Coupon Rate	YTM @ Cost	Maturity Date	Days To Maturity	Credit Rating 1	Accrued Interest	% of Portfolio
CAPITAL ONE BANK USA NATL ASSN 1.8 1/22/2020	01/26/2015	245,000.00	245,000.00	243,836.25	1.800	1.800	01/22/2020	662	None	821.59	0.25
Mercantil Bank NA 1.9 3/2/2020	08/29/2017	245,000.00	245,000.00	242,204.55	1.900	1.900	03/02/2020	702	None	395.36	0.25
SYNCHRONY BANK 2 3/20/2020	03/20/2015	245,000.00	245,000.00	242,591.65	2.000	2.000	03/20/2020	720	None	147.67	0.25
Third Federal Savings and Loan Assn. of Cleveland	03/26/2015	245,000.00	245,000.00	242,672.50	1.800	1.800	03/26/2020	726	None	60.41	0.25
GOLDMAN SACHS BK USA NEW YORK 1.9 4/22/2020	05/05/2015	244,387.50	245,000.00	242,302.55	1.900	1.953	04/22/2020	753	None	2,040.55	0.25
AMERICAN EXPRESS CENTURION BK 1.85 4/29/2020	04/29/2015	245,000.00	245,000.00	241,528.35	1.850	1.850	04/29/2020	760	None	1,899.92	0.25
DISCOVER BK GREENWOOD DEL 1.9 5/6/2020	05/06/2015	245,000.00	245,000.00	241,736.60	1.900	1.900	05/06/2020	767	None	1,849.25	0.25
WEX BANK 2 10/19/2020	10/18/2017	245,000.00	245,000.00	241,364.20	2.000	2.000	10/19/2020	933	None	2,201.64	0.25
MARLIN BUSINESS BANK 1.4 10/28/2020	10/28/2016	245,000.00	245,000.00	236,829.25	1.400	1.400	10/28/2020	942	None	1,447.18	0.25
FIRST BUSINESS BK MADISON WIS 1.9 1/13/2021	01/13/2016	245,000.00	245,000.00	240,212.70	1.900	1.900	01/13/2021	1,019	None	982.01	0.25
MB FINANCIAL BANK, NATIONAL ASSN 1.8 1/15/2021	01/15/2016	245,000.00	245,000.00	243,138.00	1.800	1.800	01/15/2021	1,021	None	193.32	0.25
STATE BK & TR CO DEFIANCE OHIO 1.6 2/17/2021	02/17/2016	245,000.00	245,000.00	241,302.95	1.600	1.600	02/17/2021	1,054	None	150.36	0.25
SALLIE MAE BK SALT LAKE CITY UT 1.8 2/18/2021	02/18/2016	245,000.00	245,000.00	240,641.45	1.800	1.800	02/18/2021	1,055	None	495.37	0.25
COMENITY CAP BK SALT LAKE CITY UTAH 1.6 4/12/2021	04/11/2016	245,000.00	245,000.00	239,580.60	1.600	1.600	04/12/2021	1,108	None	214.79	0.25
Worlds Foremost Bk Sidney NE 1.75 5/5/2021	05/05/2016	200,000.00	200,000.00	194,294.00	1.750	1.750	05/05/2021	1,131	None	249.32	0.21
WELLS FARGO BK NA SIOUXFALLS SD 1.6 8/3/2021	08/03/2016	245,000.00	245,000.00	235,469.50	1.600	1.600	08/03/2021	1,221	None	300.71	0.25
CAPITAL ONE, NATIONAL ASSOCIATION 1.7 10/5/2021	10/05/2016	245,000.00	245,000.00	234,891.30	1.700	1.700	10/05/2021	1,284	None	2,019.74	0.25
LCA Bank Corporation 2.3 1/12/2022	01/12/2018	245,000.00	245,000.00	241,366.65	2.300	2.300	01/12/2022	1,383	None	1,204.19	0.25
FNB BANK INC 2 2/25/2022	08/25/2017	245,000.00	245,000.00	238,438.90	2.000	2.000	02/25/2022	1,427	None	80.55	0.25
BMW Bank North America 2.7 3/9/2022	03/09/2018	245,000.00	245,000.00	244,762.35	2.700	2.700	03/09/2022	1,439	None	398.71	0.25
American Express Bank, FSB 2.35 5/3/2022	05/03/2017	245,000.00	245,000.00	239,191.05	2.350	2.350	05/03/2022	1,494	None	2,334.55	0.25
KS Statebank Manhattan KS 2.1 5/17/2022	11/17/2017	245,000.00	245,000.00	238,803.95	2.100	2.100	05/17/2022	1,508	None	197.34	0.25
First Bank of Highland 2.2 8/9/2022	08/09/2017	245,000.00	245,000.00	239,210.65	2.200	2.200	08/09/2022	1,592	None	738.36	0.25
Merrick Bank 2.05 8/10/2022	08/10/2017	245,000.00	245,000.00	237,672.05	2.050	2.050	08/10/2022	1,593	None	288.97	0.25
Crossfirst Bank 2.05 8/18/2022	08/18/2017	245,000.00	245,000.00	237,608.35	2.050	2.050	08/18/2022	1,601	None	178.88	0.25
First Premier Bank 2.05 8/22/2022	08/22/2017	245,000.00	245,000.00	237,605.90	2.050	2.050	08/22/2022	1,605	None	522.89	0.25
Farmers State Bank 2.35 9/19/2022	01/19/2018	245,000.00	245,000.00	240,445.45	2.350	2.350	09/19/2022	1,633	None	189.29	0.25
ALLEGIANCE BK TEX HOUSTON 2.15 9/29/2022	09/29/2017	245,000.00	245,000.00	238,311.50	2.150	2.150	09/29/2022	1,643	None	28.86	0.25
MEDALLION BANK 2.15 10/11/2022	10/11/2017	245,000.00	245,000.00	238,255.15	2.150	2.150	10/11/2022	1,655	None	2,482.22	0.25
BENEFICIAL BANK 2.15 10/18/2022	10/18/2017	245,000.00	245,000.00	238,201.25	2.150	2.150	10/18/2022	1,662	None	2,366.77	0.25
Morgan Stanley Bank 2.65 1/11/2023	01/11/2018	245,000.00	245,000.00	242,995.90	2.650	2.650	01/11/2023	1,747	None	1,405.23	0.25
Northland Area Federal Credit Union 2.6 2/13/2023	02/13/2018	245,000.00	245,000.00	242,275.60	2.600	2.600	02/13/2023	1,780	None	820.25	0.25
Industrial and Commercial Bank of China USA, NA 2.	02/14/2018	245,000.00	245,000.00	242,819.50	2.650	2.650	02/14/2023	1,781	None	302.39	0.25
Belmont Savings Bank 2.7 2/28/2023	02/28/2018	245,000.00	245,000.00	243,309.50	2.700	2.700	02/28/2023	1,795	None	54.37	0.25



Mono County Portfolio Holdings by Security Sector As of March 31, 2018

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Mountain America Federal Credit Union 3 3/27/2023	03/27/2018	245,000.00	245,000.00	246,592.50	3.000	3.000	03/27/2023	1,822	None	80.55	0.25
Sub Total / Average		12,939,387.50	12,940,000.00	12,764,570.25	1.906	1.907		977		37,812.40	13.45
Corporate Bonds											
General Electric Cap Corp 1.625 4/2/2018	05/14/2013	506,735.00	500,000.00	500,000.00	1.625	1.339	04/02/2018	2	Moody's-A2	4,039.93	0.52
Toyota Motor Credit Corp 1.2 4/6/2018	04/15/2016	501,005.00	500,000.00	499,940.00	1.200	1.097	04/06/2018	6	Moody's-Aa3	2,916.67	0.52
Apple Inc 1 5/3/2018	05/15/2013	497,300.00	500,000.00	499,500.00	1.000	1.112	05/03/2018	33	Moody's-Aa1	2,055.56	0.52
Toyota Motor Credit 1.55 7/13/2018	04/20/2017	500,855.00	500,000.00	499,140.00	1.550	1.409	07/13/2018	104	Moody's-Aa3	1,679.17	0.52
JPMORGAN CHASE 2.35 1/28/2019	04/14/2015	1,021,450.00	1,000,000.00	998,760.00	2.350	1.762	01/28/2019	303	Moody's-A3	4,112.50	1.04
Bank of New York Mellon 5.45 5/15/2019	04/20/2017	537,325.00	500,000.00	514,925.00	5.450	1.760	05/15/2019	410	Moody's-A1	10,294.44	0.52
Pfizer Corp 2.1 5/15/2019-14	01/19/2017	505,935.00	500,000.00	498,155.00	2.100	1.577	05/15/2019	410	Moody's-A1	3,966.67	0.52
John Deere Cap 2.3 9/16/2019	01/16/2018	501,908.75	500,000.00	497,140.00	2.300	2.065	09/16/2019	534	Moody's-A2	479.17	0.52
Cisco Systems Inc 2.45 6/15/2020-15	01/23/2018	501,300.00	500,000.00	496,965.00	2.450	2.337	06/15/2020	807	Moody's-A1	3,606.94	0.52
General Electric Co. 4.375 9/16/2020	10/11/2016	553,655.00	500,000.00	512,780.00	4.375	1.550	09/16/2020	900	Moody's-A2	911.46	0.52
MICROSOFT CORP 2 11/3/2020-20	12/28/2015	501,580.00	500,000.00	491,680.00	2.000	1.931	11/03/2020	948	Moody's-Aaa	4,111.11	0.52
Berkshire Hathaway Inc 3.4 1/31/2022	04/25/2017	528,500.00	500,000.00	505,630.00	3.400	2.135	01/31/2022	1,402	Moody's-Aa2	2,833.33	0.52
Apple Inc 2.15 2/6/2022-15	10/20/2017	500,095.39	500,000.00	486,570.00	2.150	2.145	02/06/2022	1,408	Moody's-Aa1	1,552.78	0.52
US Bancorp 3 3/15/2022-22	04/25/2017	517,195.00	500,000.00	497,075.00	3.000	2.253	03/15/2022	1,445	Moody's-A1	666.67	0.52
International Business Machine Corp 1.875 8/1/2022	10/19/2017	490,400.00	500,000.00	475,270.00	1.875	2.301	08/01/2022	1,584	Moody's-A1	1,562.50	0.52
Microsoft Corp 2.65 11/3/2022-22	11/03/2017	507,740.00	500,000.00	493,610.00	2.650	2.320	11/03/2022	1,678	Moody's-Aaa	5,447.22	0.52
Colgate-Palmolive 2.25 11/15/2022-17	11/15/2017	499,805.00	500,000.00	483,550.00	2.250	2.258	11/15/2022	1,690	Moody's-Aa3	4,656.25	0.52
Sub Total / Average		9,172,784.14	9,000,000.00	8,950,690.00	2.449	1.840		776		54,892.37	9.35
Municipal Bonds											
El Monte CA School District GO 1.698 5/1/2018	06/12/2014	503,340.00	500,000.00	499,995.00	1.698	1.521	05/01/2018	31	Moody's-Aa3	3,537.50	0.52
HAWTHORNE CA CTF5 1.846 8/1/2018	05/17/2016	251,867.50	250,000.00	249,270.00	1.846	1.501	08/01/2018	123	S&P-AA	769.17	0.26
N ORANGE CNTY CA CMNTY CLG DIST 1.54 8/1/2018	10/15/2015	604,764.00	600,000.00	599,250.00	1.540	1.250	08/01/2018	123	Moody's-Aa1	1,540.00	0.62
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT 2.136 8/1/2018	07/15/2016	510,950.00	500,000.00	500,000.00	2.136	1.050	08/01/2018	123	Moody's-Aa2	1,780.00	0.52
WALNUT VALLEY CA USD 2 8/1/2018	06/26/2015	507,500.00	500,000.00	500,090.00	2.000	1.502	08/01/2018	123	Moody's-Aa1	1,666.67	0.52
Long Beach CA Tideland 1.794 11/1/2018	11/15/2017	700,819.00	700,000.00	698,502.00	1.794	1.671	11/01/2018	215	Moody's-A1	4,744.13	0.73
MALIBU CA COPS (MALCTF) 1.6 11/1/2018	07/15/2016	252,935.00	250,000.00	248,805.00	1.600	1.080	11/01/2018	215	S&P-AA+	1,666.67	0.26
Monrovia CA Redev Agy 2 5/1/2019	04/18/2017	151,195.50	150,000.00	148,356.00	2.000	1.601	05/01/2019	396	S&P-AA	1,250.00	0.16
SALDEV 1.25 7/1/2019	08/23/2016	159,774.40	160,000.00	156,689.60	1.250	1.300	07/01/2019	457	Fitch-AA+	500.00	0.17
HAWTHORNE CA CTF5 2.096 8/1/2019	05/17/2016	252,680.00	250,000.00	247,100.00	2.096	1.751	08/01/2019	488	S&P-AA	873.33	0.26
Lancaster Ca Redev Agy 2.08 8/1/2019	04/18/2017	377,756.25	375,000.00	371,055.00	2.080	1.751	08/01/2019	488	S&P-AA	1,300.00	0.39
Victor Valley CA Cmnty Clg Dist 1.324 8/1/2019	05/05/2016	276,078.00	275,000.00	271,108.75	1.324	1.200	08/01/2019	488	Moody's-Aa2	606.83	0.29



Mono County Portfolio Holdings by Security Sector As of March 31, 2018

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City of San Jose CA Airport 4.75 3/1/2020-11	09/14/2016	550,655.00	500,000.00	516,075.00	4.750	1.724	03/01/2020	701	Moodys-A2	1,979.17	0.52
Riverside Unified School District-Ref 1.94 8/1/202	05/25/2016	387,156.00	385,000.00	375,867.80	1.940	1.801	08/01/2020	854	Moodys-Aa2	1,244.83	0.40
San Bernardino City CA SCH Dist 4 8/1/2020	01/16/2018	410,985.65	395,000.00	406,210.10	4.000	2.350	08/01/2020	854	Moodys-A2	2,633.33	0.41
Victor Valley CA Cmnty Clg Dist 1.676 8/1/2020	05/05/2016	261,869.40	260,000.00	254,477.60	1.676	1.500	08/01/2020	854	Moodys-Aa2	726.27	0.27
LANCASTER REDEV AGY A 2.125 8/1/2021	08/01/2016	661,995.40	655,000.00	630,660.20	2.125	1.900	08/01/2021	1,219	S&P-AA	2,319.79	0.68
California State GO UNLTD 2.367 4/1/2022	04/27/2017	251,937.50	250,000.00	247,320.00	2.367	2.200	04/01/2022	1,462	Moodys-Aa3	2,958.75	0.26
California State GO UNLTD 2.367 4/1/2022	04/27/2017	252,287.50	250,000.00	247,320.00	2.367	2.170	04/01/2022	1,462	Moodys-Aa3	2,958.75	0.26
Sub Total / Average		7,326,546.10	7,205,000.00	7,168,152.05	2.198	1.622		526		35,055.19	7.49
US Agency											
FFCB 1.06 11/19/2018-16	05/19/2016	1,000,000.00	1,000,000.00	994,790.00	1.060	1.060	11/19/2018	233	Moodys-Aaa	3,886.67	1.04
FHLMC 1.25 12/28/2018-16	03/28/2016	1,000,000.00	1,000,000.00	994,190.00	1.250	1.250	12/28/2018	272	Moodys-Aaa	3,229.17	1.04
FHLB 1.15 1/28/2019-16	07/28/2016	1,000,000.00	1,000,000.00	992,050.00	1.150	1.150	01/28/2019	303	Moodys-Aaa	2,012.50	1.04
FHLB 1.45 2/28/2019	03/15/2017	499,800.00	500,000.00	496,820.00	1.450	1.467	02/28/2019	334	Moodys-Aaa	604.17	0.52
FNMA 1.06 4/26/2019-17	08/19/2016	999,490.00	1,000,000.00	988,210.00	1.060	1.079	04/26/2019	391	Moodys-Aaa	4,563.89	1.04
FHLMC 1.75 5/30/2019	12/31/2015	1,007,770.00	1,000,000.00	995,340.00	1.750	1.516	05/30/2019	425	Moodys-Aaa	5,833.33	1.04
FNMA 1.32 8/26/2019-16	02/26/2016	1,000,000.00	1,000,000.00	987,350.00	1.320	1.320	08/26/2019	513	Moodys-Aaa	1,283.33	1.04
FFCB 1.18 10/18/2019-16	07/18/2016	999,250.00	1,000,000.00	982,550.00	1.180	1.204	10/18/2019	566	Moodys-Aaa	5,342.78	1.04
FNMA 1.25 11/27/2019-17	08/30/2016	1,250,000.00	1,250,000.00	1,229,287.50	1.250	1.250	11/27/2019	606	Moodys-Aaa	5,381.94	1.30
FHLB 1.55 12/20/2019	01/17/2018	990,510.00	1,000,000.00	986,950.00	1.550	2.055	12/20/2019	629	Moodys-Aaa	4,348.61	1.04
FNMA 1.625 1/21/2020	06/24/2015	997,400.00	1,000,000.00	988,380.00	1.625	1.684	01/21/2020	661	Moodys-Aaa	3,159.72	1.04
FNMA 1.3 1/28/2020-16	07/28/2016	1,000,000.00	1,000,000.00	982,270.00	1.300	1.300	01/28/2020	668	Moodys-Aaa	2,275.00	1.04
FFCB 1.3 4/21/2020-16	07/22/2016	998,400.00	1,000,000.00	975,690.00	1.300	1.344	04/21/2020	752	Moodys-Aaa	5,777.78	1.04
FAMC 1.75 6/15/2020	01/04/2017	224,977.50	225,000.00	221,571.00	1.750	1.753	06/15/2020	807	None	1,159.38	0.23
FNMA 1.55 6/15/2020-16	03/15/2016	1,000,000.00	1,000,000.00	982,460.00	1.550	1.550	06/15/2020	807	Moodys-Aaa	688.89	1.04
FNMA 1.4 8/24/2020-17	08/24/2016	999,900.00	1,000,000.00	977,190.00	1.400	1.402	08/24/2020	877	Moodys-Aaa	1,438.89	1.04
FHLB 1.375 9/1/2020-16	09/28/2016	549,862.50	550,000.00	536,937.50	1.375	1.381	09/01/2020	885	Moodys-Aaa	630.21	0.57
FNMA 1.5 9/29/2020-17	01/04/2017	245,627.50	250,000.00	244,587.50	1.500	1.988	09/29/2020	913	Moodys-Aaa	20.83	0.26
FNMA 1.5 11/30/2020	12/31/2015	983,000.00	1,000,000.00	976,410.00	1.500	1.863	11/30/2020	975	S&P-AA+	5,000.00	1.04
FNMA 1.875 12/28/2020	12/31/2015	1,000,000.00	1,000,000.00	985,610.00	1.875	1.875	12/28/2020	1,003	Moodys-Aaa	4,843.75	1.04
FNMA 1.45 1/27/2021-17	07/27/2016	999,100.00	1,000,000.00	972,940.00	1.450	1.471	01/27/2021	1,033	Moodys-Aaa	2,577.78	1.04
FHLMC 1.5 2/25/2021-16	08/25/2016	1,250,000.00	1,250,000.00	1,199,487.50	1.500	1.500	02/25/2021	1,062	Moodys-Aaa	1,875.00	1.30
FFCB 1.49 5/3/2021-17	11/03/2016	999,250.00	1,000,000.00	970,240.00	1.490	1.507	05/03/2021	1,129	Moodys-Aaa	6,125.56	1.04
FNMA 1.25 5/6/2021	10/26/2016	747,270.00	750,000.00	722,925.00	1.250	1.333	05/06/2021	1,132	Moodys-Aaa	3,776.04	0.78
FNMA 1.5 5/25/2021-17	11/23/2016	1,000,000.00	1,000,000.00	968,620.00	1.500	1.500	05/25/2021	1,151	Moodys-Aaa	5,250.00	1.04



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FNMA 1.5 5/28/2021-17	08/30/2016	1,000,000.00	1,000,000.00	968,410.00	1.500	1.500	05/28/2021	1,154	Moody's-Aaa	5,125.00	1.04
FNMA 1.55 7/28/2021-16	07/28/2016	1,000,000.00	1,000,000.00	966,740.00	1.550	1.550	07/28/2021	1,215	Moody's-Aaa	2,712.50	1.04
FHLMC 1.75 8/25/2021-16	08/30/2016	1,000,000.00	1,000,000.00	954,680.00	1.750	1.750	08/25/2021	1,243	Moody's-Aaa	1,750.00	1.04
FHLB 1.5 9/30/2021-16	11/04/2016	998,750.00	1,000,000.00	962,930.00	1.500	1.526	09/30/2021	1,279	Moody's-Aaa	0.00	1.04
FNMA 1.375 10/7/2021	10/26/2016	997,470.00	1,000,000.00	961,040.00	1.375	1.428	10/07/2021	1,286	Moody's-Aaa	6,645.83	1.04
FNMA 1.6 10/28/2021-17	10/28/2016	999,200.00	1,000,000.00	955,520.00	1.600	1.617	10/28/2021	1,307	Moody's-Aaa	6,800.00	1.04
FNMA 1.625 10/28/2021-17	10/28/2016	1,000,000.00	1,000,000.00	957,600.00	1.625	1.625	10/28/2021	1,307	Moody's-Aaa	6,906.25	1.04
FHLMC 2.375 1/13/2022	01/13/2017	1,016,560.00	1,000,000.00	992,890.00	2.375	2.025	01/13/2022	1,384	Moody's-Aaa	5,145.83	1.04
FHLB 2.08 4/27/2022-18	04/27/2017	1,000,000.00	1,000,000.00	974,530.00	2.080	2.080	04/27/2022	1,488	Moody's-Aaa	8,897.78	1.04
FHLMC 2.125 4/27/2022-17	04/27/2017	1,000,000.00	1,000,000.00	983,750.00	2.125	2.125	04/27/2022	1,488	Moody's-Aaa	9,090.28	1.04
FHLB 2 9/9/2022	09/29/2017	1,002,290.00	1,000,000.00	973,570.00	2.000	1.951	09/09/2022	1,623	Moody's-Aaa	1,222.22	1.04
FNMA 2 10/5/2022	10/06/2017	999,340.00	1,000,000.00	972,180.00	2.000	2.014	10/05/2022	1,649	Moody's-Aaa	9,722.22	1.04
FFCB 2.08 11/1/2022	11/15/2017	998,080.00	1,000,000.00	975,190.00	2.080	2.121	11/01/2022	1,676	Moody's-Aaa	8,666.67	1.04
FFCB 2.35 1/17/2023	01/17/2018	999,770.00	1,000,000.00	985,370.00	2.350	2.355	01/17/2023	1,753	Moody's-Aaa	4,830.56	1.04
FNMA 2.375 1/19/2023	01/23/2018	994,410.00	1,000,000.00	987,430.00	2.375	2.495	01/19/2023	1,755	Moody's-Aaa	4,486.11	1.04
Sub Total / Average		37,747,477.50	37,775,000.00	36,924,686.00	1.594	1.618		1,006		163,086.47	39.26
US Treasury											
T-Note 2.375 6/30/2018	03/15/2017	507,519.53	500,000.00	500,680.00	2.375	1.201	06/30/2018	91	Moody's-Aaa	2,952.35	0.52
T-Note 2.375 6/30/2018	11/09/2017	1,509,609.38	1,500,000.00	1,502,040.00	2.375	1.367	06/30/2018	91	Moody's-Aaa	8,857.04	1.56
T-Note 1.375 9/30/2018	11/09/2017	999,026.53	1,000,000.00	997,270.00	1.375	1.485	09/30/2018	183	Moody's-Aaa	0.00	1.04
T-Note 1.25 12/31/2018	11/09/2017	996,718.75	1,000,000.00	993,950.00	1.250	1.541	12/31/2018	275	Moody's-Aaa	3,107.73	1.04
T-Note 1.625 3/31/2019	01/04/2018	1,495,605.47	1,500,000.00	1,492,440.00	1.625	1.865	03/31/2019	365	Moody's-Aaa	0.00	1.56
T-Note 1.625 6/30/2019	01/09/2018	995,937.50	1,000,000.00	993,160.00	1.625	1.906	06/30/2019	456	Moody's-Aaa	4,040.06	1.04
Sub Total / Average		6,504,417.16	6,500,000.00	6,479,540.00	1.760	1.597		253		18,957.18	6.76
Total / Average		96,489,882.49	96,219,270.09	95,086,908.39	1.735	1.633		659		310,838.56	100.00



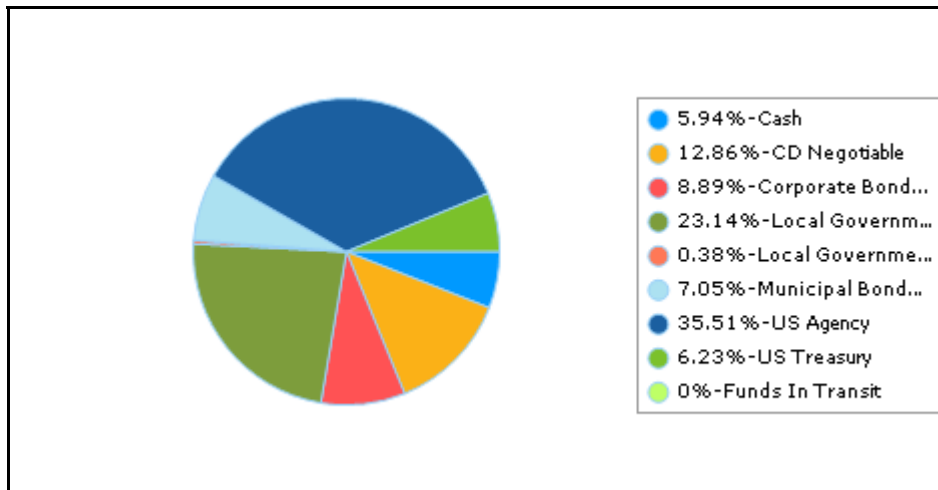
Mono County Distribution by Asset Category - Market Value Investment Portfolio

Begin Date: 12/31/2017, End Date: 3/31/2018

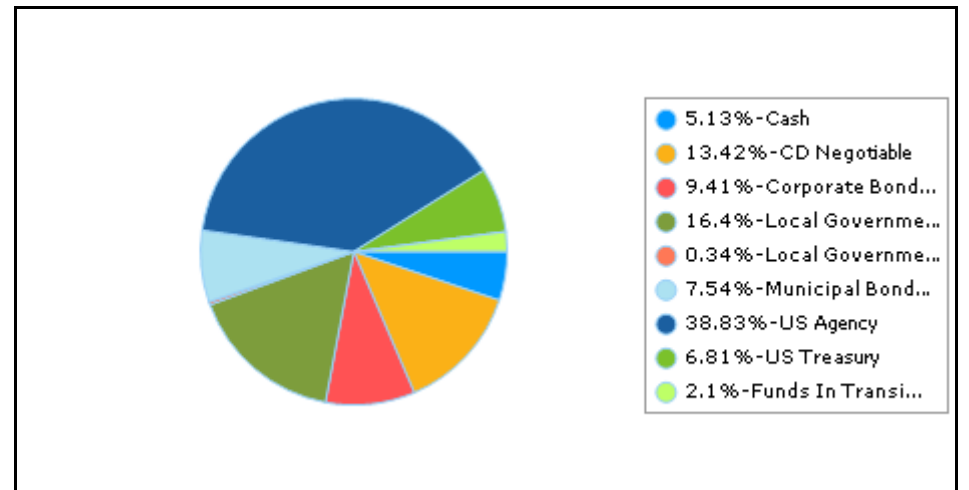
Asset Category Allocation

Asset Category	Market Value 12/31/2017	% of Portfolio 12/31/2017	Market Value 3/31/2018	% of Portfolio 3/31/2018
Cash	5,716,232.72	5.94	4,880,951.56	5.13
CD Negotiable	12,379,238.85	12.86	12,764,570.25	13.42
Corporate Bonds	8,553,755.00	8.89	8,950,690.00	9.41
Local Government Investment Pools	22,275,139.96	23.14	15,597,787.22	16.40
Local Government Notes	366,424.32	0.38	320,531.31	0.34
Municipal Bonds	6,787,986.40	7.05	7,168,152.05	7.54
US Agency	34,181,608.75	35.51	36,924,686.00	38.83
US Treasury	5,997,730.00	6.23	6,479,540.00	6.81
Funds In Transit	0.00	0.00	2,000,000.00	2.10
Total / Average	96,258,116.00	100.00	95,086,908.39	100.00

Portfolio Holdings as of 12/31/2017

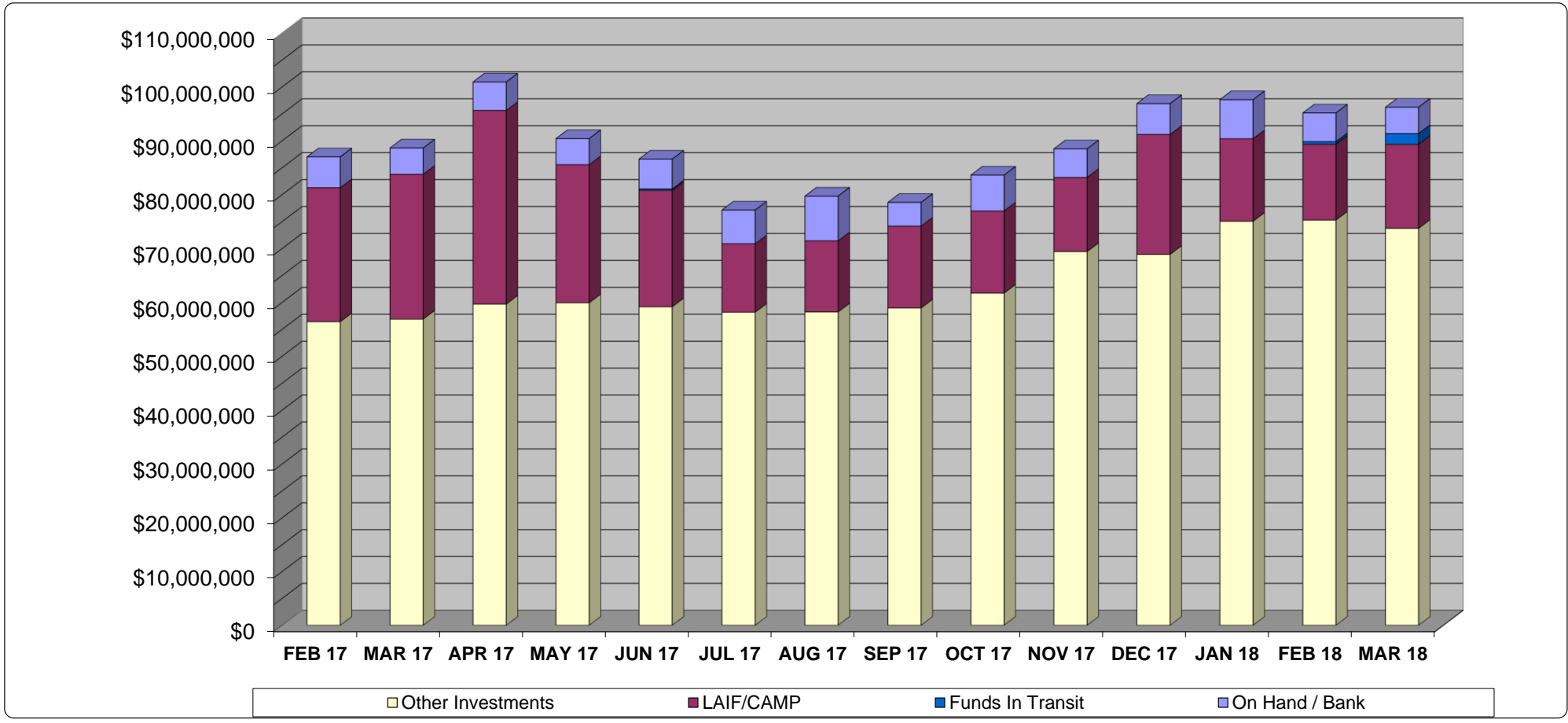


Portfolio Holdings as of 3/31/2018



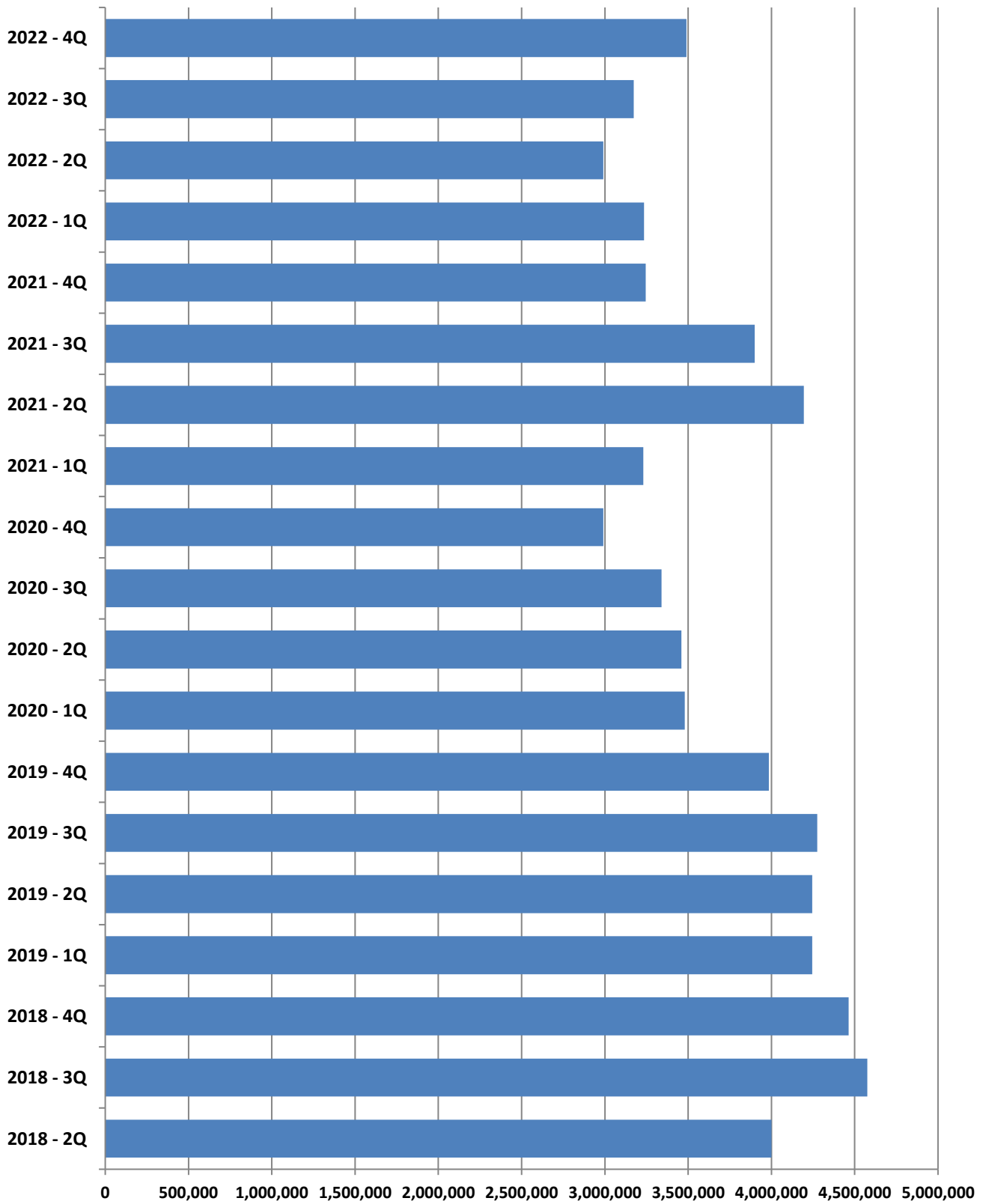
TREASURY CASH BALANCES AS OF THE LAST DAY OF THE MOST RECENT 14 MONTHS

	FEB 17	MAR 17	APR 17	MAY 17	JUN 17	JUL 17	AUG 17	SEP 17	OCT 17	NOV 17	DEC 17	JAN 18	FEB 18	MAR 18
On Hand / Bank	\$5,712,210	\$4,871,307	\$5,288,440	\$4,840,671	\$5,537,267	\$6,256,560	\$8,298,117	\$4,395,282	\$6,655,525	\$5,299,437	\$5,716,233	\$7,245,740	\$5,304,391	\$4,880,952
Funds In Transit					\$245,000								\$490,000	\$2,000,000
LAIF/CAMP	\$24,887,025	\$26,887,025	\$35,938,995	\$25,638,995	\$21,638,995	\$12,706,282	\$13,206,282	\$15,208,708	\$15,251,771	\$13,765,638	\$22,275,140	\$15,319,858	\$14,081,744	\$15,597,787
Other Investments	\$56,403,462	\$56,896,696	\$59,676,696	\$59,921,696	\$59,170,229	\$58,170,229	\$58,219,229	\$58,955,736	\$61,714,193	\$69,424,194	\$68,901,424	\$75,051,424	\$75,275,256	\$73,740,531
TOTAL	\$87,002,697	\$88,655,028	\$100,904,131	\$90,401,363	\$86,591,491	\$77,133,070	\$79,723,627	\$78,559,726	\$83,621,489	\$88,489,269	\$96,892,797	\$97,617,022	\$95,151,390	\$96,219,270

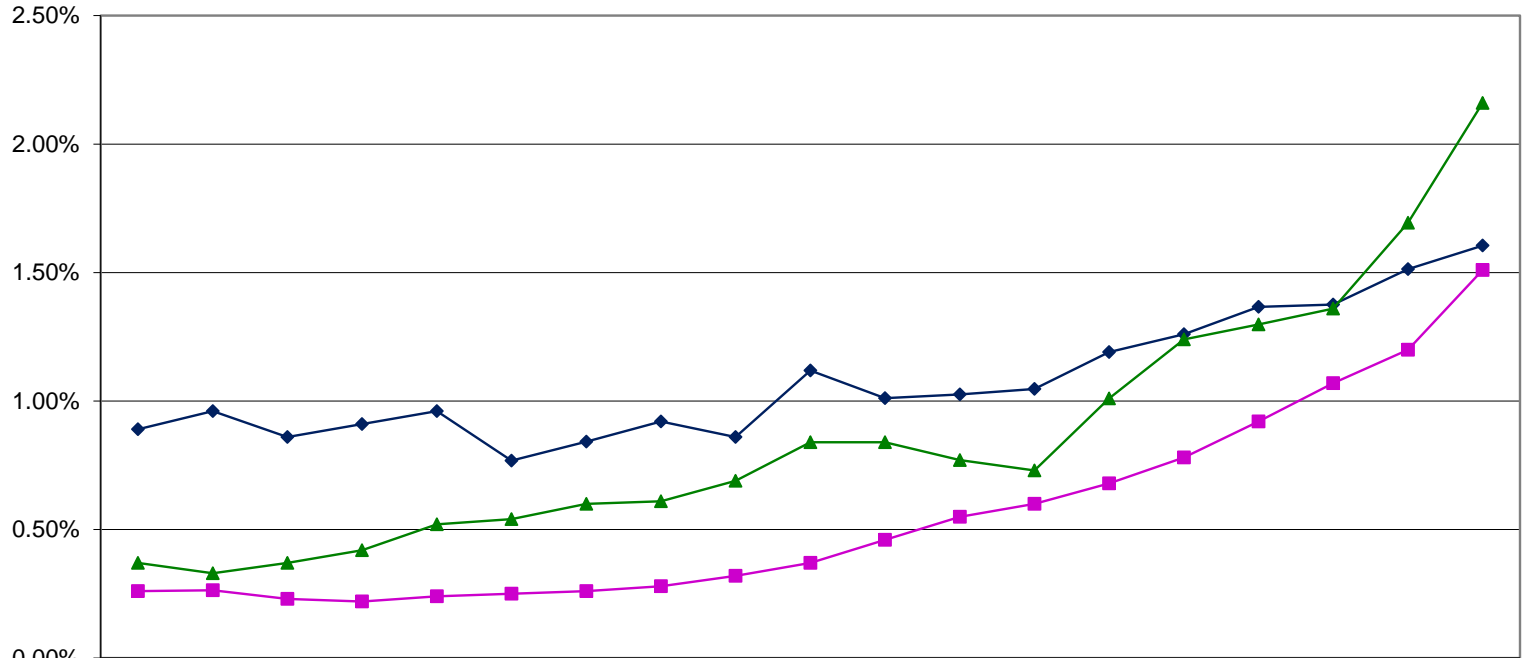


MATURITIES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS
Calendar Year 2018				\$1,000,000.00	\$1,000,000.00	\$2,000,000.00	\$745,000.00	\$2,830,000.00	\$1,000,000.00	\$23,457.89	\$2,195,000.00	\$2,245,000.00	\$13,038,457.89
Calendar Year 2019	\$2,000,000.00	\$745,000.00	\$1,500,000.00	\$1,000,000.00	\$2,150,000.00	\$1,094,242.11	\$1,140,000.00	\$2,145,000.00	\$990,000.00	\$1,245,000.00	\$1,740,000.00	\$1,000,000.00	\$16,749,242.11
Calendar Year 2020	\$2,245,000.00		\$1,235,000.00	\$1,490,000.00	\$245,000.00	\$1,725,000.00		\$2,040,000.00	\$1,300,000.00	\$490,000.00	\$1,500,000.00	\$1,000,000.00	\$13,270,000.00
Calendar Year 2021	\$1,490,000.00	\$1,740,000.00		\$245,000.00	\$3,950,000.00		\$1,000,000.00	\$1,900,000.00	\$1,000,000.00	\$3,245,000.00			\$14,570,000.00
Calendar Year 2022	\$1,745,000.00	\$745,000.00	\$745,000.00	\$2,500,000.00	\$490,000.00			\$1,682,831.31	\$1,490,000.00	\$1,490,000.00	\$2,000,000.00		\$12,887,831.31
Calendar Year 2023	\$2,245,000.00	\$735,000.00	\$245,000.00										\$3,225,000.00
TOTAL													\$73,740,531.31

Maturity Distribution As of 3/31/2018

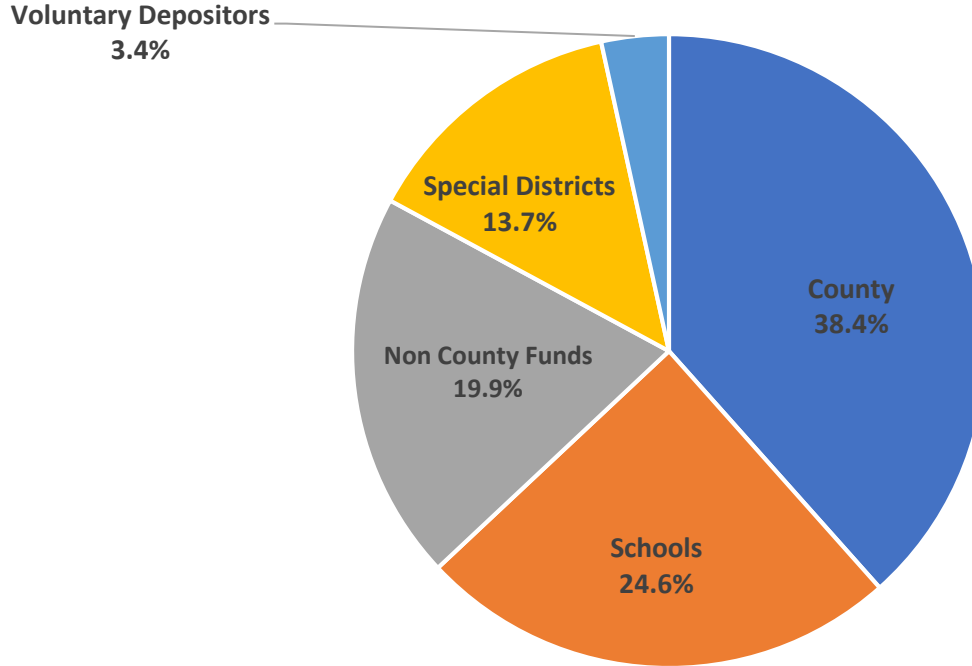


MONO COUNTY TREASURY POOL QUARTERLY YIELD COMPARISON



	9/30 2013	12/31 2013	3/31 2014	6/30 2014	9/30 2014	12/31 2014	3/31 2015	6/30 2015	9/30 2015	12/31 2015	3/31 2016	6/30 2016	9/30 2016	12/30 2016	3/31 2017	6/30 2017	9/30 2017	12/31 2017	3/31 2018
◆ COUNTY	0.89%	0.96%	0.86%	0.91%	0.96%	0.77%	0.84%	0.92%	0.86%	1.12%	1.01%	1.03%	1.05%	1.19%	1.26%	1.37%	1.38%	1.51%	1.60%
■ LAIF	0.26%	0.26%	0.23%	0.22%	0.24%	0.25%	0.26%	0.28%	0.32%	0.37%	0.46%	0.55%	0.60%	0.68%	0.78%	0.92%	1.07%	1.20%	1.51%
▲ 2YR TREAS	0.37%	0.33%	0.37%	0.42%	0.52%	0.54%	0.60%	0.61%	0.69%	0.84%	0.84%	0.77%	0.73%	1.01%	1.24%	1.30%	1.36%	1.69%	2.16%

Investment Pool Participants



The Pool is comprised of monies deposited by mandatory and voluntary participants. Mandatory participants include the County of Mono, School Districts, and Special Districts. Voluntary participants are those agencies that are not required to invest their monies in the County Pool and do so only as an investment option.

Districts Participating in Pool

Antelope Valley Fire Protection District, Antelope Valley Water District, Birchim Community Service District, Bridgeport Fire Protection District, Chalfant Valley Fire Protection District, County Service Area #1, County Service Area #2, County Service Area #5, Hilton Creek Community Services District, June Lake Fire Protection District, Lee Vining Fire Protection District, Lee Vining Public Utility District, Long Valley Fire Protection District, Mammoth Community Service District, Mammoth Lakes Mosquito Abatement District, Mono City Fire Protection District, Mono County Resource Conservation District, Paradise Fire Protection District, Tri-Valley Ground Water Management District, Wheeler Crest Community Service District, Wheeler Crest Fire Protection District, White Mountain Fire Protection District.

Districts Not Participating in Pool

Bridgeport Public Utility District, Inyo-Mono Resource Conservation District, June Lake Public Utility District, Mammoth Lakes Community Water District, Mammoth Lakes Fire Protection District, Southern Mono Healthcare District.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Finance

TIME REQUIRED 10 minutes (5 minute presentation; 5 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Janet Dutcher, Gerald Frank

SUBJECT Treasury Loan to Hilton Creek Community Service District

AGENDA DESCRIPTION:

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

This is a request from Hilton Creek Community Service District for a 5-year treasury loan in the amount of \$100,000. This loan partially funds infrastructure improvements. Terms include a 3% annual interest rate and a callable provision allowing Hilton Creek the option to repay the loan early.

RECOMMENDED ACTION:

Approve and authorize the Finance Director to sign a Treasury Loan Agreement in the amount of \$100,000 to Hilton Creek Community Services District.

FISCAL IMPACT:

Results in interest revenue to the County's investment pool in the amount of \$8,434 over the five year term of the loan.

CONTACT NAME: Gerald Frank

PHONE/EMAIL: 760-932-5483 / gfrank@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
<input type="checkbox"/> Staff Report
<input type="checkbox"/> Budget
<input type="checkbox"/> 1-9-18 Mins
<input type="checkbox"/> 3-13-18 Mins
<input type="checkbox"/> Loan Agreement

History

Time	Who	Approval
4/26/2018 2:42 PM	County Administrative Office	Yes
4/25/2018 9:14 AM	County Counsel	Yes
4/16/2018 1:31 PM	Finance	Yes



DEPARTMENT OF FINANCE

COUNTY OF MONO

Gerald A. Frank
Assistant Finance Director
Treasurer-Tax Collector

Janet Dutcher, CPA, CGFM
Finance Director

Stephanie Butters
Assistant Finance Director
Auditor-Controller

P.O. Box 495
Bridgeport, California 93517
(760) 932-5480
Fax (760) 932-5481

P.O. Box 556
Bridgeport, California 93517
(760) 932-5490
Fax (760) 932-5491

Date: May 1, 2018

To: Honorable Board of Supervisors

From: Finance: Janet Dutcher, Gerald Frank

Subject: Treasury Loan to Hilton Creek Community Service District

Actions Requested:

1. Approve a Treasury Loan in the amount of \$100,000 to Hilton Creek Community Service District.
2. Authorize the Director of Finance to sign the agreement for the Treasury Loan once The District has signed.

Discussion:

Mono County received a request from the Hilton Creek Community Service District requesting a 5-year treasury loan. This loan partially funds the District's infrastructure improvements. These improvements consist of new pumps at the lift station and a new aeration system. This Treasury loan, if approved, permits the District to continue system improvements without using their reserves.

Hilton Creek Community Service District has provided all documents requested by the Treasurer, which includes, approved minutes memorializing the District Board's authorization for the signing of the loan agreement and current year budget. Finance considers Hilton Creek as a good candidate for a Treasury loan. Their budget and cash balances were reviewed, and it has been determined that the District has the means to repay the loan as per the terms of the agreement. As additional security, a provision was added to the loan agreement permitting the County Treasurer to intercept Hilton Creek Community Service District's tax apportionment, if considered necessary for repayment of loan.

The terms of the recommended treasury loan are as follows:

- 5 Year Term
- 3.00 % annual Interest Rate
- Hilton Creek Community Service District shall be entitled to pay the full balance of capital and all future interest payments at any time. The total of all future interest payments will be calculated by the Treasurer, at Present Value

Fiscal Impact:

The fiscal impact would be revenue into the Treasury Pool of \$8,434.18.

HILTON CREEK COMMUNITY SERVICES DISTRICT	
BUDGET 2017/2018 (REVISED 1/9/18)	
COMBINED SEWER FUNDS	
REVENUES	
General Operating Revenue:	
Property taxes	100,000
Sewer Operation & Maintenance Revenue:	
Sewer use fees	273,000
Sewer connection inspection fees	150
Sewer Capital Improvement Revenue:	
Sewer Connection Fees	18,756
Sewer availability fees	1,000
Interest on investments	61
Transfer From Reserves	
Loan	120,000
TOTAL REVENUES	512,967
EXPENSES	
General Operating Expenses:	
Administration Fee	3,800
Depreciation Expense (Book Entry Only)	
Director's fees	6,000
Director's Medical Expense Reimb. Plan	20,000
Dues & subscriptions	1,500
Office rent	-
Travel - other than litigation	200
SUBTOTAL:	31,500
Sewer Operation & Maint. Expenses:	
Salaries & employee benefits:	
Manager salary	87,711
Part-Time Plant Employee	-

HILTON CREEK COMMUNITY SERVICES DISTRICT	
BUDGET	2017/2018 (REVISED 1/9/18)
COMBINED SEWER FUNDS	
Secretarial Services	30,048
Employee Health Insurance	26,082
Employee Long-Term Care Insurance	1,410
Employee Med. Exp. Reimb. Plan	8,000
	2016/2017
Employee Retirement Benefits	17,127
Payroll Taxes & W/C Insurance	10,928
Services and supplies:	
Accounting	8,000
Legal	200
Auto	3,000
Contingency	5,000
Insurance	5,000
License and fees	18,000
Miscellaneous	
Office, Postage, Copies	5,000
Outside labor (to run plant-JT Hatter)	14,000
Repairs and maintenance	35,000
SCE - Plant	15,500
SCE - Pump station	6,000
Snow removal	10,500
Supplies	2,000
Educational Expenses	-
Telephone	2,500
SUBTOTAL:	311,006
Sewer Capital Improvement Expenses:	
Capital Purchases/Improvements/Paving	127,000
Engineering and Consulting Fees	
Lateral Extensions	5,000
SUBTOTAL:	132,000

HILTON CREEK COMMUNITY SERVICES DISTRICT	
BUDGET	2017/2018 (REVISED 1/9/18)
COMBINED SEWER FUNDS	
TOTAL EXPENSES	474,506
Transfer Out to Other Funds	
Transfer to Reserve	38,461
Total All Uses	512,967

HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
1/09/18

MEMBERS PRESENT: Steve Shipley, Garrett Higerd, Isabel Connolly
Cynthia Adamson, Windsor Czeschin
STAFF: Marianne O'Connor, Patrick Allen

MINUTES

1. Steve Shipley called the meeting to order at 5:10 p.m.
 2. ADDITIONS TO AGENDA – Cynthia Adamson moved that the Board determine that there is a need to take immediate action with respect to a proposed agenda item, that the need for action came to the Board's attention subsequent to the agenda being posted and therefore, that the Board add the item to the agenda – Assign lead person to work with Mono County regarding their loan program. Authority: Govt. Code SS 54954.2(b)(2). Windsor Czeschin seconded the motion and all Board members voted in favor.
 3. PUBLIC COMMENT – None
 4. APPROVAL OF 12/12/17 MINUTES – Garrett Higerd made a motion to approve the 12/12/17 Regular Board Meeting Minutes. Cynthia Adamson seconded the motion and all Board members voted in favor.
 5. FINANCIAL REPORT – Marianne reviewed the financial report for the period ending 12/31/17. Cynthia Adamson made a motion to accept the financial report. Garrett Higerd seconded the motion and all Board members voted in favor.
- 5A1) CPI ANALYSIS – Marianne discussed the CPI increase analysis prepared for the Juniper Drive Road Maintenance Fees, the Sewer Use Fees and the Sewer Connection Fees.
- 6A. CL SKATE PARK – Closed until Spring. The challenge is to keep people from using the park.
- 6B. JUNIPER DRIVE SPECIAL ZONE OF BENEFIT – Patrick Allen commented we may need to go out to bid for the micro-surfacing project next Spring. Garrett offered his assistance. Steve Shipley advised that Mary Rohan had contacted the LADWP and she spoke with someone in charge of water flow in the area and they seemed responsive to discover what part of the damage is the responsibility of LADWP. Steve will get the contact information from Mary. This may help with the cost of the road repairs.
- 8A2). FUNDING OPTIONS – Patrick believes we might want to go with the funding through Mono County. \$120,000 for 5 years @ approx. 2.75%. This would cover the

current large expenditures, but not the future items that Patrick would like to see done with the facilities. An agent needs to be designated to facilitate the loan with the County. Windsor Czeschin made a motion to designate Board Member Cynthia Adamson to enter into and sign a loan agreement and associated documents with Mono County on behalf of Hilton Creek Community Services District. Isabel Connolly seconded the motion and all Board members voted in favor. Patrick and Marianne will support Cindy on this project.

8A. GENERAL MANAGER REPORT – Patrick discussed the items in his monthly update and the issues with pump #1 failing and the number of emergency call outs he has been experiencing again. Jason and Patrick have some testing of the control panel scheduled and he has also been in contact with Flo-Services regarding the issue.

8A3). OES Program – Patrick presented a new application, which Garrett will submit on behalf of the District at the meeting in Independence tomorrow.

8B. OPERATOR IN TRAINING – Jason is still interested as of early summer – coming on as part time. The Board would like to designate an HR subcommittee to deal with this transition. Steve Shipley and Isabel Connolly agreed to be the subcommittee members to handle the annual job performance reviews this year.

8B1). 24/7 ON CALL DISCUSSION – Patrick mentioned that Jason may be willing to take the phone for one week per month and he will get back with Patrick about what he would charge. Patrick commented he would like the Board to consider additional compensation to him for all of the emergency call outs he has had to go out on this past year. Windsor Czeschin made a motion to pay the General Manager a \$2,000 bonus for all of his hard work outside of normal hours, with additional compensation to be discussed at a future meeting. Cynthia Adamson seconded the motion and all Board members voted in favor. Cindy asked Patrick to provide the number of emergency callouts and the time spent each time.

5A. 6-MONTH BUDGET REVIEW – Garrett Higerd made a motion for the following budget revisions:

- Increase the Capital Purchases line item to \$127,000
- Increase the General Manager's Salary by \$2,000
- Change the allocation between the Sewer Fund and the JD Budget to 90% Sewer Fund and 10% JD Fund for General Manager and Secretary Salaries, Health Insurance benefits, Retirement benefits and W/C Insurance Expense
- Increase the Liability Insurance line item in the JD Budget to \$1200.00
- Make adjustments to the SF Budget for this percentage adjustment accordingly.

Cynthia Adamson seconded the motion and all Board members voted in favor.

7. BILLS TO BE PAID – Windsor Czeschin made a motion to pay the bills as presented with 2 signers on ck #7333 and 1 signer on ck #7334-7338, with the second signature to be obtained when the checks are issued. Cynthia Adamson seconded the motion and all Board members voted in favor.

9. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS – Designate HR Subcommittee to deal with Staff Transition (General Manager/Chief Plant Operator)

Cynthia Adamson made a motion to adjourn the meeting. Isabel Connolly seconded the motion and all Board members voted in favor. The meeting was adjourned at 8:20 p.m.

The next Regular Board Meeting will be scheduled for Tuesday, February 13, 2018 at 5:00 p.m. at the Crowley Lake Community Center, unless posted otherwise.

HILTON CREEK COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
3/13/18

MEMBERS PRESENT: Steve Shipley, Garrett Higerd, Isabel Connolly
Cynthia Adamson, Windsor Czeschin
STAFF: Marianne O'Connor, Patrick Allen

MINUTES

1. Steve Shipley called the meeting to order at 5:10 p.m.
2. ADDITIONS TO AGENDA – Marianne requested an addition to the agenda to facilitate approving a Corporate Borrowing Resolution for a new District credit card through Umpqua Bank. Cynthia Adamson moved that the Board determine that there is a need to take immediate action with respect to a proposed agenda item, that the need for action came to the Board's attention subsequent to the agenda being posted and therefore, that the Board add the item to the agenda – Approve the Corporate Borrowing Resolution with Umpqua Bank. Authority: Govt. Code SS 54954.2(b)(2). Windsor Czeschin seconded the motion and all Board members voted in favor.
3. PUBLIC COMMENT – None
4. APPROVAL OF 1/9/18 MINUTES – Garrett Higerd made a motion to approve the 1/9/18 Regular Board Meeting Minutes, as amended. Cynthia Adamson seconded the motion and all Board members voted in favor. There was no meeting in February due to lack of quorum.
5. FINANCIAL REPORT – Marianne reviewed the financial report for the period ending 2/28/18. Isabel Connolly made a motion to accept the financial report. Windsor Czeschin seconded the motion and all Board members voted in favor.

Windsor Czeschin made a motion to approve the Corporate Borrowing Resolution with Umpqua Bank in order to secure credit cards for the District to be used by staff and that will qualify for the CSDA rebate program. This change being made because the current credit card bank is no longer offering the CSDA rebate program. Cynthia Adamson seconded the motion and all Board members voted in favor. Board members signed the documents where required. Marianne will complete and submit the documents.

5A. STRATEGIC PLANNING FOR RESERVES AND ASSET MANAGEMENT & RISK ASSESSMENT AND RATE STUDY – Subcommittee has not been able to meet yet.

6A. JOB PERFORMANCE REVIEWS – Steve and Isabel will meet with General Manager and Secretary this month.

7A. PLANNING ISSUES, RPAC, COMMUNITY CENTER – Marianne mentioned that plans are underway to construct a pergola at the community center this summer, funded by CSA1.

7B. JUNIPER DRIVE SPECIAL ZONE OF BENEFIT – Patrick advised that OES will reimburse 75% of the cost of the repairs to Juniper Drive and will also reimburse the cost of the culvert repair by the Rohan property. Patrick and Steve Shipley will meet and then have Clair Construction provide an estimate for the culvert repair.

9A. GENERAL MANAGER REPORT – Patrick discussed the items in his monthly update. The new pump has been working fine now after replacing the soft start panel.

9B. OPERATOR IN TRAINING – Jason has submitted a proposal to the District, and has indicated he would rather work as an independent contractor, rather than as an employee of the District. Steve and Windsor will be on the Transition Committee and will meet with Patrick this week to discuss the proposal and other ideas. They will provide their update to Marianne for her to provide to the rest of the Board.

9B1). 24/7 ON CALL DISCUSSION – Patrick discussed Jason Hatter’s proposal with regard to the on call time and the number of call outs he has had over the past 8 months. The Job Performance Review Committee will address the issue of compensating for on call and actual time spent on call outs.

9A3) MONO COUNTY LOAN – The Board discussed the loan and requested Marianne to submit the January 2018 minutes, as approved, to Mono County and place the loan on the April agenda for further discussion.

8. BILLS TO BE PAID – Windsor Czeschin made a motion to pay the bills as presented with 1 signer on ck #7373-7377, with the second signature to be obtained when the checks are issued. Cynthia Adamson seconded the motion and all Board members voted in favor.

10. NEW ITEMS/ADDITIONS FOR FUTURE AGENDAS

Windsor Czeschin made a motion to adjourn the meeting. Cynthia Adamson seconded the motion and all Board members voted in favor. The meeting was adjourned at 7:15 p.m.

The next Regular Board Meeting will be scheduled for Tuesday, April 10, 2018 at 5:00 p.m. at the Crowley Lake Community Center, unless posted otherwise. Steve Shipley will be unable to attend.



LOAN AGREEMENT

This Loan Agreement is made between:

Hilton Creek Community Service District, 3222 Crowley Lake Dr., Crowley Lake, CA 93546 (Borrower)

And

County of Mono Treasury Pool, PO Box 495, Bridgeport, CA 93517 ("the Lender"),

together known as the "Parties".

1. Date of Agreement:

This Agreement is effective as of the last date of signature shown below, hereinafter the "Date of Agreement."

2. Period of Loan:

This loan shall endure for a period of five (5) years calculated from the Date of Agreement, hereinafter the "Loan Term."

3. Loan Amount:

The Lender shall loan to the Borrower \$100,000.00 and the Borrower promises to pay to the Lender \$100,000.00 plus Interest and all other charges outlined below.

4. Interest:

The Borrower shall be obliged to pay interest at the rate of 3.00 percent (%) per annum, the "Interest", such interest to be paid together with the principal payment on a semi-annual basis.

5. Prepayment:

The Borrower shall be entitled to pay the full balance of capital and all future interest payments at any time. The total of all future interest payments will be calculated by the Treasurer, at Present Value.

6. Late Charge:

Any payment not remunerated within 10 days of its due date shall be subject to a late charge of 5 percent (5%) of the semiannual payment.

7. Default:

Any payment not remunerated within 30 days of its due date shall be subject to a belatedly charge of 1-1/2 percent (1 1/2 %) of the semiannual payment per month, until paid. After 30 days delinquent, Mono County will intercept the next District property tax apportionment to bring the delinquent payments, interest, and penalties current. Any remaining apportionment will be distributed normally.

8. Insolvency:

The full balance of the capital and interest shall become payable immediately if the Borrower becomes Insolvent.

9. Severance.

Any provision of this agreement that is alleged to be invalid or unenforceable will be read down where possible so as to be valid and enforceable, or, if that is not possible, will be severed from this agreement to the extent of its invalidity of unenforceability, without affecting the remaining provisions, which will remain binding on the Parties.

10. Dispute Resolution.

Where any dispute arises between the Parties as to the performance or interpretation of this agreement, the Parties will resolve the dispute in the following manner:

- A. First, the Party raising the dispute must notify immediately the other Party in writing of the dispute, providing a reasonable amount of information about the nature of the dispute. Notice for all purposes under this agreement shall be sent to the following, or to such other persons and addresses that the Parties may designate in writing:

Lender:
 Janet Dutcher, Finance Director
 PO Box 495
 Bridgeport, CA 93517
 jdutcher@mono.ca.gov

Borrower:

- B. Second, the Parties' representatives will meet as soon as possible, in person or by video conferencing, and attempt to resolve the dispute by discussion.
- C. Third, except for urgent injunctions, only after steps (A) and (B) have been followed, may a Party resort to litigation.

11. Payments:

All semi-annual payments due from the Borrower to the Lender under this agreement will be made by a Journal Entry into the General Ledger, which will be initiated and requested by the District. The Payment schedule is listed below, with the first payment coming due on _____ and the last payment due on _____:

Payment Number	Payment	Interest	Principal	Balance
				\$100,000.00
1	\$ 10,843.42	\$ 1,500.00	\$ 9,343.42	\$ 90,656.58
2	\$ 10,843.42	\$ 1,359.85	\$ 9,483.57	\$ 81,173.01
3	\$ 10,843.42	\$ 1,217.60	\$ 9,625.82	\$ 71,547.19
4	\$ 10,843.42	\$ 1,073.21	\$ 9,770.21	\$ 61,776.98
5	\$ 10,843.42	\$ 926.65	\$ 9,916.77	\$ 51,860.21
6	\$ 10,843.42	\$ 777.90	\$ 10,065.52	\$ 41,794.69
7	\$ 10,843.42	\$ 626.92	\$ 10,216.50	\$ 31,578.19
8	\$ 10,843.42	\$ 473.67	\$ 10,369.75	\$ 21,208.44
9	\$ 10,843.42	\$ 318.13	\$ 10,525.29	\$ 10,683.15

10	\$	10,843.40	\$	160.25	\$	10,683.15	\$	(0.00)
----	----	-----------	----	--------	----	-----------	----	--------

12. Entire Agreement:

The parties confirm that this contract contains the full terms of their agreement and that no addition to or variation of the contract shall be of any force and effect unless made in writing and signed by both parties.

13. Execution

County of Mono Treasury Pool (Lender)

Hilton Creek CSD (Borrower)

By: _____

By: _____

Name/Title

Name/Title

Date: _____

Date: _____



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: County Counsel

TIME REQUIRED 15 minutes

PERSONS APPEARING BEFORE THE BOARD Jason Canger

SUBJECT Resolution to Withdraw County's Ground Sustainability Agency Status

AGENDA DESCRIPTION:

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

Resolution of the Mono County Board of Supervisors to Withdraw its Status as a Groundwater Sustainability Agency in the Owens Valley Groundwater Basin Contingent on the Owens Valley Groundwater Authority Becoming the Exclusive Groundwater Sustainability Agency for All Portions of the Owens Valley Groundwater Basin

RECOMMENDED ACTION:

Adopt proposed resolution R18-___, to Withdraw its Status as a Groundwater Sustainability Agency in the Owens Valley Groundwater Basin Contingent on the Owens Valley Groundwater Authority Becoming the Exclusive Groundwater Sustainability Agency for All Portions of the Owens Valley Groundwater Basin. Provide any desired direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Jason Canger

PHONE/EMAIL: (760) 924-1712 / jcanger@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff report
Resolution

History

Time

Who

Approval

4/26/2018 3:40 PM	County Administrative Office	Yes
4/24/2018 2:52 PM	County Counsel	Yes
4/26/2018 3:06 PM	Finance	Yes

County Counsel
Stacey Simon

Assistant County Counsel
Christian E. Milovich

Deputies
Anne M. Larsen
Jason Canger

**OFFICE OF THE
COUNTY COUNSEL**

Mono County
South County Offices
P.O. BOX 2415
MAMMOTH LAKES, CALIFORNIA 93546

Telephone
760-924-1700

Facsimile
760-924-1701

Paralegal
Jenny Senior

To: Board of Supervisors

From: Jason Canger

Date: May 1, 2018

Re: Resolution to Withdraw Mono County's Status as a Groundwater Sustainability Agency Contingent on the Owens Valley Groundwater Authority Becoming the Exclusive Groundwater Sustainability Agency for the Owens Valley Groundwater Basin

Recommended Action

Approve the attached resolution as drafted or as modified by the Board; provide any desired direction to staff.

Focus Area(s) Met

Economic Base Infrastructure Public Safety
 Environmental Sustainability Mono Best Place to Work

Fiscal Impact

None.

Discussion

The Sustainable Groundwater Management Act ("SGMA") requires all groundwater basins designated as high- and medium-priority basins by the California Department of Water Resources ("DWR") to be managed by a single groundwater sustainability agency ("GSA") or a collection of GSAs to ensure these basins' sustainable management. To this end, SGMA requires local agencies with groundwater management and/or land use authority(ies) within all high- and medium-priority basins to decide whether to become a GSA within such basins by June 30, 2017.

DWR has designated the Owens Valley Groundwater Basin ("Basin") as a medium-priority basin. Accordingly, prior to the June 30, 2017 deadline, several local agencies in the Basin decided to become a GSA for those portions of the

Basin within their respective jurisdictions or management areas. Specifically, four (4) local agencies decided to become GSAs in the Basin: Mono County, Inyo County, the City of Bishop, and the Tri-Valley Groundwater Management District (“Existing GSAs”). Thereafter, DWR recognized each of the local agencies as the exclusive GSA for that portion of the Basin within their respective jurisdictions or management areas.

Since being recognized as GSAs, however, the Existing GSAs together with seven (7) other local agencies formed a joint powers agency, the Owens Valley Groundwater Authority (“Authority”), to become the exclusive GSA in the Basin responsible for its sustainable management. This goal of the Authority becoming the exclusive GSA is identified in the joint powers agreement that the local agencies executed to form the Authority. In furtherance of this goal, the joint powers agreement expressly requires the Existing GSAs to withdraw their GSA status so that the Authority may become the exclusive GSA for the Basin.

SGMA allows a local agency that previous decided to be a GSA to withdraw its GSA status or decision. However, that process is not specifically delineated or well-defined. Based on staff discussion with DWR, this withdrawal may be accomplished by the adoption of a resolution by each local agency’s governing body that withdraws its decision to be a GSA in the Basin; thereafter, local agency staff must notify DWR of the same decision.

At its April 12 meeting, the Authority discussed the need and requirement for the Existing GSAs to withdraw their GSA status and a draft copy of the resolution. The draft resolution has been prepared and agreed to by staff from the Existing GSAs, including the County, and will effectively withdraw the County’s GSA status in the Basin. In addition, the resolution directs staff to provide notification of the County’s withdrawal to DWR and take or support all other actions necessary to accomplish the withdrawal.

The resolution expressly provides that any withdrawal would be effective only when the Authority becomes the exclusive GSA in the Basin. Accordingly, each Existing GSA’s withdrawal is contingent upon DWR’s approval of the Authority’s exclusive GSA status. This approach is intended to avoid reopening the GSA decision process and prevent another local agency from deciding to become a GSA in the Basin, as well as create a seamless transition of GSA status from the Existing GSAs to the Authority and thereby eliminate any gap in GSA coverage in the Basin. Once the Existing GSAs have each adopted their resolution, the Authority will adopt a separate resolution electing to become the GSA and will notify DWR of its decision to be the exclusive GSA for the Basin.

If you have any questions on this matter prior to your meeting, please contact me at (760) 924-1712 or jcanger@mono.ca.gov.



R18-__

**A RESOLUTION OF THE MONO COUNTY BOARD OF SUPERVISORS
TO WITHDRAW ITS STATUS AS A GROUNDWATER SUSTAINABILITY AGENCY
IN THE OWENS VALLEY GROUNDWATER BASIN CONTINGENT UPON THE
OWENS VALLEY GROUNDWATER AUTHORITY BECOMING THE EXCLUSIVE
GROUNDWATER SUSTAINABILITY AGENCY FOR ALL PORTIONS OF THE
OWENS VALLEY GROUNDWATER BASIN**

WHEREAS, the Sustainable Groundwater Management Act (“SGMA”), Part 2.74 (commencing with section 10720) of the California Water Code, requires all groundwater basins designated by the Department of Water Resources (“DWR”) as high- and medium-priority basins to be managed sustainably by “local agencies,” as defined in Water Code section 10721(n), that decide to become groundwater sustainability agencies (“GSA”); and

WHEREAS, the County of Mono (“Agency”) became the exclusively recognized Groundwater Sustainability Agency (GSA) for certain portions of the Owens Valley Groundwater Basin (Basin No. 6-12.01 in DWR’s Bulletin 118 Update 2016) (“Basin”) pursuant to Water Code section 10723(a) and, thereafter, notified DWR of its decision to become a GSA for certain portions of the Basin pursuant to Water Code section 10723.8(a); and

WHEREAS, three other local agencies eligible to serve as GSAs pursuant to Water Code section 10723(a) separately became the exclusively recognized GSA for discrete portions of the Basin, (including the Fish Slough Subbasin of the Basin identified as Basin No. 6-12.02 in DWR’s Bulletin 118 Update 2016) which resulted in the entire Basin being separately covered by the four GSAs; and

WHEREAS, on or about August 1, 2017, those four GSAs and seven other local agencies within the Basin entered into a joint powers agreement (“JPA”) to form the Owens Valley Groundwater Authority (“OVGA”) in order to, among other things, jointly exercise their powers as a single GSA within the Basin for the purpose of creating a groundwater sustainability plan to be implemented within their combined jurisdictional boundaries in the Basin; and

WHEREAS, the JPA requires, among other things, the four exclusive GSAs within the Basin to formally notify DWR, in writing, of their respective intents to withdraw their respective GSA statuses expressly contingent upon the OVGA becoming the exclusive GSA for the entire Basin; and

1 **WHEREAS**, the Agency considers the transfer of its GSA status into the OVGA JPA to
2 be a non-material change in that the OVGA includes all existing exclusive GSAs and this action
3 was contemplated at the time each of the existing exclusive GSAs submitted their notices to
4 DWR;

5 **NOW, THEREFORE, BE IT RESOLVED** by the Mono County Board of Supervisors as
6 follows:

- 7 1. Contingent upon the OVGA actually becoming the exclusive GSA for the Basin and in
8 accordance with the JPA, the Agency hereby withdraws its status as the exclusively
9 recognized GSA for those portions of the Basin within its jurisdictional boundaries; and
- 10 2. Consistent with Water Code section 10723.8(e), and concurrently with the OVGA
11 notifying DWR of its intent to become the GSA for the entire Basin, Agency staff is
12 directed to provide DWR written notification of its decision to withdraw its status as a
13 GSA for the Basin and a copy of this resolution so that the OVGA may become the
14 exclusive GSA for the Basin; and
- 15 3. Agency staff is directed to do all things appropriate and necessary, including but not
16 limited to providing assistance and support to the OVGA and its staff, to effectuate the
17 withdrawal of the Agency's status as a GSA within the Basin and the OVGA becoming
18 the exclusive GSA for the Basin.

19 **PASSED, APPROVED and ADOPTED** this _____ day of _____, 2018,
20 by the following vote, to wit:

21 **AYES:**

22 **NOES:**

23 **ABSENT:**

24 **ABSTAIN:**

25 _____
26 Bob Gardner, Chair
27 Mono County Board of Supervisors

28 **ATTEST:**

29 **APPROVED AS TO FORM:**

30 _____
31 Clerk of the Board

32 _____
County Counsel



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Finance

TIME REQUIRED 45 minutes (30 minutes presentation, 15 minutes discussion) **PERSONS APPEARING BEFORE THE BOARD** Janet Dutcher

SUBJECT Mono County Audit Reports for FY 2016-2017

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:

Hear brief presentation of the annual audit reports and provide feedback and direction to staff, if desired.

FISCAL IMPACT:

None currently.

CONTACT NAME: Janet Dutcher

PHONE/EMAIL: 760-932-5494 / jdutcher@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff report
Auditor Required Communications
2016-17 Mono County Comprehensive Annual Financial Report
16-17 Mono County Single Audit Report
2016-17 Mono County GANN Limit Attestation Report
2016-17 Mono County Treasury Oversight Committee Compliance Report

History

Time	Who	Approval
4/18/2018 12:30 PM	County Administrative Office	Yes
4/16/2018 12:03 PM	County Counsel	Yes
4/20/2018 8:50 AM	Finance	Yes



DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

Stephanie M. Butters
Assistant Finance Director
Auditor-Controller

Janet Dutcher, CPA, CGFM
Director of Finance

P.O. Box 556
Bridgeport, California 93517
(760) 932-5490
Fax (760) 932-5491

Date: May 1, 2018

To: Honorable Board of Supervisors

From: Janet Dutcher, Finance Director

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

Action Requested:

Hear brief presentation of the annual audit report and provide feedback and direction to staff, if desired.

Discussion:

Each year, an audit of the County-wide financial statements is required along with a separate audit of our 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 and issue a report.

The County has once again received an unmodified opinion (the best kind you can get) from the independent audit firm of CliftonLarsonAllen. This is the auditor's attestation that the financial statements prepared by Finance Department staff are presented fairly and in conformity with generally accepted accounting principles (GAAP) for governments.

This year, there are two findings reported by the audit firm evaluated as material weaknesses in the County's internal control over financial reporting. Information about these two findings is summarized below. You can find additional information on pages 12-14 of the Single Audit Report. Each finding in the report includes a written response from management. Staff will provide additional information at your meeting and answer any questions.

- **Finding 2017-001 Loans Receivable.** These are the County's HOME and CDBG deferred loans having a balance of \$1,572,090 at June 30, 2017 and they were omitted from the County's annual financial statements because repayment is deferred but also because the audit firm consistently believed these loans belonged to Mammoth Lakes Housing. This is incorrect. The County is responsible for these loans. Finance corrected this omission. The audit firm automatically reported a material weakness because the adjustment is material. This condition results from Finance's desire to improve the accuracy of our financial statements. It does not result from audit procedures performed by the auditors.

- **Finding 2017-002 Revenue Recognition.** Governmental accounting and reporting rules do not permit deferral of the County's federal payment in lieu of taxes (PILT) to the following year as we do for budgetary purposes. PILT is always received near the end of the fiscal year, and sometimes afterward. For several years now, receipt of federal PILT has been highly uncertain. The County delays budgeting the spending of our PILT money until after we receive it. We consider this responsible budgeting. Because financial reporting rules do not allow this practice, we reversed the deferred revenue treatment in this year's financial statement. The audit firm automatically reported a material weakness because the adjustment is material.

Staff will present a summary of the County's annual audit reports, including financial highlights from the reports. 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 currently. Because of timely filing with the California State Controller's Office and the Federal Clearinghouse for Audits, the County's future federal and state funding streams are not impacted because of these audits. The material weaknesses will double next year's required audit coverage of our federal expenditures from 25% to 50%. This could result in increased audit costs.

Honorable Board of Supervisors
County of Mono
Bridgeport, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Mono as of and for the year ended June 30, 2017, and have issued our report thereon dated March 27, 2018. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of Mono are described in Note 1 to the financial statements.

No significant new accounting policies were adopted and the application of existing policies was not changed during 2017.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the claims liability is based on actuarial reports obtained from experts.
- Management's estimate of the other post-employment benefits (OPEB) asset is based on actuarial valuation reports obtained from experts.
- Management's estimate of the net pension liability and the related deferred inflows/outflows is based on actuarial valuation reports obtained from CalPERS.

- Management's estimate of the liability for the landfill closure/postclosure care costs is based on yearly estimates prepared by the County's Public Works department and reviewed by the California Department of Resources Recycling and Recovery Agency.

We evaluated the key factors and assumptions used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated March 27, 2018.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 27, 2018.

With respect to the combining and individual nonmajor fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 27, 2018.

The introductory and statistical sections accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Honorable Members of the Board of Supervisors
County of Mono
Page 4

This communication is intended solely for the information and use of the Board of Supervisors, the Grand Jury, and management of County of Mono and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
March 27, 2018

County of Mono
 Uncorrected Misstatements
 June 30, 2017

Account	Description	Debit	Credit
---------	-------------	-------	--------

Proposed Journal Entries

Proposed Journal Entries JE #1

To record pass adjustment of payroll that should have been recorded in 2009, but instead is being expensed in 2017.

GF01.3510	FUND BALANCE - NONSPENDABLE	30,289	
GF01.6041	HS - PAYROLL AND RELATED EXPENSES		30,289
Total		<u>30,289</u>	<u>30,289</u>

County of Mono
Corrected Misstatements
June 30, 2017

Account	Description	Debit	Credit
Adjusting Journal Entries JE #1			
To record adjustment to the landfill liability.			
EN01.8060	LANDFILL CLOSURE COSTS	1,546,060	
EN01.2790	LANDFILL CLOSURE LIABILITY		1,546,060
Total		<u>1,546,060</u>	<u>1,546,060</u>

**COUNTY OF MONO
STATE OF CALIFORNIA**

Comprehensive Annual Financial Report

For the Year Ended June 30, 2017



Prepared by the Department of Finance

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DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

Stephanie M. Butters
Assistant Finance Director
Auditor-Controller

Janet Dutcher, CPA, CGFM
Director of Finance

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Bridgeport, California 93517
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March 27, 2018

To the Board of Supervisors and Citizens of Mono County:

The Comprehensive Annual Financial Report (CAFR) of the County of Mono (County) for the fiscal year ended June 30, 2017, is hereby submitted in compliance with Section 25250 and 25253 of the Government Code of the State of California.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive internal control framework established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The independent auditor's report is located at the front of the financial section of this report. CliftonLarsonAllen LLP, a firm of licensed certified public accountants, has issued an unmodified ("clean" opinion) on the County's financial statements for the fiscal year ended June 30, 2017.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Incorporated in 1861, Mono County is a rural county located on the eastern side of the Sierra Nevada Mountains. The County has an area of 3,103 square miles and a total population of 13,981 (2016 US Census Statistics). Other than Mammoth Lakes, the County's only incorporated area which boasts a year round population of 7,000, the remainder of the County consists of small communities ranging in population from less than 300 to about 1,200 people. The northern part of the County encompasses the small towns of Topaz, Walker and Coleville. Bridgeport, the County seat, is 35 miles south of these small communities. The central part of the County includes the communities of Lee Vining, June Lakes, Crowley Lake, the Wheeler Crest communities, and of course, Mammoth Lakes. In the southeast sector lie Benton and Chalfont. During periods of heavy recreational usage, the Town of Mammoth Lakes population approaches 35,000.

Approximately 94 percent of Mono County is public land administered by the U.S. Forest Service, the Bureau of Land Management, the State of California, and the Los Angeles Department of Water and Power. The scenic and recreational attributes of this public land help support tourism and recreation as the major industry in the county. Approximately 80 percent of all employment is directly, or indirectly, associated with this industry. Annually, more than 6 million visitor-days of use occur on public lands in Mono County. The majority of these visitors travel to and through the county on the state highway system. Major attractions include Mammoth and June Mountain ski areas, Yosemite National Park, Mono Lake, Devils Postpile National Monument, Bodie State Historic Park, and the many lakes, streams and backcountry attractions accessed through Mono County communities.

The County government functions as a local government body to serve the needs of its residents. As geographical and political subdivisions of the state, counties serve a dual role; providing municipal services in the unincorporated areas and acting as

administrative agents for state and federal government programs and services. As a general-law county, Mono County is bound by state law as to the number and duties of County elected officials. The County has five districts that are approximately equal in population with boundaries adjusted every ten years following the federal census. Policymaking and legislative authority are vested in the County Board of Supervisors (the Board). The Board provides overall direction to the County and its responsibilities include adopting the budget, approving contracts, setting policies and passing ordinances. Board members are elected to four-year staggered terms, and each member represents one of the County's five districts. The County has three elected department heads: Assessor, District Attorney, and Sheriff-Coroner. The County Administrative Officer (CAO) appoints other department heads except for the position of County Counsel for the Board of Supervisors is the appointing authority.

The County employed 281 full-time equivalent employees in FY 2016-2017 in order to provide a full range of services to its residents. The County's principal functions include seven major areas: general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation and cultural services. The State and Federal governments mandate certain minimum levels of services in the public assistance and health areas. The majority of services performed by the County are provided for all residents, regardless of whether those residents live in the County's one incorporated town or in the unincorporated areas. Every County resident directly or indirectly benefits from these services.

Included in operations are various component units, which provide specific services County-wide or to distinct geographic areas within the County. The governmental reporting entity consists of the County and its component units. Component units are legally separate organizations for which the Board is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's governing board, and either (i) the County's ability to impose its will on the organization or (ii) the potential for the organization to provide a financial benefit to or impose a financial burden on the County. The following four component units, although legally separate entities, are considered to be part of the primary government for financial reporting purposes: Community Service Area #1 – Crowley, Community Service Area #5 – Bridgeport, Community Service Area #2 – Benton and the County of Mono Economic Development Corporation.

The County is required by State law to adopt a final budget each year. This annual budget serves as the foundation for the County's financial planning and control. Budgets are adopted for most governmental and proprietary funds. The County maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget approved by the Board. Activities of the general and special revenue funds are included in the annually appropriated budget. Unencumbered annual appropriations lapse at year-end. The legal level of control for appropriations is exercised at the department level within each fund. Appropriations beyond that level may only be adjusted during the year with approval of the Board. Management may make adjustments at their discretion below that level. Such adjustments by the Board and management are reflected in the revised budgetary data presented in the financial statements.

REQUESTS FOR INFORMATION

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Mono County Finance Department, P.O. Box 556, Bridgeport, California 93517.

FINANCIAL AND ECONOMIC INDICATORS

State Government

The County is a political subdivision of the State of California and as such, its government is subject to State subventions and regulations. Therefore, the County's financial health is closely tied to the financial condition of the State government. The County cannot predict whether the State will encounter budgetary difficulties in the current or future fiscal years. The County also cannot predict the impact future budgets will have on the County's finances and operations. Current and future State budgets will be affected by national and State economic conditions and other factors outside the County's control.

Mono County Economy

The Mono County economy is stable and experiencing slow but steady growth. Property and real property transfer taxes since fiscal year 2012-2013 have increased at rates between 1.96% and 2.6%. This growth is anticipated to continue into fiscal year 2017-2018 and fiscal year 2018-2019. The delinquency rate associated with current secured property tax collections is at its lowest in history, dropping from 4.32% at June 30, 2016 to 1.14% at June 30, 2017. Sales tax collections increased 7.94% in 2017 and are estimated to continue increasing at a rate of 4% to 8%. Tourism is a major economic sector in Mono County and represents an important revenue stream. The County also saw continued growth in transient occupancy tax (TOT) with revenues exceeding \$3.3 million, an increase of 9.5%. Program revenues essential to departments' ability to maintain public services continues to hold steady. Building permit activity is 35% of pre-recessionary levels but shows some signs of conservative growth. With several large residential developments in progress, the local economy is expected to improve in the near-term and position the County favorably for future growth.

MAJOR INITIATIVES

The County completed many initiatives in FY 2016-2017 while maintaining core services during the year. The following highlights represent a partial list of the many accomplishments and on-going initiatives of the Mono County organization in FY 2016-2017:

- Total property tax collections increased to 97.12%, from 94%, of total billed in FY 2016-2017. Of the \$1.9 million, or 2.88%, of uncollected taxes remaining, only \$764,000, or 1.14%, was delinquent as of June 30, 2017.
- Automated Form 700 (Economic Disclosure) processing.
- Implemented E-Recording in the Clerk-Recorders Office.
- Continued to refine the selection of alternatives for housing South County Offices.
- Successfully negotiated a new contract with the Mono County Deputy Sheriffs' Association.
- Awarded \$25 million SB 844 State grant to construct a new jail facility in Bridgeport.
- Initiated a Community Development Block Grant to fund ADA improvements to Mono County parks facilities and a childcare program operated by the Mono County First-Five Commission.
- Received an initial issuer rating of AA3 from Moody's.
- Completed system-wide inventory and assessment of all mountaintop and base station infrastructure.
- Sheriff implemented new technology, WatchGuard body-worn cameras that integrate with in-car video.
- Reorganized Emergency Medical Services as a new department. This activity previously was located under Public Health.
- Conducted a three phase Multi-Casualty Incident (MCI) statewide training and exercise.
- Field 165 allegations of child and elder/dependent adult abuse and neglect, of which 111 were investigated. Responded timely to over 95% of all reports. Complied 100% with required face-to-face contacts with CPS/APS clients.
- Conducted review of transient rental policies and enforcement strategies with the Planning Commission, RPAC/CAC and the Board of Supervisors.
- Completed the Thermal Biomass Facility, constructed by Mono County Public Works. This project received a 2017 CSAC Challenge award.
- Completed Stock Drive realignment.

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 this framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's budget must balance expenditure appropriations with resources. Any deviation from a balanced budget is not permitted by the California State Government Code, which states: "In the recommended, adopted and final budgets the funding sources shall equal the financing uses" (Government Code 29009). The County establishes a general reserve account striving to maintain a balance at 5% to 15% of annual general fund expenditures. The general reserve is available upon adoption of a resolution by the Board of Supervisors for spending related to natural disasters, public health crisis, destruction of public facilities and other calamities. A contingency appropriation of 1% of General Fund appropriations is included in each year's budget as a means to accommodate unexpected increases in expenditures, which could not have reasonably been anticipated at the time the budget was developed.

The objectives of the County's debt policy include using debt when appropriate and at levels the County can afford. Long-term debt is not to be used to finance ongoing operational costs. Before considering debt financing, other sources of funding such as pay as you go or grant funding is explored. The County uses self-supporting debt first before considering general fund obligated debt. Annual debt service, excluding self-supporting debt, is limited to 7% of annual general fund discretionary revenue. Efforts are undertaken to maintain and improve the County's bond ratings so borrowing costs are minimized and access to credit is preserved.

Cash temporarily idle during the fiscal year was invested with the County Treasury pooled cash. This investment pool is composed of deposits and investments allowed by California Government Code and the Mono County investment policy. The pooled investment 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, California Municipalities, Negotiable Certificates of Deposit (CD), Corporate Bonds and the State Local Agency Investment Fund (LAIF).

PROSPECTS FOR THE FUTURE

Mono County continues to balance moderate increases in tax revenues against keeping up with the costs of providing services. The growth in property values for the past five years has averaged a 6.54% increase. Federal and State revenues have begun to rebound. However, budget challenges are ahead. The County expects increases in personnel costs resulting from salary alignment with the market, health care premium increases and escalation of required pension retirement contributions.

ACKNOWLEDGMENTS

The preparation of this CAFR was achieved through the combined efforts of numerous individuals. We are especially grateful to the Finance Department staff for their outstanding efforts and many hours, which helped us further our objectives of timely and accurate financial reporting. We would also like to thank all the County departments who participated in its preparation and the Board for its leadership, responsibility, and action that ensure the general fiscal health and integrity of the County.

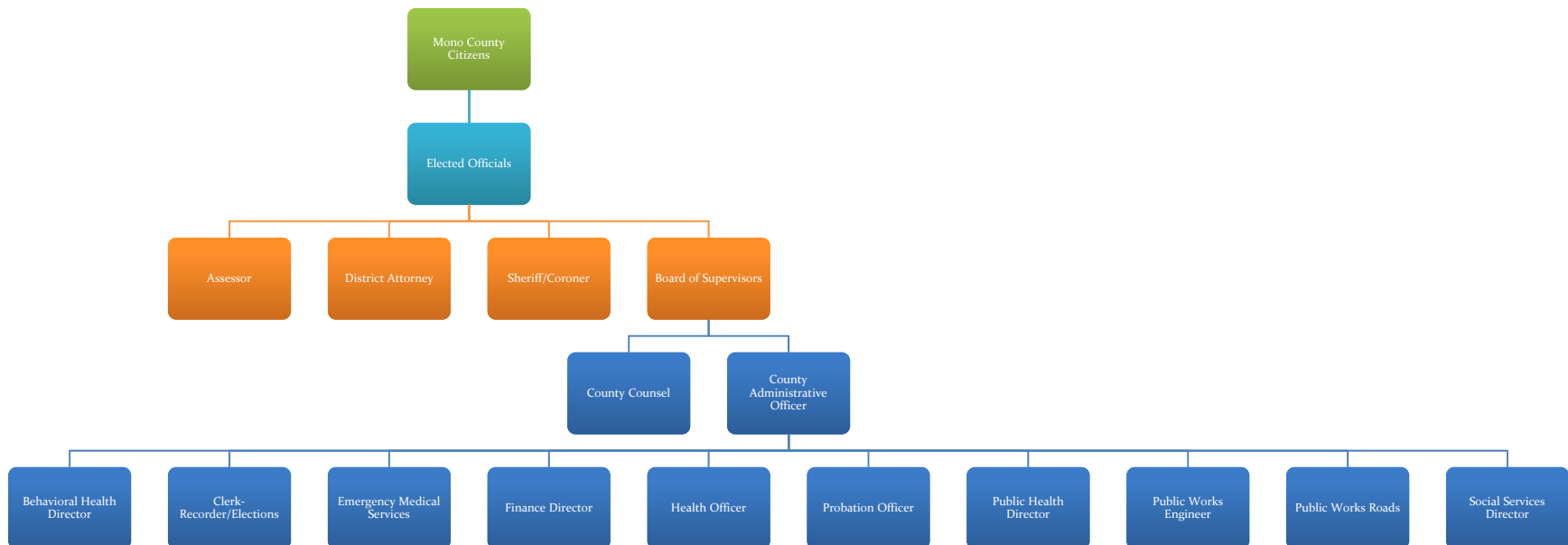
Respectfully submitted this XX day of March, 2018,



JANET DUTCHER, CPA, CGFM
Finance Director
County of Mono

Mono County Organization Chart

Elected and Appointed Officials



COUNTY OF MONO
DIRECTORY OF PUBLIC OFFICIALS
 March 27, 2018

DEPARTMENT	DEPARTMENT OFFICIAL
ELECTED OFFICIALS	
Assessor	Barry Beck
Board of Supervisors	
District #1	Vacant
District #2	Fred Stump
District #3	Bob Gardner, Chair
District #4	John Peters
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	Leslie Chapman
County Counsel	Stacey Simon
Behavioral Health Director	Robin Roberts
Clerk-Recorder/Clerk of the Board	Shannon Kendall
EMS Chief	Chris Mokracek
Finance Director	Janet Dutcher, CPA, CGFM
Health Officer	Tom Boo, MD
Probation Chief	Karin Humiston
Public Health Director	Sandra Pearce
Public Works Director	Anthony Dublino, interim
Social Services Director	Kathy Peterson

FINANCIAL SECTION

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INDEPENDENT AUDITORS' 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, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the entity'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.

Auditors' 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. 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 auditors' 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 of Mono as of June 30, 2017, 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.

Emphasis of Matter

Prior period adjustments

As disclosed in Note 9 to the financial statements, prior period adjustments were recorded for the correction of errors in prior year financial statements. 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.

Honorable Members of the Board of Supervisors
County of Mono

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 27, 2018 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 solely 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 the effectiveness of the County's 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.



CliftonLarsonAllen LLP

Roseville, California
March 27, 2018

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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COUNTY OF MONO

Management's Discussion and Analysis June 30, 2017

The management of the County of Mono (County) offers readers of the County's annual financial report this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2017. It should be read in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The County's net position was \$37,177,296 at June 30, 2017 and exceeded the prior year by \$7,335,666 (24.58%), primarily due to changes in the net pension.
- The County's overall assets exceeded its liabilities at the close of the most recent fiscal year by \$37,177,296 (net position). Of this amount, \$41,627,605 is invested in Capital Assets net of debt; \$20,402,067 is restricted for various programs; and (\$24,852,376) 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.
- As of June 30, 2017, the County's governmental funds reported combined ending fund balances of \$35,001,390, an increase of \$7,143,377, or 25.64%, in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental type funds was \$4,243,880, or 9.06% of total general government expenditures, an 8.27% decrease in unassigned fund balance from last year.
- Total long-term liabilities in the Solid Waste enterprise fund increased by \$367,336 during the fiscal year. Closure/post closure costs increased by \$572,211. The net pension liability is included and increased by \$253,722 from the prior fiscal year. Advances from other funds and refunded certificates of participation decreased by \$431,800 due to payments issued.
- 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 \$660,000 and is reflected in Internal Balances.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic 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 statements. Required supplementary information is included in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad 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. These statements provide both long-term and short-term information about the County's overall financial status.

The *Statement of Net Position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2017

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 and 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 operation and replacement of equipment. These two internal service funds, Motor Pool and Copier Pool, are considered governmental activities. Two more internal service funds were established at the end of fiscal year 2013, the Tech Refresh and Insurance Pool. 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.

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.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented, for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 255 individual funds, including 186 fiduciary funds, organized according to type (governmental, fiduciary, or proprietary). On the financial statements for governmental funds, information is presented separately for four major funds: General Fund, the Road Fund, the Realignment Fund, and the Mental Health Services Act Fund. Data from the other non-major 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 Other Supplementary Information section of this report.

The County adopts an annual appropriated budget for its General Fund and most special revenue funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains two different types of proprietary funds: enterprise funds and internal service funds.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2017

Enterprise funds are included in the government-wide financial statements as business-type. The County uses enterprise funds to account for its solid waste program, airport, cemetery and campground funds.

Internal service funds are included in the government-wide financial statements under governmental activities as they predominantly benefit governmental rather than business-type functions. These funds are used to accumulate and allocate costs internally among the County's various internal functions. The County uses internal service funds to account for its motor pool, copier pool, insurance pool, and tech refresh pool.

Proprietary fund statements provide separate information for solid waste and airport, major enterprise funds. The non-major enterprise funds, cemetery and campground are aggregated into a single column. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the non-major enterprise funds and all of 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.

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 data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information (RSI) that includes budgetary comparisons for the General Fund and the major special revenue 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.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, internal service funds, and non-major component units are presented immediately following the required supplementary information.

Following the combining statements, an unaudited statistical section is presented 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.

COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2017**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 48,694,317	\$ 44,993,534	\$ 6,407,888	\$ 4,861,884	\$ 55,102,205	\$ 49,855,418
Capital assets	35,036,545	37,058,137	6,591,060	6,416,220	41,627,605	43,474,357
Total Assets	<u>83,730,862</u>	<u>82,051,671</u>	<u>12,998,948</u>	<u>11,278,104</u>	<u>96,729,810</u>	<u>93,329,775</u>
Deferred outflows of resources						
Deferred pensions	10,588,868	3,901,710	219,142	59,015	10,808,010	3,960,725
Current and other liabilities	2,438,834	7,388,554	614,746	223,416	3,053,580	7,611,970
Long term liabilities	54,102,836	45,077,438	11,056,698	10,347,379	65,159,534	55,424,817
Total Liabilities	<u>56,541,670</u>	<u>52,465,992</u>	<u>11,671,444</u>	<u>10,570,795</u>	<u>68,213,114</u>	<u>63,036,787</u>
Deferred inflows of resources						
Deferred pensions	2,109,352	4,352,742	38,058	59,341	2,147,410	4,412,083
Net investment in capital assets	35,036,545	37,058,137	6,591,060	6,349,553	41,627,605	43,407,690
Restricted	20,397,419	19,407,068	4,648	30,222	20,402,067	19,437,290
Unrestricted	(19,765,256)	(27,330,558)	(5,087,120)	(5,672,792)	(24,852,376)	(33,003,350)
Total Net Position	<u>\$ 35,668,708</u>	<u>\$ 29,134,647</u>	<u>\$ 1,508,588</u>	<u>\$ 706,983</u>	<u>\$ 37,177,296</u>	<u>\$ 29,841,630</u>

The County's net position was \$37,177,296 as of June 30, 2017, an increase of \$7,335,666, or 24.58%, during the fiscal year, primarily due to changes to net pension liability, 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, found in the Solid Waste program, was paid in full during the 2016-17 fiscal year. As of June 30, 2017, the County did not have any capital related debt.

Restricted net position represents resources that are subject to external restrictions on how they may be used. The County's restricted net position of \$20,402,067 or 54.88% of total net position is comprised of the following resources:

- Road projects – 4.96% of total net position
- Health and social services – 44.2% of total net position
- County service areas – 10.88% of total net position
- Community development – 3.08% of total net position
- Grant programs – 36.86% of total net position
- Endowment – .02% of total net position

During the fiscal year ended June 30, 2017, restricted net position increased \$964,777 or 4.96%.

Unrestricted net position (deficit) is (\$24,852,376) or (66.85%) of total net position. The majority of the deficit is due to financial reporting for the *net pension liability*.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2017

The following table presents the activities that accounted for the changes in net position for governmental and business-type activities. The Primary Government (Governmental and Business-type activities) increased net position by \$7,335,666, or 24.58%, to \$37,177,296 for the year ended June 30, 2017.

Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Program revenues:						
Fees, Fines & Charges for Services	\$ 6,816,510	\$ 6,999,158	\$ 3,064,851	\$ 2,885,906	\$ 9,881,361	\$ 9,885,064
Operating grants	20,243,272	21,422,359	62,799	40,000	20,306,071	21,462,359
Capital grants	598,587	4,054,304	464,976	22,884	1,063,563	4,077,188
General revenues:						
Property taxes	20,369,909	19,992,544	--	--	20,369,909	19,992,544
Sales and use taxes	585,375	643,086	--	--	585,375	643,086
Other taxes	3,349,252	3,058,934	--	--	3,349,252	3,058,934
Interest/Investment earnings	300,085	190,778	59,468	43,356	359,553	234,134
Total Revenues	<u>52,262,990</u>	<u>56,361,163</u>	<u>3,652,094</u>	<u>2,992,146</u>	<u>55,915,084</u>	<u>59,353,309</u>
Expenses:						
General government	10,149,677	8,527,686	--	--	10,149,677	8,527,686
Public protection	18,037,087	17,026,030	--	--	18,037,087	17,026,030
Public ways and facilities	6,465,642	7,655,712	--	--	6,465,642	7,655,712
Health and Sanitation	8,568,557	8,564,376	--	--	8,568,557	8,564,376
Public assistance	4,628,204	4,407,906	--	--	4,628,204	4,407,906
Education	41,847	39,784	--	--	41,847	39,784
Recreation and culture	104,422	104,588	--	--	104,422	104,588
Interest and fiscal charges	182,838	112,476	--	--	182,838	112,476
Solid Waste Landfill	--	--	2,490,582	1,778,162	2,490,582	1,778,162
Airport	--	--	326,819	426,882	326,819	426,882
Campgrounds	--	--	32,240	22,590	32,240	22,590
Cemeteries	--	--	14,828	15,703	14,828	15,703
Total Expenses	<u>48,178,274</u>	<u>46,438,558</u>	<u>2,864,469</u>	<u>2,243,337</u>	<u>51,042,743</u>	<u>48,681,895</u>
Change in net position before transfers	4,084,716	9,922,605	787,625	748,809	4,872,341	10,671,414
Transfers	(13,980)	--	13,980	--	--	--
Change in net position	<u>4,070,736</u>	<u>9,922,605</u>	<u>801,605</u>	<u>748,809</u>	<u>4,872,341</u>	<u>10,671,414</u>
Net position - beginning	29,134,647	22,003,319	706,983	(41,826)	29,841,630	21,961,493
Prior period adjustment	2,463,325	(2,791,277)	--	--	2,463,325	(2,791,277)
Net position - beginning, as restated	<u>31,597,972</u>	<u>19,212,042</u>	<u>706,983</u>	<u>(41,826)</u>	<u>32,304,955</u>	<u>19,170,216</u>
Net position, ending	<u>\$ 35,668,708</u>	<u>\$ 29,134,647</u>	<u>\$ 1,508,588</u>	<u>\$ 706,983</u>	<u>\$ 37,177,296</u>	<u>\$ 29,841,630</u>

Analysis of Governmental Activities

Governmental Activities increased the County's net position by \$4,084,716 before transfers, a decrease of \$5,837,889 over the prior year, accounting for 55.68% of the County's total increase in net position. Business-type activities contributed to the increase in net position by \$787,625 before transfers, and accounts for 10.74% of the County's total increase in net position. The remaining total increase in net position is a prior period adjustment in the amount of \$2,463,325, or 33.58% of the total increase in net position.

Revenues: Revenues for the County's governmental activities had an overall decrease from the prior year of \$4,098,173, or 7.27%, to \$52,262,990. Revenues are divided into two categories: Program Revenues and General Revenues.

Program Revenues includes revenues such as fees, fines, and charges for services as well as operating and capital grants. Program revenues decreased overall by \$4,817,452, or 14.83%, from the prior year to \$27,658,369. Of the total decrease, \$3,013,625 represents road projects funded with capital grants and completed last year. Operating grants decreased by \$1,156,288 mostly due to last year's receipt of disaster assistance.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2017

General Revenues include property taxes, sales and use taxes, other taxes/revenues, and interest/investment earnings. General revenues increased by \$719,279, or 3.01%, from the prior year to \$24,604,621. Increases occurred in property tax receipts and transient occupancy tax as well as higher earnings on investments.

Expenses: Governmental activities had an increase in total expenses of \$1,739,716, or 3.75%. Approximately \$770,000 is the result of increases in salaries and benefits. Depreciation on governmental assets decreased by approximately \$170,000. The remaining \$1.1 million is an increase in services and supplies.

Analysis of Business-Type Activities

Business-type activities change in net position before transfers was \$787,625 as of June 30, 2017. The change in net position before transfers of \$787,625 accounts for 10.74% of the County's total increase in net position.

Revenues for the County's Business-Type Activities had an increase from the prior year of \$659,948 before transfers, or 22.06%, to \$3,652,094. Expenses increased over the prior year by \$621,132, or 27.69%, to \$2,864,469, attributable mainly to Solid Waste landfill closure/post-closure costs.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S 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 Fund, Special Revenue, Capital Project and Debt Service 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.

At June 30, 2017, the County's governmental funds reported combined ending fund balances of \$35,001,390, an increase of \$7,143,377, or 25.64%, in comparison with the prior year (for more information see Note 9 – Net Position/Fund Balances). The components of fund balance are as follows:

- Nonspendable fund balance, \$2,785,592, consists of amounts that are not spendable in form or are legally or contractually required to be maintained intact and consists of:
 - Advances - \$660,000
 - Prepaid expenses - \$161,556
 - Inventories - \$391,946
 - Loans Receivable - \$1,572,090

- Restricted fund balance, \$19,395,685, consists of amounts with constraints put on their use by externally imposed creditors, grantors, laws, regulations and enabling legislation and consist of amounts restricted to:
 - Road projects - \$1,011,875
 - Health and social services - \$8,342,884
 - County service areas - \$2,219,210
 - Community development - \$598,287
 - Grant programs - \$7,223,429

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2017

- Committed fund balance, \$360,239, consists of amounts that have been committed to specific purposes by the Board of Supervisors and consists of amounts committed to:
 - Disaster assistance (Round Fire) - \$360,239
- Assigned fund balance, \$8,215,994, represents amounts intended for use as determined by the Board of Supervisors and consists of amounts assigned to:
 - Eliminate projected FY 17/18 budgetary deficit - \$5,659,577
 - Capital projects - \$2,469,710
 - Tourism - \$86,707
- Unassigned fund balance, \$4,243,880, represents the residual classification for the General Fund and negative amounts from other governmental funds, if any.

Unassigned fund balance represents approximately 12.12% (a decrease over last year) of the total governmental 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.

General Fund

The General Fund is the main operating fund of the County. At June 30, 2017, unassigned fund balance of the general fund was \$4,543,108 while total fund balance reached \$13,485,960. As measures of this fund's liquidity, it is useful to note that unassigned fund balance represents 15.18% of total fund expenditures, while total fund balance represents 33.69% of that same amount.

Other Major Governmental Funds

As compared with the prior year, the total fund balances of the remaining governmental funds increased by 12.45%, or \$2,382,744, to \$21,515,430, after restatement, with the following significant changes:

- The Realignment Fund had a fund balance of \$6,178,977 which was all restricted. This was a \$1.3 million increase over the prior year.
- The Mental Health Services Act Fund had a fund balance of \$5,740,721, an increase of \$844,307 over the prior year. The Mental Health Service Act Fund had an increase in fund balance, all restricted, due to an increase in state revenues received.
- The other major governmental funds unassigned fund balance of negative \$299,228 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.

COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2017**

Revenues:

Revenues for governmental funds totaled \$51,558,615 for fiscal year 2016-17, which represents a decrease of 11.49% from fiscal year 2015-16.

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 2017		FY 2016		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Taxes	\$ 24,304,536	47.14%	\$ 23,694,564	40.68%	\$ 609,972	2.57%
Licenses and permits	608,659	1.18%	660,820	1.13%	(52,161)	-7.89%
Fines, forfeitures & penalties	958,741	1.86%	907,136	1.56%	51,605	5.69%
Use of money & property	354,810	0.69%	224,169	0.38%	130,641	58.28%
Intergovernmental	20,553,809	39.86%	27,441,774	47.11%	(6,887,965)	-25.10%
Charges for services	4,009,240	7.78%	4,234,113	7.27%	(224,873)	-5.31%
Other	768,820	1.49%	1,087,375	1.87%	(318,555)	-29.30%
Total	\$ 51,558,615	100%	\$ 58,249,951	100%	\$ (6,691,336)	-11.49%

- Taxes – Tax revenues include a multitude of taxes including sales taxes, transient occupancy taxes and property taxes. Mono County relies on tourism to bring in sales tax and transient occupancy taxes and while those numbers fell dramatically in past years due to the economic downturn, we have now seen an increase in these types of revenues. Tax revenues in the general fund increased by \$600,539 or 2.56%, over the prior fiscal year due to the continued gradual recovery of the real estate market, which in turn increased real estate values and therefore county property tax revenues, and increased tourism.
- Licenses and permits – Licenses and permits had a decrease of \$52,161, or 7.89% over the prior fiscal year.
- Use of money and property – Better interest rates and higher cash balances resulted in higher earnings for 2016-17, resulting in an increase of \$130,641, or 58.28% over the prior fiscal year.
- Intergovernmental Revenues – These types of revenues decreased by \$6,887,965, or 25.10%. The biggest decrease was in the Road fund due to the completion of road projects and no further federal and state funding being received.
- Charges for services – A decrease of \$224,873, or 5.31%, in these types of revenues can be partly attributed to a decrease in use of services, reduced late penalties and fees on property tax revenue, and reduced general administration service fees.

COUNTY OF MONO

**Management’s Discussion and Analysis
June 30, 2017**

Expenditures:

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

Expenditures Classified by Function - Governmental Funds

	FY 2017		FY 2016		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General government	\$ 10,663,979	22.74%	\$ 9,241,315	19.12%	\$ 1,422,664	15.39%
Public protection	17,473,535	37.26%	17,237,927	35.66%	235,608	1.37%
Public ways and facilities	4,117,296	8.78%	7,102,319	14.69%	(2,985,023)	-42.03%
Health and sanitation	8,634,747	18.41%	8,999,912	18.62%	(365,165)	-4.06%
Public assistance	4,791,676	10.22%	4,581,365	9.48%	210,311	4.59%
Education	41,847	0.09%	39,784	0.08%	2,063	5.19%
Debt Service, Principal	798,573	1.70%	647,700	1.34%	150,873	23.29%
Debt service, Interest and other costs	88,791	0.19%	115,754	0.24%	(26,963)	-23.29%
Capital outlay	286,063	0.61%	378,428	0.78%	(92,365)	-24.41%
Total Expenditures	\$ 46,896,507	100%	\$ 48,344,504	100%	\$ (1,447,997)	-3.00%

- General government – An increase of \$1,422,664, or 15.39%, in expenditures partially resulting from filling vacant positions as well as salary increases according to negotiated union contracts and benefit increases such as medical and retirement costs.
- Public protection – This expenditure group had an increase of \$235,608, or 1.37%.
- Public ways and facilities – Many road and transportation projects are grant funded. There was a \$2,985,023, or 42.03%, decrease in public ways and facilities expenditures due primarily to a road projects completed in the prior fiscal year.
- Public assistance – FY 2016-17 saw an 4.59% increase over the prior fiscal year, or \$210,311. Public assistance can fluctuate widely depending upon availability of State and Federal funding 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.
- Debt service – The County refunded the PERS Side fund late in fiscal year 2012. Every year until the refunded PERS Side fund debt 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.

Proprietary Funds

The County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Enterprise 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.

- The total net position of County enterprise funds increased by \$801,605 after transfers in the current fiscal year to \$1,508,588. The solid waste enterprise fund increased their net position by \$601,936, decreasing their deficit net position from the prior fiscal year. The airport enterprise fund increased their net position from the prior fiscal year by \$189,746, primarily due to capital contributions for the Bryant Field road realignment project.
- The total net position of internal service funds decreased by \$1,139,618 from \$3,330,113 to \$2,190,495 primarily due to changes in the insurance pool within cash balances held with fiscal agents and claims liability increases.

COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2017**

General Fund Budgetary Highlights

The Board adopted their initial budget September 6, 2016, after much hard work and public hearings. This initial adopted budget allowed for revenues of \$34,419,971 and expenditures of \$39,107,471. The gap was met through prior year fund balance. A mid-year budget review occurred in February 2017 that resulted in no change to fund balance in the General Fund. As of June 30, 2017, the overall budget changes for the general fund resulted in an increase of \$405,425 in revenues and an increase in expenditures of \$248,875.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its Governmental Activities, as of June 30, 2017, totals \$35,036,545 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, infrastructure and construction in progress. The total decrease in the County's governmental net investment in capital assets for the current period was \$2,021,592, or 5.46% (net of accumulated depreciation). Current depreciation for governmental type funds is \$3,123,747. Business-type function assets had an increase of \$174,840, or 2.72%. Business-type activities total \$330,589 in current year depreciation and total assets net of depreciation is \$6,591,060.

The county both purchases and constructs capital assets throughout the year. When a capital project will be completed in a subsequent fiscal year, related current year expenditures are recorded as Construction in progress (CIP). In the year of completion, a project's CIP is allocated to the appropriate capital asset classification(s). As of June 30, 2017, total CIP decreased by \$524,955, consisting of \$820,811 in transfers due to project completion and transfers/disposals and \$295,856 in CIP additions due to new projects. 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	
	2017	2016	2017	2016	2017	2016
Land	\$ 6,793,617	\$ 6,793,617	\$ 328,423	\$ 286,135	\$ 7,122,040	\$ 7,079,752
Construction in progress	1,452,021	1,976,976	--	--	1,452,021	1,976,976
Infrastructure	94,283,897	93,754,058	463,141	--	94,747,038	93,754,058
Structures & improvements	18,621,557	18,577,483	7,730,944	7,730,944	26,352,501	26,308,427
Equipment	18,026,793	17,275,185	1,532,463	1,532,463	19,559,256	18,807,648
Intangibles	1,148,577	1,148,577	--	--	1,148,577	1,148,577
Accumulated Depreciation	(105,289,917)	(102,467,759)	(3,463,911)	(3,133,322)	(108,753,828)	(105,601,081)
Total	<u>\$ 35,036,545</u>	<u>\$ 37,058,137</u>	<u>\$ 6,591,060</u>	<u>\$ 6,416,220</u>	<u>\$ 41,627,605</u>	<u>\$ 43,474,357</u>

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.

COUNTY OF MONO

**Management's Discussion and Analysis
June 30, 2017**

Debt Administration

At June 30, 2017, the County Governmental activities had total long-term liabilities outstanding of \$54,102,836:

	Long Term Liabilities					
	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Pension obligation bonds	\$ 1,459,500	\$ 2,161,600	\$ --	\$ --	\$ 1,459,500	\$ 2,161,600
Compensated absences	3,042,040	3,192,000	51,440	78,237	3,093,480	3,270,237
Net pension liability	46,661,293	38,065,504	1,021,034	767,312	47,682,327	38,832,816
Claims liability	2,940,003	1,658,334	--	--	2,940,003	1,658,334
Refunded certificates of participation	--	--	2,182,700	2,406,000	2,182,700	2,406,000
Loan payable	--	--	--	66,667	--	66,667
Landfill postclosure cost	--	--	7,601,374	7,029,163	7,601,374	7,029,163
Total	<u>\$ 54,102,836</u>	<u>\$ 45,077,438</u>	<u>\$ 10,856,548</u>	<u>\$ 10,347,379</u>	<u>\$ 64,959,384</u>	<u>\$ 55,424,817</u>

Total governmental long-term liabilities increased by \$9,025,398, or 20.02%, during the fiscal year ended June 30, 2017 largely in part to adjustments in net pension liability. Claims liability also increased by \$1,281,669, or 77.29%, over the prior fiscal year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The County's Net Position increased by \$7,335,666, after restatements, from 2015-16 to 2016-17.
- The unemployment rate for Mono County annualized for 2016 was 5.4% and for 2017 was 4.4%. The State's average unemployment rate as of Dec 2017 was 4.5%. The unemployment rate for Mono County dropped by 1% when compared to 2016. Mono County's scenic and recreational attributes help support tourism and recreation which is the major industry and directly affects the employment rate.
- Property tax values have stabilized and are expected to increase at a moderate pace of about 2 to 4% annually. The Assessor continues to monitor Prop 8 values and the delinquency rate continues to decrease as properties affected by the economic downturn are continuing to recover. Total assessed valuations in Mono County increased 2.45% from the 2016 to the 2017 total roll value.
- In 2016-17, certain MOU negotiations resulted in salary adjustments (increases), such as pay increases, COLAs and step-increases, but also included slight increases in employee participation for health benefits.
- For 2017-18, the employer payment of the PERS unfunded liability will increase by \$540,653, or 18.62% from the previous year. 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 2017-18 is \$815,462.
- Road Funding for 2017-18 is expected to continue to encounter declining transportation related revenues and increasing road maintenance needs, even with the passing of new legislation for an increase in gas tax revenues, SB 1, the Road Maintenance and Rehabilitation Program. A General Fund subsidy of \$650,000 to the County's Road Fund is budgeted for 2017-18 as a way to counter the shortfall, a decrease of \$200,000 from 2016-17.
- For revenue, transient occupancy tax (TOT) again reached an all-time high of over \$3.3 million for the fiscal year ended June 30, 2017 due to tourism, a major economic industry in Mono County. Sales tax continues to look strong with a 3.09% increase in the 2016-17 fiscal year and collections are estimated to increase 3% annually through 2018. The cost of living adjustment for property taxes effective 1-1-2017 is set at 2% creating cautious optimism for the future.

These factors plus others were considered in preparing the County's budget for the 2017-18 fiscal year.

COUNTY OF MONO

Management's Discussion and Analysis June 30, 2017

The 2017-18 adopted budget is sufficient to:

- Provide core services and programs that enhance the quality of life for our citizens and guests;
- Allocate an amount of \$250,000 to the General Fund Reserves to continue towards funding the policy minimum as well as \$660,000 allocated to the Economic Stabilization Fund to fund future personnel actions and/or other unfunded projects;
- Provide for contingencies in the adopted amount of \$420,000;
- Invest approximately \$750,000 in new equipment and equipment repairs to comply with requirements set forth by the California Air Resource Board (CARB);
- Provide funding for a grant match obligation for a new County jail that will provide education programs to inmates and medical services to both inmates and community members;
- Maintain Mono County's commitment to the Senior Services Program and Local Fire Chief's Association; and
- Partially fund the gap caused by reduced road revenues and provide minimal funding for road maintenance and repairs in the contribution amount to the Road Fund of \$650,000.

REQUESTS 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, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	\$ 31,327,910	\$ 2,759,381	\$ 34,087,291
Cash with fiscal agent	53,117	74,497	127,614
Restricted cash	-	3,235,582	3,235,582
Accounts receivable	1,196,959	336,316	1,533,275
Due from other governments	4,454,083	-	4,454,083
Taxes receivable	282,924	-	282,924
Deposits with others	3,199,037	-	3,199,037
Prepaid expense	161,556	-	161,556
Inventories	391,946	2,112	394,058
Loans receivable	1,572,090	-	1,572,090
Other assets - Other Post Employment Benefits	5,394,695	-	5,394,695
Internal balances	660,000	(660,000)	-
Capital assets:			
Nondepreciable	8,245,638	328,423	8,574,061
Depreciable, net	26,790,907	6,262,637	33,053,544
Total Assets	<u>83,730,862</u>	<u>12,338,948</u>	<u>96,069,810</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>10,588,868</u>	<u>219,142</u>	<u>10,808,010</u>
LIABILITIES			
Accounts payable	2,008,360	126,626	2,134,986
Salaries and benefits payable	289,118	12,664	301,782
Interest payable	5,325	15,606	20,931
Deposits from others	800	-	800
Unearned revenue	135,231	-	135,231
Long-term liabilities:			
Portion due or payable within one year	5,488,416	264,850	5,753,266
Portion due or payable after one year	48,614,420	10,591,698	59,206,118
Total Liabilities	<u>56,541,670</u>	<u>11,011,444</u>	<u>67,553,114</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>2,109,352</u>	<u>38,058</u>	<u>2,147,410</u>
NET POSITION			
Net investment in capital assets	35,036,545	6,591,060	41,627,605
Restricted	20,397,419	4,648	20,402,067
Unrestricted	(19,765,256)	(5,087,120)	(24,852,376)
Total Net Position	<u>\$ 35,668,708</u>	<u>\$ 1,508,588</u>	<u>\$ 37,177,296</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Activities

For the Year Ended June 30, 2017

FUNCTION / PROGRAM ACTIVITIES	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government	\$ 10,149,677	\$ 2,902,867	\$ 1,682,565	\$ -
Public protection	18,037,087	1,470,947	5,418,670	-
Public ways and facilities	6,465,642	495,210	2,069,837	512,397
Health and sanitation	8,568,557	1,822,308	6,130,805	-
Public assistance	4,628,204	125,178	4,940,302	86,190
Education	41,847	-	1,093	-
Recreation and culture	104,422	-	-	-
Interest on long-term debt	182,838	-	-	-
Total Governmental Activities	<u>48,178,274</u>	<u>6,816,510</u>	<u>20,243,272</u>	<u>598,587</u>
Business-Type Activities				
Solid Waste	2,490,582	3,014,267	20,000	-
Airport	326,819	8,525	42,799	464,976
Campgrounds	32,240	39,197	-	-
Cemeteries	14,828	2,862	-	-
Total Business-type Activities	<u>2,864,469</u>	<u>3,064,851</u>	<u>62,799</u>	<u>464,976</u>
Total Primary Government	<u>\$ 51,042,743</u>	<u>\$ 9,881,361</u>	<u>\$ 20,306,071</u>	<u>\$ 1,063,563</u>

GENERAL REVENUES AND TRANSFERS

Taxes:

Property

Sales and use

Transient occupancy

Unrestricted investment earnings

Transfers

Total General Revenues

CHANGES IN NET POSITION

Net Position - Beginning of Year, restated

NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and
Changes in Net Position

Primary Government		
Governmental Activities	Business- Type Activities	Total
\$ (5,564,245)	\$ -	\$ (5,564,245)
(11,147,470)	-	(11,147,470)
(3,388,198)	-	(3,388,198)
(615,444)	-	(615,444)
523,466	-	523,466
(40,754)	-	(40,754)
(104,422)	-	(104,422)
(182,838)	-	(182,838)
(20,519,905)	-	(20,519,905)
-	543,685	543,685
-	189,481	189,481
-	6,957	6,957
-	(11,966)	(11,966)
-	728,157	728,157
(20,519,905)	728,157	(19,791,748)
20,369,909	-	20,369,909
585,375	-	585,375
3,349,252	-	3,349,252
300,085	59,468	359,553
(13,980)	13,980	-
24,590,641	73,448	24,664,089
4,070,736	801,605	4,872,341
31,597,972	706,983	32,304,955
\$ 35,668,708	\$ 1,508,588	\$ 37,177,296

FUNCTION / PROGRAM ACTIVITIES

Primary Government

Governmental Activities:

General government
Public protection
Public ways and facilities
Health and sanitation
Public assistance
Education
Recreation and culture
Interest on long-term debt
Total Governmental Activities

Business-Type Activities

Solid Waste
Airport
Campgrounds
Cemeteries
Total Business-type Activities

Total Primary Government

GENERAL REVENUES AND TRANSFERS

Taxes:

Property
Sales and use
Transient occupancy
Unrestricted investment earnings
Transfers
Total General Revenues

CHANGES IN NET POSITION

Net Position - Beginning of Year, restated

NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

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BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS

COUNTY OF MONO

Balance Sheet

Governmental Funds

June 30, 2017

	General	Road	Realignment	Mental Health Services Act
ASSETS				
Cash and investments	\$ 10,225,917	\$ 771,922	\$ 5,595,634	\$ 5,561,234
Accounts receivable	1,165,825	13,028	-	-
Due from other governments	2,229,018	329,725	730,339	181,060
Taxes receivable	282,924	-	-	-
Due from other funds	133,336	-	-	-
Advances to other funds	660,000	-	-	-
Prepaid expenses	90,847	-	-	3,087
Inventories	1,266	390,680	-	-
Loans receivable	660,227	-	-	-
	<u>15,449,360</u>	<u>1,505,355</u>	<u>6,325,973</u>	<u>5,745,381</u>
Total Assets	<u>\$ 15,449,360</u>	<u>\$ 1,505,355</u>	<u>\$ 6,325,973</u>	<u>\$ 5,745,381</u>
LIABILITIES				
Accounts payable	\$ 841,100	\$ 54,246	\$ -	\$ 3,953
Salaries and benefits payable	227,693	48,554	-	707
Due to other funds	-	-	-	-
Deposits from others	800	-	-	-
Unearned revenues	-	-	-	-
	<u>1,069,593</u>	<u>102,800</u>	<u>-</u>	<u>4,660</u>
Total Liabilities	<u>1,069,593</u>	<u>102,800</u>	<u>-</u>	<u>4,660</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	893,807	-	146,996	-
	<u>893,807</u>	<u>-</u>	<u>146,996</u>	<u>-</u>
FUND BALANCES				
Nonspendable	1,412,340	390,680	-	3,087
Restricted	-	1,011,875	6,178,977	5,737,634
Committed	-	-	-	-
Assigned	7,530,512	-	-	-
Unassigned	4,543,108	-	-	-
	<u>13,485,960</u>	<u>1,402,555</u>	<u>6,178,977</u>	<u>5,740,721</u>
Total Fund Balances	<u>13,485,960</u>	<u>1,402,555</u>	<u>6,178,977</u>	<u>5,740,721</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 15,449,360</u>	<u>\$ 1,505,355</u>	<u>\$ 6,325,973</u>	<u>\$ 5,745,381</u>

See accompanying notes to the basic financial statements.

Other Governmental	Total	
ASSETS		
\$ 8,227,369	\$ 30,382,076	Cash and investments
17,106	1,195,959	Accounts receivable
983,941	4,454,083	Due from other governments
-	282,924	Taxes receivable
168,244	301,580	Due from other funds
-	660,000	Advances to other funds
67,622	161,556	Prepaid expenses
-	391,946	Inventories
911,863	1,572,090	Loans receivable
<u>\$ 10,376,145</u>	<u>\$ 39,402,214</u>	Total Assets
LIABILITIES		
\$ 1,042,327	\$ 1,941,626	Accounts payable
6,508	283,462	Salaries and benefits payable
301,580	301,580	Due to other funds
-	800	Deposits from others
135,231	135,231	Unearned revenues
<u>1,485,646</u>	<u>2,662,699</u>	Total Liabilities
DEFERRED INFLOWS OF RESOURCES		
<u>697,322</u>	<u>1,738,125</u>	Unavailable revenues
FUND BALANCES		
979,485	2,785,592	Nonspendable
6,467,199	19,395,685	Restricted
360,239	360,239	Committed
685,482	8,215,994	Assigned
(299,228)	4,243,880	Unassigned
<u>8,193,177</u>	<u>35,001,390</u>	Total Fund Balances
<u>\$ 10,376,145</u>	<u>\$ 39,402,214</u>	Total Liabilities, Deferred Inflows of Resources and Fund Balances

See accompanying notes to the basic financial statements.

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COUNTY OF MONO

Reconciliation of the Balance Sheet to the Statement of Net Position

Governmental Funds and Activities

June 30, 2017

Fund balance - total governmental funds \$ 35,001,390

Amounts reported for governmental activities in the statement of net position are different because:

Certain amounts are not available to pay for current period expenditures and, therefore, are not reported in the governmental funds.

Other post employment benefit asset	5,394,695
Deferred outflow amounts related to pensions	10,520,384
Deferred inflow amounts related to pensions	(2,097,458)

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds

33,770,150

Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.

1,738,125

Internal service funds are used by management to charge the cost of motor pool, copier pool, insurance and other activities to individual funds. The assets, deferred outflows, liabilities and deferred inflows of the internal service funds are included in governmental activities in the statement of net position.

2,190,495

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	(1,459,500)
Compensated absences	(3,042,040)
Net pension liability	(46,342,208)
Interest payable	(5,325)

Net position of governmental activities

\$ 35,668,708

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2017

	General	Road	Realignment	Mental Health Services Act
REVENUES				
Taxes	\$ 24,095,792	\$ -	\$ -	\$ -
Licenses and permits	314,098	9,976	-	-
Fines, forfeitures and penalties	797,918	57,218	-	-
Use of money and property	158,688	10,987	56,674	55,498
Intergovernmental	4,811,271	2,192,655	3,390,618	1,707,654
Charges for services	2,972,213	426,918	-	-
Other revenues	44,428	-	-	-
Total Revenues	<u>33,194,408</u>	<u>2,697,754</u>	<u>3,447,292</u>	<u>1,763,152</u>
EXPENDITURES				
Current:				
General government	10,440,806	-	-	-
Public protection	15,713,083	-	-	-
Public ways and facilities	-	3,683,714	-	-
Health and sanitation	3,678,113	-	-	898,845
Public assistance	46,849	-	-	-
Education	41,847	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other related costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>29,920,698</u>	<u>3,683,714</u>	<u>-</u>	<u>898,845</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,273,710</u>	<u>(985,960)</u>	<u>3,447,292</u>	<u>864,307</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	1,924	-	-
Transfers in	1,481,946	850,000	-	-
Transfers out	<u>(2,458,348)</u>	<u>-</u>	<u>(2,127,222)</u>	<u>(20,000)</u>
Total Other Financing Sources and (Uses)	<u>(976,402)</u>	<u>851,924</u>	<u>(2,127,222)</u>	<u>(20,000)</u>
NET CHANGES IN FUND BALANCES	2,297,308	(134,036)	1,320,070	844,307
Fund Balances, Beginning of Year, restated	<u>11,188,652</u>	<u>1,536,591</u>	<u>4,858,907</u>	<u>4,896,414</u>
FUND BALANCE, END OF THE YEAR	<u><u>\$ 13,485,960</u></u>	<u><u>\$ 1,402,555</u></u>	<u><u>\$ 6,178,977</u></u>	<u><u>\$ 5,740,721</u></u>

See accompanying notes to the basic financial statements.

Other Governmental	Total	
		REVENUES
\$ 208,744	\$ 24,304,536	Taxes
284,585	608,659	Licenses and permits
103,605	958,741	Fines, forfeitures and penalties
72,963	354,810	Use of money and property
8,451,611	20,553,809	Intergovernmental
610,109	4,009,240	Charges for services
724,392	768,820	Other revenues
10,456,009	51,558,615	Total Revenues
		EXPENDITURES
		Current:
193,173	10,633,979	General government
1,760,452	17,473,535	Public protection
433,582	4,117,296	Public ways and facilities
4,057,789	8,634,747	Health and sanitation
4,744,827	4,791,676	Public assistance
-	41,847	Education
		Debt service:
798,573	798,573	Principal
88,791	88,791	Interest and other related costs
286,063	286,063	Capital outlay
12,363,250	46,866,507	Total Expenditures
		Excess (Deficiency) of Revenues Over
(1,907,241)	4,692,108	(Under) Expenditures
		OTHER FINANCING SOURCES (USES)
-	1,924	Proceeds from sale of capital assets
2,821,498	5,153,444	Transfers in
(561,854)	(5,167,424)	Transfers out
		Total Other Financing Sources and
2,259,644	(12,056)	(Uses)
		NET CHANGES IN FUND BALANCES
352,403	4,680,052	Fund Balances, Beginning of Year, restated
7,840,774	30,321,338	
\$ 8,193,177	\$ 35,001,390	FUND BALANCE, END OF THE YEAR

See accompanying notes to the basic financial statements.

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COUNTY OF MONO

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
Governmental Funds and Activities
For the Year Ended June 30, 2017

Net change to fund balances - total governmental funds		\$	4,680,052
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	714,274		
Less: current year depreciation	<u>(2,662,752)</u>		(1,948,478)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds (unavailable revenues). In the statement of activities, revenues have been reduced by the amounts that were unavailable at the beginning of the year and increased by the amounts that were unavailable at the end of the year.			
			288,050
Pension contributions made subsequent to the measurement date is an expenditure in the governmental funds, but reported as a deferred outflow of resources in the statement of net position.			
			4,218,785
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 repayments			702,100
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 the governmental funds.			
Change in compensated absences	149,960		
Change in accrued interest	<u>2,426</u>		152,386
Other post employment benefits are reported as an expenditure when contributions are made in the governmental funds, but are other assets for contributions made in excess of required amounts.			
			966,386
Changes to the net pension liability and pension related deferred outflows or inflows of resources do not provide or require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			
			(3,848,927)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds activities is reported with governmental activities.			
			<u>(1,139,618)</u>
Change in net position of governmental activities		\$	<u>4,070,736</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fund Net Position

Proprietary Funds

June 30, 2017

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current Assets:					
Cash and investments	\$ 2,512,329	\$ 157,993	\$ 89,059	\$ 2,759,381	\$ 945,834
Cash with fiscal agent	74,497	-	-	74,497	53,117
Accounts receivable	332,282	-	4,034	336,316	1,000
Deposits with others	-	-	-	-	3,199,037
Inventory	-	2,112	-	2,112	-
Total Current Assets	<u>2,919,108</u>	<u>160,105</u>	<u>93,093</u>	<u>3,172,306</u>	<u>4,198,988</u>
Noncurrent Assets:					
Restricted cash in Treasury	3,235,582	-	-	3,235,582	-
Capital assets:					
Non-depreciable	52,800	275,623	-	328,423	-
Depreciable, net	794,368	5,468,269	-	6,262,637	1,266,395
Total Noncurrent Assets	<u>4,082,750</u>	<u>5,743,892</u>	<u>-</u>	<u>9,826,642</u>	<u>1,266,395</u>
Total Assets	<u>7,001,858</u>	<u>5,903,997</u>	<u>93,093</u>	<u>12,998,948</u>	<u>5,465,383</u>
DEFERRED OUTFLOWS					
Deferred amounts related to pensions	<u>219,142</u>	<u>-</u>	<u>-</u>	<u>219,142</u>	<u>68,484</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	110,032	14,141	2,453	126,626	66,734
Salaries and benefits payable	12,664	-	-	12,664	5,656
Interest payable	15,606	-	-	15,606	-
Advances from other funds	195,000	-	-	195,000	-
Refunded certificates of participation	236,800	-	-	236,800	-
Compensated absences	28,050	-	-	28,050	-
Claims liability	-	-	-	-	2,940,003
Total Current Liabilities	<u>598,152</u>	<u>14,141</u>	<u>2,453</u>	<u>614,746</u>	<u>3,012,393</u>
Noncurrent Liabilities:					
Advances from other funds	465,000	-	-	465,000	-
Refunded certificates of participation	1,945,900	-	-	1,945,900	-
Compensated absences	23,390	-	-	23,390	-
Closure and post closure liability	7,601,374	-	-	7,601,374	-
Net pension liability	1,021,034	-	-	1,021,034	319,085
Total Noncurrent Liabilities	<u>11,056,698</u>	<u>-</u>	<u>-</u>	<u>11,056,698</u>	<u>319,085</u>
Total Liabilities	<u>11,654,850</u>	<u>14,141</u>	<u>2,453</u>	<u>11,671,444</u>	<u>3,331,478</u>
DEFERRED INFLOWS					
Deferred amounts related to pensions	<u>38,058</u>	<u>-</u>	<u>-</u>	<u>38,058</u>	<u>11,894</u>
NET POSITION					
Net investment in capital assets	847,168	5,743,892	-	6,591,060	1,266,395
Restricted	-	-	4,648	4,648	-
Unrestricted	(5,319,076)	145,964	85,992	(5,087,120)	924,100
Total Net Position	<u>\$ (4,471,908)</u>	<u>\$ 5,889,856</u>	<u>\$ 90,640</u>	<u>\$ 1,508,588</u>	<u>\$ 2,190,495</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended June 30, 2017

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 2,998,551	\$ 7,325	\$ 42,059	\$ 3,047,935	\$ 2,724,592
Total Operation Revenues	<u>2,998,551</u>	<u>7,325</u>	<u>42,059</u>	<u>3,047,935</u>	<u>2,724,592</u>
OPERATING EXPENSES					
Salaries and benefits	771,984	-	-	771,984	347,590
Services and supplies	1,013,659	28,872	47,068	1,089,599	3,185,582
Closure and post closure costs	572,211	-	-	572,211	-
Depreciation and amortization	32,642	297,947	-	330,589	460,996
Total Operating Expenses	<u>2,390,496</u>	<u>326,819</u>	<u>47,068</u>	<u>2,764,383</u>	<u>3,994,168</u>
OPERATING INCOME (LOSS)	<u>608,055</u>	<u>(319,494)</u>	<u>(5,009)</u>	<u>283,552</u>	<u>(1,269,576)</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest income	58,251	1,465	952	60,668	10,517
Interest expense	(100,086)	-	-	(100,086)	-
Operating grants	20,000	42,799	-	62,799	-
Miscellaneous	15,716	-	-	15,716	81,750
Gain (loss) on sale of capital assets	-	-	-	-	37,691
Total Non-Operating Revenues (Expenses)	<u>(6,119)</u>	<u>44,264</u>	<u>952</u>	<u>39,097</u>	<u>129,958</u>
Income (Loss) Before Capital Contributions and Transfers	601,936	(275,230)	(4,057)	322,649	(1,139,618)
Capital contributions	-	464,976	-	464,976	-
Transfers in	-	-	13,980	13,980	-
CHANGE IN NET POSITION	601,936	189,746	9,923	801,605	(1,139,618)
Net Position, Beginning of Year	<u>(5,073,844)</u>	<u>5,700,110</u>	<u>80,717</u>	<u>706,983</u>	<u>3,330,113</u>
NET POSITION, END OF YEAR	<u>\$ (4,471,908)</u>	<u>\$ 5,889,856</u>	<u>\$ 90,640</u>	<u>\$ 1,508,588</u>	<u>\$ 2,190,495</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2017

	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	\$ 2,970,351	\$ 7,325	\$ 38,480	\$ 3,016,156	\$ -
Cash receipts from internal fund services provided	-	-	-	-	2,723,592
Cash paid to employees for services	(770,164)	-	-	(770,164)	(327,612)
Cash paid to suppliers for goods and services	(1,008,959)	(56,164)	(46,170)	(1,111,293)	(2,167,240)
Net Cash Provided (Used) by Operating Activities	<u>1,191,228</u>	<u>(48,839)</u>	<u>(7,690)</u>	<u>1,134,699</u>	<u>228,740</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Payment on advances from other funds	(195,000)	-	-	(195,000)	-
Miscellaneous receipts	15,716	-	-	15,716	81,750
Operating grants	20,000	42,799	-	62,799	-
Transfers from other funds	-	-	13,980	13,980	-
Repayment of debt not attributable to capital purposes	(223,300)	-	-	(223,300)	-
Interest paid	(103,216)	-	-	(103,216)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(485,800)</u>	<u>42,799</u>	<u>13,980</u>	<u>(429,021)</u>	<u>81,750</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital grants	-	464,976	-	464,976	-
Payments related to the acquisition of capital assets	-	(505,430)	-	(505,430)	(387,882)
Repayment of loan used to purchase capital assets	(66,667)	-	-	(66,667)	-
Proceeds from the sale of capital assets	-	-	-	-	37,691
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(66,667)</u>	<u>(40,454)</u>	<u>-</u>	<u>(107,121)</u>	<u>(350,191)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	58,251	1,465	952	60,668	10,517
Net Cash Provided by Investing Activities	<u>58,251</u>	<u>1,465</u>	<u>952</u>	<u>60,668</u>	<u>10,517</u>
Net Increase (Decrease) in Cash and Cash Equivalents	697,012	(45,029)	7,242	659,225	(29,184)
Cash and Cash Equivalents, Beginning of Year	<u>5,125,396</u>	<u>203,022</u>	<u>81,817</u>	<u>5,410,235</u>	<u>1,028,135</u>
Cash and Cash Equivalents, End of Year	<u>\$ 5,822,408</u>	<u>\$ 157,993</u>	<u>\$ 89,059</u>	<u>\$ 6,069,460</u>	<u>\$ 998,951</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Fund Net Position					
Cash and investments	\$ 2,512,329	\$ 157,993	\$ 89,059	\$ 2,759,381	\$ 945,834
Cash with fiscal agent	74,497	-	-	74,497	53,117
Restricted cash in Treasury	3,235,582	-	-	3,235,582	-
Total Cash and Cash Equivalents	<u>\$ 5,822,408</u>	<u>\$ 157,993</u>	<u>\$ 89,059</u>	<u>\$ 6,069,460</u>	<u>\$ 998,951</u>

continued

See accompanying notes to the basic financial statements.

COUNTY OF MONO
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended June 30, 2017

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Airport	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ 608,055	\$ (319,494)	\$ (5,009)	\$ 283,552	\$ (1,269,576)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	32,642	297,947	-	330,589	460,996
Changes in assets and liabilities					
Receivables	(28,200)	-	(3,579)	(31,779)	(1,000)
Deposits with others	-	-	-	-	(304,977)
Deferred outflows	(71,252)	-	-	(71,252)	(22,111)
Accounts payable	4,700	(27,292)	898	(21,694)	41,650
Accrued salaries and benefits	(43,695)	-	-	(43,695)	(15,121)
Claims liability	-	-	-	-	1,281,669
Closure and postclosure liability	572,211	-	-	572,211	-
Liability for compensated absences	(26,797)	-	-	(26,797)	-
Net pension liability	253,722	-	-	253,722	78,483
Deferred inflows	(110,158)	-	-	(110,158)	(21,273)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,191,228</u>	<u>\$ (48,839)</u>	<u>\$ (7,690)</u>	<u>\$ 1,134,699</u>	<u>\$ 228,740</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2017

	Investment Trust	Agency
	<u> </u>	<u> </u>
ASSETS		
Pooled Cash and investments	\$ 41,095,635	\$ 6,520,551
	<u> </u>	<u> </u>
Total Assets	<u>41,095,635</u>	<u>6,520,551</u>
LIABILITIES		
Agency funds held for others	-	6,520,551
	<u> </u>	<u> </u>
Total Liabilities	<u>-</u>	<u>6,520,551</u>
NET POSITION		
Net position held in trust for investment pool participants	41,095,635	-
	<u> </u>	<u> </u>
Total Net Position	<u>\$ 41,095,635</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

COUNTY OF MONO

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended June 30, 2017

	Investment Trust
ADDITIONS	
Contributions	\$ 68,411,998
Investment income	461,946
	<hr/>
Total Additions	68,873,944
	<hr/>
DEDUCTIONS	
Distributions	66,684,133
	<hr/>
Total Deductions	66,684,133
	<hr/>
CHANGE IN NET POSITION	2,189,811
	<hr/>
Net Position, Beginning of Year	38,905,824
	<hr/>
NET POSITION, END OF THE YEAR	<u><u>\$ 41,095,635</u></u>

See accompanying notes to the basic financial statements.

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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 statement and information contained in this document.

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COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Mono (the County) conform to accounting principles generally accepted in the United States of America as applicable to governmental entities. The more significant of the County's accounting policies are described below.

A. **The Reporting Entity**

The County is a legal subdivision of the State of California whereby it can exercise the powers specified by the constitution and statutes of the State of California. The County operates under an Administrator-Board of Supervisors form of government with legislative and executive control held by an elected five member Board of Supervisors. Major services provided by the County to its citizens include public protection, public ways and facilities, health and sanitation, public assistance, education, culture and recreation, and general services. In addition, the County administers various special districts governed by the Board and provides services to other special districts governed by independent local boards. These special districts are located within the boundaries of the County and were established under various sections of the California Government Code. The County provides fiscal agent and accounting services to many of these districts.

These financial statements present the County (the primary government) and its component units, entities for which the government considers itself financially accountable. Reporting for component units on the County's financial statements is either blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the government's operations because the County's Board generally is their governing body. Discretely presented component units are reported in a separate column in the government-wide 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 four entities which meet the criteria of a blended component unit. These dependent entities 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. The County of Mono Economic Development Corporation is also a blended component unit. The governing body of the Corporation is the County's governing body. The Corporation was formed to assist with financing public improvements of the County.

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 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.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. 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.

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 goods or services are provided by the fund as part of its principal activity and result from exchange transactions. 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. Operating expenses include the costs of providing services and delivering goods. All other expenses not meeting this definition are reported as nonoperating expenses.

The County reports the following major governmental funds:

- The **General Fund** is the County's primary operating fund and 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, recreation and cultural services and general administration.
- The **Road Fund** provides for maintenance and construction of roadways. Revenues consist primarily of the County's share of state highway users tax supplemented by federal and state funds.
- The **Realignment Fund** accounts for State realigned revenues generated from sales taxes and vehicle license fees that are restricted to expenditure for specific social, health, mental health and public safety programs..
- The **Mental Health Services Act Fund** accounts for Proposition 63 funding passed in 2004 to expand and further develop mental health services in the County. It uses state funding to provide services such as wellness center programs, school programs, community garden projects and community social events.

The County reports the following major enterprise funds:

- The **Solid Waste Fund** accounts for revenues and expenses incurred in providing waste collection services at transfer stations throughout the County and waste disposal services at three County landfills. The Division oversees the permitting, monitoring and maintenance of the County's three active landfills, as well as three closed landfills. The Division also oversees and implements recycling programs throughout the County in an effort to maintain and enhance diversion efforts.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

- The **Airport Fund** accounts for the operation and maintenance of the County's two airports that include Bryant Field and Lee Vining Airport. Airport operations include applying for and administering grants to complete Airport Capital Improvement Programs and administration of leases and sub-leases on airport property.

The County reports the following additional fund types:

- **Internal Service Funds** account for financing of goods or services provided by one department to other County departments on a cost reimbursement basis. Activities include the County's copier pool which purchases and maintains copy machines, technology refresh pool which accounts for the replacement of county desktop computers, laptops, servers and other technology items, self-insurance programs, and the County's motor pool which purchases and maintains vehicles.
- The **Investment Trust Fund** accounts for the assets of legally separate entities, which invest in the County Treasurer's investment pool. These entities include school districts, other special districts governed by local boards, regional boards and authorities and pass through funds for tax collections for the County's one incorporated town. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- **Agency Funds** account for assets held by the County as an agent for various individuals or other local governments. These funds are custodial in nature and do not involve measurement of results or operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

C. Basis of Accounting

The government-wide, proprietary and investment trust fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the 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 taxes 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. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. 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.

Agency funds apply the accrual basis of accounting but do not have a measurement focus.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

D. Cash and Investments

The County follows the practice of pooling cash and investments of all funds with the County Treasurer. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools* and GASB Statement No. 72, *Fair Value Measurement and Application*, investments generally are stated at fair value in the statement of net position and balance sheet and the corresponding changes in the fair value of investments are recognized in the year in which the change occurred. The fair value of investments is determined annually. Interest earned on pooled investments is apportioned quarterly to certain participating funds based on each fund's respective average daily balance for that quarter with all remaining interest deposited in the County's General 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.

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 and investments to be cash equivalents.

E. Restricted Cash and Investments

Restricted assets in the enterprise funds represent cash and investments held to finance closure and postclosure costs as required by state and federal laws and regulations.

F. Inventory

Inventories consist of materials and supplies held for consumption and are valued at cost. Inventory consists of expendable supplies held for consumption. The cost is recorded as expenditures at the time individual inventory items are consumed. Inventories in the governmental funds are equally offset by a corresponding nonspendable fund balance amount, which indicates that inventories do not represent expendable available resources.

G. Receivables, Unavailable Revenue and Unearned Revenue

The County uses a 60-day time period for recognizing accruals in the governmental funds. Receivables are reported net of uncollectible amounts. Total uncollectible amounts are related to delinquent property taxes in the amount of \$186,050 and is recorded in the General Fund. Governmental funds report unavailable revenue in connection with these receivables not considered available within the 60-day period. Governmental and enterprise funds report unearned revenue in connection with resources received, but eligibility requirements have not been satisfied.

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.

H. Notes Receivable

The notes receivable balances in the General Fund and the Housing Fund balance sheet consist of loans made with funds provided to the County under the U.S. Department of Housing and Urban Development programs, primarily the

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Community Development Block Grant (CDBG) and Home Investment Partnerships Program (HOME). The loans are made to carry out activities for affordable housing, and are reported at the outstanding principle balance.

Generally, notes are deferred with all principal and interest due on the earlier of the due date of the note or sale or transfer of the property. Any repayment of principal or interest applicable to the CDBG and HOME programs is treated as program revenue. A loan committee approves the loans and deferral of payments.

I. Prepaid Expenses/Items and Deposits

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and fund financial statements. Payments made in advance of the receipt of goods or property is recorded as deposits. The cost of prepaid expense is recorded an expense when consumed rather than when purchased. Prepaid expenses and deposits in the governmental fund financial statements are equally offset by a corresponding nonspendable fund balance amount, which indicates that prepaid expenses and deposits do not represent expendable available resources.

J. Capital Assets

Capital assets include land, land improvements, buildings and improvements, machinery and equipment, infrastructure (e.g. roads, bridges, sidewalks, and similar items), and intangible assets (e.g. land easements and computer software). Assets that are purchased or constructed are reported at historical costs or at estimated historical cost is actual cost is not available. Donated capital assets are valued at their estimated acquisition value on the date of donation.

Normal maintenance and repairs are charged to operations when incurred. Betterments and major improvements that significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Capital outlays are recorded as expenditures in the governmental funds and as additions to capital assets in the proprietary and the government-wide financial statements, in accordance with the County's capitalization policy. 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) in the government-wide statements and proprietary funds using the straight-line method over the lesser of the capital lease period or their estimated useful lives.

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.

K. Deferred Outflows/Inflows of Resources

The County recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position that is applicable to a future reporting period.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

L. Net Position/Fund Balance

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as follows:

- *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.
- *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.

When both restricted and unrestricted net position are available, the County considers restricted net position to have been depleted before unrestricted net position is applied.

In the fund financial statements, governmental funds report fund balance in the following categories based primarily on the extent to which the county is bound to honor constraints on how specific amounts can be spent:

- *Nonspendable fund balance* – Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to remain intact.
- *Restricted fund balance* – Amounts with constraints placed on their use that are externally imposed by creditors, grantors, contributors, or laws and regulations of other governments. Constraints may also be imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* – Amounts that can only be used for specific purposes determined by formal action of the Board of Supervisors and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur prior to the end of the reporting period. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned fund balance* – Amounts that are constrained by the County's intent to use resources for specific purposes. Intent can be expressed by the Board of Supervisors or by an official or body designated for that purpose. This is also the classification for residual fund balance in all governmental funds other than the General Fund.
- *Unassigned fund balance* – The residual classification for the County's General Fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if the expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes (i.e., deficit fund balance).

The Board of Supervisors establishes, modifies or rescinds fund balance commitments by passage of a resolution or an ordinance, each resulting in equally binding constraints.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

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.

M. Property Tax Revenue

Property taxes, including tax rates, are regulated by the State and are administered locally by the County. The County is responsible for assessing, collecting and distributing property taxes in accordance with state law. 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. 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. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

All general property taxes are allocated to the various taxing entities per the legislation implementing Article XIII of the California Constitution (commonly referred to as Proposition 13). 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). General property taxes are based on a flat one percent rate applied to the property's assessed value. Absence the change in valuation described above, taxable values on properties can rise at a maximum rate of two percent per year. The method of allocation used by the County is subject to review by the State of California. The County recognizes property tax revenues in the period for which the taxes are levied subject to the availability criteria in the governmental funds financial statements.

N. 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 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 nonspendable fund balance amount in the applicable governmental funds 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.

O. Compensated Absences

Under the terms of union contracts, the County grants employees vacation and sick leave in varying amounts depending upon their respective bargaining unit. Vacation pay is subject to certain maximum accumulations and is payable upon termination. Sick leave may be accumulated without limitation and is payable upon termination at varying amounts depending on bargaining unit and length of service.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Because vacation, sick leave and other compensated absence balances do not require the use of current financial resources, no liability is recorded within the governmental funds. However, this liability is reflected in the government-wide statement of net position. In proprietary funds, the liability for compensated absences is recorded in the period that the benefits accrue to employees.

P. Pensions

In the government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The County recognizes a net pension liability for each qualified pension plan in which it participated, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the County's fiscal year-end or the County's proportionate share thereof in the case of a cost-sharing multiple-employer plan.

Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows or outflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred inflows or outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose.

Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows or outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

Q. 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.

R. Implementation of Governmental Accounting Standards Board (GASB) Statements

The requirements of the following GASB Statements are effective for the purpose of implementation, if applicable to the County, for the fiscal year ended June 30, 2017:

GASB Statement No. 77, *Tax Abatement Disclosures*, is effective for fiscal years beginning after December 15, 2015. (FY 2016/17) The objective of this Statement is to provide transparency in financial statements prepared by state and local governments in conformity with generally accepted accounting principles, provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability.

S. Future Pronouncements

The County is currently analyzing its accounting and financial reporting practices to determine the potential impact on the financial statements of the following GASB Statements:

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, is effective for fiscal years beginning after June 15, 2017. (FY 2017/18) The primary objective of this Statement is to

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, is effective for reporting periods beginning after December 15, 2015. (FY 2017/18) The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, is effective for reporting periods beginning after June 15, 2018. (FY 2018/19) The objective of this Statement is to address accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets.

GASB Statement No. 84, *Fiduciary Activities*, is effective for reporting periods beginning after December 15, 2018 (FY 2019/20). The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments.

GASB Statement No. 85, *Omnibus*, is effective for reporting periods beginning after June 15, 2017 (FY 2018/19). The objective of this Statement is to address practice issues that have been identified during implementation of application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]).

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, is effective for reporting periods beginning after June 15, 2017 (FY 2018/19). The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds of refunding debt – are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

GASB Statement No. 87, *Leases*, is effective for reporting periods beginning after December 15, 2019 (FY 2020/21). The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

NOTE 2: CASH AND INVESTMENTS

Total County cash and investments at June 30, 2017 were as follows:

Imprest cash	\$	770
Cash on hand		5,026
Deposits in bank		3,866,612
Deposits held by fiscal agents external to the pool		127,614
		<u>4,000,022</u>
Investments:		
In Treasurer's pool		81,066,651
Total Cash and Investments	\$	<u><u>85,066,673</u></u>

Cash and investments were presented in the County's financial statements as follows:

Primary government	\$	37,450,487
Investment trust fund		41,095,635
Agency funds		6,520,551
	\$	<u><u>85,066,673</u></u>

Investments

The County's cash and investments are invested by the County Treasurer, in accordance with investment policy guidelines and California Government Code. The objectives of the policy, in order of priority, include safety of principal, liquidity and yield. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments permitted by the California Government Code, and the percentage of the portfolio that may be invested in certain instruments. A copy of the county investment policy is available upon request from the Mono County Treasurer at P.O Box 556, Bridgeport CA 93517-0556. The Treasury Oversight Committee has oversight for all monies deposited into the Treasury Pool. The Committee requires an annual audit to ensure the County's Investment Portfolio complies with its policy and California Government Code Section 53601.

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.

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. Not addressed in the table are investments with external agents external to the pool. A separate investment policy governs these investments.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Federal Agency Obligations	5 years	None	None
U.S. Treasury Bills	5 years	None	None
Local Agency Bonds and Obligations	5 years	None	None
State of California Notes & Bonds	5 years	None	None
Notes & Bonds of Other 49 States	5 years	None	None
Supranational Bonds	5 years	30%	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper - Selected Agencies	270 days	40%	10%
Commercial or Savings Bank and Credit Union	N/A	30%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Reverse Repurchase Agreements	92 days	20%	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, 2017, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Federal Agency Issues - Coupon	1.06%-2.375%	11/19/18-4/27/22	\$ 32,775,000	\$ 32,763,078	3.28
U.S. Treasuries	2.375%	6/30/18	500,000	507,519	1.00
Medium Term Corporate Bonds	1.0%-5.45%	12/15/17-3/15/22	7,000,000	7,176,735	1.96
Negotiable Certificates of Deposit	0.7%-2.35%	8/29/17-5/3/22	10,735,000	10,734,388	1.92
Municipal Bonds	0.0%-4.75%	8/1/17-4/1/22	8,010,000	8,095,708	1.74
Treasury Loans	1.25%	6/30/2019	150,228	150,228	2.00
LAIF	Variable	On-Demand	21,638,995	21,638,995	0.00
Total investments in investment pool			\$ 80,809,223	\$ 81,066,651	1.94

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The general rule is the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to declines in fair values by purchasing a combination of shorter term and longer-term investments and by timing maturities to provide the necessary cash flow and liquidity needed for operations. The benchmark used by the County is to limit the weighted average maturity (WAM) of its investment portfolio to two years or less in accordance with its investment policy.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. 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 impose credit limits on government agency securities.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

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 pooled investments at June 30, 2017.

	<u>Quality Rating Range</u>	<u>% of Portfolio</u>
Federal Agency Issues - Coupon	AAA to Aa1	40.41%
U.S. Treasuries	AAA	0.63%
Medium Term Corporate Bonds	AAA to A1	8.85%
Negotiable Certificates of Deposit	Unrated	13.24%
Municipal Bonds	Aa1 to A1	9.99%
Treasury Loans	Unrated	0.19%
LAIF	Unrated	26.69%
Total		<u>100.00%</u>

The County investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (Other than U.S. Treasury securities, mutual funds or external investment pools) that represent 5 percent or more of the total County pooled investments are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Percentage Holdings</u>	<u>Amount</u>
Federal National Mortgage Association	Federal Agency Obligations	21.24%	\$ 17,218,458
Federal Home Loan Mortgage Corporation	Federal Agency Obligations	8.97%	7,274,330

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal to at least 110% of the total amount deposited by the public agencies.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. The California Government Code and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments.

The County considered none of its deposits or investments at June 30, 2017, unnecessarily exposed to custodial credit risk.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

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 County's total investment in the Local Agency Investment Fund (LAIF), managed by the Treasurer for the State of California was \$21,638,995. The total amount invested by all public agencies in LAIF at June 30, 2017, was \$77.6 billion, the majority of which is invested in non-derivative financial products. The average maturity of PMIA investments was 194 days as of June 30, 2017. The value of pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the pooled treasury's portion in the pool.

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 and for the fiscal year ended June 30, 2017:

Statement of Net Position

Net position held for pool participants	\$ 84,939,059
Equity of external pool participants	\$ 41,095,635
Equity of internal pool participants	43,843,424
Total net position	<u>\$ 84,939,059</u>

Statement of Changes in Net Position

Net position at July 1, 2016	\$ 77,051,293
Net change in investments by pool participants	7,887,766
Net position at June 30, 2017	<u>\$ 84,939,059</u>

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy based on the valuation inputs used to measure the fair value of the asset, as follows:

- Level 1: Investments reflect prices quoted in active markets for identical assets.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3: Investments reflect prices based upon unobservable sources which reflect the County's own assumptions about the inputs market participants would use in pricing the asset. Unobservable inputs are developed based on the best information available in the circumstances and may include the County's own data.

The County's investments measured at fair value as of June 30, 2017 are as follows:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments in Investment Pool				
Federal Agency Issues - Coupon	\$ 32,763,078	\$ -	\$ 32,763,078	\$ -
U.S. Treasuries	507,519	-	507,519	-
Medium Term Corporate Bonds	7,176,735	-	7,176,735	-
Negotiable Certificates of Deposit	10,734,388	-	10,734,388	-
Municipal Bonds	8,095,708	-	8,095,708	-
Total investments measured at fair value	59,277,428	\$ -	\$ 59,277,428	\$ -
Investments measured at amortized cost:				
Treasury Loans	150,228			
LAIF	21,638,995			
Total investments in Investment Pool	<u>\$ 81,066,651</u>			

NOTE 3: INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2017, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 133,336
Nonmajor Governmental Funds	Nonmajor Governmental Funds	168,244
		<u>\$ 301,580</u>

The above balances reflect temporary loans to cover cash deficits at June 30 and the time lag between the dates when transactions are recorded and payments are made between funds.

Advances to/from other funds:

Advances to/from other funds represent interfund loans not anticipated to be paid within the subsequent year.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Receivable Fund	Payable Fund	Amount
General Fund	Solid Waste Fund	\$ 660,000
		<u>\$ 660,000</u>

The above represents two interest-free loans provided to the Solid Waste Fund. During the 2010/11 budget year, the Board of Supervisors approved an interest-free loan to the Mono County Solid Waste Enterprise Fund of \$1,200,000, as the Solid Waste Enterprise Fund reorganized and adjusted expenses and revenues (fee restructure). Repayment is amortized over ten (10) years, with zero percent (0%) interest and a repayment amount of \$30,000 quarterly, or \$120,000 annually. Final payment is scheduled for June 30, 2020. The balance of this loan as of June 30, 2017, was \$360,000.

The Board of Supervisors approved a second loan during the 2011/12 budget year for \$750,000. Repayment term is amortized over ten (10) years, with zero percent (0%) interest and a repayment amount of \$18,750 quarterly, or \$75,000 annually. Final payment is scheduled for June 30, 2021. The balance of this loan as of June 30, 2017, was \$300,000.

Transfers:

Transfers are indicative of funding for capital projects, debt service, subsidies of various County operations and re-allocations of special revenues.

Transfer from	Transfer to	Amount
General Fund	Road	\$ 850,000
	Nonmajor Governmental Funds	1,594,368
	Nonmajor Enterprise Funds	13,980
		<u>2,458,348</u>
Realignment Fund	General Fund	1,219,455
	Nonmajor Governmental Funds	907,767
		<u>2,127,222</u>
Mental Health Services Act Nonmajor Governmental Funds	Nonmajor Governmental Funds	20,000
	General Fund	262,491
	Nonmajor Governmental Funds	299,363
		<u>561,854</u>
	Total	<u>\$ 5,167,424</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017, was as follows:

	Balance July 1, 2016	Additions	Transfers	Retirements	Balance June 30, 2017
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 6,793,617	\$ --	\$ --	\$ --	\$ 6,793,617
Construction in progress	1,976,976	295,856	(804,693)	(16,118)	1,452,021
Total capital assets, not being depreciated	<u>8,770,593</u>	<u>295,856</u>	<u>(804,693)</u>	<u>(16,118)</u>	<u>8,245,638</u>
Capital assets, being depreciated:					
Infrastructure	93,754,058	--	529,839	--	94,283,897
Structures and improvements	18,577,483	44,074	--	--	18,621,557
Equipment	17,275,185	778,343	274,854	(301,589)	18,026,793
Intangibles	1,148,577	--	--	--	1,148,577
Total capital assets, being depreciated	<u>130,755,303</u>	<u>822,417</u>	<u>804,693</u>	<u>(301,589)</u>	<u>132,080,824</u>
Less accumulated depreciation for:					
Infrastructure	(78,484,297)	(1,924,604)	--	--	(80,408,901)
Structures and improvements	(8,381,753)	(505,076)	--	--	(8,886,829)
Equipment	(14,482,215)	(678,351)	--	301,589	(14,858,977)
Intangibles	(1,119,494)	(15,716)	--	--	(1,135,210)
Total accumulated depreciation	<u>(102,467,759)</u>	<u>(3,123,747)</u>	<u>--</u>	<u>301,589</u>	<u>(105,289,917)</u>
Total capital assets, being depreciated, net	<u>28,287,544</u>	<u>(2,301,330)</u>	<u>804,693</u>	<u>--</u>	<u>26,790,907</u>
Governmental activities capital assets, net	<u>\$ 37,058,137</u>	<u>\$ (2,005,474)</u>	<u>\$ --</u>	<u>\$ (16,118)</u>	<u>\$ 35,036,545</u>
Business-Type Activities					
Capital assets, not being depreciated:					
Land	\$ 286,135	\$ 42,288	\$ --	\$ --	\$ 328,423
Total capital assets, not being depreciated	<u>286,135</u>	<u>42,288</u>	<u>--</u>	<u>--</u>	<u>328,423</u>
Capital assets, being depreciated:					
Infrastructure	--	463,141	--	--	463,141
Structures and improvements	7,730,944	--	--	--	7,730,944
Equipment	1,532,463	--	--	--	1,532,463
Total capital assets, being depreciated	<u>9,263,407</u>	<u>463,141</u>	<u>--</u>	<u>--</u>	<u>9,726,548</u>
Less accumulated depreciation for:					
Infrastructure	--	--	--	--	--
Structures and improvements	(1,583,285)	(328,887)	--	--	(1,912,172)
Equipment	(1,550,037)	(1,702)	--	--	(1,551,739)
Total accumulated depreciation	<u>(3,133,322)</u>	<u>(330,589)</u>	<u>--</u>	<u>--</u>	<u>(3,463,911)</u>
Total capital assets, being depreciated, net	<u>6,130,085</u>	<u>132,552</u>	<u>--</u>	<u>--</u>	<u>6,262,637</u>
Business-type activities capital assets, net	<u>\$ 6,416,220</u>	<u>\$ 174,840</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,591,060</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$	53,696
Public protection		157,218
Public ways and facilities		2,291,966
Health and sanitation		54,230
Public assistance		1,219
Recreation and culture		104,422
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the asset		<u>460,996</u>
Total Depreciation Expense - Governmental Functions	\$	<u><u>3,123,747</u></u>

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

Solid Waste	\$	32,642
Airport		<u>297,947</u>
Total Depreciation Expense - Business-Type Functions	\$	<u><u>330,589</u></u>

NOTE 5: LONG-TERM LIABILITIES

Operating Leases

The County has commitments under long-term operating lease agreements for office space. Total rent expense under operating lease agreements during the year ended June 30, 2017 was \$1,078,466. The lease with Sierra Center Mall ends October 31, 2019 and future minimum lease payments beyond this date have been removed from the below schedule as the lease is unlikely to be renewed as of that date.

Future minimum lease payments required under these operating leases at June 30, 2017, is as follows:

Year Ending June 30:	Governmental Activities
2018	1,110,820
2019	1,188,577
2020	636,198
2021	680,732
2022	<u>728,383</u>
	<u><u>\$ 4,344,710</u></u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

The following is a summary of long-term liabilities transactions for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Retirements	Balance June 30, 2017	Due Within One Year
Governmental Activities					
Pension obligation bonds	\$ 2,161,600	\$ -	\$ (702,100)	\$ 1,459,500	\$ 762,900
Compensated absences	3,192,000	1,601,997	(1,751,957)	3,042,040	1,785,513
Net pension liability	38,065,504	11,826,592	(3,230,803)	46,661,293	-
Claims liability	1,658,334	3,021,103	(1,739,434)	2,940,003	2,940,003
Total Governmental Activities					
Long-term liabilities	<u>\$ 45,077,438</u>	<u>\$ 16,449,692</u>	<u>\$ (7,424,294)</u>	<u>\$ 54,102,836</u>	<u>\$ 5,488,416</u>
Business-type Activities					
Refunded certificates of participation	\$ 2,406,000	\$ -	\$ (223,300)	\$ 2,182,700	\$ 236,800
Loan payable	66,667	-	(66,667)	-	-
Net pension liability	767,312	312,737	(59,015)	1,021,034	-
Compensated absences	78,237	37,091	(63,888)	51,440	28,050
Landfill postclosure cost	7,029,163	572,211	-	7,601,374	-
Total Business-type Activities					
Long-term liabilities	<u>\$ 10,347,379</u>	<u>\$ 922,039</u>	<u>\$ (412,870)</u>	<u>\$ 10,856,548</u>	<u>\$ 264,850</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. In the Governmental activities, the liabilities for compensated absences and net pension liability are primarily liquidated by the County's general fund and several special revenue funds.

As of June 30, 2017, annual debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities	
	Bonds Payable	
	Principal	Interest
2018	\$ 762,900	\$ 52,561
2019	116,300	30,921
2020	127,200	25,412
2021	138,800	19,390
2022	151,100	12,823
2023	163,200	6,628
	<u>\$ 1,459,500</u>	<u>\$ 147,735</u>

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Year Ending June 30	Business-Type Activities	
	Certificates of Participation	
	Principal	Interest
2018	\$ 236,800	\$ 93,638
2019	245,200	83,479
2020	253,400	72,960
2021	266,400	62,089
2022	279,100	50,661
2023-2025	901,800	78,636
	<u>\$ 2,182,700</u>	<u>\$ 441,463</u>

Long-term debt at June 30, 2017, consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2017
<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	\$ 1,459,500
<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	2,182,700

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 \$7,601,374 reported as closure and postclosure liability in the Solid Waste Fund at June 30, 2017, represents the cumulative amount reported to date based on the following estimated percentages of capacity applied to the estimated closure and postclosure care costs:

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

Landfill Site	Estimated Closure Costs	Estimated Postclosure Costs	Total Estimated Cost	Estimated Total Capacity (Cubic Yards)	Remaining Capacity (Cubic Yards)	Estimated Capacity Used (Cubic Yards)	Estimated Percentage of Capacity Used through June 30, 2017	Landfill Closure and Postclosure Liability at June 30, 2017
Benton Crossing	\$ 4,605,540	\$ 2,193,418	\$ 6,798,958	2,253,100	857,732	1,395,368	61.93%	\$ 4,210,665
Pumice Valley	1,935,033	1,747,103	3,682,136	347,112	230,040	117,072	33.73%	1,241,886
Walker	1,567,700	1,180,748	2,748,448	340,716	275,728	64,988	19.07%	524,235
Benton*	--	763,280	763,280	--	--	--	100.00%	490,000
Bridgeport*	--	943,976	943,976	--	--	--	100.00%	636,300
Chalfant*	--	739,232	739,232	--	--	--	100.00%	498,288
Total	<u>\$ 8,108,273</u>	<u>\$ 7,567,757</u>	<u>\$ 15,676,030</u>	<u>2,940,928</u>	<u>1,363,500</u>	<u>1,577,428</u>	<u>53.64%</u>	<u>\$ 7,601,374</u>

* Landfills are closed and tracking of statistics is no longer required or useful. Total estimated costs for closed landfills is the unamortized cost.

The County will recognize the remaining estimated cost of closure and postclosure care of \$7,252,756 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 2017. Actual costs may be higher due to inflation, change in technology, or changes in regulations.

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, 2017, cash and investments of \$3,235,582 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: EMPLOYEES' RETIREMENT PLAN

Plan Description

All qualified permanent and probationary employees of Mono County and Mono County Superior Court (non-judicial employees) are eligible to participate in the County's separate 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 (CalPERS), a public employee retirement system that 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. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

The County's Miscellaneous plan includes the local Court employees. In accordance with the Trial Court Fund Act, Court employees are no longer employees of the County, but of the State instead. The Public Employees Retirement Law (PERL) provides that in counties contracting with CalPERS Board, the trial court and County participate in CalPERS by a joint contract. California law requires the combining of assets and liabilities of a county and a trial court contracting with CalPERS for purposes of setting the employer contribution rates for both the county and the trial court. Additionally, the County and the trial court provide a single benefit package to eligible employees. Accordingly, the Court's proportion of the collective pension amounts have been excluded from the County's net pension liability and related deferred inflows and outflows of resources.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members 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 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, 2017, are summarized as follows:

	Miscellaneous		
	Tier 1	Tier 2	Tier 3
Hire Date	Prior to June 1, 2012	On or after June 1, 2012	On or after Jan. 1, 2013
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	23.86%	23.86%	23.86%
Status	Open	Open	Open

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

	Safety				
	Peace Officer Tier 1	Peace Officer Tier 2	Sheriff Tier 1	Sheriff Tier 2	Fire Tier 1
Hire Date	Prior to July 1, 2004	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%@50	3%@55	3%@50
Benefit vesting schedule	5 years of service	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	monthly for life
Retirement age	50	50	50	55	50
Monthly benefits, as % of eligible compensation	3.00%	2.50%	3.00%	3.00%	3.00%
Required employee contribution rates	9.00%	9.00%	9.00%	9.00%	9.00%
Required employer contribution rates	19.54%	19.54%	19.54%	16.66%	19.54%
Status	Open	Open	Open	Open	Open

	Fire	Peace Officer	Sheriff	Fire
	Tier II	Pepra - Tier 3	Pepra - Tier 3	Pepra - Tier 3
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	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	15.74%	12.08%	12.08%	12.08%
Status	Open	Open	Open	Open

Employees Covered

At June 30, 2017, 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:

	Miscellaneous
Inactive employees or beneficiaries currently receiving benefits	310
Inactive employees entitled to but not yet receiving benefits	203
Active employees	189
	<u>702</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 all 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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

For the year ended June 30, 2017, contributions recognized as part of pension expense for the plan were as follows:

	Employer Contributions		
	Total	Miscellaneous	Safety
Governmental activities:			
Governmental funds	\$ 3,212,298	\$ 1,864,190	\$ 1,348,108
Motor Pool ISF	18,505	18,505	-
Total governmental activities	3,230,803	1,882,695	1,348,108
Business type activities			
Solid Waste fund	59,015	59,015	-
	<u>\$ 3,289,818</u>	<u>\$ 1,941,710</u>	<u>\$ 1,348,108</u>

Pension Liabilities

As of June 30, 2017, the County reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Total	Miscellaneous	Safety
Governmental Activities:			
Governmental funds	\$ 46,342,208	\$ 28,901,466	\$ 17,440,742
Motor Pool ISF	319,085	319,085	-
Total governmental activities	46,661,293	29,220,551	17,440,742
Business type activities			
Solid Waste fund	1,021,034	1,021,034	-
Total Mono County	47,682,327	<u>\$ 30,241,585</u>	<u>\$ 17,440,742</u>
Courts	1,870,566		
	<u>\$ 49,552,893</u>		

The County's net pension liability for the Miscellaneous Plan is the plan's liability accounted for separately from all other CalPERS plans. The County's net pension liability for the Safety Plan is the Plan's proportionate share of the net pension liability. The net pension liability of 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, 2016, using an annual actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures.

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

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Plan	Plan's Proportion to Total Pool @ June 30, 2015	Plan's Proportion to Total Pool @ June 30, 2016	Plan's Proportionate Share of Net Pension Liability
Safety	0.32974%	0.33674%	\$ 17,440,742

Actuarial Assumptions

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.65%	7.65%
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, 2015 valuation were based on the results of the 2010 actuarial experience study for the period 1997 to 2007. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.65% 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 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 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

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

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.

Asset Class	Strategic Allocation	Real Return Years 1-10 ⁽¹⁾	Real Return Years 11-60 ⁽²⁾
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	-0.55%	-1.05%
Total	100.0%		

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

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

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Changes in the Net Pension Liability

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

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2016	\$ 95,137,670	\$ 69,891,594	\$ 25,246,076
Changes in the year:			
Service cost	2,051,985	-	2,051,985
Interest on total pension liability	7,049,937	-	7,049,937
Differences between expected and actual experience	(546,942)	-	(546,942)
Contributions from the employer	-	2,484,077	(2,484,077)
Contributions from employees	-	853,869	(853,869)
Net Investment Income	-	356,637	(356,637)
Benefit payments, including refunds of employee contributions	(4,871,095)	(4,871,095)	-
Administrative expense	-	(41,913)	41,913
Proportional differences between County Courts shares	(1,025,139)	(1,118,338)	93,199
Net Changes	2,658,746	(2,336,763)	4,995,509
Balance at June 30, 2017	\$ 97,796,416	\$ 67,554,831	\$ 30,241,585

The County's share of the Miscellaneous Plan determined at June 30, 2017 is 94.1749 percent of the Plan's total pension liability and fiduciary net position. The remaining 5.8251 percent of the Plan's total pension liability and fiduciary net position represents the Mono County Superior Court's share.

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 point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety	Total
1% Decrease	6.65%	6.65%	6.65%
Net Pension Liability	\$ 42,308,638	\$ 26,408,114	\$ 68,716,752
Current Discount Rate	7.65%	7.65%	7.65%
Net Pension Liability	\$ 30,241,585	\$ 17,440,742	\$ 47,682,327
1% Increase	8.65%	8.65%	8.65%
Net Pension Liability	\$ 20,180,274	\$ 10,079,448	\$ 30,259,722

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

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

For the year ended June 30, 2017, the County recognized pension expense of \$789,669. Pension expense represents the change in the net pension liability during the measurement period, adjusted the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 4,341,934	\$ -
Changes in assumptions	-	889,104
Differences between actual and expected experiences	-	835,650
Adjustment due to differences in proportions	366,514	422,656
Net differences between projected and actual earnings on pension plan investments	6,099,562	-
Total	<u>\$ 10,808,010</u>	<u>\$ 2,147,410</u>

The deferred outflows of resources of \$4,341,934 results from pension contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the next fiscal year. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2018	\$ (497,841)
2019	509,681
2020	2,718,132
2021	1,588,694
	<u>\$ 4,318,666</u>

NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description

The County administers a postemployment healthcare plan, a single-employer defined benefit post employment healthcare plan. The County established a 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,

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

employees hired after this date are eligible to receive County contributions into an Internal Revenue Code Section 401(a) Plan established by the County. Currently, 175 retirees and 26 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 annual required contribution 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 2016-17, the County contributed \$3,108,215, or 145% of the Annual OPEB cost, 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 Plan:

Annual Required Contribution	\$ 2,064,918
Interest on prior year Net OPEB obligation	(276,769)
Adjustment to ARC	353,680
Annual OPEB cost	<u>2,141,829</u>
Contributions made	<u>(3,108,215)</u>
Change in OPEB benefit	(966,386)
Net OPEB asset - beginning of year	<u>(4,428,309)</u>
Net OPEB asset - end of year	<u>\$ (5,394,695)</u>

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

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 Asset 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>
6/30/2015	\$ 1,501,197	172%	\$ 3,311,944
6/30/2016	1,553,266	172%	4,776,826
6/30/2017	2,141,829	145%	5,394,695

Funded Status and Funding Progress

The funded status of the plan, based on an actuarial valuation as of January 1, 2016, the plan's most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 33,863,468
Actuarial value of plan assets	<u>14,369,915</u>
Unfunded actuarial accrued liability (UAAL)	19,493,553
Funded ratio (actuarial value of plan assets/AAL)	42.43%
Covered payroll (active Plan members)	n/a
UAAL as a percentage of covered payroll	n/a

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.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

In the January 1, 2016 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 8% graded down to 6% 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, 2017, was 21 years.

NOTE 9: NET POSITION/FUND BALANCES

Fund balances at June 30, 2017 were classified as follows:

	General Fund	Road Fund	Realignment Fund	Mental Health Services Act	Other Governmental Funds	Total
Nonspendable:						
Advances to other funds	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ 660,000
Prepays and inventory	92,113	390,680	-	3,087	67,622	553,502
Loans Receivable	660,227	-	-	-	911,863	1,572,090
Total Nonspendable	<u>1,412,340</u>	<u>390,680</u>	<u>-</u>	<u>3,087</u>	<u>979,485</u>	<u>2,785,592</u>
Restricted for:						
Road projects	-	1,011,875	-	-	-	1,011,875
Health and social services	-	-	-	5,737,634	2,605,250	8,342,884
County service areas	-	-	-	-	2,219,210	2,219,210
Community development	-	-	-	-	598,287	598,287
Grant programs	-	-	6,178,977	-	1,044,452	7,223,429
Total Restricted	<u>-</u>	<u>1,011,875</u>	<u>6,178,977</u>	<u>5,737,634</u>	<u>6,467,199</u>	<u>19,395,685</u>
Committed:						
Disaster assistance	-	-	-	-	360,239	360,239
Assigned:						
Eliminate projected FY 17/18 budgetary deficit	5,659,577	-	-	-	-	5,659,577
Capital projects	1,784,228	-	-	-	685,482	2,469,710
Tourism	86,707	-	-	-	-	86,707
Total Assigned	<u>7,530,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>685,482</u>	<u>8,215,994</u>
Unassigned	<u>4,543,108</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(299,228)</u>	<u>4,243,880</u>
Total Fund Balance	<u>\$ 13,485,960</u>	<u>\$ 1,402,555</u>	<u>\$ 6,178,977</u>	<u>\$ 5,740,721</u>	<u>\$ 8,193,177</u>	<u>\$ 35,001,390</u>

During this year's budget process, the County Board of Supervisors re-established a general reserve of \$1,938,951 in the General Fund. This general reserve is subject to the provisions of Government Code sections 29085, 29086 and 29127, whereby appropriation from the general reserve may be used only in cases of certain emergency situations. Because this stabilization arrangement does not meet the criteria described in GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to be reported within the restricted or committed fund balance categories, it has been classified as unassigned in these statements.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Net Position from governmental activities as of June 30, 2017 was restricted for the following purposes:

Road projects	\$ 1,011,875
Health and social services	9,016,846
County service areas	2,219,210
Community development	628,863
Grant programs	7,520,625
	<u>\$ 20,397,419</u>

Net position from business-type activities as of June 30, 2017 was restricted for future cemetery maintenance in the amount of \$4,648.

Deficit Fund Equity

The following funds had deficit fund balances/net position at June 30, 2017, as follows:

Fund	Deficit	Management's Plan(s)
Special Revenue Funds:		
Bioterrorism	\$ 122,647	The deficit results from delayed recognition of revenues collected after the measurement period of 60 days. The deficit will be eliminated in the following year when revenues are collected and recognized.
Debt Service Fund	80,427	The Debt Service fund makes payment on Pension Obligation Bonds issued to eliminate the Safety Plan's sidefund with CalPERS. Payments are funded by a contribution rate applied to the salaries in the departments whose employees are active participants in the Plan. Contribution rates were underestimated resulting in this deficit. The deficit will be eliminated by adjusting next year's contribution rate.
Enterprise Funds:		
Solid Waste	4,471,908	The deficit in the Solid Waste Fund results from accelerated closure and postclosure costs that exceed current user fees. The deficit will be eliminated through the collection of future user fees.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

Restatements of Fund Balance / Net Position

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balance / net position. Restatements as of the beginning of the fiscal year were made to correct the reporting of prior year revenues and expenses / expenditures.

The impact of the restatements on the fund balances / net position as previously reported after reclassification is presented below:

	<u>Government-Wide Statements</u>	<u>Governmental Funds</u>	
	<u>Governmental Activities</u>	<u>General</u>	<u>Other Governmental Funds</u>
Fund balance / net position, June 30, 2016, after reclassification	<u>\$ 29,134,647</u>	<u>\$ 9,637,190</u>	<u>\$ 6,928,911</u>
Corrections:			
Reverse deferral of Federal Property Tax In Lieu payments to the following fiscal year	1,215,510	1,215,510	-
Record HOME and CDBG Revolving loans receivable	<u>1,247,815</u>	<u>335,952</u>	<u>911,863</u>
Total corrections	<u>2,463,325</u>	<u>1,551,462</u>	<u>911,863</u>
Fund balance / net position, July 1, 2016, after reclassification and as restated	<u>\$ 31,597,972</u>	<u>\$ 11,188,652</u>	<u>\$ 7,840,774</u>

NOTE 10: 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 has established an internal service fund (ISF) to account for and finance risks for general liability and workers' compensation. The County retains the risk of loss 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, a joint powers agency, established to provide coverage for workers' compensation and general liability exposures and to pay for the administration of the program. The agreement for the formation of Trindel provides that the system will be self-sustaining through member premiums and will reinsure through a commercial company for claims in excess of self-insured retention. Trindel retains a self-insured retention of \$125,000 for workers' compensation and \$100,000 for general liability. Excess insurance coverage is provided for risk of loss above the self-insured retention. Trindel Insurance Fund is classified as a claims-servicing or account pool, wherein the County retains the risk of loss and is considered self-insured with regard to liability coverage for general and property liability and workers' compensation.

COUNTY OF MONO

Notes to the Basic Financial Statements For the Year Ended June 30, 2017

The County holds a deposit with Trindel Insurance from which claims are paid. At June 30, 2017, the balance of the deposit was \$3,199,037. Each member of Trindel pays an annual premium to the insurance system that is evaluated each year based on the number of personnel, estimated payroll and an experience factor.

The County is a member of the California State Association of Counties Excess Insurance Authority (CSACEIA), a joint powers authority. CSACEIA, along with other commercial carriers, increases the coverage for general liability to \$15 million. In addition, CSACEIA, along with other commercial carriers, covers replacement cost on property up 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.

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

All funds of the County participate in the program and make payments to the Self-Insurance internal service fund based on historical cost and actuarial estimates of the amounts needed to pay prior and current year claims and to allow accrual of estimated incurred but not reported claims. The total historical and actuarially determined claims liability at June 30, 2017 is \$2,940,003.

Changes in the County's claims liability amount for the fiscal years ending June 30, 2017 and, 2016 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>
2016	\$ 1,383,097	\$ 1,290,072	\$ (1,014,835)	1,658,334
2017	1,658,334	3,021,103	(1,739,434)	2,940,003

NOTE 11: **COMMITMENTS AND CONTINGENCIES**

Tax Abatements

The County provides property tax abatements through the Williamson Act Lands Program. The Williamson Act Lands Program enrolls land in Williamson Act contracts whereby the land is restricted to agricultural, open space, or recreational uses in exchange for reduced property tax assessments. Participation in the program is voluntary.

Under the provisions of these contracts, land parcels are assessed for property tax purposes at a rate consistent with their actual use, rather than potential market value of the property. The minimum contract is ten years and automatically renews until a nonrenewal or cancellation process is initiated. Under the nonrenewal process, the annual tax assessment increases over a defined period of time until the assessment reflects the market value of the property. Under the cancellation process, a significant one-time cancellation fee is assessed based upon a certain percentage of the unrestricted, current fair market value of the property.

COUNTY OF MONO

Notes to the Basic Financial Statements
For the Year Ended June 30, 2017

No other commitments were made by the County as part of the Williamson Act contracts. For the fiscal year ended June 30, 2017, the Williamson Act Lands Program tax abatements were approximately \$83,200.

Litigation

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.

REQUIRED SUPPLEMENTARY INFORMATION

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COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2017

Schedule of Changes in net Pension Liability and Related Ratios

Miscellaneous Plan – Agent Multiple-Employer Defined Benefit Pension Plan

Last 10 Fiscal Years*

	Miscellaneous Plan		
	Reporting Fiscal Year		
	(Measurement Date)		
	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015)	June 30, 2015 (June 30, 2014)
Total Pension Liability			
Service cost	\$ 2,051,985	\$ 2,249,307	\$ 2,502,844
Interest on total pension liability	7,049,937	6,751,199	6,656,474
Changes of assumptions	-	(1,548,943)	-
Differences between expected and actual experience	(546,942)	(1,521,848)	-
Proportional differences between County and Court shares	(1,025,139)	(481,953)	-
Benefit payments, including refunds of employee contributions	(4,871,095)	(4,719,903)	(4,502,141)
Net change in total pension liability	<u>2,658,746</u>	<u>727,859</u>	<u>4,657,177</u>
Total pension liability, beginning	<u>95,137,670</u>	<u>94,409,811</u>	<u>89,752,634</u>
Total pension liability, ending	<u>\$ 97,796,416</u>	<u>\$ 95,137,670</u>	<u>\$ 94,409,811</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 2,484,077	\$ 2,408,009	\$ 2,568,003
Contributions - employee	853,869	904,733	1,305,551
Net investment income	356,637	1,518,061	10,459,289
Benefit payments, including refunds of employee contributions	(4,871,095)	(4,719,903)	(4,502,141)
Proportional differences between County and Court shares	(1,118,338)	-	-
Administrative expense	(41,913)	(77,107)	-
Net change in plan fiduciary net position	<u>(2,336,763)</u>	<u>33,793</u>	<u>9,830,702</u>
Plan fiduciary net position, beginning	<u>69,891,594</u>	<u>69,857,801</u>	<u>60,027,099</u>
Plan fiduciary net position, ending	<u>\$ 67,554,831</u>	<u>\$ 69,891,594</u>	<u>\$ 69,857,801</u>
Net pension liability, ending	<u>\$ 30,241,585</u>	<u>\$ 25,246,076</u>	<u>\$ 24,552,010</u>
Plan fiduciary net percentage as a percentage of the total pension liability	69.08%	73.46%	73.99%
Covered payroll	\$ 11,631,908	\$ 12,381,959	\$ 12,796,381
Net pension liability as a percentage of covered payroll	259.99%	203.89%	191.87%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation. Additional years will be presented as they become available.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2017

Schedule of Pension Plan Contributions

Miscellaneous Plan – Agent Multiple-Employer Defined Benefit Pension Plan

<i>Last 10 Fiscal Years*</i>	Miscellaneous Plans		
	Reporting Fiscal Year		
	June 30, 2017	June 30, 2016	June 30, 2015
Actuarially determined contribution	\$ 2,779,024	\$ 2,484,077	\$ 2,408,009
Contributions in relation to the actuarially determined contributions	2,779,024	2,484,077	2,408,009
Contributions deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll	\$ 11,647,209	\$ 11,631,908	\$ 12,381,959
Contributions as a percentage of covered payroll	23.86%	21.36%	19.45%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation. Additional years will be presented as they become available.

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions as of June 30 two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2013 Funding Valuation Report
Asset valuation method	Market value of assets. See the June 30, 2013 report for details.
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 expense; 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, 2017

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

	Safety Plans		
	Reporting Fiscal Year (Measurement Date)		
	June 30, 2017 (June 30, 2016)	June 30, 2016 (June 30, 2015**)	June 30, 2015 (June 30, 2014**)
Last 10 years*			
Proportion of the net pension liability	0.33674%	0.32974%	0.18612%
Proportionate share of the net pension liability	\$ 17,440,742	\$ 13,586,740	\$ 11,581,122
Covered payroll	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340
Proportionate share of the net pension liability as percentage of covered payroll	367.85%	243.69%	194.01%
Plan fiduciary net position as a percentage of the total pension liability	73.60%	78.39%	81.26%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation.
Additional years will be presented as they become available.

Schedule of Pension Plan Contributions

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

	Safety Plans		
	Reporting Fiscal Year		
	June 30, 2017	June 30, 2016	June 30, 2015
Last 10 fiscal years*			
Actuarially determined contribution	\$ 1,562,910	\$ 1,414,648	\$ 1,451,026
Contributions related to the actuarially determined contribution	1,562,910	1,414,648	1,451,026
Contribution deficiency (excess)	\$ -	\$ -	\$ -
County's covered payroll	\$ 4,741,246	\$ 5,575,424	\$ 5,969,340
Contributions as a percentage of covered payroll	32.96%	25.37%	24.31%

*Fiscal year 2015 (measurement date June 30, 2014) was the first year of implementation.
Additional years will be presented as they become available.

**Restated.

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2017

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>
1/1/2010	\$ 27,643	\$ 3,567	\$ 24,076	12.9%	n/a	n/a
1/1/2012	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
1/1/2016	33,863	14,370	19,493	42.4%	n/a	n/a

COUNTY OF MONO

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 21,344,000	\$ 21,516,000	\$ 23,816,858	\$ 2,300,858
Licenses and permits	360,400	360,400	314,098	(46,302)
Fines, forfeitures and penalties	617,375	617,375	797,918	180,543
Use of money and property	54,800	54,800	122,553	67,753
Intergovernmental	5,550,796	5,612,346	4,746,926	(865,420)
Charges for services	4,311,895	4,537,237	4,398,271	(138,966)
Other revenues	209,103	155,636	44,428	(111,208)
Transfers in	1,971,602	1,971,602	1,481,946	(489,656)
Total Revenues	<u>34,419,971</u>	<u>34,825,396</u>	<u>35,722,998</u>	<u>897,602</u>
Expenditures				
General government				
Board of Supervisors	517,005	517,005	502,143	14,862
Administrative Officer	909,441	983,848	836,042	147,806
Department of Finance	2,207,065	2,237,065	2,122,728	114,337
General Fund Operating Transfers	3,389,120	3,407,120	3,224,269	182,851
Assessor	1,247,805	1,247,805	983,056	264,749
County Counsel	1,024,144	1,024,144	853,633	170,511
Election Division	223,267	436,117	369,943	66,174
Information Technology	1,709,495	1,760,259	1,668,647	91,612
IT - Radio	307,692	307,692	307,692	-
Public Works	820,663	820,663	773,633	47,030
County Facilities	2,604,716	2,604,716	2,394,582	210,134
Economic Development	472,237	472,237	462,887	9,350
Total general government	<u>15,432,650</u>	<u>15,818,671</u>	<u>14,499,255</u>	<u>1,319,416</u>
Public protection				
County MOE	709,132	709,132	722,968	(13,836)
Public Defender	628,000	678,000	685,109	(7,109)
Grand Jury	8,300	8,300	6,387	1,913
District Attorney - Prosecution	1,908,754	1,908,754	1,738,035	170,719
DA - Justice Administration Grant	236,000	236,000	113,459	122,541
Victim/Witness	143,508	143,508	141,361	2,147
Sheriff	5,461,445	5,461,445	5,138,752	322,693
Boating Law Enforcement	152,821	152,821	131,370	21,451
Search and Rescue	24,225	36,225	38,208	(1,983)
Court Security	553,268	553,268	415,594	137,674
Jail	2,902,450	2,902,450	2,562,303	340,147
Emergency Services	322,096	322,096	333,434	(11,338)
Adult Probation Services	1,567,154	1,567,154	1,480,884	86,270
Juvenile Probation Services	339,507	339,507	154,285	185,222
Agricultural Commissioner	220,000	220,000	200,702	19,298
County Clerk / Recorder	764,218	764,218	556,043	208,175
Animal Control	524,349	525,460	515,375	10,085
Planning & Transportation	1,189,007	1,214,007	1,002,020	211,987

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Public protection (continued)				
Housing Development	789,778	789,778	85,178	704,600
Code Enforcement	139,595	139,595	130,062	9,533
Planning Commission	13,589	13,589	9,936	3,653
LAFCO	10,869	10,869	9,221	1,648
Building Inspector	374,281	432,781	244,439	188,342
Total public protection	<u>18,982,346</u>	<u>19,128,957</u>	<u>16,415,125</u>	<u>2,713,832</u>
Health and sanitation				
Bridgeport Clinic	124,500	124,500	31,037	93,463
Paramedic Program	4,095,968	4,095,968	3,784,844	311,124
Total health and sanitation	<u>4,220,468</u>	<u>4,220,468</u>	<u>3,815,881</u>	<u>404,587</u>
Public assistance				
Veterans' Services Officer	45,617	45,617	46,849	(1,232)
Farm Advisor	43,000	43,000	41,847	1,153
Total public assistance	<u>88,617</u>	<u>88,617</u>	<u>88,696</u>	<u>(79)</u>
Contingency	383,390	99,633	-	99,633
Total expenditures	<u>39,107,471</u>	<u>39,356,346</u>	<u>34,818,957</u>	<u>4,537,389</u>
Net Change in Fund Balances	(4,687,500)	(4,530,950)	904,041	5,434,991
Budgetary Fund Balances - Beginning of Year, restated	<u>9,385,071</u>	<u>9,385,071</u>	<u>9,385,071</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 4,697,571</u>	<u>\$ 4,854,121</u>	<u>\$ 10,289,112</u>	<u>\$ 5,434,991</u>
Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures				
Sources/inflows of resources				
Actual amounts available for appropriation from the budgetary comparison schedule				\$ 35,722,998
Differences - budget to GAAP:				
Revenues from sub-funds combined with the General Fund for financial reporting purposes are not budgeted as available for appropriation for budgetary purposes				368,843
Federal property in lieu of tax is an inflow of budgetary resources in the year following receipt but for financial reporting purposes is reported in the year received				47,357
A87 cost reimbursement is a budgetary resource but is not current-year revenue for financial reporting purposes				(1,462,844)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				(1,481,946)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 33,194,408</u>

continued

COUNTY OF MONO

Budgetary Comparison Schedule (continued)

General Fund

For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures (Continued)</u>				
Uses/outflows of resources:				
Actual charges to appropriations from the budgetary comparison schedule above			\$	34,818,957
Differences - budget to GAAP:				
Expenditures from sub-funds combined with the General Fund for financial reporting purposes are not budgeted as charges to appropriations for budgetary purposes				669,746
A87 cost reimbursement reported as a reduction of expenditures for financial reporting purposes but is not budgeted as a charge to appropriations for budgetary purposes				(1,462,844)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes				<u>(4,105,161)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund			\$	<u>29,920,698</u>

COUNTY OF MONO

Budgetary Comparison Schedule

Road Fund

For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and permits	\$ 10,000	\$ 10,000	\$ 9,976	\$ (24)
Fines, forfeitures and penalties	45,000	45,000	57,218	12,218
Use of money and property	-	-	10,987	10,987
Intergovernmental	2,282,311	2,282,311	2,192,655	(89,656)
Charges for services	500,000	500,000	426,918	(73,082)
Other financing sources	3,000	3,000	1,924	(1,076)
Transfers in	850,000	850,000	850,000	-
Total Revenues	<u>3,690,311</u>	<u>3,690,311</u>	<u>3,549,678</u>	<u>(140,633)</u>
Expenditures				
Public ways and facilities	4,405,762	4,420,262	3,683,714	736,548
Total Expenditures	<u>4,405,762</u>	<u>4,420,262</u>	<u>3,683,714</u>	<u>736,548</u>
Net Change in Fund Balances	(715,451)	(729,951)	(134,036)	595,915
Fund Balances - Beginning of Year	<u>1,536,591</u>	<u>1,536,591</u>	<u>1,536,591</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 821,140</u>	<u>\$ 806,640</u>	<u>\$ 1,402,555</u>	<u>\$ 595,915</u>
Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures				
Sources/inflows of resources				
Actual amounts available for appropriation from the budgetary comparison schedule				\$ 3,549,678
Differences - budget to GAAP:				
Other financing sources are inflows of budgetary resources but are not revenues for financial reporting purposes				(1,924)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes				<u>(850,000)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 2,697,754</u>

COUNTY OF MONO

Budgetary Comparison Schedule
 Mental Health Services Act
 For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 26,067	\$ 26,067	\$ 55,498	\$ 29,431
Intergovernmental	1,225,230	1,225,230	1,707,654	482,424
Total Revenues	<u>1,251,297</u>	<u>1,251,297</u>	<u>1,763,152</u>	<u>511,855</u>
Expenditures				
Health and sanitation	1,250,026	1,550,026	898,845	651,181
Transfers out	-	-	20,000	(20,000)
Total Expenditures	<u>1,250,026</u>	<u>1,550,026</u>	<u>918,845</u>	<u>631,181</u>
Net Change in Fund Balances	1,271	(298,729)	844,307	1,143,036
Fund Balances - Beginning of Year	<u>4,896,414</u>	<u>4,896,414</u>	<u>4,896,414</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 4,897,685</u>	<u>\$ 4,597,685</u>	<u>\$ 5,740,721</u>	<u>\$ 1,143,036</u>

Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures

Uses/outflows of resources:

Actual charges to appropriations from the budgetary comparison schedule above \$ 918,845

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes

(20,000)

Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund

\$ 898,845

COUNTY OF MONO

Budgetary Comparison Schedule

Realignment

For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Use of money and property	\$ 20,000	\$ 20,000	\$ 56,674	\$ 36,674
Intergovernmental	3,097,750	3,097,750	3,390,618	292,868
Total Revenues	<u>3,117,750</u>	<u>3,117,750</u>	<u>3,447,292</u>	<u>329,542</u>
Expenditures				
Transfers out	2,769,108	2,769,108	2,127,222	641,886
Total Expenditures	<u>2,769,108</u>	<u>2,769,108</u>	<u>2,127,222</u>	<u>641,886</u>
Net Change in Fund Balances	348,642	348,642	1,320,070	971,428
Fund Balances - Beginning of Year	<u>4,858,907</u>	<u>4,858,907</u>	<u>4,858,907</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 5,207,549</u>	<u>\$ 5,207,549</u>	<u>\$ 6,178,977</u>	<u>\$ 971,428</u>

Reconciliation of Budgetary Inflows and Outflows to GAAP Revenues and Expenditures

Uses/outflows of resources:

Actual charges to appropriations from the budgetary comparison schedule above \$ 2,127,222

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes

(2,127,222)

Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental fund

\$ -

COUNTY OF MONO

Required Supplementary Information
For the Year Ended June 30, 2017

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year. A tentative budget approved no later than June 30, of each year establishes the legal authority for county spending in the following fiscal year until a final budget is adopted on or before October 2nd. Prior to adoption of the final budget, a public hearing is held to receive comments prior to adoption.

From the effective date of the budget, which is adopted and controlled at the department 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 a four-fifths majority vote during the fiscal year. Department heads may, upon approval of the Finance Director, 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 required supplementary information section of this financial report. Appropriations lapse at year end.

Budgets are adopted for the General Fund, most special revenue funds, capital project funds and the debt service fund. 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, except that transfers are regarded as inflows of resources for budgetary purposes and not revenues for GAAP financial statement presentation purposes and transfers out are considered outflows of resources for budgetary purposes but not expenditures for GAAP financial statement presentation purposes. Federal payment in lieu of taxes (PILT) revenue is reported in the year received for GAAP financial statement presentation purposes but reported in the following year for budgetary purposes.

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COMBINING AND INDIVIDUAL FUND STATEMENTS

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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.

Debt Service Funds are used to account for and report the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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COUNTY OF MONO

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2017

	Special Revenue				
	Public Health	Behavioral Health	Social Services	CDBG	Disaster Assistance Fund
ASSETS					
Cash and investments	\$ 215,700	\$ 588,892	\$ 1,726,359	\$ -	\$ 776,461
Accounts receivable	5,706	1,020	320	-	-
Due from other governments	193,783	117,420	75,947	208,292	-
Due from other funds	168,244	-	-	-	-
Prepaid expenses	10,240	14,567	39,803	-	-
Loans receivable	-	-	-	911,863	-
Total Assets	\$ 593,673	\$ 721,899	\$ 1,842,429	\$ 1,120,155	\$ 776,461
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 42,649	\$ 31,830	\$ 125,646	\$ 74,861	\$ 416,222
Accrued salaries and benefits	1,806	1,050	3,252	-	-
Due to other funds	-	-	-	133,336	-
Unearned revenues	135,231	-	-	-	-
Total Liabilities	179,686	32,880	128,898	208,197	416,222
Deferred inflows of Resources					
Unavailable revenues	188,591	114,634	49,836	94,513	-
Fund Balance					
Nonspendable	10,240	14,567	39,803	911,863	-
Restricted	215,156	559,818	1,623,892	-	-
Committed	-	-	-	-	360,239
Assigned	-	-	-	-	-
Unassigned	-	-	-	(94,418)	-
Total Fund Balances	225,396	574,385	1,663,695	817,445	360,239
Total Liabilities, Deferred Inflows and Fund Balances	\$ 593,673	\$ 721,899	\$ 1,842,429	\$ 1,120,155	\$ 776,461

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2017

	Special Revenue				
	Geothermal	Bio Terrorism	Fish and Game	Tobacco	Emergency Medical Services
ASSETS					
Cash and investments	\$ 257,252	\$ -	\$ 9,471	\$ 13,201	\$ 195,430
Accounts receivable	-	-	-	-	-
Due from other governments	71,898	175,199	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	1,736	-	929	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 329,150	\$ 176,935	\$ 9,471	\$ 14,130	\$ 195,430
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 66,502	\$ 7,517	\$ -	\$ 2,247	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	168,244	-	-	-
Unearned revenues	-	-	-	-	-
Total Liabilities	66,502	175,761	-	2,247	-
Deferred inflows of Resources					
Unavailable revenues	-	123,821	-	-	-
Fund Balance					
Nonspendable	-	1,736	-	929	-
Restricted	262,648	-	9,471	10,954	195,430
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(124,383)	-	-	-
Total Fund Balances	262,648	(122,647)	9,471	11,883	195,430
Total Liabilities, Deferred Inflows and Fund Balances	\$ 329,150	\$ 176,935	\$ 9,471	\$ 14,130	\$ 195,430

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2017

	Special Revenue			
	Mitigation Fee	County Service Areas	Development Impact	Various Restricted Grants
ASSETS				
Cash and investments	\$ 121,557	\$ 2,222,689	\$ 214,082	\$ 951,070
Accounts receivable	-	-	-	10,060
Due from other governments	-	-	-	139,252
Due from other funds	-	-	-	-
Prepaid expenses	-	-	-	347
Loans receivable	-	-	-	-
Total Assets	\$ 121,557	\$ 2,222,689	\$ 214,082	\$ 1,100,729
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 3,079	\$ -	\$ 24,419
Accrued salaries and benefits	-	400	-	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
Total Liabilities	-	3,479	-	24,419
Deferred inflows of Resources				
Unavailable revenues	-	-	-	125,927
Fund Balance				
Nonspendable	-	-	-	347
Restricted	121,557	2,219,210	214,082	950,036
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	121,557	2,219,210	214,082	950,383
Total Liabilities, Deferred Inflows and Fund Balances	\$ 121,557	\$ 2,222,689	\$ 214,082	\$ 1,100,729

continued

COUNTY OF MONO

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2017

	Total Special Revenue	Capital Projects		Debt Service	Total
		Miscellaneous Capital Improvements	Criminal Justice Facility	Debt Service Fund	
ASSETS					
Cash and investments	\$ 7,292,164	\$ 683,985	\$ 84,945	\$ 166,275	\$ 8,227,369
Accounts receivable	17,106	-	-	-	17,106
Due from other governments	981,791	2,150	-	-	983,941
Due from other funds	168,244	-	-	-	168,244
Prepaid expenses	67,622	-	-	-	67,622
Loans receivable	911,863	-	-	-	911,863
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 9,438,790</u>	<u>\$ 686,135</u>	<u>\$ 84,945</u>	<u>\$ 166,275</u>	<u>\$ 10,376,145</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 794,972	\$ 653	\$ -	\$ 246,702	\$ 1,042,327
Accrued salaries and benefits	6,508	-	-	-	6,508
Due to other funds	301,580	-	-	-	301,580
Unearned revenues	135,231	-	-	-	135,231
Total Liabilities	<u>1,238,291</u>	<u>653</u>	<u>-</u>	<u>246,702</u>	<u>1,485,646</u>
Deferred inflows of Resources					
Unavailable revenues	<u>697,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>697,322</u>
Fund Balance					
Nonspendable	979,485	-	-	-	979,485
Restricted	6,382,254	-	84,945	-	6,467,199
Committed	360,239	-	-	-	360,239
Assigned	-	685,482	-	-	685,482
Unassigned	(218,801)	-	-	(80,427)	(299,228)
Total Fund Balances	<u>7,503,177</u>	<u>685,482</u>	<u>84,945</u>	<u>(80,427)</u>	<u>8,193,177</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 9,438,790</u>	<u>\$ 686,135</u>	<u>\$ 84,945</u>	<u>\$ 166,275</u>	<u>\$ 10,376,145</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

	Special Revenue				
	Public Health	Behavioral Health	Social Services	CDBG	Disaster Assistance Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	274,525	-	-	-	-
Fines, forfeitures and penalties	1,019	7,332	-	-	-
Use of money and property	2,401	5,445	16,490	482	8,414
Intergovernmental	2,032,787	998,130	3,318,989	113,779	-
Charges for services	212,965	144,595	116,330	-	-
Miscellaneous	2,641	-	6,580	-	244,751
Total Revenues	2,526,338	1,155,502	3,458,389	114,261	253,165
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Public ways and facilities	-	-	-	-	433,582
Health and sanitation	2,492,256	1,384,456	-	-	-
Public assistance	-	-	4,321,968	351,067	-
Debt service					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	2,492,256	1,384,456	4,321,968	351,067	433,582
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,082	(228,954)	(863,579)	(236,806)	(180,417)
OTHER FINANCING SOURCES (USES)					
Transfers in	9,219	72,728	1,383,781	-	-
Transfers out	(31,251)	-	(26,735)	(44,612)	-
Total Other Financing Sources (Uses)	(22,032)	72,728	1,357,046	(44,612)	-
NET CHANGE IN FUND BALANCES	12,050	(156,226)	493,467	(281,418)	(180,417)
Fund Balances, Beginning of Year	213,346	730,611	1,170,228	1,098,863	540,656
FUND BALANCES, END OF THE YEAR	\$ 225,396	\$ 574,385	\$ 1,663,695	\$ 817,445	\$ 360,239

continued

COUNTY OF MONO

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

	Special Revenue				
	Geothermal	Bio Terrorism	Fish and Game	Tobacco	Emergency Medical Services
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines, forfeitures and penalties	-	-	10,216	-	82,538
Use of money and property	2,701	(1,008)	149	148	1,696
Intergovernmental	-	328,820	-	150,000	-
Charges for services	-	-	-	-	-
Miscellaneous	391,955	-	-	-	-
Total Revenues	<u>394,656</u>	<u>327,812</u>	<u>10,365</u>	<u>150,148</u>	<u>84,234</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public protection	375,185	452,607	8,901	-	-
Public ways and facilities	-	-	-	-	-
Health and sanitation	-	-	-	148,471	32,606
Public assistance	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and issuance cost	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>375,185</u>	<u>452,607</u>	<u>8,901</u>	<u>148,471</u>	<u>32,606</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>19,471</u>	<u>(124,795)</u>	<u>1,464</u>	<u>1,677</u>	<u>51,628</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	31,251	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>31,251</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	19,471	(93,544)	1,464	1,677	51,628
Fund Balances, Beginning of Year	<u>243,177</u>	<u>(29,103)</u>	<u>8,007</u>	<u>10,206</u>	<u>143,802</u>
FUND BALANCES, END OF THE YEAR	<u>\$ 262,648</u>	<u>\$ (122,647)</u>	<u>\$ 9,471</u>	<u>\$ 11,883</u>	<u>\$ 195,430</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, 2017

	Mitigation Fee	County Service Area	Development Impact	Various Restricted Grants
REVENUES				
Taxes	\$ -	\$ 208,744	\$ -	\$ -
Licenses and permits	-	-	-	10,060
Fines, forfeitures and penalties	-	-	-	2,500
Use of money and property	1,266	24,644	2,229	7,906
Intergovernmental	-	-	-	996,709
Charges for services	-	129,882	-	6,337
Miscellaneous	-	11,180	308	66,577
Total Revenues	<u>1,266</u>	<u>374,450</u>	<u>2,537</u>	<u>1,090,089</u>
EXPENDITURES				
Current				
General government	-	193,173	-	-
Public protection	-	-	-	923,759
Public ways and facilities	-	-	-	-
Health and sanitation	-	-	-	-
Public assistance	-	-	-	71,792
Debt service				
Principal	-	-	-	-
Interest and issuance cost	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>193,173</u>	<u>-</u>	<u>995,551</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,266</u>	<u>181,277</u>	<u>2,537</u>	<u>94,538</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	55,393
Transfers out	-	(206,058)	-	(41,818)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(206,058)</u>	<u>-</u>	<u>13,575</u>
NET CHANGE IN FUND BALANCES	1,266	(24,781)	2,537	108,113
Fund Balances, Beginning of Year	<u>120,291</u>	<u>2,243,991</u>	<u>211,545</u>	<u>842,270</u>
FUND BALANCES, END OF THE YEAR	<u>\$ 121,557</u>	<u>\$ 2,219,210</u>	<u>\$ 214,082</u>	<u>\$ 950,383</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, 2017

	Total Special Revenue	Capital Projects		Debt Services	Total
		Miscellaneous Capital Improvements	Criminal Justice Facility	Debt Service Fund	
REVENUES					
Taxes	\$ 208,744	\$ -	\$ -	\$ -	\$ 208,744
Licenses and permits	284,585	-	-	-	284,585
Fines, forfeitures and penalties	103,605	-	-	-	103,605
Use of money and property	72,963	-	-	-	72,963
Intergovernmental	7,939,214	309,397	203,000	-	8,451,611
Charges for services	610,109	-	-	-	610,109
Miscellaneous	723,992	400	-	-	724,392
Total Revenues	9,943,212	309,797	203,000	-	10,456,009
EXPENDITURES					
Current					
General government	193,173	-	-	-	193,173
Public protection	1,760,452	-	-	-	1,760,452
Public ways and facilities	433,582	-	-	-	433,582
Health and sanitation	4,057,789	-	-	-	4,057,789
Public assistance	4,744,827	-	-	-	4,744,827
Debt service					
Principal	-	-	-	798,573	798,573
Interest and issuance cost	-	-	-	88,791	88,791
Capital outlay	-	168,008	118,055	-	286,063
Total Expenditures	11,189,823	168,008	118,055	887,364	12,363,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,246,611)	141,789	84,945	(887,364)	(1,907,241)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,552,372	346,679	-	922,447	2,821,498
Transfers out	(350,474)	(162,692)	-	(48,688)	(561,854)
Total Other Financing Sources (Uses)	1,201,898	183,987	-	873,759	2,259,644
NET CHANGE IN FUND BALANCES	(44,713)	325,776	84,945	(13,605)	352,403
Fund Balances, Beginning of Year	7,547,890	359,706	-	(66,822)	7,840,774
FUND BALANCES, END OF THE YEAR	\$ 7,503,177	\$ 685,482	\$ 84,945	\$ (80,427)	\$ 8,193,177

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, 2017

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
ASSETS			
Current Assets			
Pooled cash and investments	\$ 68,009	\$ 21,050	\$ 89,059
Accounts receivable	2,828	1,206	4,034
	<u>70,837</u>	<u>22,256</u>	<u>93,093</u>
Total Assets	<u>70,837</u>	<u>22,256</u>	<u>93,093</u>
 LIABILITIES			
Current Liabilities			
Accounts payable	<u>2,453</u>	<u>-</u>	<u>2,453</u>
Total Liabilities	<u>2,453</u>	<u>-</u>	<u>2,453</u>
 NET POSITION			
Restricted	-	4,648	4,648
Unrestricted	<u>68,384</u>	<u>17,608</u>	<u>85,992</u>
Total Net Position	<u>\$ 68,384</u>	<u>\$ 22,256</u>	<u>\$ 90,640</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended June 30, 2017

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ 39,197	\$ 2,862	\$ 42,059
Total Operating Revenues	<u>39,197</u>	<u>2,862</u>	<u>42,059</u>
OPERATING EXPENSES			
Services and supplies	<u>32,240</u>	<u>14,828</u>	<u>47,068</u>
Total Operating Expenses	<u>32,240</u>	<u>14,828</u>	<u>47,068</u>
Operating Income (loss)	<u>6,957</u>	<u>(11,966)</u>	<u>(5,009)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income (expenses)	<u>722</u>	<u>230</u>	<u>952</u>
Total Non-Operating Revenues	<u>722</u>	<u>230</u>	<u>952</u>
Income (Loss) Before Transfers	7,679	(11,736)	(4,057)
Transfers In	<u>-</u>	<u>13,980</u>	<u>13,980</u>
CHANGE IN NET POSITION	7,679	2,244	9,923
Net Position, Beginning of Year	<u>60,705</u>	<u>20,012</u>	<u>80,717</u>
NET POSITION, END OF YEAR	<u>\$ 68,384</u>	<u>\$ 22,256</u>	<u>\$ 90,640</u>

COUNTY OF MONO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended June 30, 2017

	<u>Campgrounds</u>	<u>Cemeteries</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 36,824	\$ 1,656	\$ 38,480
Cash paid to suppliers for goods and services	(31,342)	(14,828)	(46,170)
	<u>5,482</u>	<u>(13,172)</u>	<u>(7,690)</u>
Net Cash Provided (Used) by Operating Activities			
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers received from other funds	-	13,980	13,980
Net Cash Provided by Noncapital Financing	<u>-</u>	<u>13,980</u>	<u>13,980</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	722	230	952
Net Cash Used in Capital and Related Financing Activities	<u>722</u>	<u>230</u>	<u>952</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,204	1,038	7,242
Cash and Cash Equivalents, Beginning of Year	<u>61,805</u>	<u>20,012</u>	<u>81,817</u>
Cash and Cash Equivalents, End of Year	<u>\$ 68,009</u>	<u>\$ 21,050</u>	<u>\$ 89,059</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 6,957	\$ (11,966)	\$ (5,009)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
Receivables	(2,373)	(1,206)	(3,579)
Payables	898	-	898
Net Cash Provided (Used) by Operating Activities	<u>\$ 5,482</u>	<u>\$ (13,172)</u>	<u>\$ (7,690)</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, 2017

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
ASSETS					
Current Assets					
Pooled cash and investments	\$ 65,463	\$ 775,953	\$ 34,593	\$ 69,825	\$ 945,834
Cash with fiscal agent	-	-	53,117	-	53,117
Deposits with others	-	-	3,199,037	-	3,199,037
Accounts receivable	-	1,000	-	-	1,000
Total Current Assets	<u>65,463</u>	<u>776,953</u>	<u>3,286,747</u>	<u>69,825</u>	<u>4,198,988</u>
Noncurrent Assets					
Capital assets:					
Depreciable, net	<u>84,692</u>	<u>1,181,703</u>	<u>-</u>	<u>-</u>	<u>1,266,395</u>
Total Assets	<u>150,155</u>	<u>1,958,656</u>	<u>3,286,747</u>	<u>69,825</u>	<u>5,465,383</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pensions	<u>-</u>	<u>68,484</u>	<u>-</u>	<u>-</u>	<u>68,484</u>
LIABILITIES					
Current Liabilities					
Accounts payable	19,413	40,986	910	5,425	66,734
Salaries and benefits payable	-	5,656	-	-	5,656
Claims Liability	-	-	2,940,003	-	2,940,003
Total Current Liabilities	<u>19,413</u>	<u>46,642</u>	<u>2,940,913</u>	<u>5,425</u>	<u>3,012,393</u>
Long-term Liabilities					
Net pension liability	<u>-</u>	<u>319,085</u>	<u>-</u>	<u>-</u>	<u>319,085</u>
Total Liabilities	<u>19,413</u>	<u>365,727</u>	<u>2,940,913</u>	<u>5,425</u>	<u>3,331,478</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred amounts related to pensions	<u>-</u>	<u>11,894</u>	<u>-</u>	<u>-</u>	<u>11,894</u>
NET POSITION					
Net investment in capital assets	84,692	1,181,703	-	-	1,266,395
Unrestricted	<u>46,050</u>	<u>467,816</u>	<u>345,834</u>	<u>64,400</u>	<u>924,100</u>
Total Net Position	<u>\$ 130,742</u>	<u>\$ 1,649,519</u>	<u>\$ 345,834</u>	<u>\$ 64,400</u>	<u>\$ 2,190,495</u>

COUNTY OF MONO

Combining Statement of Revenues, Expenses and
 Changes in Net Position
 Internal Service Funds
 For the Year Ended June 30, 2017

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
OPERATING REVENUES					
Charges for services	91,796	771,724	1,809,322	51,750	2,724,592
Total Operating Revenues	<u>91,796</u>	<u>771,724</u>	<u>1,809,322</u>	<u>51,750</u>	<u>2,724,592</u>
OPERATING EXPENSES					
Salaries and benefits	-	260,687	86,903	-	347,590
Services and supplies	60,589	310,616	2,777,421	36,956	3,185,582
Depreciation	22,587	438,409	-	-	460,996
Total Operating Expenses	<u>83,176</u>	<u>1,009,712</u>	<u>2,864,324</u>	<u>36,956</u>	<u>3,994,168</u>
Operating Income (Loss)	<u>8,620</u>	<u>(237,988)</u>	<u>(1,055,002)</u>	<u>14,794</u>	<u>(1,269,576)</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest income (expense)	323	7,318	2,179	697	10,517
Sale of capital assets	-	37,691	-	-	37,691
Miscellaneous	22	36,955	44,773	-	81,750
Total Non-Operating Revenues	<u>345</u>	<u>81,964</u>	<u>46,952</u>	<u>697</u>	<u>129,958</u>
CHANGE IN NET POSITION	8,965	(156,024)	(1,008,050)	15,491	(1,139,618)
Net Position, Beginning of Year	<u>121,777</u>	<u>1,805,543</u>	<u>1,353,884</u>	<u>48,909</u>	<u>3,330,113</u>
NET POSITION, END OF YEAR	<u>\$ 130,742</u>	<u>\$ 1,649,519</u>	<u>\$ 345,834</u>	<u>\$ 64,400</u>	<u>\$ 2,190,495</u>

COUNTY OF MONO

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2017

	Copier Pool	Motor Pool	Insurance Pool	Tech Refresh Pool	Total
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipts from interfund services provided	\$ 91,796	\$ 770,724	\$ 1,809,322	\$ 51,750	\$ 2,723,592
Cash paid to employees for services	-	(238,161)	(89,451)	-	(327,612)
Cash paid to suppliers for goods and services	(46,575)	(273,800)	(1,801,066)	(45,799)	(2,167,240)
Net Cash Provided (Used) by Operating Activities	<u>45,221</u>	<u>258,763</u>	<u>(81,195)</u>	<u>5,951</u>	<u>228,740</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Other revenues	22	36,955	44,773	-	81,750
Net Cash Provided (Used) by Noncapital Financing	<u>22</u>	<u>36,955</u>	<u>44,773</u>	<u>-</u>	<u>81,750</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Payments related to the acquisition of capital assets	(20,340)	(367,542)	-	-	(387,882)
Sale of capital assets	-	37,691	-	-	37,691
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(20,340)</u>	<u>(329,851)</u>	<u>-</u>	<u>-</u>	<u>(350,191)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received (paid)	323	7,318	2,179	697	10,517
Net Cash Provided by Investing Activities	<u>323</u>	<u>7,318</u>	<u>2,179</u>	<u>697</u>	<u>10,517</u>
Net Increase (Decrease) in Cash and Cash Equivalents	25,226	(26,815)	(34,243)	6,648	(29,184)
Cash and Cash Equivalents, Beginning of Year	40,237	802,768	121,953	63,177	1,028,135
Cash and Cash Equivalents, End of Year	<u>\$ 65,463</u>	<u>\$ 775,953</u>	<u>\$ 87,710</u>	<u>\$ 69,825</u>	<u>\$ 998,951</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ 8,620	\$ (237,988)	\$ (1,055,002)	\$ 14,794	\$ (1,269,576)
Adjustments to reconcile operating income (loss) to net cash					
Depreciation	22,587	438,409	-	-	460,996
Changes in assets and liabilities					
Accounts receivable	-	(1,000)	-	-	(1,000)
Deposits with others	-	-	(304,977)	-	(304,977)
Deferred outflows	-	(22,111)	-	-	(22,111)
Claims liability	-	-	1,281,669	-	1,281,669
Accrued salaries and benefits	-	(12,573)	(2,548)	-	(15,121)
Payables	14,014	36,816	(337)	(8,843)	41,650
Net Pension liability	-	78,483	-	-	78,483
Deferred inflows	-	(21,273)	-	-	(21,273)
Net Cash Provided (Used) by Operating Activities	<u>\$ 45,221</u>	<u>\$ 258,763</u>	<u>\$ (81,195)</u>	<u>\$ 5,951</u>	<u>\$ 228,740</u>

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INVESTMENT TRUST FUND

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

Combining Statement of Fiduciary Net Position

Investment Trust Fund

June 30, 2017

	<u>Local Districts</u>	<u>School Funds</u>	<u>Total</u>
ASSETS			
Pooled cash and investments	<u>\$ 17,657,513</u>	<u>\$ 23,438,122</u>	<u>\$ 41,095,635</u>
 Total Assets	 <u><u>\$ 17,657,513</u></u>	 <u><u>\$ 23,438,122</u></u>	 <u><u>\$ 41,095,635</u></u>
 NET POSITION			
Net position held in trust for investment pool participants	 <u><u>\$ 17,657,513</u></u>	 <u><u>\$ 23,438,122</u></u>	 <u><u>\$ 41,095,635</u></u>

COUNTY OF MONO

Combining Statement of Changes in Fiduciary Net Position

Investment Trust Fund

For the Year Ended June 30, 2017

	<u>Local Districts</u>	<u>School Districts</u>	<u>Total</u>
Additions			
Contributions	\$ 25,200,624	\$ 43,211,374	\$ 68,411,998
Investment income	193,605	268,341	461,946
Total Additions	25,394,229	43,479,715	68,873,944
Deductions:			
Distribution from pooled investment	23,721,380	42,962,753	66,684,133
Change in Net Position	1,672,849	516,962	2,189,811
Beginning net position held in trust for pool participants	15,984,664	22,921,160	38,905,824
Ending net position held for pool participants	<u>\$ 17,657,513</u>	<u>\$ 23,438,122</u>	<u>\$ 41,095,635</u>

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STATISTICAL SECTION (UNAUDITED)

COUNTY OF MONO

**Tax Levies and Collections
General Fund Secured Roll
1992-93 through 2016-17**

<u>Fiscal Year</u>	<u>Secured & Unsecured 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%
2015-16	16,486,505	16,415,898	99.57%	199,666	16,615,564	100.78%
2016-17	16,911,949	16,484,906	97.47%	170,941	16,655,848	98.49%

** Includes all charges, paid and unpaid. Redeemed delinquent taxes now included in taxes collected section.

COUNTY OF MONO

**Property Tax Value Allocation Collection
1992-93 through 2016-17
AB-8 VALUES**

Fiscal Year	Real Property		Personal		Total	
	Inc. HOPTR	% Chg	Property	% Chg		% Chg
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%
2015-16	5,106,845,276	2.33%	389,673,020	-0.79%	5,496,518,296	2.10%
2016-17	5,244,471,009	2.69%	394,428,705	1.22%	5,638,899,714	2.59%

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
2016-17

<u>TAX AREAS 051-000 THRU 051-013/ 051-019 THRU 051-034</u>	<u>PERCENTAGE</u>
PROP 13 (1% Limit)	1.000000
ESUSD BOND Current	0.060000
Total	1.060000
<u>TAX AREAS: 051-014 THRU 051-018</u>	
PROP 13 (1% Limit)	1.000000
ESUSD BOND Current	0.060000
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-Kern SFID	0.027345
Mammoth Unified Bond '98, '00 & '01	0.030227
Southern Mono Hospital Bond Redemption	0.014208
Southern Mono Hospital Bond Current	0.029228
Total	1.101007
<u>TAX AREAS: 010-001,010-005,010-007,010-009,010-010</u>	
PROP 13 (1% Limit)	1.000000
Mammoth-Kern SFID	0.027345
Mammoth Unified Bond '98, '00 & '01	0.030227
Southern Mono Hospital Bond Redemption	0.014208
Southern Mono Hospital Bond Current	0.029228
Total	1.101007
<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	0.030227
Southern Mono Hospital Bond Redemption	0.014208
Southern Mono Hospital Bond Current	0.029228
Total	1.073662
<u>TAX AREAS: 060-000</u>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.032456
Bishop HS Bond (Determined by Inyo County)	0.008974
Southern Mono Hospital Bond Redemption	0.014208
Southern Mono Hospital Bond Current	0.029228
Total	1.084866
<u>TAX AREAS: 060-001 THRU 060-006</u>	
PROP 13 (1% Limit)	1.000000
Round Valley Bond (Determined by Inyo County)	0.032456
Bishop HS Bond (Determined by Inyo County)	0.008974
Total	1.041430
<u>Unitary Tax Rate</u>	
Unitary 1% Ad Valorem	1.000000
Unitary Debt Service Rate	0.348909
Total	1.348909

COUNTY OF MONO

**Distribution of Pooled Property Tax
1992-93 through 2016-17**

<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%
2015-16	29.99%	4.30%	42.21%	23.50%	100.00%
2016-17	29.99%	4.30%	42.22%	23.49%	100.00%

COUNTY OF MONO
Tax Collections
1992-93 through 2016-17

Fiscal Year	General Fund		Secured and Unsecured				Totals
	County General Fund		Town of Mammoth	School	Special Districts		
	Secured	Unsecured		Districts and Augmentation Fund			
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	
2015-16*	15,801,348	1,164,420	2,369,745	22,847,929	12,844,465	55,027,908	
2016-17	15,725,094	1,177,187	2,424,093 **	22,859,891 **	14,200,279 **	56,386,544	

* Triple-Flip Adjustments not recognized in these figures

** These figures are based upon the AB-8 Allocation and not actual receipts

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

Miscellaneous Statistical Information June 30, 2017

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	44
	Non-Sworn Sheriff/Jail Personnel	4
	Number of Stations	3
	Number of Employees	48
	Percentage of Public Protection Personnel	17.08%
Countywide Employees	Total of Full-time & Part-time	281
	<i>(Includes Public Protection Employees)</i>	
	<i>(Does not include Court Employees)</i>	
	<u>November 8, 2016 General Elections</u>	
Elections:	Number of Registered Voters	6,498
	Number of Votes Cast Last General Election	5,485
	Percentage of Registered Voters Voting	84.41%

COUNTY OF MONO

Miscellaneous Statistical Information

June 30, 2017

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
	1990		***	10,350
	2000		***	10,293
<i>Department of Finance 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
	2016	5,697	8,024	13,721
	2017	5,711	8,002	13,713

*** No Data Kept for these years

COUNTY OF MONO
STATE OF CALIFORNIA

SINGLE AUDIT REPORT

For the Year Ended June 30, 2017



Prepared by the Department of Finance

COUNTY OF MONO

Single Audit Report
For the Year Ended June 30, 2017

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INDEPENDENT AUDITORS' 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, 2017, 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 27, 2018.

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 over financial reporting 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002 that we consider to be material weaknesses.

Board of Supervisors
County of Mono

Compliance and Other Matters

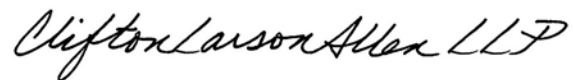
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

County of Mono's Response to Finding

County of Mono's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Mono's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



CliftonLarsonAllen LLP

Roseville, California
March 27, 2018



CliftonLarsonAllen

INDEPENDENT AUDITORS' 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 THE UNIFORM GUIDANCE

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 *U.S. Office of Management and Budget (OMB) 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, 2017. 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.

Auditors' 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 the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2017.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Other Matters

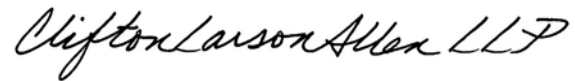
The Schedule of the California Emergency Management Agency and the Department of Corrections and Rehabilitation Grants Expenditures has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the 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, 2017, and have issued our report thereon dated March 27, 2018, 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 the Uniform Guidance 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

Board of Supervisors
County of Mono

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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Roseville, California
March 27, 2018

COUNTY OF MONO

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements/ Expenditures
U.S. Department of Agriculture				
Passed through USDA Forest Service:				
2016 USDA Forest Service	10.304		--	15,040
Passed through State Department of Public Health:				
WIC - Women, Infants, and Children (WIC)	10.557		--	273,611
Passed through State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program	10.561		--	373,114
Passed through State Controller's Office:				
Schools and Roads - Grants to States	10.665	PL 114-10	--	258,471
			<u> </u>	<u> </u>
Total U.S. Department of Agriculture			<u>\$ --</u>	<u>\$ 920,236</u>
U.S. Department of Housing and Urban Development				
Passed through State Dept. of Housing and Community Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-STBG-1384	--	608,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	--	303,500
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	15-CDBG-10576	254,834	395,679
Subtotal CFDA 14.228			<u>254,834</u>	<u>1,307,542</u>
HOME Investment Partnership Program	14.239	13-HOME-8996	25,078	349,353
HOME Investment Partnership Program	14.239	06-HOME-2359	--	243,052
HOME Investment Partnership Program	14.239	09-HOME-6259	--	92,900
Subtotal CFDA 14.239			<u>25,078</u>	<u>685,305</u>
			<u> </u>	<u> </u>
Total U.S. Dept. of Housing and Urban Development			<u>\$ 279,912</u>	<u>\$ 1,992,847</u>
U.S. Department of the Interior				
Bureau of Land Management:				
Sagegrouse Cooperative Agreement	15.231	--	--	9,253
			<u> </u>	<u> </u>
Total U.S. Department of the Interior			<u>\$ --</u>	<u>\$ 9,253</u>
U.S. Department of Justice				
Direct Program:				
State Criminal Alien Assistance Program	16.606	--	--	11,778
Adult Drug Court Discretionary Grant Program-BJA	16.585		--	93,612
Subtotal			<u> </u>	<u>105,390</u>
Passed through Drug Enforcement Administration				
2016 Domestic Cannabis Eradication	16.111	2016-32	--	10,000
Subtotal			<u> </u>	<u>10,000</u>
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW16260260	--	144,266
Subtotal			<u> </u>	<u>144,266</u>

COUNTY OF MONO

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements/ Expenditures
U.S. Department of Justice (Continued)				
Passed through Board of State and Community Corrections				
Anti Drug Abuse Program	16.738	BSCC 645-15	--	82,649
Reducing Racial and Ethnic Disparities	16.540	BSCC 394-15	--	75,823
Subtotal			--	158,472
Total U.S. Department of Justice			\$ --	\$ 418,128
U.S. Department of Labor				
Passed through Employment Development Department via Kern County ETR:				
Workforce Investment Act - Adult	17.258	--	--	10,983
Workforce Investment Act - Youth	17.259	--	--	11,994
Workforce Investment Act - Dislocated Worker	17.278	--	--	16,502
Total - WIA Cluster			--	39,479
Total U.S. Department of Labor			\$ --	\$ 39,479
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	3-06-0119-004-2013	--	16,069
Airport Improvement Program	20.106	3-06-0030-009-2013	--	7,524
Airport Improvement Program	20.106	3-06-0030-010-2016	--	439,550
Subtotal CFDA 20.106			--	463,143
Passed through State Department of Transportation:				
Highway Planning & Construction (RSTP Apportionment)	20.205	917000058	--	229,725
National Scenic Byways Program	20.205	902-5947(035)	--	7,404
Subtotal CFDA 20.205			--	237,129
Total U.S. Department of Transportation			\$ --	\$ 700,272
U.S. Department of Health and Human Services				
Passed through California Dept. of Aging Via Inyo County:				
Aging Title III Part B	93.044	--	--	9,608
Aging Title III Part C	93.045	--	--	36,643
Nutrition Services Incentive Program	93.053	--	--	9,624
Total - Aging Cluster			--	55,875
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	--	10,000
Temporary Assistance for Needy Families	93.558	--	--	426,984
Child Welfare Services – State Grants	93.645	--	--	10,972
Foster Care – Title IV-E	93.658	--	--	298,897
Adoption Assistance	93.659	--	--	3,158
In-Home Supportive Services	93.667	--	--	60,669
Independent Living	93.674	--	--	9,855
Subtotal			--	820,535

COUNTY OF MONO

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements/ Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services:				
Public Health Emergency Preparedness	93.069	--	--	108,011
Public Health Emergency Preparedness-Ebola	93.069	--	--	38,461
Subtotal CFDA 93.069			--	<u>146,472</u>
Pandemic Flu	93.268	--	--	59,921
Immunization	93.268	--	--	34,459
Subtotal CFDA 93.268			--	<u>94,380</u>
Tuberculosis Control Local Assistance - Real Time Allotment	93.116		--	4,627
Children's Health and Disability Prevention	93.767			33,016
California Children's Services	93.767	--	--	156,723
Health Care Program for Children in Foster Care	93.767	--	--	8,803
Subtotal CFDA 93.767			--	<u>198,542</u>
Medical Assistance Program	93.778	--	--	322,149
Hospital Emergency Preparedness and Response	93.889	--	--	129,295
Ryan White/HIV Care Formula	93.917	--	--	35,226
HIV/AIDS Surveillance	93.917	--	--	3,000
Subtotal CFDA 93.917			--	<u>38,226</u>
Maternal and Child Health Services	93.994	--	--	80,863
Subtotal			--	<u>1,014,554</u>
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	--	386,551
Total U.S. Department of Health and Human Services			\$ --	<u>\$ 2,277,515</u>
U.S. Department of Homeland Security				
Passed through State Office of Homeland Security:				
2016 Emergency Management Performance Grant (EMPG)	97.042		--	128,048
2016 State Homeland Security Grant	97.067		--	89,990
Subtotal CFDA 97.067			--	<u>89,990</u>
Subtotal			--	<u>218,038</u>
Total U.S. Department of Homeland Security			\$ --	<u>\$ 218,038</u>
Total Expenditures of Federal Awards			\$ 279,912	<u>\$ 6,575,768</u>

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

NOTE 1: REPORTING ENTITY

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. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

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: INDIRECT COST RATE

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2017 as follows:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Loans with Continuing Compliance Requirements</u>
14.228	Community Development Block Grant/States Program	\$ 911,863	\$ 911,863
14.239	Home Investment Partnership Program	660,227	660,227

NOTE 6: 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.

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

NOTE 7: 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	\$ 9,608	\$ --
93.045	36,643	45,583
93.053	<u>9,624</u>	<u>--</u>
	<u>\$ 55,875</u>	<u>\$ 45,583</u>

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditors' report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| 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 auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |

4. Identification of major programs:

CFDA Number

Name of Federal Program

14.228

Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii

14.239

Home Investment Partnerships Program

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 750,000 |
| 6. Auditee qualified as a low-risk auditee under the Uniform Guidance, Section 520? | Yes |

COUNTY OF MONO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

Section 2

Financial Statement Findings

Finding 2017-001 LOANS RECEIVABLE

Type of Finding: Material Weakness

Condition

During our audit, it was noted that the County had not reported loans receivable for various loans issued under the Home Investment Partnership Program (HOME) and Community Development Block Grant (CDBG) federal loan programs when the initial disbursements were made.

Criteria

Upon issuance of federal program loans administered by a third party where the County retains the right to receive repayment from the loan recipient, a loan receivable should be recorded on the County's books.

Context

While performing audit procedures, it was noted that the County relies on Mammoth Lakes Housing to find applicants and process their applications. However, the applications are then provided to the County's loan committee to approve or disapprove. Once approved the County disburses the loan to the applicant's escrow. All loan documents are maintained by the County.

Effect of Condition

The County's fund financial statements for the General Fund understated assets and net position by \$335 thousand and the CDBG fund understated assets and net position by \$911 thousand.

Cause

The County initially recorded the loan disbursements as expenditures, to satisfy budgeting practices, as opposed to recording them to the balance sheet as loans receivable.

Repeat Finding

The finding is not a repeat finding.

Recommendation

We recommend that the County review outstanding loans that are funded by Mono County CDBG and HOME loan programs on an annual basis to ensure that all loans are properly reflected on the County's books.

Views of responsible officials and planned corrective actions:

The County initiated this change to record the Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) deferred loans on the County's financial statements. Therefore, this is not a deficiency arising from a finding that results from this year's audit work. These loans were not reported as assets in prior year financial statements. Previously, the County accounted for loan disbursements as expenditures subject to budget appropriation. Expenditure reporting satisfies our responsibility to report on

COUNTY OF MONO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

accountability over these two grant programs and communicate the results to granting agencies, governance, and the public.

This year, the County recognized that reporting only about the expenditure aspects of the programs did not establish accountability over the loan balances. Therefore, the County chose to correct this oversight by recording the aggregate loan balances of \$1,572,090, and this resulted in a prior period adjustment of \$1,247,815. Because this amount is material, the audit firm reported this as a material weakness.

We do not believe further planned corrective action is necessary. Future financial statements will continue to accurately report the loan balance as an asset of the County.

Finding 2017-002 REVENUE RECOGNITION

Type of Finding: Material Weakness

Condition

During our audit, we noted that the County had recorded a receipt of funds for payment in lieu of taxes (PILT) as unearned revenue.

Criteria

Generally accepted accounting principles (GAAP) requires that voluntary non-exchange transactions be reported as revenue when received or when all eligibility requirements are first met. Payment in lieu of taxes funding does not carry any eligibility requirements and therefore, the monies should have been reported as revenue upon receipt.

Context

While performing audit procedures, it was noted that the funds were received close to year-end similar to prior years. It was also noted that the County's policy had been to defer recognition of revenue until the next budget cycle.

Effect of Condition

The fund financial statements for the General Fund understated revenues by \$47,357 and beginning fund balance by 1,215,510.

Cause

The County did not properly apply revenue recognition principles when recording this transaction.

Repeat Finding

The finding is not a repeat finding.

Recommendation

We recommend that the County review unearned revenue account balances at year-end to ensure that revenue recognition principles have been properly applied and all earned revenue has been reported in the proper period.

COUNTY OF MONO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

Views of responsible officials and planned corrective actions:

The County agreed with this finding, and corrective action steps are complete. Federal Payment in Lieu of Taxes (PILT) is always received near the end of the fiscal year, and sometimes afterward. For several years now, receipt of federal PILT has been highly uncertain. Concerning accounting and financial reporting, the development and execution of a responsible budget are most important to the County. Budgeting activities occur nine to twelve months before receipt of PILT. Budgeting the spending of PILT and then not receiving it is a risk the County is not willing to take. To avoid funding services with an unstable revenue source, the County prefers to defer recognition of PILT to the next fiscal year. Because this practice is not allowed for GAAP, we reversed the deferred revenue recognition in this year's financial statements. Budgets continue the tradition of deferral to prevent funding services that might later require cuts if the Federal Government does not fund the PILT program.

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

Section 3

Federal Award Findings and Questioned Costs

None reported

SUPPLEMENTARY SCHEDULES

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, 2017

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2016	Ended June 30, 2017	As of June 30, 2017	Federal Share	State Share	County Share
CalMMET# MH08.03.0260						
Personnel services	\$ 60,675	\$ 52,000	\$ 112,675	\$ --	\$ 52,000	\$ --
Operating expenses	14,729	4,526	19,255	--	4,526	--
Equipment	6,214	--	6,214	--	--	--
Totals	<u>\$ 81,618</u>	<u>\$ 56,526</u>	<u>\$ 138,144</u>	<u>\$ --</u>	<u>\$ 56,526</u>	<u>\$ --</u>
2014 HSG						
Personnel services	\$ 24,640	\$ --	\$ 24,640	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	49,661	--	49,661	--	--	--
Totals	<u>\$ 74,301</u>	<u>\$ --</u>	<u>\$ 74,301</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2015 HSG						
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	64,074	--	64,074	--	--	--
Totals	<u>\$ 64,074</u>	<u>\$ --</u>	<u>\$ 64,074</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2016 HSG						
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	89,990	89,990	89,990	--	--
Totals	<u>\$ --</u>	<u>\$ 89,990</u>	<u>\$ 89,990</u>	<u>\$ 89,990</u>	<u>\$ --</u>	<u>\$ --</u>
2015 EMPG						
Personnel services	\$ 189,924	\$ --	\$ 189,924	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	66,000	--	66,000	--	--	--
Totals	<u>\$ 255,924</u>	<u>\$ --</u>	<u>\$ 255,924</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2016 EMPG						
Personnel services	\$ --	\$ 128,048	\$ 128,048	\$ 64,024	\$ --	\$ 64,024
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 128,048</u>	<u>\$ 128,048</u>	<u>\$ 64,024</u>	<u>\$ --</u>	<u>\$ 64,024</u>

COUNTY OF MONO

Schedule of the California Emergency Management Agency and the Board of State and Community Corrections Grants Expenditures For the Year Ended June 30, 2017

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2016	Ended June 30, 2017	As of June 30, 2017	Federal Share	State Share	County Share
Victim/Witness Assistance VW16-260-260						
Personnel services	\$ 115,090	\$ 142,738	\$ 257,828	\$ 133,184	\$ 9,554	\$ --
Operating expenses	2,072	1,528	3,600	--	1,528	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 117,162</u>	<u>\$ 144,266</u>	<u>\$ 261,428</u>	<u>\$ 133,184</u>	<u>\$ 11,082</u>	<u>\$ --</u>
Justice Assistance 645-14						
Personnel services	\$ 4,270	\$ --	\$ 4,270	\$ --	\$ --	\$ --
Operating expenses	32,407	--	32,407	--	--	--
Equipment	10,393	--	10,393	--	--	--
Totals	<u>\$ 47,070</u>	<u>\$ --</u>	<u>\$ 47,070</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Justice Assistance 645-15						
Personnel services	\$ 8,475	\$ 7,937	\$ 16,412	\$ 7,937	\$ --	\$ --
Operating expenses	54,912	74,712	129,624	74,712	--	--
Equipment	2,713	--	2,713	--	--	--
Totals	<u>\$ 66,100</u>	<u>\$ 82,649</u>	<u>\$ 148,749</u>	<u>\$ 82,649</u>	<u>\$ --</u>	<u>\$ --</u>
JABG BSCC 217-13						
Personnel services	\$ 76,099	\$ --	\$ 76,099	\$ --	\$ --	\$ --
Operating expenses	120,443	--	120,443	--	--	--
Equipment	56,752	--	56,752	--	--	--
Totals	<u>\$ 253,294</u>	<u>\$ --</u>	<u>\$ 253,294</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
R.E.D. BSCC 394-15						
Personnel services	\$ 89,225	\$ 33,991	\$ 123,216	\$ 33,991	\$ --	\$ --
Operating expenses	92,102	41,832	133,934	41,832	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 181,327</u>	<u>\$ 75,823</u>	<u>\$ 257,150</u>	<u>\$ 75,823</u>	<u>\$ --</u>	<u>\$ --</u>
JJCPA						
Personnel services	\$ 30,000	\$ 32,652	\$ 62,652	\$ --	\$ 32,652	\$ --
Operating expenses	2,485	597	3,082	--	597	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 32,485</u>	<u>\$ 33,249</u>	<u>\$ 65,734</u>	<u>\$ --</u>	<u>\$ 33,249</u>	<u>\$ --</u>
YOBG						
Personnel services	\$ 15,500	\$ 15,500	\$ 31,000	\$ --	\$ 15,500	\$ --
Operating expenses	25,233	15,399	40,632	--	15,399	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 40,733</u>	<u>\$ 30,899</u>	<u>\$ 71,632</u>	<u>\$ --</u>	<u>\$ 30,899</u>	<u>\$ --</u>
Personnel services	\$ 53,321	\$ --	\$ 53,321	\$ --	\$ --	\$ --
Operating expenses	52,643	--	52,643	--	--	--
Equipment	56,752	--	56,752	--	--	--
Totals	<u>\$ 162,716</u>	<u>\$ --</u>	<u>\$ 162,716</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Honorable Board of Supervisors
County of Mono
Bridgeport, California

We have performed the procedures enumerated below, which were agreed to by the County of Mono, on the Appropriations Limit calculation of the County of Mono as of and for the year ended June 30, 2017. The County's management is responsible for the Appropriations Limit calculation. 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 and the associated findings are as follows:

1. We obtained the completed calculation, and compared the limit and annual adjustment factors in those calculations 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. We computed current year adjustments based on selected population and inflation options.

Finding: No exceptions were noted as a result of our procedures.

3. 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 in the prior year.

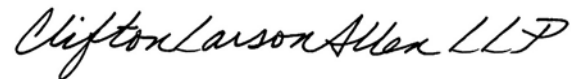
Finding: Prior year appropriations limit adopted by the Board was understated by \$736,916.

4. We added the results of step two (2) to the prior year Appropriations Limit, and compared the resulting amount to current year approved limit.

Finding: County's 2017 calculation was adjusted to reflect the difference in the prior year calculation. No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, 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.

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 "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
March 26, 2018

COUNTY OF MONO
TREASURY OVERSIGHT COMMITTEE
COMPLIANCE EXAMINATION
FOR THE YEAR ENDED JUNE 30, 2017



COUNTY OF MONO

Treasury Oversight Committee
Compliance Report
For the Year Ended June 30, 2017

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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT ACCOUNTANTS' REPORT

Members of the Treasury
Oversight Committee
County of Mono
Bridgeport, California

We have examined the County of Mono's compliance with the investment compliance requirements contained in Article 6, Sections 27130-27137 of the California Government Code and the County Investment Policy during the period July 1, 2016, to June 30, 2017. The County Treasury's management is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County of Mono complied in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether County of Mono complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on compliance with specified requirements.

In our opinion, County of Mono complied, in all material respects, with the aforementioned investment compliance requirements during the period July 1, 2016 through June 30, 2017.

This report is intended solely for the information and use of the Board of Supervisors, Treasury Oversight Committee, and management 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 'CliftonLarsonAllen LLP'.

CliftonLarsonAllen LLP

Roseville, California
March 21, 2018

COUNTY OF MONO

Treasury Oversight Committee
Compliance Report
For the Year Ended June 30, 2017

COMMITTEE MEMBERS

<u>Member</u>	<u>Organization Representing</u>
Janet Dutcher	Finance Director, Mono County
Gerald Frank	Asst. Finance Director, Treasurer/Tax Collector Mono County
Larry Johnston	Supervisor, Mono County Board of Supervisors
Caty Ecklund	Chief Business Officer, Mono County Office of Education
Brooke Bien	Business Manager, Mammoth Unified School District
George R. Savage	Retired CPA/Court Fiscal Officer
Shields Richardson	Mayor, Town of Mammoth Lakes
Daniel C. Holler	Town Manager, Town of Mammoth Lakes 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, 2017

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 29, 2016, December 7, 2016, March 6, 2017, and May 31, 2017. 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, 2017

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 Investment Policy Statement was approved by the Mono County Board of Supervisors on February 7, 2017. 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 & IX	Yes Yes
b) Maximum terms	Investment Parameters Section IX	Yes
c) Criteria for selection of brokers Prohibition of political contribution	Authorized Financial Institutions Section VI	Yes Yes
d) Limits on gifts	Standards of Care Section V	Yes
e) Reporting to Oversight Committee	Reporting Section X	Yes
f) Calculation of treasurer's costs (GC 27013)	Investment Pool Costs Section XI	Yes
g) Voluntary depositors	Authorized Financial Institutions Section IV	Yes
h) Requests for withdrawal	Withdrawal Requests 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, 2017

Compliance to Policy

We reviewed the County's actual practices during 2016-2017 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.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

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, Dave Butters, Janet Dutcher, and Anne Larsen. 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: /

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 1, 2018

Departments: County Counsel

TIME REQUIRED

SUBJECT Closed Session: Anticipated 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. Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code section 54956.9. Number of potential cases: Two.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: 760 924-1707 / alarsen@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

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

History

Time	Who	Approval
4/18/2018 12:54 PM	County Administrative Office	Yes
4/24/2018 1:40 PM	County Counsel	Yes
4/16/2018 1:14 PM	Finance	Yes



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

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: one.

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

[Click to download](#)

No Attachments Available

History

Time	Who	Approval
4/18/2018 1:01 PM	County Administrative Office	Yes
4/25/2018 3:01 PM	County Counsel	Yes
4/16/2018 1:14 PM	Finance	Yes



OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

TIME REQUIRED

SUBJECT Closed Session - Real Property
Negotiations

**PERSONS
APPEARING
BEFORE THE
BOARD**

AGENDA DESCRIPTION:

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

CONFERENCE WITH REAL PROPERTY NEGOTIATORS. Government Code section 54956.8. Property: Mammoth Mall, 126 Old Mammoth Rd., Mammoth Lakes, CA. Negotiating Parties: Mono County and Greenlaw Partners. Agency negotiators: Leslie Chapman, Stacey Simon and Tony Dublino

RECOMMENDED ACTION:

FISCAL IMPACT:

CONTACT NAME:

PHONE/EMAIL: /

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

[Click to download](#)

No Attachments Available

History

Time	Who	Approval
4/26/2018 8:50 AM	County Administrative Office	Yes
4/25/2018 10:30 AM	County Counsel	Yes
4/26/2018 3:06 PM	Finance	Yes



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: Cannabis Working Group

TIME REQUIRED 1 hour (20 minute presentation, 40 minute discussion) **PERSONS APPEARING BEFORE THE BOARD** Various

SUBJECT Proposed Ordinance Adding Chapter 5.60 to the Mono County Code Regulating Commercial Cannabis Operations

AGENDA DESCRIPTION:

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

Proposed ordinance adding Chapter 5.60 to the Mono County Code regulating commercial cannabis operations. As proposed, Chapter 5.60 would establish a permitting process for commercial cannabis operations within the unincorporated area of the County and includes application and review requirements, enforcement provisions, public health limitations, and a limit on the number of cannabis operation permits available for cultivation.

RECOMMENDED ACTION:

Introduce, read title, and waive further reading of proposed ordinance No. ORD18 - An Ordinance of the Mono County Board of Supervisors Adding Chapter 5.60 to the Mono County Code Pertaining to the Local Regulation and Permitting of Commercial Cannabis Activities within the Unincorporated Area of the County. Provide any desired direction to staff.

FISCAL IMPACT:

None.

CONTACT NAME: Christian Milovich

PHONE/EMAIL: 760-924-1706 / cmilovich@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Ordinance
Attachment A - Proposed Chapter 5.60

History

Time	Who	Approval
	County Administrative Office	
4/26/2018 4:31 PM	County Counsel	Yes
4/26/2018 3:59 PM	Finance	Yes

County Counsel
Stacey Simon

Assistant County Counsel
Christian E. Milovich

Deputies
Anne M. Larsen
Jason Canger

**OFFICE OF THE
COUNTY COUNSEL**

Mono County
South County Offices
P.O. BOX 2415
MAMMOTH LAKES, CALIFORNIA 93546

Telephone
760-924-1700

Facsimile
760-924-1701

Paralegal
Jenny Senior

To: Board of Supervisors

From: Office of the County Counsel

Date: May 1, 2018

Re: Proposed ordinance adding Chapter 5.60 to the Mono County Code
regulating commercial cannabis operations

Recommended Action

Introduce, read title, and waive further reading of proposed ordinance No. ORD18- An Ordinance of the Mono County Board of Supervisors Adding Chapter 5.60 to the Mono County Code Pertaining to the Local Regulation and Permitting of Commercial Cannabis Operations within the Unincorporated Area of the County. Provide any desired direction to staff.

Strategic Plan Focus Area(s) Met

Economic Base Infrastructure Public Safety
 Environmental Sustainability Mono Best Place to Work

Fiscal Impact

No fiscal impact associated with the adoption of this ordinance; impacts related to implementation are intended to be covered by fees which will be adopted by the Board at a later date.

Discussion

Your Board previously directed staff to proceed with a two-part discretionary permitting system for local regulation of commercial cannabis operations within the unincorporated area of the County. On April 17, 2018, your Board adopted General Plan Amendment 18-01, which added to the General Plan, land use regulations for commercial cannabis operations and discretionary criteria for obtaining the first of the

two required permits (the conditional use permit). The proposed Chapter 5.60, which will reside in the Mono County Code, is the companion piece to Chapter 13 of the General Plan and establishes the operational (non-land use) regulations for commercial cannabis operations and the discretionary criteria for obtaining the second of the two required permits (the cannabis operation permit).

The cannabis operation permit established by Chapter 5.60 is an annual permit, which requires renewal through the Community Development Department each year. The permit does not create any property interest in the permittee, is not transferable, and automatically terminates upon expiration or subsequent termination of any holdover period, transfer or upon revocation of any corresponding conditional use permit.

In addition to operational requirements for all types of commercial cannabis businesses allowed within the County (cultivation, retail, manufacturing, distribution and testing laboratories), Chapter 5.60 establishes the following:

- Requirements and processes for applying for a cannabis operation permit as well as for submitting an application for renewal;
- A limit on the number of cannabis operation permits that may be issued for cultivation by the County to ten (10);
- A prohibition on deliveries of cannabis to consumers within the County;
- The prohibition of on-site cannabis consumption on the premises of any cannabis business;
- Criteria for meeting public health priorities, including requirements for labeling and employee training;
- A requirement that all individuals engaged in cannabis cultivation under the Compassionate Use Act register with the Community Development Department.
- Discretionary criteria to be applied by the Board of Supervisors (as the Approval Authority) in reviewing and approving or denying an application for a cannabis operation permit;
- Enforcement, penalty and appeal procedures.

The proposed Chapter 5.60 is the result of extensive staff research and analysis, widespread community outreach, public comment and comprehensive input from local communities. In recent public meetings, the Board has provided direction on all controversial issues that have thus far been made known to staff and has appropriately considered input from staff and the public. The proposed version reflects that Board direction and is therefore recommended for adoption by staff in its current form.

Please contact the County Counsel's office at 760-924-1700 with any questions.

Respectfully submitted,

Christian Milovich



ORDINANCE NO. ORD18-__

**AN ORDINANCE OF THE MONO COUNTY BOARD OF SUPERVISORS ADDING
CHAPTER 5.60 TO THE MONO COUNTY CODE PERTAINING TO THE
LOCAL REGULATION AND PERMITTING OF COMMERCIAL
CANNABIS OPERATIONS WITHIN THE UNINCORPORATED
AREA OF THE COUNTY**

WHEREAS, the Federal Controlled Substances Act, 21 U.S.C. §§ 801 et seq., classifies cannabis as a Schedule I Drug and as such, it is unlawful, under federal law, for any person to cultivate, manufacture, distribute or dispense, or possess with intent to manufacture, distribute or dispense, marijuana. There is no federal exemption for the cultivation, manufacture, distribution, dispensation, or possession of cannabis for medical purposes; and

WHEREAS, the Compassionate Use Act (CUA), or Proposition 215, was voted into law by the voters of California in 1996 and codified at 11362.5 of the Health & Safety Code. The CUA amended the Health & Safety Code to exempt patients and their primary caregivers from criminal prosecution for possession and cultivation of cannabis, provided that the cannabis was cultivated and used for personal medical purposes, on the recommendation of a physician. The CUA further provides that “nothing in this section shall be construed to supersede legislation prohibiting persons from engaging in conduct that endangers others, or to condone the diversion of cannabis for non-medical purposes;” and

WHEREAS, The Medical Marijuana Program Act (SB 420) took effect January 1, 2004, and added Article 2.5 (commencing with Section 11362.7) to the Health & Safety Code. SB 420 served to clarify the scope and application of the CUA by establishing California’s medical cannabis program, which program sets forth guidelines regarding how much medical cannabis patients may grow and possess without being subject to arrest and implements a voluntary patient identification card program and other provisions to protect patients and their caregivers; and

WHEREAS, Health & Safety Code section 11362.83 expressly allows cities and counties to adopt and enforce ordinances that are consistent with SB 420; and

WHEREAS, The Medical Marijuana Regulation and Safety Act (MMRSA), consisting of three bills: AB 266, AB 243 and SB 643, went into effect on January 1, 2016. This law created a State of California Bureau of Medical Marijuana Regulation (BMMR) and provided for a dual licensing scheme for “commercial cannabis activity,” related to medical cannabis, including commercial cultivation, distribution, manufacture, testing, processing, storing, transporting, delivery and sale of cannabis, also known as cannabis. The MMRSA preserved the authority of cities and counties to prohibit, regulate and/or license commercial cannabis activity within their local jurisdictions; and

1 **WHEREAS**, California Proposition 64, the California Marijuana Legalization Initiative
2 (Adult Use of Marijuana Act or AUMA), legalizes recreational use of cannabis in California, for
3 those over the age of 21 and was voted into law on November 8, 2016. AUMA provided for
4 regulatory enactment of a state licensing, regulation and enforcement scheme for recreational
5 cannabis use and allowed local jurisdictions to ban or regulate recreational cannabis-related
6 business and outdoor cultivation as well as impose certain sales and use taxes, subject to local voter
7 approval. AUMA also allowed local jurisdictions to regulate, but not to ban, the indoor cultivation
8 of cannabis for recreational use; and

9 **WHEREAS**, in June 2017 with the passing of Senate Bill 94, MMRSA and AUMA were
10 merged into one regulatory system that is now known as the Medical and Adult-Use Cannabis
11 Regulation and Safety Act (MAUCRSA). Pursuant to Business and Professions Code section
12 26200(a)(1), MAUCRSA does not “supersede or limit the right of a local jurisdiction to adopt and
13 enforce local ordinances to regulate businesses licensed under this division, including, but not
14 limited to, local zoning and land use requirements, business license requirements, and requirements
15 related to reducing exposure to secondhand smoke, or to completely prohibit the establishment or
16 operation of one or more types of businesses licensed under this division within the local
17 jurisdiction”; and

18 **WHEREAS**, in November 2017, the State, through its various licensing agencies, released
19 licensing regulations for the various commercial activities permitted under current state law; and in
20 January 2018 began issuing temporary state licenses; and

21 **WHEREAS**, the Mono County Board of Supervisors has now had the opportunity to
22 conduct widespread community outreach and has heard adequate public comment and received
23 comprehensive input from local communities with regard to the imposition of local land use and
24 other regulations pertaining to commercial cannabis activities within the unincorporated area of the
25 County; and

26 **WHEREAS**, the inclusion of Chapter 5.60 in the Mono County Code is necessary and
27 desirable to protect the public health, safety, and welfare; enact effective regulatory and
28 enforcement controls in compliance with state law and any applicable federal enforcement
29 guidelines that may be issued; and minimize potential for negative impacts on people, communities,
30 and the environment in the unincorporated area while accommodating the health needs of medical
31 cannabis patients and establishing an avenue through which adult-use businesses may operate
32 consistent with state law; and

33 **WHEREAS**, the adoption of Chapter 5.60 is exempt from review under the Environmental
34 Quality Act (CEQA) pursuant to Business and Professions Code section 26055(h); and

35 **WHEREAS**, no provision of the Chapter created by this ordinance shall be deemed a
36 defense or immunity to any action brought against any person by the Mono County District
37 Attorney, the Attorney General of the State of California, or the United States of America;

38 **NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF
MONO FINDS AND ORDAINS THAT:**

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SECTION ONE: Chapter 5.60, which is included and incorporated herein as Attachment “A” and which pertains to the local regulation and permitting of commercial cannabis activities within the unincorporated area of the County, is hereby added to the Mono County Code.

SECTION TWO: This ordinance shall become effective 30 days from the date of its adoption and final passage, which appears immediately below. The Clerk of the Board of Supervisors shall post this ordinance and also publish the ordinance in the manner prescribed by Government Code section 25124 no later than 15 days after the date of its adoption and final passage. If the Clerk fails to so publish this ordinance within the 15-day period, then the ordinance shall not take effect until 30 days after the date of publication.

PASSED, APPROVED and ADOPTED this _____ day of _____, 2018, by
the following vote, to wit:

AYES:
NOES:
ABSTAIN:
ABSENT:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel

**Chapter 5.60
CANNABIS OPERATIONS**

Sections:

- 5.60.010 – Purpose**
- 5.60.020 – PLACEHOLDER**
- 5.60.030 – Definitions**
- 5.60.040 – Permits Required**
- 5.60.050 – Exemptions**
- 5.60.060 – Limitation on Number of Cultivation Permits Available & Submission Procedure**
- 5.60.070 – Application Process**
- 5.60.080 – Review of Applications**
- 5.60.090 – Renewal and Modification Process**
- 5.60.100 – Fees**
- 5.60.110 – Cannabis Operation Permit Nontransferable**
- 5.60.120 – Commercial Cannabis Operating Requirements – All Cannabis Businesses**
- 5.60.130 – Additional Regulations for Cannabis Cultivation**
- 5.60.140 – Additional Regulations for Cannabis Retail**
- 5.60.150 – Additional Regulations for Cannabis Manufacturing**
- 5.60.160 – Additional Regulations for Cannabis Testing**
- 5.60.170 – Additional Regulations for Cannabis Distribution**
- 5.60.180 – Advertising, Packaging and Labeling Requirements**
- 5.60.190 – Suspension or Revocation of Cannabis Operation Permit**
- 5.60.200 – Procedure for Suspension or Revocation**
- 5.60.210 – Service Requirements**
- 5.60.220 – Enforcement and Penalties**
- 5.60.230 – Severability**

5.60.010 Purpose.

This Chapter provides regulations for the local permitting of commercial cannabis activities under specified conditions in the unincorporated areas of the County when authorized by a land use permit issued in accordance with the Mono County General Plan; its purpose is to protect the public health, safety, and welfare; enact effective regulatory and enforcement controls in compliance with state law and any applicable federal enforcement guidelines; and minimize potential for negative impacts on people, communities, and the environment in the unincorporated area while accommodating the health needs of medical cannabis patients and establishing an avenue through which adult-use businesses may operate consistent with state law.

Commercial cannabis activity is defined in Section 5.60.030, and includes the commercial cultivation, possession, manufacture, processing, storing, laboratory testing, packaging, labeling, transporting, distribution, or sale of cannabis or a cannabis product.

5.60.020 PLACEHOLDER

Attachment A

5.60.030 Definitions.

The following words and phrases shall have the meanings set forth below when used in this Chapter.

1. “A-permit” means a County permit issued pursuant to this Chapter for cannabis or cannabis products that are intended for adults who are twenty-one (21) years of age and over and who do not possess a physician's recommendation.

2. “The Act” means the Medicinal and Adult-Use Cannabis Regulation and Safety Act as found in California Business and Professions Code section 26000, *et seq.* and as may be amended.

3. “Advertise” means the publication or dissemination of an advertisement.

4. “Advertisement” includes any written or verbal statement, illustration or depiction which is calculated to induce sales of cannabis or cannabis products, including any written, printed, graphic, or other material, billboard, sign, or other outdoor display, public transit card, other periodical literature, publication, or in a radio or television broadcast, or in any other media; except that such term shall not include:

- a) Any label affixed to any cannabis or cannabis products, or any individual covering, carton, or other wrapper of that container that constitutes a part of the labeling.
- b) Any educational material, editorial or other reading material, such as a news release, in any periodical or publication or newspaper for the publication of which no money or valuable consideration is paid or promised, directly or indirectly, by any permittee, and which is not written by or at the direction of the permittee.

5. “Advertising sign” is any sign, poster, display, billboard or any other stationary or permanently affixed advertisement promoting the sale of cannabis or cannabis products which are not cultivated, manufactured, distributed, or sold on the same lot.

6. “Applicant” means a person or entity who has submitted an application for a cannabis operation permit or renewal of a cannabis operation permit under this Chapter.

7. “Application” means the form(s) provided by Mono County in accordance with this Chapter for the purpose of seeking a cannabis operation permit.

8. “Approval Authority” means the Mono County Board of Supervisors or its authorized designee.

9. “Attractive to children or youth” refers to products, packaging or labeling or

Attachment A

advertising that may especially encourage persons under age 21 to initiate cannabis consumption or otherwise to consume (accidentally or purposely) cannabis or cannabis products. The term includes:

- a) Products that (1) resemble a non-cannabis consumer product of a type that is typically consumed by, or marketed to, children or youth, such as a specific candy, baked treat or snack products; or (2) occur in the shape of a cartoon, human or any other animate creature, including but not limited to, an insect, toy, fruit, vehicle or robot.
- b) Packaging or labeling that (1) resembles packaging or labeling of a non-cannabis consumer product of a type that is typically consumed by, or marketed to, children or youth; (2) contains images depicting a cartoon, human or any other animate creature, including but not limited to, an insect, toy, fruit, vehicle, or robot, or images of a candy, baked good or snack products resembling a non-cannabis consumer product of a type that is typically consumed by, or marketed to, children or youth; (3) contains text referring to a cartoon, or any other animate creature including an insect, toy, fruit, vehicle or robot; or (4) contains any images, characters, or phrases that closely resemble images, characters, or phrases popularly used to advertise to children.
- c) Advertising that (1) mimics advertising of a non-cannabis consumer product of a type that is typically consumed by, or marketed to children or youth; (2) depicts a cartoon, or any non-human animate creature, including but not limited to, an insect, toy, fruit, vehicle or robot, or images of a candy, baked good or snack product typically marketed to youth; (3) uses actors or human characters who appear to be under age 21; or (4) or includes celebrities who specifically appeal to youth.

10. “Bureau” means the Bureau of Cannabis Control within the California Department of Consumer Affairs.

11. “Cannabis” means all parts of the plant *cannabis sativa linnaeus*, *cannabis indica*, or *cannabis ruderalis*, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" does not include the mature stalks of the plant, fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound, manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination. For the purpose of this division, "cannabis" does not mean "industrial hemp" as defined by California Health and Safety Code section 11018.5.

12. “Cannabis accessories” means any materials or devices used for packaging, repackaging, storing, smoking, vaporizing, or containing cannabis, or for ingesting, inhaling, or otherwise introducing cannabis or cannabis products into the human body.

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13. “Cannabis business” means any business activity involving cannabis, including but not limited to cultivating, transporting, distributing, manufacturing, compounding, converting, processing, preparing, storing, packaging, delivering, testing, dispensing, retailing and wholesaling of cannabis, of cannabis products or cannabis accessories, whether or not carried on for gain or profit.

14. “Cannabis concentrate” means cannabis that has undergone a process to concentrate one or more active cannabinoids, thereby increasing the product's potency. Resin from granular trichomes from a cannabis plant is a concentrate for purposes of this Chapter. A cannabis concentrate is not considered food, as defined by California Health and Safety Code section 109935, or a drug, as defined by California Health and Safety Code section 109925.

15. “Cannabis operation permit” means a permit issued by the County to an applicant to perform commercial cannabis activities under this Chapter.

16. “Cannabis product” means raw cannabis that has undergone a process whereby the raw agricultural product has been transformed into a concentrate, an edible product, or a topical product. “Cannabis product” also means marijuana products as defined by Section 11018.1 of the California Health & Safety Code and is not limited to medical cannabis products.

17. “Cannabis retailer” or “retailer” means any person who sells, offers for sale, or does or offers to exchange for any form of consideration, either individually or in any combination, to consumers, cannabis or cannabis products whether intended for recreational or medicinal use. “Cannabis retailer” or “Retailer” shall also mean a person required to be licensed as a retailer, microbusiness, or nonprofit pursuant to California Business and Professions Code section 26000 *et seq.*

18. “Canopy” means the designated area(s) at a licensed premise, except nurseries, that will contain mature plants at any point in time, as follows:

- a) Canopy shall be calculated in square feet and measured using clearly identifiable boundaries of all area(s) that will contain mature plants at any point in time, including all of the space(s) within the boundaries;
- b) Canopy may be noncontiguous, but each unique area included in the total canopy calculation shall be separated by an identifiable boundary that includes, but is not limited to, interior walls, shelves, greenhouse walls, hoop house walls, garden benches, hedgerows, fencing, garden beds, or garden plots; and
- c) If mature plants are being cultivated using a shelving system, the surface area of each level shall be included in the total canopy calculation.

19. “Cartoon” means any animation, drawing or other depiction of an object, person, animal, creature or similar caricature that satisfies any of the following criteria:

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- a) The use of comically exaggerated features;
- b) The attribution of human characteristics to insects, animals, plants or other objects, or the similar use of anthropomorphic technique; or
- c) The attribution of unnatural or extra-human abilities, such as imperviousness to pain or injury, x-ray vision, tunneling at very high speeds or transformation.

20. “Certificate of accreditation” means a certificate issued by an accrediting body to a licensed testing laboratory, entity, or site to be registered in the state.

21. “Child resistant” means designed or constructed to be significantly difficult for children under five years of age to open, and not difficult for normal adults to use properly.

22. “Children or youth” mean individuals under age 21.

23. “Commercial cannabis activity” means the cultivation, possession, manufacture, processing, storing, laboratory testing, packaging, labeling, transporting, distribution, delivery, or sale of cannabis or a cannabis product, but excludes those activities described in section 5.60.050 (E) of this Chapter.

24. “Commercial cannabis operation” means a person or entity who engages in commercial cannabis activities.

25. “Conditional use permit” or “use permit” means a land use permit issued under the Mono County General Plan.

26. “Constituent” means any ingredient, substance, chemical, or compound, other than cannabis or water, that is added by the manufacturer to a cannabis product during the processing, manufacture, or packing of the cannabis product.

27. “County” means the County of Mono.

28. “Cultivator” means all persons required to be licensed to cultivate cannabis pursuant to California Business and Professions Code Sections 26000, *et seq.* and 3 CCR § 8000, as may be amended.

29. “Cultivation” means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis including, but not limited to, the operation of a nursery or processing facility. Within the definition of cultivation, the permit types, corresponding to state cultivator license types set forth in California Business and Professions Code section 26061 and 3 CCR § 8201, as may be amended, apply.

30. “Day care center” has the same meaning as in California Health and Safety Code section 1596.76.

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31. “Delivery” means the commercial transfer of cannabis or cannabis products by a licensee to a customer at a non-commercial location. "Delivery" also includes the use by a retailer of any technology platform owned and controlled by the retailer for the purpose of a commercial transfer (e.g., online sales). Deliveries within the unincorporated areas of the County are prohibited.

32. “Department” means the Mono County Community Development Department.

33. “Director” means the Director of the Mono County Community Development Department or an authorized representative.

34. “Distinguishable” means perceivable by an ordinary consumer by either the sense of smell or taste.

35. “Distribute” or “Distribution” means the procurement, sale, and transport or transfer, of cannabis and cannabis products between licensees for the purposes of conducting commercial cannabis activity authorized under California Business & Professions Code Sections 26000, *et seq.*

36. “Distributor” shall mean a person required to be licensed as a distributor pursuant to California Business and Professions Code Sections 26000, *et seq.*

37. “Edible cannabis product” or “Edible cannabis” means a cannabis product that is intended to be used, in whole or in part, for human consumption, including, but not limited to, chewing gum, but excluding products set forth in Division 15 (commencing with Section 32501) of the California Food and Agricultural Code. An edible cannabis product is not considered food, as defined by Section 109935 of the California Health and Safety Code, or a drug, as defined by Section 109925 of the California Health and Safety Code.

38. “Greenhouse” means a fully enclosed permanent structure that is clad in transparent material with mechanical control, such as heating and ventilation capabilities and supplemental artificial lighting, and that uses a combination of natural and supplemental artificial lighting for cultivation.

39. “Health-related statement” means any statement related to health, and includes statements of a curative or therapeutic nature that, expressly or by implication, suggest a relationship between the consumption of cannabis or cannabis products and health benefits, or effects on health.

40. “Hearing Officer” means a person appointed by the Approval Authority to conduct an administrative hearing under this Chapter. The appointed Hearing Officer shall be an impartial decision-maker selected by a process that eliminates risk of bias, such as:

- a) An administrative law judge provided by the State of California Office of Administrative Hearings to function as the County Hearing Officer pursuant to

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Chapter 14 of Part 3 of Division 2 of Title 3 of the California Government Code;

- b) A person selected randomly from a panel of attorneys willing to serve as a Hearing Officer;
- c) An independent contractor assigned by an organization or entity which provides hearing officers; or
- d) Such other person determined by the Approval Authority to be capable of serving as an impartial decision-maker.

41. “Hoop-House” and/or “Shade-Cloth” means a single story, unoccupied building which does not have a workstation or repair shop and is used exclusively for the growing and storage of food, herbs, ornamental crops or cannabis. Such a building must be open on one or more sides, be readily removable, be constructed of flexible material and have a cloth type membrane covering the frame.

42. “Identification card” has the same definition as in Section 11362.7 of the California Health and Safety Code, as it may be amended or renumbered.

43. “Labeling” means any label or other written, printed, or graphic matter upon cannabis or a cannabis product, upon its container or wrapper, or that accompanies any cannabis or cannabis product.

44. “Licensee” means any person holding a state license under California Business and Professions Code Sections 26000, *et seq.*, regardless of whether the license held is an A-license or an M-license and includes the holder of a testing laboratory or processor license.

45. “Licensing authority” means the state agency responsible for the issuance, renewal, or reinstatement of a state license for commercial cannabis activities, or the state agency authorized to take disciplinary action against the licensee.

46. “Limited access area” means an area in which cannabis is stored or held and which is only accessible to the licensee and authorized personnel.

47. “Listed price” means the price listed for specific weight of flower or for cannabis products on their packages or on any related shelving, posting, advertising or display at the place where the products are sold or offered for sale.

48. “M-permit” means a County permit issued pursuant to this Chapter for commercial cannabis activity involving medicinal cannabis.

49. “Manufacture” means to compound, blend, extract, infuse, or otherwise make or prepare a cannabis product.

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50. “Manufacturer” means a person who conducts the production, preparation, propagation, or compounding of cannabis or cannabis products either directly or indirectly or by extraction methods, or independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis at a fixed location that packages or repackages cannabis or cannabis products or labels or relabels its container.

51. “Manufactured cannabis” means the same as cannabis product.

52. “Manufacturing Level 1,” for sites that manufacture cannabis products using nonvolatile solvents, or no solvents.

53. “Manufacturing Level 2,” for sites that manufacture cannabis products using volatile solvents.

54. “Manufacturing site” means a location that produces, prepares, propagates, or compounds cannabis or cannabis products either directly or indirectly, by extraction methods, independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis, and is owned and operated by a licensee for these activities.

55. “Market” or “Marketing” means any act or process of promoting or selling cannabis or cannabis products, including, but not limited to, sponsorship of sporting events, point-of-sale advertising, and development of products specifically designed to appeal to certain demographics.

56. “Medicinal cannabis” or “medicinal cannabis product” means cannabis or a cannabis product, respectively, intended to be sold for use pursuant to the Compassionate Use Act of 1996 (Proposition 215), found at Section 11362.5 of the California Health and Safety Code, by a medicinal cannabis patient in California who possesses a physician's recommendation.

57. “Microbusiness” means a licensee conducting three of the following activities: Cultivation less than 10,000 square feet; Manufacturing Level 1; Distribution; and Retail. When applying for a permit, the licensee must indicate which activities will be conducted and must comply with all requirements for each activity in which the licensee engages (see California Business and Professions Code section 26070).

58. “Non-owner with a financial interest” means any person or entity with an investment into a cannabis business, a loan provided to a cannabis business, or any other equity in a cannabis business that is not qualified as an owner, excluding persons or entities whose only interest in a permittee is an interest in a diversified mutual fund, blind trust, or similar instrument (see California Business and Professions Code section 26051.5(d)).

59. “Nursery” means a licensee that produces only clones, immature plants, seeds, and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis.

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60. “Owner” means any of the following: (1) A person with an aggregate ownership interest of 20 percent or more in the person applying for a permit (or permit holder), unless the interest is solely a security, lien, or encumbrance; (2) The chief executive officer of a nonprofit or other entity applying for, or holding, a permit; (3) A member of the board of directors of a nonprofit applying for, or holding, a permit; or (4) An individual who will be participating in the direction, control, or management of the person applying for, or holding, a permit.

61. “Package” or “Packaging” means any container or wrapper that may be used for enclosing or containing any cannabis products. The term “package” does not include any shipping container or outer wrapping used solely for the transportation of cannabis or cannabis products in bulk quantity to another licensee or licensed premises.

62. “Permittee” means a person issued a cannabis operation permit under this Chapter.

63. “Person” means an individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit and includes the plural as well as the singular number.

64. “Premises” means the designated structure or structures and land specified in the application that is owned, leased, or, otherwise held under the control of the applicant or permittee where the commercial cannabis activity will be or is conducted. The premises shall be a contiguous area and shall only be occupied by one permittee. There may be multiple premises on a single parcel.

65. “Primary caregiver” has the same definition as in the California Health and Safety Code section 11362.7, as it may be amended.

66. “Processor” is a cultivation site that conducts only trimming, drying, curing, grading, packaging, or labeling of cannabis and nonmanufactured cannabis products.

67. “Property owner” means the individual or entity who is the record owner of the property or premises where commercial cannabis activities are located or are proposed to be located.

68. “Public park” means an area created, established, designated, or maintained by a special district, a county, the state, or the federal government for public play, recreation, or enjoyment or for the protection of natural resources and features at the site.

69. “Purchaser” means the customer who is engaged in a transaction with a permittee for purposes of obtaining cannabis or cannabis products.

70. “Qualified patient” has the same definition as in California Health and Safety Code section 11362.7, as it may be amended or renumbered.

71. “Retailer” shall have the same meaning as cannabis retailer.

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72. “Retail” or “Retail sale” means the retail sale of cannabis or cannabis products to customers.

73. “Retail facility” means the facility out of which a cannabis retailer operates.

74. “Self-service display” means the open display or storage of cannabis, cannabis products or cannabis accessories in a manner that is physically accessible in any way to the general public without the assistance of the cannabis retailer or employee of the cannabis retailer involving a direct person-to-person transfer between the purchaser and the cannabis retailer or the employee of the cannabis retailer. Vending machines and sample trays are forms of self-service display.

75. “State” means the State of California.

76. “State license” or “license” means a state license issued pursuant to California Business & Professions Code Sections 26000, *et seq.*

77. “Testing laboratory” means a facility, entity, or site in the state that offers or performs testing of cannabis or cannabis products and that is both of the following:

- a) Accredited by an accrediting body that is independent from all other persons involved in commercial cannabis activities in the state; and
- b) Licensed by the Bureau.

78. “Transport” or “transportation” means the same as “Distribute” or “Distribution”.

79. “Volatile manufacturing” means to compound, blend, extract, infuse, or otherwise make or prepare a cannabis product with the use of volatile solvents or substances including but not limited to, butane and ethanol.

80. “Volatile solvent” shall have the same meaning as in California Health and Safety Code section 11362.3 (b)(3), unless otherwise provided by law or regulation.

81. “Youth center” has the same meaning as in California Health and Safety Code section 11353.1.

5.60.040 Permits required.

Commercial cannabis activities shall not be allowed in the unincorporated area of Mono County without first securing all permits, licenses, and other entitlements required by the Mono County General Plan, the Mono County Code and state law and regulation.

- A. It is unlawful for any person to conduct, engage in or allow to be conducted or engaged in a commercial cannabis activity in the unincorporated portion of Mono County, unless the County has issued such person a cannabis operation permit

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under this Chapter and the permit is in effect. Notwithstanding the above, the permits issued under this Chapter do not provide any protection or immunity for any person from state or federal laws, or from prosecution pursuant to such laws or the Mono County General Plan. The fact that an applicant possesses other types of state or County licenses or permits shall not exempt the applicant from obtaining a cannabis operation permit under this Chapter, nor shall the terms and conditions of any other such permit or license modify the requirements of a permit granted under this Chapter.

- B. A separate cannabis operation permit is required for each type of cannabis activity permitted by the County and carried out on or at the premises, regardless of ownership. For purposes of this Chapter all forms of cultivation licensed by the state are considered to be of the same type. Except for testing laboratory licenses, all license/permit classes shall be distinguished based on whether the business is for commercial adult-use cannabis activity (“A”) or for commercial medicinal cannabis activity (“M”).
- C. A conditional use permit is required for all commercial cannabis activities, unless otherwise indicated by law. The application for a use permit, and for amendments thereto and extensions thereof, shall be processed in accordance with the Mono County General Plan. The Planning Commission is the governing body authorized to consider and approve a use permit for cannabis activities and to consider extensions of and amendments to such use permits. Appeals from the decision of the Planning Commission are governed by Chapter 47 of the Mono County General Plan.
- D. Applications for a cannabis operation permit under this Chapter and a use permit or other land use entitlement for the same premises may be submitted simultaneously, however no permit shall be issued under this Chapter unless and until the corresponding land use entitlement has been approved. The cannabis operation permit must be consistent with the land use entitlement issued by the County pursuant to the Mono County General Plan, as applicable.
- E. A federally recognized tribe wishing to enter the state cannabis market or otherwise engage in commercial cannabis activities within the unincorporated area of the County for which state and/or County permits are required may, in lieu of a cannabis operation permit issued under this Chapter, enter into an MOU with the Mono County Board of Supervisors, which addresses and substantially meets the requirements of this Chapter and the Mono County General Plan.
- F. All cannabis businesses located in the unincorporated areas of the County must obtain a valid business license pursuant to Mono County Code Chapter 5.04.
- G. Pursuant to California Business and Professions Code Section 26000, *et seq.*, a valid license issued by the state shall be required to operate any commercial cannabis activity within the County and such other licenses, permits or approvals as

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may be required by any other state, local or federal governmental agency or authority.

- H. The permittee shall post or cause to be posted at the premises, all County and state permits, and licenses required to operate. Such posting shall be in a central location, visible to all persons entering the premises, at the operating site, and in all vehicles, that distribute cannabis or cannabis products.

5.60.050 Exemptions.

- A. The following are not considered commercial cannabis activities and are **exempt** from the requirements of this Chapter, except as provided in subparagraph B:
 - 1. Possession, storage, manufacturing, transportation or cultivation of medicinal cannabis, pursuant to Section 11362.7 of the California Health and Safety Code, provided the qualified patient, possesses, stores, manufactures, transports, or cultivates cannabis exclusively for his or her personal medical use, and does not provide, donate, sell, or distribute cannabis to any other person. Qualified patients shall, upon request, provide appropriate documentation to the County demonstrating that they have a valid doctor's recommendation to use cannabis for medicinal purposes. This exemption does not apply to qualified patients, persons with valid identification cards, and the designated primary caregivers of qualified patients and persons with identification cards, who associate within the State of California in order collectively or cooperatively to cultivate cannabis for medicinal purposes, pursuant to Section 11362.775 of the California Health and Safety Code, which section will be repealed in January 2019.
 - 2. Possession, storage, manufacturing, transportation or cultivation of medicinal cannabis by a primary caregiver on behalf of a qualified patient, within the meaning of Section 11362.7 of the California Health and Safety Code and within the amounts provided in Section 11362.77 of the same code, provided the primary caregiver does not receive remuneration for these activities except for compensation in full compliance with subsection (c) of Section 11362.765 of the same code. Primary caregivers shall, upon request, provide appropriate documentation to the County demonstrating that they are a primary caregiver for a qualified patient. This exemption does not apply to qualified patients, persons with valid identification cards, and the designated primary caregivers of qualified patients and persons with identification cards, who associate within the State of California in order collectively or cooperatively to cultivate cannabis for medicinal purposes, pursuant to Section 11362.775 of the California Health and Safety Code, which section will be repealed in January 2019.

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3. Possession, processing, storage, transportation, or donation of not more than 28.5 grams of cannabis or not more than eight (8) grams of concentrated cannabis to or by persons twenty-one (21) years of age or older pursuant to Section 11362.1 (a) of the California Health and Safety Code.
 4. The cultivation of up to six (6) cannabis plants by persons twenty-one (21) years of age or older as allowed pursuant to Section 11362.1 (a) of the California Health and Safety Code.
- B. Qualified patients or their primary caregivers engaged in cultivation or manufacturing, as described in paragraphs A.1 and A.2, shall register with the Department, on a form provided for that purpose, within ninety (90) days of the effective date of this Chapter. Nothing in this section or Chapter shall be deemed to exempt or excuse qualified patients or their primary caregivers or persons engaged in personal use under paragraphs A.3 and A.4 from compliance with any other State or local law, regulation or requirement.

5.60.060 Limitation on number of cultivation permits available & submission procedure.

- A. The number of cannabis operation permits issued by the County for cultivation under this Chapter shall be limited to ten (10). Applications will be processed in the order in which they are received. Multiple state cultivation licenses, including licenses for different cultivation types, may be permitted under one cannabis operation permit for cultivation provided they are all on the same parcel.
- B. To be eligible for consideration, applications for cultivation must be hand-delivered to an employee at the front desk of the Community Development Department office in Mammoth Lakes at the address stated on the application, during regular business hours. Upon receipt of the application, the employee will conduct a preliminary review to ensure that all required components of the application are included. A list of those components will be provided with the application form. If the employee determines that any component is missing, he or she will provide the applicant with a checklist indicating the missing item(s) and will not date stamp, initial or accept the application for processing. If the employee determines that the application contains all required components, then the application will be date stamped, initialed and accepted for processing.
- C. Application denials, or failure to correct incomplete applications within the time provided by section 5.60.080, will result in the application losing its place in the processing line. In such event, the next-received, date stamped, and initialed application will then enter the processing system.
- D. This section is only intended to create a maximum number of cannabis operation permits for cultivation that may be issued within the County. Nothing in this

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Chapter creates a mandate that the County must issue any or all of the ten (10) permits allowed for cultivation under this Chapter if it is determined that it is in the best interest of the County to issue less than the maximum number, or if the applicants do not meet the standards which are established in the application requirements.

- E. The Mono County Board of Supervisors, in its discretion, may at any time, reassess the number of cannabis operation permits for cultivation which are authorized by this section. The Board, in its discretion, may determine by resolution that the number of cannabis operation permits for cultivation permits should be reduced, or be expanded.

5.60.070 Application process.

- A. Each application, completed on the form(s) and in the manner prescribed by the Department, for an annual cannabis operation permit shall be submitted to the Department. Applications for all business types, except cultivation, may be submitted in person or by mail, email or fax; applications for cultivation must be submitted in person, in accordance with section 5.60.060.
- B. In all cases, the application shall contain, without limitation, the following. To the extent any of these requirements are identical to the state's application requirements the same documentation submitted to the state may be used for purposes of the cannabis operation permit
 1. The full name, date of birth, mailing address, email address and telephone number for all property owners, owners and applicants.
 2. Written proof (e.g., California driver's license, California identification card, or certified birth certificate) that all applicants, owners, supervisors, and employees are eighteen (18) years of age or older for M-permits, and twenty-one (21) years of age or older for A-permits.
 3. The name, date of birth, and type of government issued identification and identification number for any non-owner with a financial interest as defined in section 5.60.030.
 4. If the applicant is a business entity or any form of legal entity, information regarding the entity, including, without limitation, the name and address of the entity, its legal status, and proof of registration with, or a certificate of good standing from, the California Secretary of State, as applicable.
 5. The names and addresses of any other cannabis operations currently being operated by any of the property owners, owners, or applicants, or that have previously been operated by any of the property owners, owners, or applicants, whether in Mono County or otherwise, and a statement of

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whether the authorization for any such operation had been revoked or suspended and, if so, the reason therefor.

6. A 24-hour emergency contact phone number.
7. The physical address and assessor's parcel number(s) (APN or APNs) of the premises upon which the proposed commercial cannabis operation will be located.
8. Proof of ownership of property or premises; or if the property or premises on which the commercial cannabis operation is to occur is rented or leased, permittee shall submit written permission from the property owner containing the property owner(s)' notarized signature authorizing the permittee to engage in commercial cannabis activities, as described in the application, at the site.
9. A "to scale" diagram of the premises, showing, without limitation, a site plan, building layout, all entry ways and exits to the facility, loading zones and all areas in which cannabis, cannabis products and cannabis waste will be stored, grown or dispensed.
10. A statement of whether the applicant is applying for an M-permit or an A-permit, if applicable.
11. A completed copy of each application submitted (or to be submitted) by the applicant to the state for an annual license issued under California Business and Professions Code Sections 26000, *et seq.*
12. A list of all applicable licenses and permits required to operate the type(s) of commercial cannabis activity(ies) the applicant is seeking to engage in, including but not limited to licenses required pursuant to California Business and Professions Code Sections 26000, *et seq.*, along with a statement whether the applicant has obtained (or when he or she will obtain) such approvals.
13. A detailed operating plan which includes but need not be limited to: a full description of the proposed activities and products to be cultivated, curated and/or sold; an overview of the processes and procedures to be utilized; how chemicals, pesticides and fertilizers will be stored, handled, used and disposed, as applicable; manufacturing methods; transportation plan; inventory procedures; labor standards and employee training plan, as applicable; hours of operation; and quality control procedures, as applicable.
14. A detailed business plan.

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15. A cannabis waste management plan, as required by business type.
16. A confidential security plan, as required by business type, for review and approval by the Mono County Sheriff's Office.
17. If applicable, the applicant's seller's permit number issued pursuant to California Revenue and Taxation Code section 6001 *et seq.* or a statement that the applicant is currently applying for a seller's permit.
18. A statement by the applicant and any person involved in management that it has the ability to comply with all laws regulating cannabis businesses in the State of California and that it shall maintain compliance during the term of the permit.
19. Documentation such as resumes, portfolios, professional references or other relevant materials to demonstrate the applicant's and any person involved in management's experience or ability to successfully operate the cannabis business.
20. Authorization for the County, its agents and employees to seek verification of the information contained in the application.
21. Attestation by the applicant and owner(s) that the applicant and owner(s) will complete the Live Scan process at the Mono County Sheriff's Office.
22. Information or materials related to the rehabilitation of any applicant or owner who has been convicted of an offense which could constitute grounds for denial or revocation of a cannabis operation permit under this Chapter.
23. An enforceable agreement to defend, indemnify and hold the County harmless from any and all claims, liability, costs or other expenses associated with the processing, approval or issuance of a cannabis operation permit under this Chapter on a form provided by the County, or approved by County Counsel.
24. Certification, under penalty of perjury, that all the information contained in the application is true and correct.
25. The required application fee.
26. Any other information required by the County.

5.60.080 Review of applications.

- A. The first ten (10) date stamped and initialed applications for permits involving cultivation and all other complete applications for other types of cannabis activities will be reviewed and processed for approval. This includes review by all departments having regulatory or enforcement authority over the proposed activity, and compliance with the California Environmental Quality Act, as needed. If the Director or any other department having regulatory or enforcement authority, determines at any time during this review and processing period that additional information or materials are needed in order to adequately process the application, then he or she shall send notice to the applicant pursuant to section 5.60.210 of the required items or information and the applicant shall have fifteen (15) business days from the post mark date of that notice to provide the requested items or information without, in the case of cultivation, affecting the processing priority of the application. If the requested items or information are not submitted within the time provided, then the application will be denied as incomplete. Upon any such denial, a new application may be submitted. In the case of an application for a cannabis operation permit for cultivation, the new application, when deemed complete, shall be date stamped and initialed as of its date of submission in accordance with section 5.60.060.

- B. During the review and processing period, the applicant and owner(s) will be referred to the Mono County Sheriff's office to complete the Live Scan process. For purposes of the review required by this section, the Mono County Sheriff is authorized and directed to conduct background checks/Live Scans and to receive state summary criminal history information regarding any person for whom a background check/Live Scan is required. The Sheriff shall make a recommendation to the Approval Authority regarding the confidential security plan and the fitness and ability of the applicant and owner(s) to engage in commercial cannabis activities based on the results of the background check/Live Scan. In making the recommendation, the Sheriff may take into account any evidence of rehabilitation submitted with the application or at any time before the matter is set for decision by the Approval Authority.

- C. Upon completion of staff review and internal processing, the Director shall set the matter for decision by the Approval Authority, which shall receive and consider the input and recommendations of the Sheriff, staff, the applicant and any interested persons and, thereafter, may issue the cannabis operation permit if:
 - 1. The commercial cannabis activity, as proposed, will comply with the requirements of state law and regulation, the Mono County General Plan, the Mono County Code and this Chapter.
 - 2. The property has all necessary land use entitlements as required by the Mono County General Plan or is legally exempt from such requirements.

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3. The applicant has demonstrated to the satisfaction of the Approval Authority that the operation, its owners and the applicant have the ability to comply with state law and regulation, the Mono County General Plan, the Mono County Code and this Chapter.
4. No applicant or owner has been convicted of a felony or a drug related misdemeanor reclassified under Section 1170.18 of the California Penal Code (Proposition 47) within the past ten (10) years, unless the Approval Authority determines that such conviction is not substantially related to the qualifications, functions or duties of the person or activity and/or there is adequate evidence of rehabilitation of the person. A conviction within the meaning of this section means a plea or verdict of guilty or a conviction following a plea of nolo contendere.
5. The Approval Authority determines that issuance of the permit is in the best interests of the community, the County, and its citizens and visitors, based on the following:
 1. The experience and qualifications of the applicant and any persons involved in the management of the proposed cannabis business;
 2. Whether there are specific and articulable positive or negative impacts on the surrounding community or adjacent properties from the proposed cannabis business;
 3. The adequacy and feasibility of business, operations, security, waste management, odor control, and other plans or measures submitted by the applicant;
 4. Whether granting the permit will result in an undesirable overconcentration of the cannabis industry in a limited number of persons or in a limited geographic area within the County;
 5. Environmental impacts/benefits of the cannabis business such as waste handling, recycling, water treatment and supply, use of renewable energy or other resources, etc.; and
 6. Economic impacts to the community and the County such as the number and quality of jobs created and/or other economic contributions made by the proposed operation.

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- D. The Approval Authority shall deny an application that meets any of the following criteria:
1. The applicant has knowingly made a false statement of material fact, or has knowingly omitted a material fact, from the application.
 2. A previous cannabis operations permit issued under this Chapter for an operation involving the same applicant or owner has been revoked by the County within the two (2) years preceding the date of the application and all opportunities for appeal of that determination have been exhausted or the time in which such appeals could have been filed has expired.
 3. The applicant or any owner has been determined, by an administrative hearing body or a court of competent jurisdiction to have engaged in commercial cannabis activities in violation of State or local law and all opportunities for appeal of that determination have been exhausted or the time in which such appeals could have been filed has expired.
- E. If the Approval Authority denies the application, it shall specify the reasons for the denial on the record or by subsequently issued written decision, which written decision shall be sent to the applicant in accordance with section 5.60.210 and applicable law.
- F. A cannabis operation permit issued under this Chapter is an annual permit and shall expire on August 31st of each year (unless renewed or revoked in accordance with this Chapter). Permits granted within three (3) months prior to the expiration date shall skip the first renewal cycle and instead shall expire on August 31st of the following year.

5.60.090 Renewal and modification process.

- A. A cannabis operation permit may be renewed and/or modified in accordance with this section.
- B. An application for renewal and/or modification shall be filed with the Department, on the form(s) and in the manner prescribed by the Department, at least thirty (30) calendar days before expiration of the permit, accompanied by the required renewal/modification fee. If any of the documentation and information supplied by the applicant pursuant to Section 5.60.070 has changed or will change since the grant of the permit, the applicant shall submit updated information and documentation with the application for renewal and shall provide such other information as the Director may require. If an applicant fails to submit the renewal form and all associated fees thirty (30) days before August 31st, the applicant will be required to submit a new application under section 5.60.070.

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- C. If the renewal/modification application is incomplete, or if the Director determines that additional information is required, the Director will send notice to the permittee in accordance with section 5.60.210 listing the items or information to be provided. The permittee shall have fifteen (15) business days from the postmark date of the notice to submit the listed items. If the applicant fails to timely provide the items or information listed in a notice, then the renewal/modification application will be denied as incomplete.
- D. Upon the timely filing of a renewal/modification application and timely provision of any missing or supplemental information under subsection C, operations under the expired permit may continue (i.e., holdover) until the Director has made a final determination on the application, unless the permit is otherwise revoked or suspended pursuant to this Chapter.
- E. A permit may be renewed/modified by the Director upon determination that the operation meets the standards for grant of the application under Section 5.60.080 and none of the conditions for denial set forth below are present.
- F. Grounds for denial:
1. The permittee or operation fails to conform to the criteria set forth in this Chapter;
 2. The permittee is delinquent in payment of applicable County taxes on commercial cannabis activity or any other County fee or charge; or
 3. The permit is suspended or revoked or there is an enforcement proceeding pending at the time of the application.
 4. The permitted operation has failed the annual inspection performed pursuant to section 5.60.120 (A) and (D).
- G. The Director shall specify in writing the reason(s) for any denial of the renewal/modification and shall send the written decision to the applicant in accordance with section 5.60.210 with an explanation that the decision shall become final in 10 calendar days of the postmark date of the decision, unless the applicant submits a completed appeal form to the Department requesting a hearing. The appeal form may be obtained from the Mono County Community Development Department office or online. Failure to submit a written request for an appeal hearing on the form provided within ten (10) business days of postmark date of the notice of denial shall constitute a waiver of the right to appeal and a failure to exhaust administrative remedies.
- H. Upon timely receipt of the completed form requesting an appeal hearing, the Director shall set the matter for hearing before the Approval Authority to be held in accordance with the requirements of 5.60.200 E, as applicable. The determination

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of the Director shall be stayed pending appeal, unless the operation poses an immediate threat to public health and safety, as determined by the Director and stated in the written denial.

- I. If a renewal/modification application is denied, an applicant may file a new application pursuant to this Chapter.

5.60.100 Fees.

The filing of an application for a cannabis operation permit, for a renewal/modification of a cannabis operation permit, or a written request for an appeal hearing shall be accompanied by payment of such fees as the Board of Supervisors may establish from time to time to recover the County's reasonable costs. Applicants and permittees are responsible for the costs of inspections, investigations, and any other fee-associated activity established pursuant to this Chapter.

5.60.110 Cannabis operation permit nontransferable.

- A. A cannabis operation permit does not create any property interest in the permittee, is not transferable, and automatically terminates upon expiration or subsequent termination of any holdover period under subsection 5.60.100 (D), transfer or upon revocation of any corresponding conditional use permit.
- B. Whenever a corporation, limited liability company, partnership or other type of business entity permitted under this Chapter sells or transfers more than fifty percent (50%) of its corporate stock, partnership interest or other business interest or otherwise transfers more than fifty percent (50%) control in the commercial cannabis operation, a new cannabis operation permit is required pursuant to Section 5.60.070 of this Chapter.
- C. A cannabis operation permit is issued to and covers only the permittee identified on the permit with respect to the premises and activities identified on the permit. The cannabis operation permit does not run with the land.

5.60.120 Commercial cannabis operating requirements – all cannabis businesses.

Throughout the term of the cannabis operation permit, permittees, for each type of commercial cannabis activity, shall comply with this Chapter and all other applicable County or state law, ordinance or regulation, including but not limited to, the following:

- A. Cannabis businesses shall operate only in accordance with their application and all corresponding plans reviewed and approved by the County. All cannabis businesses shall be subject to an annual inspection performed by the Department to ensure compliance with this Chapter. Failure to pass the annual inspection prior to the August 31st expiration date of the cannabis operation permit may result in denial of the renewal application.

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- B. A permittee shall not materially or substantially alter the premises, the usage of the premises, or the mode or character of the business operation conducted from the premises, from that contained in the application, unless and until a modification has been authorized under 5.60.090. For purposes of this section, material or substantial physical changes include, but are not limited to, an increase or decrease in the total area of the licensed premises previously diagrammed by more than 10%, any other physical modification resulting in substantial change in the mode or character of business operation, or any change in the cannabis activity type from the approved permit.
- C. No person who is less than eighteen (18) years of age may be employed or otherwise engaged in the operation of an M-permit, and no person less than twenty-one (21) years of age may be employed or otherwise engaged in the operation of an A-permit.
- D. No person under the age of eighteen (18) shall be allowed on the premises of permittees operating pursuant to an M-permit, and no person under the age of twenty-one (21) shall be allowed on the premises of permittees operating pursuant to an A-permit.
- E. Permittees shall maintain a current register of the names of all employees and shall disclose such register for inspection by the County for purposes of determining compliance with this Chapter. At least ten (10) calendar days prior to hiring any new employee (including supervisors) the permittee shall provide the Director with updated information regarding that employee as required in section 5.60.070.
- F. There shall not be a physician located in or around any commercial cannabis operation at any time for the purpose of evaluating patients for the issuance of a medical cannabis recommendation or card.
- G. No cannabis shall be smoked, ingested or otherwise consumed on the premises of any cannabis business.
- H. Alcohol shall not be sold or consumed on the premises of any cannabis business. Retailers shall prohibit patrons from entering or remaining on the premises if they are in possession of or are consuming alcoholic beverages or are under the influence of alcohol.
- I. Tobacco and/or tobacco products shall not be sold, dispensed or consumed on the premises of a cannabis retailer or in any of the public places where smoking is prohibited under state law or pursuant to Mono County Code Chapter 7.92.
- J. No firearms shall be permitted on the premises of any cannabis business without prior written approval from the Mono County Sheriff.

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- K. Permittees shall notify the County immediately after discovering any of the following: diversion, theft, loss, or any criminal activity involving the commercial cannabis operation; significant discrepancies identified during inventory; or any other breach of security.
- L. Permittees shall provide the Director with the name, telephone number, and e-mail address of a community relations contact to whom the public can provide notice of problems associated with the commercial cannabis operation. The permittee shall make a good faith effort to resolve problems without the need for intervention by the County.
- M. No applicant or owner may have been convicted of a felony or a drug related misdemeanor reclassified by Section 1170.18 of the California Penal Code (Proposition 47) within the past ten (10) years, unless the Approval Authority has determined, taking into consideration the recommendation of the Mono County Sheriff, that such conviction is not substantially related to the qualifications, functions or duties of the activity and/or there is adequate evidence of rehabilitation. A conviction within the meaning of this section means a plea or verdict of guilty or a conviction following a plea of nolo contendere.
- N. Permittees shall comply with all applicable federal, state and local laws, ordinances and regulations, including without limitation, County building, land use and health codes.
- O. Permittees shall maintain all weighing devices in compliance with local, state or federal law and regulations, including but not limited to, those set and enforced by the Inyo/Mono County Agricultural Commissioner/Sealer of Weights and Measures.
- P. The property owner(s) shall be responsible for ensuring that all commercial cannabis activities at the site operate in good standing with all permits and licenses required by the Mono County Code, Mono County General Plan and state law. Failure to take appropriate action to evict or otherwise remove permittees and persons conducting commercial cannabis activities at the site who do not maintain permits or licenses in good standing with the County or state shall be grounds for the suspension or revocation of a Use Permit pursuant to the Mono County General Plan or other enforcement action.
- Q. No unpermitted operation may advertise its products or services.
- R. Owners and permittees shall maintain clear and adequate records and documentation demonstrating that all cannabis and/or cannabis products are obtained from and are provided to other permitted and licensed cannabis operations only.

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- S. Owners and permittees shall create, maintain and retain accurate records as identified by the state licensing authorities and in accordance with all applicable County and state laws, including but not limited to, sections 26160 and 26162 of the California Business and Professions Code.
- T. Permittees shall comply with all County and State laws and regulations for maintaining and tracking inventory, including but not limited to, the state's track and trace system, if applicable.
- U. The County shall have the right to examine, monitor, and audit the records and documentation of any cannabis business, which shall be made available to the County upon request.
- V. Permittees shall conduct commercial cannabis activities in compliance with all required County permits, state licenses, County regulation, and state law and regulation. The permittee shall be responsible for the payment of all required inspection fees, permit fees, and taxes (including, but not limited to, those taxes imposed pursuant to Chapter 3.40 of the Mono County Code, if approved by the voters).
- W. Permittees and owner(s) shall agree to submit to, and pay for, inspections of the operations and relevant records or documents necessary to determine compliance with this Chapter from any enforcement officer of the County or their designee.
- X. It is unlawful for any owner, applicant, permittee, supervisors or employee of cannabis business to refuse to allow, impede, obstruct, or interfere with an inspection, or the review of the copying of records and monitoring (including recordings) including, but not limited to, the concealment, destruction, and falsification of any recordings or records.
- Y. Permittees and owner(s) shall indemnify, defend, and hold the County harmless from any and all claims and proceedings relating to the approval of the permit or relating to any damage to property or persons stemming from the commercial cannabis activity.

5.60.130 Additional regulations for cannabis cultivation.

In addition to the general regulations found in sections 5.60.040 and 5.60.120, cultivators shall comply with the following:

- A. The canopy area of cannabis located at any premises shall not exceed the limits set forth in the use permit issued pursuant to the Mono County General Plan, if applicable. The cannabis operation permit shall specify the canopy limit allowed by the permit.

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- B. All indoor, greenhouse and mixed-light cultivation operations and any drying, aging, trimming and packing facilities shall be equipped with odor-control filtration and ventilation system(s) to control odors, humidity and mold in compliance with the odor mitigation plan approved under the use permit.
- C. Permittees must follow all pesticide use, storage and disposal requirements of local, state and federal law and regulations, including but not limited to, those found in 3 CCR § 8307 (a)-(b) and any requirements set and enforced by the Inyo/Mono County Agricultural Commissioner's Office.
- D. Any greenhouse must have a valid building permit issued by the Mono County Building Division and conform to applicable requirements of the California Building Code.
- E. A Hoop-House or similar structure must have an emergency escape opening on one or more sides, be readily removable for seasonal variations, be constructed of somewhat flexible material, and have a cloth type membrane or other similar membrane not exceeding six mils (1/1000in.) covering the frame. Permanent or temporary service systems, such as electrical, plumbing, gas, or mechanical systems and permanent foundation/anchoring systems are not allowed without a building permit.
- F. Permittees shall be responsible and liable for the management of waste on and around the cannabis operation and shall adhere to the waste management plan developed and implemented in compliance with 3 CCR § 8308 and approved by the County.
- G. Permittees shall be responsible and liable for safety and security in and around the cannabis operation and shall adhere to the security plan developed and implemented in compliance with 16 CCR §§ 5042-5047, and approved by the County, which shall include, but is not limited to, the following:
 - 1. Limited access areas on the premises and measures to keep access limited to authorized personnel.
 - 2. An employee badge requirement or a similar identification and sign-in/sign-out procedure for authorized persons.
 - 3. Perimeter lighting systems.
 - 4. Installation of a video surveillance system that meets all requirements in 16 CCR § 5044. Permittees shall maintain surveillance video tapes for a period of at least thirty (30) days and shall make such videotapes available to the County upon request.
 - 5. Installation of commercial-grade, nonresidential locks on all points of entry and exit to the premises, including limited access areas.
 - 6. Installation of an alarm system that meets all requirements in 16 CCR § 5047.

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7. Storage or security methods used to safeguard areas where the mature and immature cannabis plants are stored and where any other cannabis or cannabis products or accessories are located to prevent diversion, theft, and loss.
8. Additional methods used to deter and prevent unauthorized entrance into areas containing cannabis or cannabis products as well as to prevent unauthorized individuals from loitering on the premises or in area(s) immediately surrounding the premises.

5.60.140 Additional regulations for cannabis retail.

In addition to the general regulations found in sections 5.60.040 and 5.60.120, retailers shall comply with the following:

- A. No cannabis or cannabis products shall be visible from the exterior of the retail premises.
- B. No Retailer shall allow entry into the premises, or sell or transfer cannabis, cannabis products or cannabis accessories to another person, without first electronically scanning their identification to verify that the recipient is 21-years of age or older for any Retailer with an A-permit and 18 years or older, unless accompanied by a parent or guardian, for any Retailer with an M-permit.
- C. All permittees, owners, supervisors and employees involved in face-to-face retail sales of cannabis or cannabis products or management of a retail facility must complete a training program on cannabis retailing best practices and health education using a curriculum and program approved by the Mono County Public Health Department. The training shall be completed prior to beginning work on the sales floor and a refresher course shall be required each subsequent year of employment with verification of the completion provided to the County. Any such program shall address the following objectives: (1) education on state and local regulatory requirements and best practices for cannabis retailing; (2) education on how to verify age requirements and inform customers about the potential effects that various dosages and products may cause; (3) practices that can lower any risks associated with cannabis use; and (4) information on how to advise customers about best practices for the storage and use of cannabis to prevent access and accidental use by individuals under the age of 18 (or 21 for retailers holding an A-permit).
- D. A cannabis retailer shall not hold or maintain a permit as a food services establishment or cottage food establishment from the County.
- E. Cannabis retailing by means of a self-service display is prohibited.

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- F. A cannabis retailer holding an A-permit may not use in its name any words or phrases implying health or therapeutic benefits, including but not limited to “health,” “wellness” or “clinic”.
- G. A permit shall not be issued for a cannabis retailer that shares an entryway with a holder of a license to sell tobacco or alcohol; a purveyor of food products; or a pharmacy.
- H. Retailers shall not sell, or allow to be sold, cannabis, cannabis concentrates or cannabis products in any amount exceeding the daily limits set forth 16 CCR § 5409.
- I. Retailers shall have a licensed premises which is a physical location from which commercial cannabis activities are conducted. Cannabis retailing is not permitted from a vehicle or non-permanent structure.
- J. Permittees shall be responsible and liable for the management of waste on and around the cannabis operation and shall adhere to the waste management plan developed and implemented in compliance with 16 CCR §§ 5054-5055 and approved by the County.
- K. Permittees shall be responsible and liable for safety and security in and around the cannabis operation and shall adhere to the security plan developed and implemented in compliance with 16 CCR §§ 5042-5047, and approved by the County, which shall include, but is not limited to, the following:
 - 1. Limited access areas on the premises and measures to keep access limited to authorized personnel.
 - 2. An employee badge requirement that meets all requirements in 16 CCR § 5043.
 - 3. Installation of a video surveillance system that meets all requirements in 16 CCR § 5044. Permittees shall maintain surveillance video tapes for a period of at least thirty (30) days and shall make such videotapes available to the County upon request.
 - 4. Perimeter lighting systems.
 - 5. Installation of commercial-grade, nonresidential locks on all points of entry and exit to the premises, including limited access areas.
 - 6. Installation of an alarm system that meets all requirements in 16 CCR § 5047.
 - 7. Security personnel hired pursuant to 16 CCR § 5045.
 - 8. Storage methods used to store all cannabis and cannabis products in a manner to prevent diversion, theft, and loss, except for limited amounts of cannabis and cannabis products used for display purposes or immediate sale.
 - 9. Measures used to deter and prevent unauthorized entrance into areas containing cannabis or cannabis products in compliance with

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California Business and Professions Code section 26070 as well as to prevent unauthorized individuals from loitering on the premises or in area(s) immediately surrounding the premises.

- L. All sales and dispensing of cannabis and cannabis products shall be conducted in-person and entirely within the licensed premises of the cannabis retailer. The delivery of any cannabis or cannabis products by a licensee to a consumer is prohibited within the unincorporated area of the County.
- M. Hours of operation for a retail facility shall begin no earlier than 9:00 a.m. and end no later than 9:00 p.m.
- N. Retailers are prohibited from selling and advertising for sale the following:
 - 1. Any cannabis or cannabis product that is attractive to children or youth, as determined by the County in accordance with subsection 5.60.030 (9).
 - 2. Any cannabis or cannabis product whose packaging or labeling is attractive to children or youth, as determined by the County in accordance with subsection 5.60.030 (9).
 - 3. Synthetic cannabinoid containing products.
 - 4. Cannabis or cannabis products that contain any noncannabinoid additive that would increase potency, toxicity or addictive potential, or that would create an unsafe combination with other psychoactive substances. Prohibited additives include, but are not limited to, nicotine, caffeine and alcohol [excepting a minimum of alcohol that is residual from manufacturing or required solvents for the cannabis containing product if the product's packaging, labeling and marketing make no other reference to alcoholic content].
 - 5. Any cannabis product that would otherwise be classified as a potentially hazardous food (as defined in California Health and Safety Code section 113871), including a food that requires time or temperature control to limit pathogenic microorganism growth or toxin formation.
 - 6. Any cannabis-infused beverages, powders, gels or other concentrates with instructions for the preparation of cannabis-infused beverages.
 - 7. Any cannabis product that the County determines is easily confused with a commercially available food product without cannabis.

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- O. Every cannabis retailer shall maintain on the premises the original labeling and packaging provided by the manufacturer for all cannabis products that are sold or offered for sale by the establishment separately from the original packaging designed for retail sale to the consumer. The original labeling and packaging from which the contents are sold separately shall be maintained during such time as the contents of the package are offered for sale and may be disposed of upon the sale of the entire contents of such package.
- P. Retailers must display a warning sign in a prominent location within the premises with letters of not less than one-half inch in height, and must clearly state the following information:

WARNING

Are you pregnant or breastfeeding? According to the U.S. Centers for Disease Control (CDC), marijuana use during pregnancy can be harmful to your baby's health, including causing low birth weight and developmental problems.

Driving while high is a DUI. Marijuana use increases your risk of motor vehicle crashes.

Not for Kids or Teens! Starting marijuana use young or using frequently may lead to problem use and, according to the CDC, may harm the developing teen brain.

Sign posted pursuant to Mono County Code Chapter 5.60.140.

5.60.150 Additional regulations for cannabis manufacturing.

In addition to the general regulations found in sections 5.60.040 and 5.60.120, manufacturers shall comply with the following:

- A. In no case shall any hazardous, flammable or explosive substances be used to process or manufacture cannabis products on site unless all necessary permits have been obtained from the Mono County Health Department, and all other appropriate agencies.
- B. Extraction equipment used in manufacturing facilities shall be listed or otherwise certified by an approved third-party testing agency or licensed professional engineer and approved for the intended use by the County Building Official and local Fire District Chief, if any.
- C. All employees of a cannabis manufacturing facility operating potentially hazardous equipment shall be trained on the proper use of equipment and on the proper hazard response protocols in the event of equipment failure. In addition, employees handling edible cannabis products or ingredients shall be trained on proper food safety practices.

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- D. All cannabis-infused edible products, their storage facilities and related utensils, equipment and materials shall be approved, used, managed and handled in accordance with sections 113700-114437 of the California Health and Safety Code, and the California Retail Food Code. All cannabis-infused edible products and ingredients shall be protected from contamination at all times.
- E. Edible cannabis products shall be designed, produced, manufactured, distributed, packaged and sold or distributed by a licensee in accordance with section 26130 of the California Business and Professions Code.
- H. Permittees shall be responsible and liable for the management of waste on and around the cannabis operation and shall adhere to the waste management plan developed and implemented in compliance with 17 CCR § 40290 and approved by the County.
- I. Permittees shall be responsible and liable for safety and security in and around the cannabis operation and shall adhere to the security plan developed and implemented in compliance with 17 CCR §§ 40200 – 40205, and approved by the County, which shall include, but is not limited to, the following:
 - 1. Prevention of access to the manufacturing premises for unauthorized personnel and for the protection and safety of all employees pursuant to 17 CCR § 40200 (a).
 - 2. An employee badge requirement or a similar identification and sign-in/sign-out procedure for authorized persons in compliance with 17 CCR § 40200 (a).
 - 3. Installation of a video surveillance system that meets all requirements in 17 CCR § 40205. Permittees shall maintain surveillance video tapes for a period of at least thirty (30) days and shall make such videotapes available to the County upon request.
 - 4. Perimeter lighting systems.
 - 5. Installation of commercial-grade, nonresidential locks on all points of entry and exit to the premises, including limited access areas.
 - 6. Installation of an alarm system that meets all requirements in 16 CCR § 5047.
 - 7. Pursuant to 17 CCR §§ 40200 (b) – (c), measures to prevent against theft or loss of cannabis and cannabis products including, but not limited to, establishing an inventory track and trace system to track cannabis and cannabis products and the personnel responsible for processing it throughout the manufacturing process; limiting access of personnel within the premises to those areas necessary to complete job duties, and to those time-frames specifically scheduled for completion of job duties; supervising tasks or processes with high potential for diversion; providing designated areas in which

personnel may store and access personal items; secure and back electronic records in a manner that prevents unauthorized access and protects the integrity of the records.

5.60.160 Additional regulations for cannabis testing.

In addition to the general regulations found in sections 5.60.040 and 5.60.120, testing laboratories shall comply with the following:

- A. Testing facilities shall adopt standard operating procedures using methods consistent with general requirements for the competence of testing and calibration activities, including sampling, using standard methods established by the International Organization for Standardization, specifically ISO/IEC 17020 and ISO/IEC 17025 to test cannabis and cannabis products that are approved by an accrediting body that is a signatory to the International Laboratory Accreditation Cooperation Mutual Recognition Arrangement.
- B. Testing facilities shall notify the County within 24 hours of conducting a test if a sample that was cultivated, manufactured, or supplied by a cannabis business located in Mono County is found to contain levels of a contaminant not allowed by the state that could be injurious to human health if consumed.
- C. Permittees shall be responsible and liable for the management of waste on and around the cannabis operation and shall adhere to the waste management plan developed and implemented in compliance with 16 CCR §§ 5054-5055 and approved by the County.
- D. Permittees shall be responsible and liable for safety and security in and around the cannabis operation and shall adhere to the security plan developed and implemented in compliance with 16 CCR §§ 5042-5047, and approved by the County, which shall include, but is not limited to, the following:
 - 1. Limited access areas on the premises and measures to keep access limited to authorized personnel.
 - 2. An employee badge requirement that meets all requirements in 16 CCR § 5043.
 - 3. Installation of a video surveillance system that meets all requirements in 16 CCR § 5044. Permittees shall maintain surveillance video tapes for a period of at least thirty (30) days and shall make such videotapes available to the County upon request.
 - 4. Perimeter lighting systems.
 - 5. Installation of commercial-grade, nonresidential locks on all points of entry and exit to the premises, including limited access areas.
 - 6. Installation of an alarm system that meets all requirements in 16 CCR § 5047.
 - 7. Storage methods used to store all cannabis and cannabis products in a manner to prevent diversion, theft, and loss.

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8. Measures used to deter and prevent unauthorized entrance into areas containing cannabis or cannabis products in compliance with California Business and Professions Code section 26070 as well as to prevent unauthorized individuals from loitering on the premises or in area(s) immediately surrounding the premises.

5.60.170 Additional requirements for cannabis distribution.

In addition to the general regulations found in sections 5.60.040 and 5.60.120, distributors based in Mono County shall comply with the following:

- A. Transportation shall only be conducted by persons licensed and permitted by the state and County to distribute cannabis and cannabis goods.
- B. Only a permittee or an authorized employee shall be in a vehicle while transporting cannabis and cannabis products. Under no circumstances shall a person under the age of 21 years old be in a commercial vehicle or trailer transporting cannabis or cannabis products.
- C. Permittees transporting cannabis and cannabis products shall only travel between licensees shipping or receiving cannabis and cannabis products and its own licensed/permitted premises when engaged in the transportation of cannabis and cannabis products. The distributor may transport multiple shipments at once in accordance with applicable laws. A distributor shall not deviate from the travel requirements set forth in 16 CCR §§ 5311, except for necessary rest, fuel, or vehicle repair stops.
- D. Under no circumstances may non-cannabis products, except for cannabis accessories as defined in Business and Professions Code section 26001(g), be transported with cannabis or cannabis products.
- E. Permittees shall not leave a vehicle or trailer containing cannabis or cannabis products unattended in a residential area or parked overnight in a residential area.
- F. All vehicles used for transporting cannabis and cannabis products shall comply with all applicable local and state law and regulation, including but not limited to, 16 CCR §§ 5311-5315.
- G. Permittees shall implement measures to keep all cannabis and cannabis products secure and inaccessible during all stages of operation and shall at all times comply with applicable local and state law and regulation for tracking, storing and transporting cannabis and cannabis products, including but not limited to, 16 CCR §§ 5311-5315.

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- H. Permittees shall create a shipping manifest pursuant to 16 CCR § 5314, a physical copy of which shall be maintained during transportation and shall be made available to the County upon request.
- I. Permittees shall be responsible and liable for the management of waste on and around the cannabis operation and shall adhere to the waste management plan developed and implemented in compliance with 16 CCR §§ 5054-5055 and approved by the County.
- J. Permittees shall be responsible and liable for safety and security in and around the cannabis operation and shall adhere to the security plan developed and implemented in compliance with 16 CCR §§ 5042-5047, and approved by the County, which shall include, but is not limited to, the following:
 - 1. Limited access areas on the premises and measures to keep access limited to authorized personnel.
 - 2. An employee badge requirement that meets all requirements in 16 CCR § 5043.
 - 3. Installation of a video surveillance system that meets all requirements in 16 CCR § 5044. Permittees shall maintain surveillance video tapes for a period of at least thirty (30) days and shall make such videotapes available to the County upon request.
 - 4. Perimeter lighting systems.
 - 5. Installation of commercial-grade, nonresidential locks on all points of entry and exit to the premises, including limited access areas.
 - 6. Installation of an alarm system that meets all requirements in 16 CCR § 5047.
 - 7. Storage methods used to store all cannabis and cannabis products in a manner to prevent diversion, theft, and loss.
 - 8. Measures used to deter and prevent unauthorized entrance into areas containing cannabis or cannabis products in compliance with California Business and Professions Code section 26070 as well as to prevent unauthorized individuals from loitering on the premises or in area(s) immediately surrounding the premises.

5.60.180 Advertising, packaging and labeling requirements.

- A. Permittees shall comply with state law and regulations pertaining to packaging, product labeling and product inserts requirements for cannabis and cannabis products, including but not limited to, those provisions found in sections 26120 – 26121 of the California Business and Professions Code.
- B. Permittees shall comply with all applicable County and state laws and regulations pertaining to the creation, publication and dissemination of advertising signs, advertising and marketing.

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- C. Permittees shall not include on the label of any cannabis or cannabis product or publish or disseminate advertising or marketing containing any health-related statement.
- D. Labeling, advertising signs, advertising and marketing shall not be attractive to children or youth.
- E. No cannabis business, cannabis or cannabis product brand identification, including logos, trademarks or names, may be used or licensed for use on clothing, toys, games, or game equipment, or other items that are typically marketed primarily to or used primarily by persons under the age of 21, or that are attractive to children or youth.

5.60.190 Suspension or revocation of cannabis operation permit.

Any of the following shall be grounds for suspension or revocation of a cannabis operation permit, following the procedures in Section 5.60.200 of this Chapter or, if there is an immediate threat to the public health or safety, such other procedures as may be authorized by law.

- A. Failure to comply with one or more of the terms and conditions of the cannabis operation permit, the Mono County Code, the Mono County General Plan or state law or regulation.
- B. The cannabis operation permit was granted on the basis of false material information, written or oral, given willfully or negligently by the applicant.
- C. Suspension or revocation of the conditional use permit issued under the Mono County General Plan.
- D. Denial, revocation or suspension of the permittee's state cannabis license.
- E. Failure to pay applicable state or County taxes or fees.
- F. Conduct of the commercial cannabis operations in a manner that constitutes a nuisance, where the permittee has failed to comply with reasonable conditions to abate the nuisance as directed by the County.

5.60.200 Procedure for suspension or revocation.

- A. If the Director determines that grounds for suspension or revocation of the cannabis operation permit exist, he or she shall issue a written Notice of Intention to suspend or revoke the permit, as applicable. The Notice of Intention shall be served in accordance with Section 5.60.210 on the permittee and owner(s), as reported on the permit, and on the property owner, as reported on the latest equalized assessment roll. The Notice of Intention shall describe the property, the intention to revoke or

Attachment A

suspend the permit, the grounds for suspension or revocation, the action necessary to correct or abate the violation and a reasonable time limit for compliance.

- B. If the violation has not been corrected within the period specified in the Notice of Intention, the Director may issue a Notice of Suspension or Revocation, as applicable. The Notice of Suspension or Revocation shall be served in the same manner and upon the same persons as described above for service of the Notice of Intention and shall be effective ten (10) business days from the date it is postmarked, unless a request for hearing is submitted as described in subsection C.
- C. The permittee and/or owner shall have ten (10) business days from postmark date of the Notice of Revocation or Suspension to submit a completed appeal form, to the Department requesting a hearing. The appeal form may be obtained from the Mono County Community Development Department office. Failure to submit the requisite form within ten (10) business days of postmark date of the Notice of Revocation or Suspension, shall be deemed a waiver of the right to challenge the suspension or revocation and a failure to exhaust administrative remedies.
- D. Upon receipt of a timely written request for a hearing, the Director shall set a date for a hearing to be held as soon as reasonably practicable before the Board of Supervisors or a Hearing Officer designated by the Board (“hearing body”). Notice of the hearing, including the time, date, and location of the hearing, shall be served in the same manner and upon the same persons as described above for service of the Notice of Intention. The revocation or suspension shall be stayed until the hearing body decision is final.
- E. Hearing Procedures:
 - 1. The hearing body is authorized to conduct hearings, issue subpoenas, receive evidence, administer oaths, rule on questions of law and the admissibility of evidence, prepare a record of the proceedings, and render decisions on the suspension or revocation of the cannabis operation permit.
 - 2. In any proceeding before a hearing body, oral testimony offered as evidence shall be taken only on oath or affirmation, and the Hearing Officer, his/her clerk, or other designee shall have the power to administer oaths and affirmations and to certify to official acts.
 - 3. All parties to the hearing shall have the opportunity to testify, introduce exhibits, call and examine witnesses, and cross examine opposing witnesses on any matter relevant to the issues.
 - 4. The hearing body may postpone the hearing date upon good cause shown, continue the hearing during the course of the hearing, and make such

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other procedural orders and rulings as he or she deems appropriate during the course of the hearing.

5. The hearing shall follow the procedures set forth in subsections 1.12.050 (E) -(L) of the Mono County Code, except that the Notice of Intention issued under this Chapter shall be treated as the Notice of Violation under those subsections and the Notice of Suspension or Revocation issued under this Chapter shall be treated as the Administrative Citation.
 6. Within thirty (30) calendar days after the close of the hearing, the hearing body shall issue a written decision, including a statement of the basis for the decision. The hearing body's written decision shall constitute the final administrative decision of the County.
- F. If neither the permittee nor the owner, nor their authorized representatives, appear at the noticed hearing, such failure to appear shall constitute an abandonment of the hearing request and a failure to exhaust administrative remedies.

5.60.210 Service requirements.

Wherever this Chapter requires the County to serve notice on an applicant, permittee, property owner, or owner such notice shall be given in writing, and shall be delivered by certified U.S. mail, postage prepaid, return receipt requested. In addition, any such notice may be posted at the physical address of the premises on the date of the mailing of notice. Service shall be deemed complete upon mailing.

5.60.220 Enforcement and penalties.

The remedies provided by this Chapter are cumulative and in addition to any other remedies available at law or in equity.

- A. Any violation of this Chapter, the Mono County General Plan, use permit or state law or regulation may be enforced through administrative citation and penalty as provided in Chapter 1.12 of the Mono County Code except that the amount of the administrative penalty shall be \$1,000 per day.
- B. Any condition caused or allowed to exist in violation of any of the provisions of this Chapter, the Mono County General Plan, use permit, or applicable state law or regulation is a public nuisance which shall, at the discretion of the County, be subject to abatement or other relief pursuant to Chapter 7.20 of the Mono County Code.
- C. Each and every violation of this Chapter, the Mono County General Plan, or applicable state law or regulation shall constitute a separate violation per day and shall be subject to all remedies and enforcement measures authorized by the Mono County Code or otherwise authorized by law. Additionally, any violation shall be subject to injunctive relief, disgorgement to the County of any and all monies

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unlawfully obtained, costs of abatement, costs of restoration, costs of investigation, restitution, and any other relief or remedy available at law or in equity. The County, including the Office of the District Attorney and the Office of the County Counsel, may pursue any and all remedies and actions available and applicable under state and local laws for any violations.

5.60.230 Severability.

If any section, subsection, sentence, clause or phrase of this Chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Chapter. The Board of Supervisors hereby declares that it would have passed this Chapter and each section, subsection, sentence, clause, and phrase thereof, irrespective of the fact that any one or more sections.



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

REGULAR AGENDA REQUEST

Print

MEETING DATE May 1, 2018

Departments: County Counsel and Code Compliance

TIME REQUIRED	20 minutes (10 minute presentation, 10 minute discussion)	PERSONS APPEARING BEFORE THE BOARD	Stacey Simon
SUBJECT	Proposed Ordinance amending Chapter 7.20 of the Mono County Code to establish expedited procedures for cannabis enforcement		

AGENDA DESCRIPTION:

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

Proposed ordinance amending Chapter 7.20 of the Mono County Code pertaining to public nuisances to add expedited procedures for addressing and abating nuisances arising from cannabis operations in violation of the Mono County Code, Mono County General Plan or other applicable law.

RECOMMENDED ACTION:

Introduce, read title, and waive further reading of proposed ordinance. Provide any desired direction to staff.

FISCAL IMPACT:

Hearing officer costs are estimated at \$5,000 per hearing. Abatement costs will vary depending on the size and nature of the operation and would be made a special assessment against the property. The anticipated funding source is the proposed cannabis business tax (Measure D) which is on the June 5 ballot for approval by the voters. If Measure D does not pass, then the County would either pay these enforcement costs out of the General Fund, or minimize its enforcement activities.

CONTACT NAME: Stacey Simon

PHONE/EMAIL: 924-1704 / ssimon@mono.ca.gov

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff report
Ordinance

History

Time	Who	Approval
4/26/2018 3:18 PM	County Administrative Office	Yes
4/10/2018 5:40 PM	County Counsel	Yes
4/26/2018 3:40 PM	Finance	Yes

County Counsel
Stacey Simon

Assistant County Counsel
Christian E. Milovich

Deputies
Anne M. Larsen
Jason Canger

**OFFICE OF THE
COUNTY COUNSEL**

Mono County
South County Offices
P.O. BOX 2415
MAMMOTH LAKES, CALIFORNIA 93546

Telephone
760-924-1700

Facsimile
760-924-1701

Paralegal
Jenny Senior

To: Board of Supervisors

From: Stacey Simon

Date: April 17, 2018

Re: Ordinance amending Chapter 7.20 of the Mono County Code to create an expedited process for addressing cannabis-related code violations.

Recommended Action

Introduce, read title, and waive further reading of proposed ordinance amending Chapter 7.20 of the Mono County Code pertaining to public nuisances to add expedited procedures for addressing and abating nuisances arising from cultivation operations in violation of the Mono County Code, Mono County General Plan or other applicable law. Provide any desired direction to staff.

Focus Area(s) Met

Economic Base Infrastructure Public Safety
 Environmental Sustainability Mono Best Place to Work

Fiscal Impact

Costs to employ a qualified attorney hearing officer are estimated at \$5,000 per hearing. Abatement costs will vary depending on the size and nature of the activity and would be made a special assessment against the property. The anticipated funding source is the proposed cannabis business tax (Measure D) which is on the June 5 ballot for approval by the voters. If Measure D does not pass, then the County would either pay these enforcement costs out of the General Fund or be forced to minimize enforcement activities.

Discussion

The County's existing code enforcement and nuisance abatement tools (Chapters 1.12 and 7.20, respectively, of the Mono County Code) have proven to be less than ideal in addressing illegal cannabis activities in the County, due to the length of time it takes for procedures under these sections to be finalized. The

cannabis “business” lends itself to quick profits and therefore creates an incentive for individuals to set up operations quickly, make a profit and then shut down before traditional enforcement or abatement procedures have run their course. It is for this reason that the County had to resort to costly and time-consuming litigation last summer to address an illegal cannabis cultivation operation in the Benton area.

While some delay in enforcement/abatement is critical for due process reasons (i.e., the need to hold an evidentiary hearing at which testimony and evidence is taken by a neutral decision maker) there are ways to expedite that process which are in accord with due process requirements. For this reason, it is proposed that the Board adopt the proposed ordinance, which would implement expedited notice, hearing and abatement procedures for violations involving cannabis activities. Further, because the ultimate goal of any enforcement program is to deter illegal activities (rather than abate them after they have commenced), robust and effective enforcement mechanisms such as contained in the proposed ordinance also serve as deterrents to illegal activities.

The proposed ordinance would amend Chapter 7.20 of the Mono County Code, which contains the County’s current nuisance abatement provisions, to add an expedited notice and hearing process for violations involving cannabis activities (e.g., illegal cultivation, manufacturing, testing etc.). The expedited procedure eliminates initial review by the Board of Supervisors by empowering the Code Compliance Specialist to issue a declaration of nuisance, administrative citation, order to abate and notice of hearing in a single document. It then provides a choice between utilizing a paid, neutral attorney hearing officer, or the Board of Supervisors, to hear and decide on the existence of the violation/nuisance, abatement and the imposition of fines.

The proposed ordinance is intended as a companion to proposed Chapter 5.60 (also on your agenda today) in that Chapter 5.60 contains aggressive enforcement tools related to revoking or suspending cannabis operating permits by licensed operations, but does not contain tools specifically targeted at addressing unpermitted operations.

If you have any questions on this matter prior to your meeting, please call me at 924-1704 or 932-5417.



ORDINANCE NO. ORD18-__

**AN ORDINANCE OF THE MONO COUNTYBOARD OF SUPERVISORS
AMENDING CHAPTER 7.20 OF THE MONO COUNTY CODE
PERTAINING TO PUBLIC NUISANCES
TO ADD EXPEDITED PROCEDURES FOR ADDRESSING AND ABATING
NUISANCES ARISING FROM CANNABIS OPERATIONS
IN VIOLATION OF THE MONO COUNTY CODE,
MONO COUNTY GENERAL PLAN OR OTHER APPLICABLE LAW**

WHEREAS, Chapter 7.20 of the Mono County Code, enacted in 1971, establishes a process for the abatement of public nuisances within the unincorporated areas of Mono County; and

WHEREAS, Chapter 7.20 defines a public nuisance to include, among other things, any violation of the Mono County Code, General Plan, or other land-use planning document, any violation of a license or permit issued by the County, or any violation of state law or regulation; and

WHEREAS, before a violation may be abated under Chapter 7.20, the following procedures must be followed: the Board of Supervisors adopts a resolution alleging the existence of the nuisance; the Code Enforcement Specialist prepares and files a report with the Board and District Attorney describing the conditions alleged to constitute the nuisance; a noticed public hearing before the Board is held; and the Board determines the existence of the nuisance and manner of abatement; and

WHEREAS, the procedures described above are inadequate to address and deter violations associated with illegal and/or unpermitted cannabis cultivation or other related operations due to the length of time required to complete compared to the relatively short time frame for growing, harvesting and processing cannabis, the financial incentives associated with the cannabis market and the potential for significant environmental harm and risk to public health and safety associated with such activities; and

WHEREAS, accordingly, the Board wishes to amend Chapter 7.20 to add an alternative, expedited process for the declaration and abatement of public nuisances involving illegal or unpermitted cannabis operations or activities and for the imposition of fines related thereto; and

WHEREAS, the procedures established by this Ordinance do not apply to bona fide activities carried out by a qualified patient or designated primary caregiver under Health and Safety Code Sections 11362.7, 11362.77 and 11362.765 or to personal use pursuant to Health and Safety Code Section 11362.1 not in violation of any state or local law;

1 **NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF**
2 **MONO ORDAINS** that:

3 **SECTION ONE:** Section 7.20.030 of the Mono County Code is hereby amended in its entirety
4 to read as follows:

5 **“7.20.030 – Nuisance Declaration**

6 A. Standard Procedure. The Board shall adopt a resolution alleging the existence of a
7 public nuisance which includes a description of the conditions believed to constitute
8 the nuisance, the location of the property, including the street address (if any) and
9 assessor’s parcel number, and the name(s) of the owner(s) and known or reasonably
10 identifiable occupant(s) of the property. The resolution shall direct the Clerk of the
11 Board to schedule a hearing on a date ordered by the Board or set by the Clerk. The
12 resolution shall further direct the Director to prepare and submit a report as set forth
13 in section 7.20.040 (A).

14 B. Expedited Procedure for Cannabis Cultivation. For violations involving cannabis
15 cultivation, processing, manufacturing, testing, possession, distribution or sale
16 (“cannabis activities”), in lieu of the procedures described above, the Director may
17 issue a Declaration of Nuisance, Administrative Citation, Order to Abate and Notice
18 of Hearing (“Notice”) to the owner(s) and any known or reasonably identifiable
19 occupant(s) of the property which contains the information set forth in section
20 7.20.040 (B).”

21 **SECTION TWO:** Section 7.20.040 is hereby amended in its entirety to read as follows:

22 **“7.20.040 – Report or Notice**

23 A. Standard Procedure. The Director shall prepare a report which shall be submitted to
24 the Clerk of the Board and served on the owner(s) and any known or reasonably
25 identifiable occupant(s) of the property in accordance with section 7.20.050 no later
26 than seven (7) calendar days prior to the date set for the hearing. The report shall
27 contain the following:

- 28 1. The name of the owner of the property upon which the violation exists, as
29 stated in the latest equalized assessment roll and any known or reasonably
30 identifiable occupants;
- 31 2. The location of the property by street address (if any) and assessor’s parcel
32 number;
3. A statement that one or more violations of county code or other applicable law
 exist on the property and describing the violation(s);
4. A description of the methods proposed to be used to abate the alleged
 nuisance;
5. An estimate of the cost of abatement, including staff time;
6. The date, time and location of the hearing and a statement that the owner(s)
 and/or occupant(s) will be given an opportunity at the hearing to present and
 elicit testimony and/or other evidence regarding whether the conditions
 existing on the property constitute a public nuisance under the Mono County
 Code or whether there is any other good cause why those conditions should
 not be abated.

 B. Expedited Procedure for Cannabis Activities. The Director shall prepare a Notice
 which shall be served on the owner(s) and any known or reasonably identifiable

1 occupant(s) of the property in accordance with section 7.20.050. The Notice shall
2 contain the following:

- 3 1. The name of the owner of the property upon which the violation exists, as
4 stated in the latest equalized assessment roll and any known or reasonably
5 identifiable occupants;
- 6 2. The location of the property by street address (if any) and assessor's parcel
7 number;
- 8 3. A statement that one or more violations of county code or other applicable law
9 exist relating to the cultivation of cannabis on the property and describing the
10 violation(s) and the actions required to abate;
- 11 4. A statement that the owner(s) or occupant(s) of the property are required to
12 abate the violation within ten (10) calendar days after the date of the service of
13 the notice or that daily fines will accrue as set forth in Chapter 5.60 of the
14 Mono County Code.
- 15 5. Notice that unless the owner(s) or occupant(s) abate the listed violation(s) and
16 provide proof of abatement satisfactory to the Director within ten (10)
17 calendar days, a hearing will be scheduled and held before the
18 Board of Supervisors or an administrative hearing officer to determine if there
19 is any reason why the violation(s) should not be abated;
- 20 6. The date, time and location of the hearing before the Board of Supervisors or
21 a hearing officer, as described in section 7.20.060, and a statement that the
22 owner(s) and/or occupant(s) will be given an opportunity at the hearing to
23 present and elicit testimony and/or other evidence regarding whether the
24 conditions existing on the property constitute a public nuisance under the
25 Mono County Code or whether there is any other good cause why those
26 conditions should not be abated.
- 27 7. A statement that unless the owner(s) or occupant(s) abate the violation(s) or
28 show good cause before the Board or administrative hearing officer why the
29 conditions should not be abated, the Director will abate the nuisance.
- 30 8. A statement that the costs of abatement, including administrative costs, may
31 be made a special assessment added to the county assessment roll and become
32 a lien on the real property.”

SECTION THREE: Section 7.20.050 is hereby amended in its entirety to read as follows:

“Section 7.20.050 – Service.

- A. Service shall be made by first class mail, postage prepaid to the address of the owner(s) as listed on the latest equalized assessment roll and to the address of any known or reasonably identifiable occupant(s) of the property, if such address may be reasonably determined, or by personal delivery on same, and by posting in two conspicuous location on the property. Service shall be deemed complete upon the later date of: (1) five calendar days after mailing or the date personal service is made; or (2) five calendar days after posting.
- B. The failure of any owner(s) or occupant(s) to allow posting or to receive a report or Notice served as provided in this section shall not affect the validity of proceedings under this Chapter.”

SECTION FOUR: Section 7.20.060 is hereby amended in its entirety to read as follows:

“Section 7.20.060 – County Hearing Officer for Expedited Cannabis Enforcement.

- 1 A. Establishment of Office. For the purposes of hearing and determining expedited
2 proceedings related to cannabis activities which are not otherwise heard by the Board
3 of Supervisors, there is hereby established the Office of County Hearing Officer,
4 pursuant to Chapter 14 (commencing with Section 27720) of Part 3 of Division 2 of
5 Title 3 of the California Government Code, to which office the Board of Supervisors
6 may by resolution appoint one or more administrative hearing officers and establish a
7 process for assigning hearings.
- 8 B. Selection of Hearing Officer. The County Administrative Officer, in consultation with
9 County Counsel, shall be responsible for recruiting, selecting and contracting with
10 qualified neutral hearing officer[s] who may be private attorneys or professional
11 hearing officers from the California Office of Administrative Hearings. The
12 compensation and/or future appointment of any hearing officer shall not be directly or
13 indirectly conditioned upon the substance of his or her rulings, including but not
14 limited to the amount of administrative fines levied. Any private attorney hearing
15 officer shall be an independent contractor appointed for a period of not less than one
16 year. If the Board of Supervisors appoints more than one hearing officer, each
17 hearing required under this Chapter shall be assigned to a hearing officer set by the
18 Clerk of the Board using a random selection process. Whether a hearing officer or the
19 Board acts as the administrative hearing body for any matter shall be determined by
20 the Clerk based solely on which is available sooner or, if the Board has established a
21 process for assigning hearings under subdivision A, in accordance with that process.
- 22 C. Qualifications of Hearing Officer. Each hearing officer shall be an attorney at law in
23 good standing who has been admitted to practice before the courts of the state of
24 California for at least five years or a designated hearing officer from the California
25 Office of Administrative Hearings.
- 26 D. Powers of Hearing Officer. Hearing officers shall have all powers set forth in
27 Government Code Sections 27721 and 27722, as well as the power to continue a
28 hearing one time for no more than ten (10) calendar days upon a showing of good
29 cause by a party, the power to prepare a record of proceedings and the power to
30 uphold fines and abatement orders and order that the cost of the abatement and any
31 unpaid fines be specially assessed against the property upon which the violation
32 occurred.

SECTION FIVE: Section 7.20.070 is hereby amended in its entirety and shall read as follows:

“Section 7.20.070 – Conduct of Expedited Hearings.

Pursuant to Government Code Sections 25845(i) and 27721(A), the Board of Supervisors or designated hearing officer shall hold an administrative hearing to determine whether the conditions described in the Notice constitute a nuisance under the Mono County Code or other relevant law, or whether there is any other good cause why the conditions should not be abated. The hearing shall be held no less than ten (10) calendar days and no more than twenty (20) calendar days after service of the Notice. Upon written request by an owner or occupant, received by the Clerk of the Board no less than five (5) calendar days before the scheduled hearing date, the hearing may be continued one time for good cause at the discretion of the Board or hearing officer, for not longer than ten (10) calendar days.

- A. General. Administrative hearings are intended to be informal in nature. Formal rules of evidence and discovery do not apply. Witnesses shall be sworn. The

1 Board or hearing officer may question witnesses at any time and recall them as
2 necessary. All participants, including parties, counsel and witnesses are expected
3 to maintain a civil demeanor and to present only relevant evidence. The hearing
4 officer may refuse to admit into the record any evidence which he or she
5 determines to be irrelevant.

6 B. Hearing Procedures.

- 7 i. The Director shall post the Notice and any staff report, or other relevant
8 evidence to be considered by the hearing officer, on the Mono County
9 Code Compliance webpage at least five days before the scheduled hearing
10 date.
11 ii. The owner or occupant shall be given an opportunity at the hearing to
12 present and elicit testimony or other evidence regarding whether the
13 conditions existing on the property constitute a nuisance under this
14 chapter, whether there is any other good cause why those conditions
15 should not be abated, or whether any fines were levied inappropriately.
16 iii. In the event that the owner or occupant does not appear and present
17 evidence at the hearing, the Board or hearing officer may base the decision
18 solely upon the evidence submitted by the Director. Failure of the owner
19 or occupant to appear and present evidence at the hearing shall constitute a
20 failure to exhaust administrative remedies.
21 iv. The Board or hearing officer shall consider the matter de novo, and may
22 affirm, reverse, or modify the determinations contained in the Notice.

23 C. Post-Hearing Procedures.

- 24 i. The Board or hearing officer shall issue a written decision, which shall
25 include findings relating to the existence or nonexistence of the alleged
26 violation(s), findings related to the appropriateness of the fines levied, and
27 findings concerning the propriety and means of abating the conditions
28 described in the Notice.
29 ii. The decision shall be mailed in accordance with Section 7.20.050 to, or
30 personally served upon, the party requesting the hearing, any other parties
31 upon whom the notice was served, and the Director. If an owner or
32 occupant was represented by counsel at the hearing, a copy of the decision
shall instead be mailed in accordance with Section 7.20.050 to or
personally served upon his/her counsel. The decision shall constitute the
County's final administrative decision when signed by the Board Chair or
hearing officer and served as provided herein.
iii. The written decision must contain a statement of the violation(s) and/or
nuisance(s) requiring abatement, findings of fact on material issues and
the grounds in the record for those findings; any related conclusions of law
or policy; any aggravating or mitigating circumstances that are pertinent to
the decision; costs, fines and penalties and the reasons therefor; if
requested by the Director, an order authorizing the County to abate the
nuisance and for the cost of the abatement to be specially assessed against
the parcel; and a statement that the decision is final and may be appealed
to the Superior Court as set forth below.

D. Appeal. All final administrative decisions or orders may be appealed pursuant to
Government Code Section 53069.4.”

SECTION FIVE: The title of Section 7.20.080 is hereby amended to read as follows:

1
2 **“7.20.080 – Nuisance Hearing – Standard Procedures”**

3 **SECTION SIX:** Section 7.20.090 is hereby amended in its entirety to read as follows:

4 **“7.20.090 – Abatement – Standard and Costs**

5 A. Standard Procedures.

6 Upon confirmation of the Director’s report through resolution directing abatement,
7 the Director shall obtain an abatement warrant from the superior court and, pursuant
8 thereto, cause the abatement of the nuisance in the manner authorized or, if no
9 specific manner is authorized, in the manner determined by the Director to be most
10 reasonable and expeditious. The cost of abatement, including all administrative costs,
11 shall be added to the County assessment roll as a special assessment on the property
12 and become a lien on the real property upon confirmation by the Board of Supervisors
13 in accordance with the procedures set forth in sections 7.20.100 through 7.20.130.

14 B. Expedited Procedure for Cannabis Activities.

15 Upon issuance of the written decision by the Board or hearing officer ordering
16 abatement, the Director shall obtain an abatement warrant from the superior court
17 and, pursuant thereto, cause the abatement of the nuisance in the manner authorized
18 or, if no specific manner is authorized, in the manner determined by the Director to be
19 most reasonable and expeditious. The cost of abatement, including all administrative
20 costs, if not paid within ten (10) calendar days of service of the invoice in accordance
21 with section 7.20.050, shall be added to the County assessment roll as a special
22 assessment on the property and become a lien on the real property. The procedures set
23 forth in sections 7.20.100 through 7.20.130 shall not apply.”

24 **SECTION SEVEN:** This ordinance shall become effective 30 days from the date of its adoption
25 and final passage, which appears immediately below. The Clerk of the Board of Supervisors
26 shall post this ordinance and also publish it in the manner prescribed by Government Code
27 Section 25124 no later than 15 days after the date of its adoption and final passage. If the Clerk
28 fails to publish this ordinance within said 15-day period, then the ordinance shall not take effect
29 until 30 days after the date of publication.

30 **PASSED, APPROVED and ADOPTED** this _____ day of _____, 2018,
31 by the following vote, to wit:

32 **AYES:**

NOES:

ABSENT:

ABSTAIN:

Bob Gardner, Chair
Mono County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Clerk of the Board

County Counsel